



The Accounts Chamber of the Russian Federation




Project on «State Information Systems Audit»



Stages of the Project Development



- 
- 25th meeting of INTOSAI Working Group on IT Audit held in Brazil in 2016
 - The comments and suggestions were proposed from ISACA, SAI Georgia, SAI Kuwait, SAI Pakistan and SAI Brazil, which were taken into consideration while finalizing the draft document.
 - Updated draft document for State Information Systems Audit

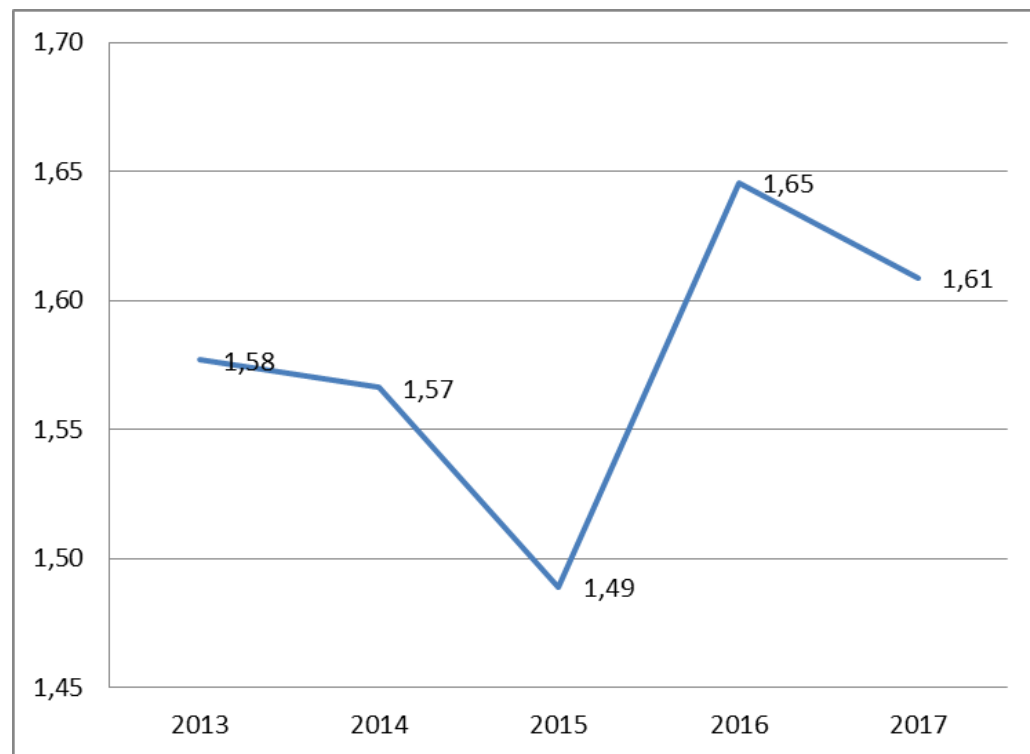


Purpose of the draft document for State Information Systems Audit



- The document is aimed to establish methods and procedures used during the process of auditing state information systems in SAIs

Federal budget
funds for IT in
Russia,
In billion US Dollars
(as on 20.03.2017)





State Information Systems Life cycles



1

- The justification for the establishment of State Information Systems

2

- Preparation and organization of the process of SIS creation

3

- Creation of SIS

4

- Operation of SIS

5

- Completion of the SIS operation



The justification for the establishment of State Information Systems Audit



- Define:
 - Goals and tasks,
 - Expected results and users of the results,
 - Dates and terms needed for the developing of the SIS
- Must have: feasibility study (including the process of risk assessment), coherence in the process of the SIS developing with other SISs in this field and the processes of their developing
- Stage completion: formulation of documents with the description of SIS specifications in the part of raise funds volume, deadlines, characteristics/figures of quantity and quality of the planning process that are aimed to be achieved, cooperation with the other stages of the SIS life cycle





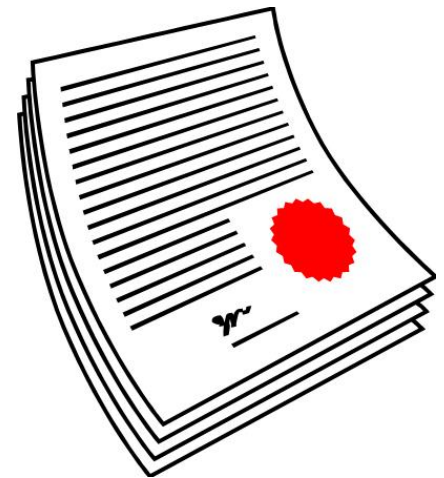
Preparation and organization of the process of SIS creation



- Multiple objective planning and management of preparation for the process of SIS development, along with contract making procedure for SIS implementation

Stage completion:

- Contracts on developing SIS





Creation of SIS



- As a rule, realization of targeted goals and achievement of tasks has a form of public contracts (which have the conditions of time limits, volume, price, amount and quality of purchasing goods, works and services as long as pricing and effectiveness of contract management system)
- Completion stage: acceptance of SIS



* Depending on contract terms, acceptance can be made on a step-by-step basis, for example – development of a technical plan, working papers and so on, that is highly important on the way of creating SIS



Operation of SIS



- Consumption of created product is carried out. Therewith, movements in the quantity and quality of system composition can happen. Created SIS can merge into the content of other SISs or be used during the certain period of time
- At this stage public authorities organize the system of exploitation of functional capabilities of SIS
- Completion stage: completion of the SIS exploitation



Completion of the SIS operation



- Decision:
 - Cancellation of SIS exploitation and its utilization?
 - SIS modernization?
 - Development of a new SIS?
- Stage completion: system utilization, conclusions and recommendations according to results





Structure of the document «State Information Systems Audit»



- 1. General terms;
- 2. Content for the audit of state information systems;
- 3. Audit stages;
- 4. The results on conducting state information systems audit



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