



# REPORT OF AFROSAI-E ON COOPERATION WITH WGITA

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*26<sup>th</sup> WGITA Meeting: 22-23 May 2017, Seoul, Korea*

# STATEMENT OF INTENT

Making a difference in the performance of SAIs

## OUR MISSION

AFROSAI-E is, through innovation, committed to cooperate with and support its member SAIs to enhance their institutional capacity to successfully fulfil their audit mandates, thereby making a difference to the lives of citizens

## VALUE STATEMENT



**Innovation  
and  
Creativity**

**Developing  
Competence**

**Enhancing  
Confidence**

**Improving  
Credibility**

# PRESENTATION OUTLINE

- *Cooperation with WGITA*
- *Auditor's role in system implementation & staying relevant*
- *Conclusion*

# COOPERATION WITH WGITA

- Project membership and contribution
  - Project 1 - General conditions for IT support for audits
  - Project 5 - Documentation Requirements of an IT Audit
- Worked with members on interventions
  - Norway
  - South Africa
  - ISACA

# ***AUDITOR'S ROLE IN SYSTEM IMPLEMENTATIONS & STAYING RELEVANT***

- Are we being proactive in our work as IT Auditors?
  - Identify potential vulnerabilities and points requiring control
  - Advise the project teams on control deficiencies
- ISSAI 12 - demonstrate ongoing relevance by responding appropriately to the challenges of citizens, the expectations of different stakeholders, and the emerging risks and changing environments in which audits are conducted.



# 2020 A NEW DIGITAL WORLD

## SOFTWARE DRIVEN



7 Billion  
PEOPLE



44 Zettabytes  
OF DATA



30 Billion  
DEVICES

SOURCE: GARTNER GROUP, 2014



EMC<sup>2</sup>

Pivotal.

RSA

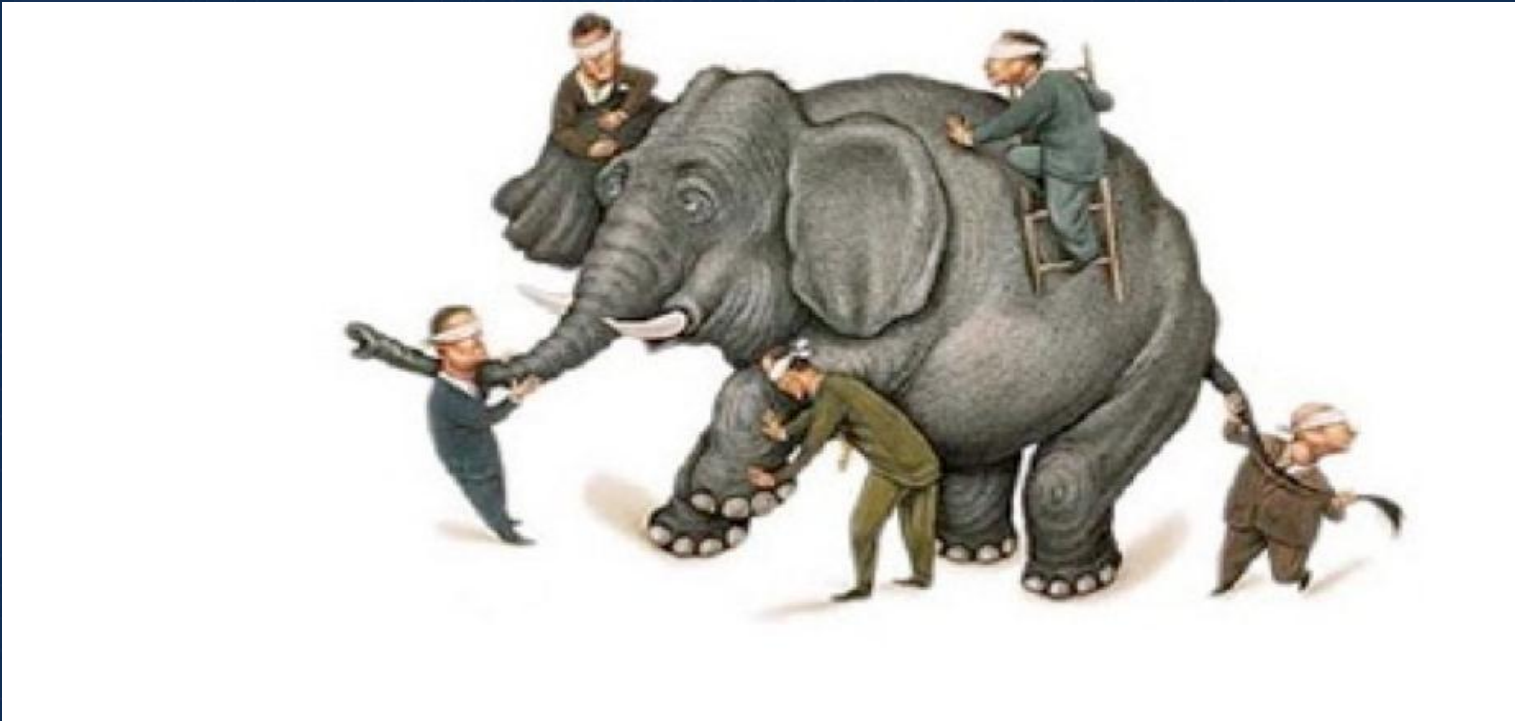
VCE

vmware

# ***AUDITOR'S ROLE IN IMPLEMENTATION & STAYING RELEVANT***

- Not being involved in projects from the start
- Systems ran ahead of us.
- Guideline and standards exist regarding implementation
  - Are the guidelines being used?
  - How can compliance be increased
  - How can this be main streamed in audit?
  - Does the SAI role restrict in implementation involvement?

# THE IFMIS CHALLENGE



- *We are the blind people and IFMIS is our elephant. Since no one has had the vision to see the entire beast, everyone has grabbed hold of some part or other and 'railed on in utter ignorance' about the rest. We certainly do not get an elephant by adding up its parts. An elephant is more than that. Yet to comprehend the whole we also need to understand the parts'. Modified from: **The Strategic Management Beast***



# THE IFMIS CHALLENGE

- [https://www.google.com/maps/d/viewer?mid=1\\_hxWg-B6IFZikZNFku42vhkUTPs&ll=4.770949706249758%2C32.99238681250006&z=4](https://www.google.com/maps/d/viewer?mid=1_hxWg-B6IFZikZNFku42vhkUTPs&ll=4.770949706249758%2C32.99238681250006&z=4)
- Major system in most countries but not understood and never audited extensively
- Case of Zambia
  - Total spend by WB \$91m
  - System utilization??
  - Opportunity Cost
    - Healthcare - Assessing Facility Capacity, Costs of Care, and Patient Perspectives
    - Births - \$18 government & \$616 at private
    - Enough to cater for births of half population from government hospital
  - What was the role of audit

# CONCLUSION & OTHER CONSIDERATIONS

- WGITA members take more prominent stance on what affecting citizens of the digital world
- Mainstream IT Audits in the SAls
- Re-emphasis role of Auditors in implementations
  - **AGSA**
- Standards in the area of IT Audit
- Maturity and capacity issues
- Project outcomes and position papers
- Closer cooperation with IS control industry, e.g. ISACA
  - Standards
  - Industry surveys of Public Sector
- Should mandate issues be discussed
- Finalised strategy for region
- Sustainability of IT Audit in region

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# THANK YOU