

WGITA Work Plan (2017-2019)

Synopsis

Project 5: Documentation Requirements of an IT Audit including Audit Management System (Area: Audit Process)

Introduction

At 24thWGITA meeting, it was discussed that WGITA in collaboration with IDI may consider developing AMS and it was decided to conduct a survey during 2015, 16 of 23 respondents were in favour of inclusion of AMS as a project, however, as many members have also shown interest for the project on: "Documentation Requirement for an IT audit", Audit Management System may be included as part of this project 5, to achieve the resulted scope, two subprojects were defined:

Subproject 1, Documentation requirements of an IT Audit

Taking in consideration the overall documentation requirements in an IT Audit would essentially flow from Level 3 ISSAIs viz~ ISSAIs 100, 200, 300 and 400, the approach of this subproject is to conduct a survey to identify specific adjustment to the documentation process in an IT Audit.

Time frame

Month	Product
March 2017	Design and specifications document/ guidance layout for the survey
December 2017	First draft of survey
February 2018	Survey application to all SAIs
June 2018	Survey Analysis
August 2018	Draft Guideline
Mach 2019	Final Guideline

Subproject 2 Audit Management System (AMS)

For the development of a useful AMS for the different SAIS, it was proposed to initiate the project with the identification of a Generic Audit Process or part of the process that is common and produce value to the majority of SAIs, define this process in three steps:

- The first approach of a Generic Audit Process with functional requirements will be developed by members of project 5.
- The Generic Audit Process will be enhanced with the feedback of members of the WGITA.
- With the enhanced version, a survey will be conducted with all SAIs

With the result of the survey, a feasibility analysis for the AMS will be done, and if the AMS is feasible, a business case will be developed.

Time Frame

Month	Product
August 2017	First approach of Generic Audit Process
December 2017	Enhanced version
February 2018	Survey application to all SAIs
June 2018	Survey Analysis
August 2018	Draft of Feasibility analysis and business cases (if applicable)
March 2019	Final documentation of Feasibility analysis and business cases (if applicable)