

Project Plan
for
WGITA Project titled:

“Development of Roadmap for future Standards and Guidance under 5300 Series”¹

Project Description: To produce a guideline document to facilitate stakeholders in development of standards/guidance under the domain of IT auditing currently placed under 5300 series. Within the guidance framework development of future handbooks shall also be covered. This document will reflect current thinking on what can be produced as standard/guidance and or other descriptive material to assist with audits in the IT domain.

Scope: The project will keep its alignment with the Strategic Development Programme (SDP) (2017-19) for International Framework for Professional Pronouncements (IFPP) as approved at the INCOSAI in Abu Dhabi in December 2016. The project team will liaison with other teams (IT Handbook update team, IT Audit documentation team etc.) to develop a comprehensively envisaged product covering all major areas (current and emerging) of IT Auditing.

Illustrated below is the plan for development of the project document.

¹ The title of project has been partially modified considering comments for team members as well advice from WGITA Chair.

Stage 1: Project Initiation Document & Approval

The Project was initiated by WGITA on 7th August 2016. Subsequently the Project Initiation document outlining the broad parameters and objectives of the project was finalized by the group and approved by WGITA Chair on 23rd October 2016. **(Annexure 1)**

Stage 2: Preparation of First Draft of the Roadmap Document (End Date 31st December 2017)

Activities in this phase shall be taken in two steps.

Stage 2 “A”: Data Accumulation Phase (End Date 31st July 2017)

- I. Communication with FIPP (Forum for INTOSAI Professional Pronouncements) with a view to keep the project’s final product (Roadmap Document) in alignment with INTOSAI framework.
- II. Review of Work done during development of ISSAI/GUID 5300, and the IT Handbook on IT Audit, IT Audit Documentation Identification project, etc. These reviews will enable the project team to keep this Project Plan in alignment with the ISSAI/GUID 5300 and the areas in the IT Handbook (including updates) and to take valuable input from work already done or underway by other project teams.
- III. Review of previous project products undertaken by team members relevant to the subject of current project.
- IV. Study of current trends in IT systems and IT auditing. These are aimed at exploring the current and emerging IT technologies and challenges faced with regarding to their audit.
- V. Review of previous Surveys done on the subject of IT Auditing. (The same will be sought from WGITA chair to facilitate in the current project)

Stage 2 “B”: Data Compilation Phase (End Date 31st December 2017)

In this phase the draft Roadmap document shall be prepared based on the data acquisition done earlier. This would entail listing out of potential IT Audit Areas (major and sub-areas based on logical co-relation) identified for the

development of future Standards/guidance or handbooks. The areas as well as the first draft shall be finalized through consensus amongst members.

Stage 3: Feedback on First Draft Roadmap Document (End Date 31st of March 2018)

The First Draft shall be circulated among WGITA member SAls' and other INTOSAI forums for approximately 3 months with an aim of getting maximum feedback.

Stage 4: Preparation & Submission of Final Draft of Roadmap Document (End Date 31st December 2018)

The Feedback received shall be reviewed by the project team. Any additional suggestions by them shall also be considered. The Final draft of the Roadmap document shall then be prepared by the team. Consensus amongst all participating members shall be achieved for finalization of the draft.

Subsequently the finalized Roadmap Document shall be submitted to WGITA Chair for its target audience.

Notes:

- The Timeline of the Project stages have been retrenched from April 2019 to December 2018 considering the advice received from WGITA chair. In case of any contingency further time may be sought from WGITA Chair.

Annexure 1

INTOSAI WORKING GROUP ON IT AUDIT (WGITA)

Project Initiation Document

Name of the project	::	Development of Roadmap for Future ISSAIs in the 5300 Series.
Target Group	::	Professional Standards Committee of INTOSAI & Knowledge Sharing Committee of INTOSAI.
Approach	::	<p>Being a research based project the approach for its development would include:</p> <ol style="list-style-type: none">I. Review of work done by WGITA team regarding draft ISSAI 5300 shall be used a reference and starting point to ensure a reasonable degree of alignment of the “work-plan” document with the overarching draft ISSAI 5300.II. Review of relevant documents, including existing IT implementation practices, auditing guidelines and available standards etc.III. Review of existing and

emerging internal standards, procedures and practices being followed by member SAls relevant to the project scope.

- IV. Conducting Surveys through questionnaires etc. and seeking comments from other SAls as well as from free sources on IT; audit areas, challenges and practices.
- V. Any other research approach specific to particular SAls for their contribution to the project.
- VI. Work done by WGITA-IDI team on revision of IT Audit Handbook shall also be used as a reference. (This effort may be subject to information received from the concerned Teams)

Issues to be covered ::

- a) The roadmap would define the goals/targets to be achieved in the future development of 5300 series keeping in mind the broad framework of ISSAIs in the series.
- b) The Roadmap would look to cover the issues regarding IT Auditing as already pointed out by the

WGITA team that drafted the ISSAI 5300. This effort would be aimed at maintaining a linkage with ISSAI 5300.

- c) The roadmap document would define the scope and broad parameters of the IT Auditing Domain. This would entail a review of key areas of Information Technology, its allied processes and external interfaces all having an impact on the operations of any entity organization.
- d) The roadmap document would propose how the IT auditing domain can be expanded to review all major areas of an IT implementation.
- e) The roadmap would envisage a baseline attribute list upon which IT auditing standards/guidelines could be formed. It would do so by providing a comprehensive map of IT Audit Areas with each area then being classified into individual items with provisional ISSAI titles.
- f) The document would address the matter of

linkages amongst the standards/guidelines defining a “logical order/sequence” of proceeding from one standard/guideline to the other/next.

- g) The roadmap would essentially work as a work-plan for future ISSAI development. It would define for which IT areas the standards/guidelines should be defined first and for which areas they may be developed at a later standard stage subject to existence of the earlier standard(s)/guideline(s).
- h) To establish “a correlation” between ISSAIs the roadmap would look to classify the IT audit areas into major areas and subareas. This shall enable development of standards in a structured manner by initially addressing the major IT Auditing areas and then divulging into specific sub-IT Auditing areas as per their importance. These major and sub areas may translate into provisional future ISSAIs’.

Deliverables	::	<p>A guideline document to facilitate INTOSAI in development of ISSAIs under the 5300 series. It would act as an overarching project plan, identifying future development of IT Auditing ISSAIs in specific areas at specific time frame or strategic development goal points. It would therefore look to be a futuristic document.</p>
Time frame	::	<p>Detail bench marks for the project development shall be decided in the project-plan preparation stage however broad timelines for the project development shall be (in order of sequence):</p> <ul style="list-style-type: none"> • Project-plan preparation: approx 4 months by 31st Dec 2016 • Working Draft preparation: 12 months by 31st Dec 2017 • Team Negotiations/Revisions: 6 months by 30th June 2018 (including comments from WGITA members) • Final draft Comments/Endorsements: 4 months by 30th October 2018 • Presentation for Approval/Final changes: 6 months by 30th April 2019

(including submission to INTOSAI's PSC & KSC through WGITA, onward consideration)

(The project cycle has been kept for 30 months within the Work-Plan Time frame of 2017-19 to counter for contingencies and ensure timely submission)

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Member SAs ::

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SAI Brazil, SAI China, SAI India,
SAI Japan, SAI Korea, SAI Poland,
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