

# Project Initiation Document

<b>Name of the project</b>	::	Documentation Requirements of an IT Audit including Audit Management System (Area: Audit Process)
<b>Target Group</b>	::	Supreme Audit Institutions
<b>Approach</b>	::	<p>Two subprojects were be developed:</p> <p><b>1. Documentation requirements of an IT Audit</b></p> <p>The overall documentation requirements in an IT Audit would essentially flow from Level 3 ISSAIs viz~ ISSAIs 100, 200, 300, 400, 5300 and IT Audit Handbook; to identify specific adjustment to the documentation process in an IT Audit, a survey will be conducted.</p> <p><b>2. Audit Management System (AMS).</b></p> <p>A study will be conducted to identify if there is a Generic Audit Process or part of the process that is common and produce value to the majority of SAIs, and it could be feasible to be automated by an AMS.</p> <p>.</p>
<b>Issues to be covered/Scope of the project</b>	::	<p><b>1. Documentation requirements of an IT Audit</b></p> <p>The survey will identify specific adjustments to the documentation process of an IT Audit in each of the following phases:</p> <ul style="list-style-type: none"> <li>• Planning</li> <li>• Execution</li> <li>• Reporting and Follow up</li> <li>• Termination</li> <li>• Archiving and disposal</li> </ul> <p>• The level of standardization of the documentation in terms of checklists, specimen letters, organization of working</p>

		<p>papers, and the retention and protection requirements of the documentation</p> <p><b>2. Audit Management System</b></p> <p>In order to identify if there is a Generic Audit Process or part of the process that is common and produce value to the majority of SAls:</p> <ul style="list-style-type: none"> <li>• A first approach of a Generic Audit Process with functional requirements will be developed by members of this project.</li> <li>• An enhanced version of the Generic Audit Process with functional requirements will be developed with the feedback of the members of the WGITA.</li> <li>• A survey will be conducted with all SAls to identify if the result is Generic Audit Process or part of the process is common to the majority of SAls and the level value that the functional requirements produce to each SAI.</li> </ul> <p>With the result of the survey, a feasibility analysis for the AMS will be done with the process or part of the process that produce more value to the majority of SAls.</p> <p>It the AMS is feasible, a business case will be developed describing: objective, scope costs, resources, sponsors, schedules, risks, tasks and benefits, and also a project plan with development phases, resources allocation, INTOSAI and external participation, milestones, project leader.</p>
<b>Deliverables</b>	::	<p><b>1. Documentation requirements of an IT Audit</b></p> <p>Guideline with the description of the specific adjustments in the documentation process of an IT audit in each of the following phases:</p> <ul style="list-style-type: none"> <li>• Planning</li> <li>• Execution</li> <li>• Reporting and Follow up</li> <li>• Termination</li> <li>• Archiving and disposal</li> </ul>

		<p><b>2. Audit Management System</b></p> <ul style="list-style-type: none"> <li>• Generic Audit Management Process</li> <li>• Feasibility analysis</li> <li>• Business Cases (if it is feasible)</li> <li>• Project plan (if the business case is approved)</li> </ul>
<b>Time frame</b>	::	<p>Key deliverables of the project are:</p> <p><b>1. Documentation requirements of an IT Audit</b></p> <ol style="list-style-type: none"> <li>1. Processing of input received from participating member SAs. Formalizing of the agreed project approach - 13 January 2017</li> <li>2. Design and specifications document/ guidance layout for the survey – 24 March 2017</li> <li>3. Detailed project plan and allocation of responsibilities – 28 April 2017</li> <li>4. Progress reporting - May / June 2017</li> <li>5. Submission of the first draft of survey – 15 December 2017</li> <li>6. Survey application to all SAs– February 2018</li> <li>7. Survey analysis – June 2018</li> <li>8. Submission of the draft guideline of documentation requirements of an IT Audit, 30 August 2018</li> <li>9. Circulation of the consolidated and harmonized guideline for review – 31 October 2018</li> <li>10. Refinement of the final guideline and language editing – March 2019</li> </ol>

		<p>11. Finalization and approval – May / June 2019</p> <p><b>2. Audit Management System</b></p> <ol style="list-style-type: none"> <li>1. Processing of input received from participating member SAs. Formalizing of the agreed project approach - 13 January 2017</li> <li>2. Detailed project plan and allocation of responsibilities – 28 April 2017</li> <li>3. Progress reporting - May / June 2017</li> <li>4. Develop first approach of a Generic Audit Process (members of project) – August 2017</li> <li>5. Enhanced version of the Generic Audit Process (feedback from WGITA members) – 15 December 2017</li> <li>6. Survey application to all SAs of the resulted Generic Audit Process– February 2018</li> <li>7. Survey analysis – June 2018</li> <li>8. Submission of the draft deliverables (feasibility analysis, and if it is applicable the, Business Case and Project Plan) Audit - 30 August 2018</li> <li>9. Circulation of the consolidated and harmonized deliverables for review – 31 October 2018</li> <li>10. Refinement of the final deliverables and language editing – March 2019</li> <li>11. Finalization and approval – May / June 2019</li> </ol>
<b>Responsible SA</b>		
Project leader	::	Mexico

Member SAls	::	AFROSAI-E, Bangladesh, China, Ecuador, Georgia, India, Indonesia, Iraq, Kuwait and USA
<b>Contact details</b>		
Project leader	::	Roberto Hernández Rojas Valderrama ( <a href="mailto:rhernandezr@asf.gob.mx">rhernandezr@asf.gob.mx</a> ) Alejandro Carlos Villanueva Zamacona ( <a href="mailto:acvillanueva@asf.gob.mx">acvillanueva@asf.gob.mx</a> )
Member SAls		<b>AFROSAI-E</b> 1. Mr. Fredrick Musenge Bobo <b>Bangladesh</b> 1. Mr. Masud Ahmed <b>China</b> 2. Mr. Jian Luo 3. Mr. Zhong Wang 4. Mr. Qiang Yin <b>Ecuador</b> 1. Ms. Veronica Albuja <b>Georgia</b> 1. Mr. David Shavgulidze 2. Mr. Marika Natsvlishvili 3. Mr. Taia Tsiskarauli <b>India</b> 1. Mr. K. Subramaniam 2. Ms. R. Monica <b>Indonesia</b> 1. Mr. Bahrullah Akbar 2. Mr. Rudy Hermawan 3. Mr. Wahyudi 4. Mr. Khabib Zainuri 5. Mr. Risa Prakosa Mulya 6. Mr. Wahyu Komarull Hayat <b>Iraq</b> 1. Mr. Mohammed Falyyih <b>Kuwait</b> 1. Ms. Fatemah AlFailakawi

		<div>2. Ms. Rawan AlSubaie</div> <div>3. Ms. Sumaia AlGhurair</div> <div><b>USA</b></div> <div>1. Ms. Melinda Cordero</div>
--	--	---

