

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

A presentation by

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AGENDA

1. Project Synopsis (Project 5)
2. Final Project Initiation Document (Project 5)
3. Project Plan 1 (Documentation Requirements of an IT Audit)
4. Feedback from Project Plan 1
5. Review of proposed Survey draft for documentations requirements in an IT audit
6. Feedback from the draft Survey for documentations requirements in an IT audit
7. Project Plan 2 (Audit Management System)
8. Feedback from Project Plan 2

Project Synopsis

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:

Project Synopsis

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

Project Synopsis

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 tree 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)
Mach 2019	Final documentation of Feasibility analysis and business cases (if applicable)

Project Initiation Document

1. Documentation requirements of an IT Audit

Issues to be covered/Scope of the project

The survey will identify specific adjustments to the documentation process of an IT Audit in each of the following phases:

- Planning
- Execution
- Reporting and Follow up
- Termination
- Archiving and disposal

The level of standardization of the documentation in terms of checklists, specimen letters, organization of working papers, and the retention and protection requirements of the documentation.

Deliverables

Guideline with the description of the specific adjustments in the documentation process of an IT audit in each of the following phases:

- Planning
- Execution
- Reporting and Follow up
- Termination
- Archiving and disposal

Project Initiation Document

2. Audit Management System

Issues to be covered/Scope of the project

- 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 SAIs:
- A first approach of a Generic Audit Process with functional requirements will be developed by members of this project.
- An enhanced version of the Generic Audit Process with functional requirements will be developed with the feedback of the members of the WGITA.
- A survey will be conducted with all SAIs to identify if the result is Generic Audit Process or part of the process is common to the majority of SAIs and the level value that the functional requirements produce to each SAI.
- 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 SAIs.
- If 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.

Deliverables

- Generic Audit Management Process
- Feasibility analysis
- Business Cases (if it is feasible)
- Project plan (if the business case is approved)

Project Plan 1 Documentation requirements of an IT Audit

[illegible]

Project Plan 1 proposed Survey draft for documentations requirements in an IT audit

Review the attached document

[Survey Draft Documentations requirement IT Audit.docx](#)

Project Plan 2 Audit Management System

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Thank You