

Development of GUID (formerly ISSAI) 5310

GUIDELINES ON INFORMATION SYSTEMS' SECURITY AUDIT, INCLUDING CYBER SECURITY

A PRESENTATION BY SAI INDIA



Introduction - Background

- In pre FIPP framework, series 5300-5399 of ISSAIs was allocated for Guidelines on Information Technology Audit
- ISSAI (now GUID) 5310 was issued in 1995, and is scheduled for updating
- In FIPP, **Subject Matter** specific guidance, now called GUIDs 5000- 5999, are intended to support auditor in understanding a specific subject matter and in application of relevant ISSAIs

Introduction - Background

- GUID 5310 to be updated to link
 - Subject Matter Guidance on Information Security and Audit ISSAI (now GUID) 5310 to higher level ISSAIs and
 - to detailed practitioner level guidance contained in WGITA-IDI handbook

Project Introduction

- Included in WGITA's work plan 2017-19 adopted by 26th WGITA meeting at Brasilia (2016)
- Aims to review former ISSAI 5310: Guidelines on Information Systems Security Audit, including a new section on Cyber Security
- Final GUID 5310 to be ready for approval at INCOSAI in 2019
- Project Team
 - Team Leader: SAI India
 - Members – SAls of China, Ecuador, Iraq, Kiribati, Poland and the US
 - ISACA and INTOSAI FIPP also associated

Project Approach

- GUID 5310 to be updated by relying upon
 - existing standards, guidelines and frameworks and other information on Systems Security, including security for mobile and wireless data networks
 - levels of maturity of Information Systems' Security in government sector and Audit of such Systems in different SAls
- List of assets for which threats and counter measures to be updated
- Basic issues inherent in Audit of Information Systems Security to be linked to different forms of audit

Project Methodology

- Follow Revised Due Process for INTOSAI Framework for Professional Pronouncements (IFPP)
- Engage and coordinate with Liaison Officer of Forum for INTOSAI Professional Pronouncements (FIPP) at all stages of development
- Bridge gap between ISSAIs and INTOSAI WGITA Handbook on IT Audit or any other detailed guides and checklists that are available
- Preliminary draft to be developed and peer reviewed amongst SAls participating in the project

Project Methodology

- Expected to be finalized through research work
- Interactions mainly through e-mails, video conferences and telephone
- Face to face meeting of Project team, if necessary, to be organized before Exposure Draft is finalized
- Will seek directions and approvals, as needed, from WGITA, FIPP and the Chair of KSC

Scope of GUID 5310

- Definitions- Information Systems, Information Security Framework, including Cyber Security
- Key elements of Information Systems' Security
- Necessity for Information Systems' Security
- IS Security threats and counter measures

Scope of GUID 5310

- IS Security Audit Planning
 - Risk based approach to prioritize and select auditable Information Systems
 - Identification of domain wise Audit Objectives

Scope of GUID

- Audit Execution- Procedure and techniques
 - Assessment of IS Security & Cyber Security Controls
 - Information Gathering
 - Substantive Testing
- Reporting and documentation of Audit findings

Tentative Timelines

■ **Stage-1: Project Proposal**

- Circulation through emails for approval (July 2017)
- Approval by WGITA (August), KSC (September) and FIPP (October 2017)

■ **Stage-2: Exposure Draft**

- Prepare by March, 2018 and circulate to WGITA members
- Approval by WGITA in next year's WGITA Meeting
- Forward to FIPP for approval
- Host on INTOSAI website (www.issai.org) for public comments for 90 days

Tentative Timelines

- **Stage-3: Endorsement Version**
 - To be put up for approval by WGITA, KSC, FIPP and INTOSAI Governing Board
- **Stage-4: Final GUID 5310**
 - Approval at INCOSAI in 2019

Progress since last WGITA

- Working on FIPP's template for Project Proposal
- All INTOSAI members requested (January 2017) to provide subject specific national/SAI level guidance
- 16 SAIs responded to the request
- SAIs requested to respond on available reference material

Proposal before WGITA

- WGITA members are requested to
 - Take note of progress
 - Approve proposed project development approach and methodology
 - Approve timelines proposed

Thanks...
