

**MINUTES OF THE 21st MEETING OF THE
INTOSAI WORKING GROUP ON IT AUDIT
held in
Kuala Lumpur, Malaysia (25-26 January, 2012)**

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The 21st meeting of the INTOSAI Working Group on IT Audit was held in Kuala Lumpur, Malaysia from 25 to 26 January, 2012. The meeting was presided over by **Mr. Vinod Rai**, Comptroller & Auditor General of India and Chairman of the Working Group. The list of delegates who attended the meeting as members and observers are attached as Annexure.

1. Agenda item 1: Welcome Address

Mr. Tan Sri Ambrin Buang, Auditor General of Malaysia welcomed Mr. Vinod Rai, the Chair of the INTOSAI Working Group on IT Audit and Comptroller & Auditor General of India, and all other delegates to Malaysia. He thanked the members for giving them an opportunity to host the meeting in Kuala Lumpur, Malaysia. He wished the meeting all success in its deliberations and the members an enjoyable stay in Kuala Lumpur.

2. Agenda item 2: Opening Remarks

Mr. Vinod Rai thanked the Auditor General of Malaysia, for the excellent arrangements made in hosting the meeting in Kuala Lumpur. He welcomed the SAIs of Indonesia and Iraq for joining this Group as members and stated that the growth in membership of this Group spoke about the tremendous faith reposed by the INTOSAI community in the achievements of the Working Group.

The Chair placed the Agenda of the meeting which was accepted without comments.

3. **Agenda item 3(a): Report on 'Into IT'**
**3(b): Report on 'Working Group *website*' &
'Reference List of Material on Performance Audit'**

In the absence of SAI-UK, Mr. Jagbans Singh of SAI India provided an update on 'intoIT' and the website. The National Audit Office of United Kingdom has decided to step down as Editor of intoIT journal and Manager of WGITA website with effect from 31 March 2012. As SAI-UK was not in a position to continue with the role of editing and publishing the journal as also the role of hosting and maintenance of the WGITA website, it invited interest from member SAIs willing to consider taking on the editorial role and the role of hosting and maintenance of WGITA website. SAI-Malaysia volunteered to take on these responsibilities for the next three years.

4. **Agenda item 4: Reports on Projects (Work Plan 2011-2013):**

Agenda item 4 (a)

Project 1: Key Performance Indicators Methodology for auditing IT Programmes

Mr. Yang Yunyi of SAI-China presented their report on the project 'Key Performance Indicator Methodology for Auditing IT Programmes' in their capacity as the Project leader. SAI-China will come up with final guidance document by the end of January 2013.

5. **Agenda item 4 (b)**

Project 2: IT Audit planning and detailed audit procedures to review IT controls

Ms. Sisanda Mneno of SAI-South Africa presented their work approach for this Project. The group was joined by SAIs of Brazil, Indonesia and USA. The project group has mapped the iSACA guidelines with ISSAIs and was expected to provide the guidance document on IT Audit Planning by June 2012. This guidance will be used by IDI in designing their courseware for capacity building programme in IT Audit in AFROSAI- E region.

6. **Agenda item 4 (c)**

Project 3: Optimising IT value in Government Organisations

Mr. Bernard Bathstin of SAI-Canada, the Project leader presented the scoping paper and desired outcomes of the project. The project objective is to research and share best audit practices in the area of achieving the best value from IT investments. As IT investments bring both value and risk, he defined the various challenges faced by Government departments and IT auditors. He gave an account of the status of the six sub-projects undertaken for the preparation of the Project Report. The group is collecting useful reference material which once completed would be hosted on the website hyperlinked to source documents.

7. **Agenda item 4 (d)**

Project 4: Green IT

Mr. Arthur Lio of SAI Norway, the project leader presented the scoping paper of the project. He stated that the Green IT project would describe Green IT and provide SAIs with a set of audit approaches to keep a focus on environmental aspects in auditing IT in different aspects to motivate governments to ensure an environmental approach both to reduce negative effects and achieve positive effects from IT investments and use of IT-tools. The desired outcomes of the project would include producing a list of important questions to ask and areas to cover when auditing Green IT. As Green IT was a new and emerging area it was decided that final report would be hosted on website to expose it to the INTOSAI Community.

8. **Agenda item 4 (e)**

Project 5: Cloud Computing and Virtualisation

Mr. Madhav Panwar of SAI USA made a detailed presentation on the risks and audit questions related to auditing cloud computing and virtualization. It was decided that the risks and audit questions would be developed into a guidance document.

The Working Group Secretariat (SAI-India) was willing to provide necessary support to the Project Teams in the finalization of guidance documents. To facilitate communication, the e-mail addresses of the IT contact personnel were circulated amongst members.

9. Agenda item 5: cooperation with IDI

Ms. Shefali Andaleeb from INTOSAI Development Initiative presented the global e-learning programme in Risk-based Financial Audit. IDI gave an outline of the programme design and milestones related to capacity building programme on IT Audit. The IDI will cooperate with the WGITA and AFROSAI-E in piloting this programme in the AFROSAI E-region.

10. Agenda item 6: Country Paper Presentations:

There were three country paper presentations from SAIs of Brazil, Poland and Russian Federation on the following topics.

- (a) Auditing ERP System without Specific-CAATs – SAI Brazil
- (b) EUROSAI e-Government Audit Algorithm – An Invitation to Share Knowledge – SAI Poland
- (c) Selecting Performance Indicators for an Audit of a State Information System: Russian Experience – Russian federation

All the presentations were appreciated by the members.

11. Agenda item 7: Tutorial film on INTOSAI Collaboration Tool

The online Collaboration Tool (ICT) which is the workbench for the INTOSAI community is available for use by member SAIs, as a tool for internal communication in any of the five INTOSAI languages. The tool significantly facilitates communication and coordination of collaborative initiatives. The INTOSAI Communication Guidelines issued in 2009 recognises ‘Collaboration Tool’ as an important tool for internal communication. In order to popularize the tool among members for its optimum use, SAI India played a tutorial film for the benefit of members.

12. Agenda item 8: Discussion on preparations for the 22nd Meeting of WGITA and 7th Performance Auditing Seminar

Dr. Dainus Jakimavicius of SAI-Lithuania gave an update on the video/preparations for the next meeting proposed to be held in Lithuania in March/April 2013. It was decided that SAI Lithuania, after consultation with the Chair, would communicate the exact dates for the meeting later this year. Regarding the 7th Performance Auditing Seminar, it was decided that SAI-India would send out a list of topics in consultation with SAI-USA who had agreed to moderate the seminar.

13. Agenda item 9: Discussion on Venue for the 23rd Meeting of WGITA

SAI-Kuwait agreed to host the 23rd meeting of Working Group. The venue and the date for the meeting will be decided later. The chair thanked SAI-Kuwait, on behalf of all members for their gracious offer.

14. Agenda item 10: Any other item for discussion with permission of the Chair

There was no other issue for discussion at the meeting.

15. Agenda item 11: Closing Remarks and Summing up

At the end, the Chairman, Mr. Vinod Rai, mentioned that these annual meetings of the INTOSAI Working Group on IT Audit were an important forum for collaboration on projects and exchange of information and ideas. He thanked Mr. Tan Sri Ambrin Buang, Auditor General of Malaysia and his officers for organizing and hosting this meeting, and expressed his gratitude to all members of the Group for their active participation and support to the proceedings.

The Chairman of the Working Group declared this meeting closed.

Member Participants of the 21st WGITA meeting

No	Country	Participants' Names	Designation
1	Australia	Mr. David Ross Gray	Executive Director IT Audit
2	Bangladesh	Mr. Ahmed Ataul Hakeem.	Comptroller & Auditor General
3	Bangladesh	Mr. K.M. Serajul Munir	Director Works Audit Directorate
4	Bhutan	Mr. Kezang Penjor	Asst. Auditor General
5	Bhutan	Mr. Chhodup	Sr. IT. Technical Associates
6	Brazil	Mr. Benjamin Zymler	President Brazilian Court of Audit
7	Brazil	Mr. Luiz Henrique Pochyly Da Costa	Secretary To Court Session
8	Brazil	Mr. Claudio Castello Branco	IT Secretary
9	Brunei	Ms. Josephine Chia Kim Lian	Actg. Asst. Auditor General
10	Brunei	Ms. Norasmah Bte Haji Ali	Actg. Asst. Auditor General
11	Cambodia	Mr. Nuppakun Chhay	Director
12	Cambodia	Mr. Theara Sok	Deputy Chief Office
13	Canada	Mr. Bernard Battistin	Director IT Performance
14	China	Mr. Yang Yunyi	Chief Engineer
15	China	Mr. Zhang Wei	Engineer
16	China	Mr. Yin Qiang	Project Officer
17	Colombia	Ms. Zoraida Rincon Ardila	Director
18	Colombia	Ms. Maria Del Pilar Yepes Moncada	Director
19	India	Mr. Vinod Rai	Comptroller & Auditor General India
20	India	Mr. Jagbans Singh	Director General
21	India	Mr. Alok Sinha	Principal Director
22	India	Mr. Amitabh Prasad	Director
23	Indonesia	Mr. Novis Pramantyabudi	Head Computer Application Division
24	Indonesia	Mr. Pingky Dezar Zulkarnain	Head Computer Program & Application
25	Indonesia	Mr. Nur Pramono	Head It Devices Maintenance
26	Iran	Mr. Majid Zahedi Vash	Advisor to Senior President
27	Iran	Mr.Ahmad Ali Hosseiny	Director General (South Khorasan Province)
28	Iran	Mr. Saeid Rahati Quchani	Advisor to Senior President
29	Iraq	Ms. Intisar F.F. Rammo	Deputy. Director
30	Iraq	Dr. Afaf A. Mahdi	Senior Auditor
31	Iraq	Mr. Bassam L.M. Al - Asadi	Auditor
32	Iraq	Mrs. Israa J.M. Al. Saadi	Interpreter
33	Kiribati	Mr. Lucas Paul Tatireta	Senior Auditor IT
34	Kuwait	Mr. Osama A. Alfari	IT Audit Supervisor
35	Kuwait	Mr. Saad A. Alkhalfan	Senior IS Auditor
36	Lithuania	Dr. Dainius Jakimavicius	Director Information System
37	Norway	Mr. Thor Kristian Svendsen	Director General
38	Norway	Mr. Arthur Lio	Senior Audit Advisor
39	Oman	Mrs. Jamila Al Amry	Director of Commercial Industrial Companies
40	Oman	Ms. Fakhriya AbdulRasool Qassim	Director Audit of Oil & Gas Companies

No	Country	Participants' Names	Designation
41	Poland	Mr. Stanislaw Jarosz	Director of Department Infrastructure
42	Poland	Mr. Pawel Banas	Advisor To Senior President
43	Russian Federation	Mr. Andrey Bazin	Advisor
44	Russian Federation	Mr. Alexander Myltsev	Leading Inspector
45	South Arica	Ms. Sisanda Mnenso	Senior Manager
46	South Africa	Mrs. Petronella Catharina Ferreira	Actg. Business Executive
47	USA	Mr. Madhav Panwar	Senior Level Technologist
48	IDI	Ms. Shefali Srivastava Andaleeb	Programme Manager. IDI
49	Malaysia	YBhg. Dato' Hj. Anwari Bin Suri	Deputy Auditor General (Federal)
50	Malaysia	Mr. Zulkipli Bin Abdullah	Director of Special Audit & Research Division
51	Malaysia	Mr. Y.Hamdan Bin Mohd. Dom	Deputy Director of ICT Audit
52	Malaysia	Ms. Alifah Aida Binti Lope Abdul Rahman	Principal Asst. Audit Director