

Minutes

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The 23rd meeting of the INTOSAI Working Group on IT Audit was held in Kuwait from 10 to 12 February, 2014. The meeting was presided over by Mr. Shashi Kant Sharma, 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. The proceedings of the 23rd WGITA are as follows:

Agenda item No. 1: Welcome Address

Mr. Abdulaziz Yousef Abdulwahab Al-Adsani, President of the State Audit Bureau of Kuwait welcomed the Chairman of the INTOSAI Working Group on IT Audit and all other delegates to Kuwait. He thanked the members for giving them an opportunity to host the meeting in Kuwait. The President of the State Audit Bureau of Kuwait apprised the Working Group members of the initiatives undertaken by his Supreme Audit Institution in the field of IT audit. He wished the meeting all success in its deliberations and the members an enjoyable stay in Kuwait.

Agenda item No. 2: Opening Remarks

The Chairman, Mr. Shashi Kant Sharma, thanked the President of the State Audit Bureau of Kuwait and his staff, for their very warm and generous hospitality. He also thanked them for the excellent arrangements made in hosting the meeting in Kuwait. The Chairman, on behalf of all WGITA members, also thanked the SAI of Malaysia for

shouldering the responsibilities of hosting and maintaining the website of WGITA and bringing out the Working Group's Journal 'intoIT'. He welcomed SAI of Zambia as the 40th member of the Working Group.

The Chairman stated that the Working Group on IT Audit was constantly working to support SAIs in developing their capacity and skills in the audit of Information Technology by facilitating Knowledge Sharing and encouraging bilateral and regional cooperation. He mentioned that the present meeting would jointly review and discuss the progress made by the five IT Projects undertaken by the Working Group as per WGITA Work Plan (2014-2016).

The Chairman informed the members that the 5300 series of ISSAIs lacked an overarching, generic standard on IT Audit, which enunciates the first principles of IT auditing. Therefore, the Working Group had taken up a project for developing ISSAI 5300 on basic principles of IT Audit. The review of ISSAI-5310, which was due for review in 2013, would be taken up after finalisation of ISSAI-5300 in the next INTOSAI Congress in 2016.

Afterwards, the Chairman placed the Agenda of the meeting before the Working Group, which was accepted without comments.

Agenda item No. 3: Updates on 'into IT' and website of the Working Group

SAI-Malaysia presented an update on 'intoIT' and website of the Working Group on IT Audit. During discussions, it was proposed to discontinue the 'intoIT' journal of the Working Group due to the fact that articles and contributions were not readily forthcoming, as a result of

which the Working Group had been unable to bring out any edition of the Journal after June 2010. It was also pointed out that there were many journals in INTOSAI viz. International Journal of Government Auditing (IJGA), Journals of Regional Working Groups etc., which provided ample opportunities to members to share their articles, contributions with the larger INTOSAI community.

Accordingly, the WGITA unanimously decided to discontinue the ‘intoIT’ journal. However, the Working Group requested SAI of Malaysia to develop an interactive forum like a blog on the website of the Working Group to enable the members to share their experiences, knowledge and views on IT audit with other members online.

Agenda item No. 4: Work Plan (2014-2016): Progress report on Project-1 titled “IT Governance”

SAI-Brazil, the project leader, presented the progress report of the project. The SAIs of USA, Kuwait, Kiribati, Lithuania, Malaysia, South Africa and India are members of the project. The project leader stated that side discussions were held during WGITA-IDI IT Audit Handbook working sessions in India and the draft project report would be submitted before WGITA for approval by 2016.

Agenda item No. 5: Work Plan (2014-2016): Progress report on Project-2 titled “Data Mining as a Tool in Fraud Investigation”

SAI-South Africa, the project leader, presented the progress report of the project. Initially SAIs of USA, Korea, Kuwait, India and China were members of this project. However, during the meeting SAIs of Zambia

and Russian Federation had also expressed interest to participate in the project (also see agenda item no. 14).

The project team would submit a guidance document before WGITA for approval by 2016.

Agenda item No. 6: Work Plan (2014-2016): Progress report on Project-3 titled “Development of Standards for State Information Systems and Project Audit”

SAI-Russian Federation, the project leader, presented the progress report of the project before WGITA. Initially SAIs of South Africa, USA, Poland, Slovakia, Japan and India were member of this project. While SAI of South Africa had decided to quit this project, during the meeting the SAIs of Zambia and Zimbabwe had expressed interest to participate in the project team (also see agenda item no. 14).

The project leader presented the basic structure of the project before the WGITA members.

Agenda item No. 7: Work Plan (2014-2016): Progress report on Project-4 titled “Development of Data Interface Standard for Accounting Software”

SAI-China, the project leader, presented the progress report of the project. Initially SAIs of South Africa, Kiribati, USA, Malaysia, Indonesia, India and Poland were members of the project. However, SAI of South Africa had decided to quit this project.

The project leader stated that they had designed a questionnaire in October 2013 and distributed amongst members for responses.

However, only 11 members had provided feedback to the above questionnaire. A final draft project document would be submitted before WGITA for approval by 2016.

Agenda item No. 8: Work Plan (2014-2016): Progress report on Project-5 titled “Development of ISSAI-5300 on ‘Guidelines on IT Audits’ and updating ISSAI 5310 on Information Systems’ Security Audit”

SAI-India presented the progress report of the project as the project leader. Initially project team members were SAIs of Indonesia, Poland, USA, South Africa, Japan, Brazil and Norway. However, SAI of South Africa had decided to quit this project.

The project leader stated that the project on “Development of ISSAI-5300 on ‘Guidelines on IT Audits’ and updating ISSAI-5310 on Information Systems’ Security Audit” was included in the WGITA Work Plan (2014-2016). However, the project team was of the opinion that specific ISSAIs on IT Audit could only be developed after having ISSAI-5300 in place because ISSAI-5300 would lay down the general principles, approach and methodology to conduct IT Audits. Therefore, it was proposed that the work on updating ISSAI-5310 would be taken up only after finalizing ISSAI-5300, which was agreed to by the Working Group.

Agenda item No. 9: IDI’s Report on cooperation with WGITA

Ms. Shefali Andaleeb from INTOSAI Development Initiative (IDI) presented IDI’s report on cooperation with WGITA. The areas of cooperation with WGITA included capacity development, global public

goods and knowledge sharing. Ms. Shefali Andaleeb gave an outline of the programme design and milestones related to areas of cooperation with WGITA. She also presented outlines of the WGITA-IDI IT Audit Handbook prepared by the WGITA in collaboration with IDI.

An overview of the IDI's new Strategic Plan 2014-18, and information on changes in the IDI Board and Management was also presented.

Agenda item No. 10: Country Paper Presentations:

Another important role of the Working Group on IT Audit is to promote and share best practices and methods in Information Technology related audits and to facilitate exchange of information and experience. Accordingly, three member SAIs viz. Japan, Kuwait and Pakistan presented country papers on the following topics:

- (i) 'SAI-Japan's Recent Trends in IT Audit' by SAI-Japan;
- (ii) 'SAI-Kuwait: Different procedures of IT Audit' by SAI-Kuwait; and
- (iii) 'Most Common IT Audit Findings' by SAI-Pakistan

All the country paper presentations were appreciated by the members of the Working Group. The Chairman expressed his gratitude to the SAIs of Japan, Kuwait and Pakistan for sharing their experiences with the Working Group.

Agenda item No. 11: Release of WGITA-IDI IT Audit Handbook

The Working Group on IT Audit in collaboration with INTOSAI Development Initiative (IDI) had prepared an IT Audit Handbook for the overall benefit of the entire INTOSAI community. This Handbook was approved by the XXI INTOSAI Congress held in Beijing, China in October

2013. The IDI had taken the initiative of printing the Handbook. The Comptroller and Auditor General of India and Chairman of WGITA released the printed copy of the above Handbook. SAIs of Kuwait and Ecuador very graciously agreed to translate the WGITA-IDI IT Audit handbook into Arabic and Spanish.

The Chairman congratulated all those from the IDI and the Working Group who worked on this Handbook and stated that this Handbook would prove to be a very useful resource for the entire INTOSAI community in conducting IT Audits and also in building capacity in this area.

A Standing Committee led by SAI of USA with SAIs of Lithuania, Poland, Norway, India, Kuwait and Zimbabwe was also set up to update the WGITA-IDI IT Audit Handbook on periodical basis.

Agenda item No. 12: Discussion on preparation for the 24th meeting of WGITA

It was decided in the 22nd WGITA meeting that the 24th meeting would be hosted by SAI-Poland. Accordingly, SAI-Poland gave an update on the preparations for the next meeting. It was decided that SAI-Poland, after consultation with the Chair, would communicate the exact dates for the meeting later this year.

The Chair thanked SAI of Poland for their gracious offer to host the next meeting of WGITA and also for apprising the members of the preparations under way for this meeting.

Agenda item No. 13: Discussion on venue for the 25th meeting of WGITA

It was unanimously decided in the 22nd WGITA meeting held in April 2013 at Vilnius, Lithuania that the 25th WGITA meeting would be hosted by SAI-Brazil in 2016. Therefore, the 25th WGITA meeting in 2016 would be held in Brazil. The Chairman thanked SAI-Brazil, on behalf of all WGITA members, for agreeing to host the 25th meeting of the Working Group and requested to inform the venue and dates of the meeting in due course.

Agenda item No. 14: Any other item for discussion with permission of the Chair

SAI of Zambia expressed interest to participate in the project led by SAIs of South Africa (Project-2) and Russian Federation (Project-3). Similarly, SAIs of Russian Federation and Zimbabwe also expressed interest to participate in the projects led by SAIs of South Africa (Project-2) and Russian Federation (Project-3), respectively. Further, SAI of South Africa decided to withdraw from the projects led by SAIs of Russian Federation, China and India.

The WGITA agreed to the above proposals.

Agenda item No. 15: Closing Remarks and summing up

In his closing remarks, the Chairman, Mr. Shashi Kant Sharma, mentioned that the decisions taken during this meeting would guide the Working Group in achieving the objectives for which it was constituted. He expressed his satisfaction over the progress made by the projects and congratulated the project leaders and members of the project teams

for their dedicated efforts. The Chairman also stated that the country papers presented were very interesting, informative and useful.

He thanked Mr. Abdulaziz Yousef Abdulwahab Al-Adsani, President of the State Audit Bureau of Kuwait and his officers for organizing and hosting the meeting, and expressed his gratitude to all the members of the Group for their active participation and support to the proceedings. He also thanked IDI for their cooperation with the Working Group.

The Chairman also conveyed his gratitude to SAI-Poland and SAI-Brazil for agreeing to host the 24th and 25th WGITA meetings, respectively.

Thereafter, the Chairman of the Working Group declared the meeting closed.

Annexure

List of the participants

#	Country	Name	Head of the delegation
1	Australia	Mr. David Ross Gray	Executive Director
2	Bangladesh	Mr. Md. Delwar Husain	Deputy Comptroller and Auditor General
3	Bhutan	Mr. Cheki Dorji	Assistant Auditor General
4		Mr. Chencho Tshering	
5	Brazil	Mr. Paulo Soares Bugarin	Attorney General
6		Mr. Marcelo Luiz Souza Da Eira	
7	Cambodia	Mr. Atichbora Long	Deputy Secretary General
8		Mr. Patri Som	
9	China	Mr. Yunyi Yang	Director General
10		Mr. Liang Xue	
11		Mrs. Li Yang	
12		Mr. Qiang Yin	
13	Colombia	Mrs. Maria Sandra Morelli Rico	Comptroller General
14	Ecuador	Dr. Nelson Lopez Duenas	Coordinator
15	IDI (Observer)	Mrs. Shefali Srivastava Andaleeb	Assistant Director General
16	India	Mr. Shashi Kant Sharma	Comptroller & Auditor General of India and Chairman
17		Mr. Jagbans Singh	Director General
18		Mr. Anadi Misra	Secretary to CAG of India
19		Mr. Rajdeep Singh	Director
20	Indonesia	Mr. Agus Joko Pramono	Board Member
21		Mr. Rochmadi Saptogiri	
22		Mrs. Ria Anugriani	
23	Iran	Mr. Amin Hossein Rahimi	Senior President
24		Mr. Abdollah Safaei Nasab	
25		Mr. Morteza Asadi	
26	Iraq	Ms. Intisar Fadheel Rammoo	Director General
27		Mrs. Afaf Abbas Mahdi	
28		Mr. Bassam Lafta Al-Asadi	
29		Mrs. Israa Jamal Al-Saadi	
30	Japan	Mr. Hideatsu Tomisawa	Director
31		Mr. Hideki Fujii	



**23rd Meeting of the
INTOSAI Working Group on IT Audit
(Kuwait, 10 to 12 February 2014)**



#	Country	Name	Head of the delegation
32	Kiribati	Mr. Lucas Paul Tatireta	Senior Auditor
33	South Korea	Dr. Jinwon Ho	Senior Researcher
34		Dr. Kyung Yup Cha	
35	Kuwait	Mr. Osama Al-Faris	Supervisor
36		Mrs. Maryam Alansari	
37		Mr. Saad AlKhalfan	
38	Lithuania	Dr. Dainius Jakimavicius	Director
39	Malaysia	Mrs. Zaleha Yusof	Deputy Director
40		Mr. Y Hamdan Mohd Dom	
41	Norway	Mr. Arthur Lio	Senior Audit Adviser
42		Mr. Stig Folkvord	
43	Oman	Mr. Sultan Khalifa Al Bimani	Director
44		Mr. Zahir Sulaiman Al-Salmi	
45		Mr. Fahad Hamed Al Rashdi	
46	Pakistan	Mr. Sohail Akhtar	Director
47	Poland	Mr. Wojciech Kutyla	Vice-President
48		Mr. Pawel Jan Banas	
49		Mr. Piotr Andrzej Gostynski	
50	Qatar	Mr. Abdulrahman Saoud Al Adba	Head of Section
51	Russia	Mr. Alexey Sklyar	Head of Department
52		Mr. Alexey Solodov	
53		Mr. Anton Kosiyanenko	
54		Mr. Pavel Nosikov	
55	Slovakia	Mr. Jan Jasovsky	President
56		Mr. Jan Beno	
57	South Africa	Mrs. Catharina Petronella Ferreira	Acting Business Executive
58		Mr. Nkuthalo Moyo	
59	United States	Mr. Madhav Singh Panwar	Director
60	Zambia	Mr. Chinyama Jabal Selwa	Assistant Director
61		Ms. Sashi Chapewa	
62	Zimbabwe	Mrs. Emily Dzinouya	Director
63		Ms. Vongai Shiri	