|  |  |
| --- | --- |
|  | Initiatives / projects on schedule |
|  | Initiatives / projects behind schedule |
|  | Serious difficulties being experienced – Internal factors |
|  | Serious difficulties being experienced – External factors (beyond the control of the WG) |
|  | Not yet scheduled to start |
|  | Initiatives / projects completed |

**KSC work plan 2017-2019**

Key to progress indicator colours

**Report of the INTOSAI Working Group on IT Audit**

**Strategic objectives review report (31 March 2018)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Strategic objective**  (as per SP 2017-22) | **Strategies & initiatives**  (as per SP 2017-22) | **Progress**  **indicator**[[1]](#footnote-1) | **Action items[[2]](#footnote-2)**  **and other comment** |
| Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework for Professional Pronouncements. | Preparation of new INTOSAI products and product lines: The KSC, in collaboration with other INTOSAI entities, has work plans and milestones for development of new standards and guidance for consideration by the common forum, and other INTOSAI products during 2017–2022. The KSC works closely with other stakeholders to develop products for INTOSAI’s efforts to support the implementation where appropriate and contribute to the follow-up and review of the SDGs. | * 3 non-IFPP documents on Data analytics, Capacity Development support for IT Audits and Documentation requirements of an IT Audit to be developed by 2019. * A Roadmap for Development of Roadmap for future GUIDs under 5300 Series (now 5100) is also to be completed by 2019. | Progress to date   * The PIDs of the project have been approved in the 26th WGITA meeting in May 2017. * The deliverables are expected to be ready in 2019 * QA level of documents identified; Data analytics,(QA-2), Capacity Development support for IT Audits (QA-3), Documentation requirements of an IT Audit to be developed by 2019. (QA -2)   Action items/Key next items   * Project teams are carrying out research and consultations to prepare the draft documents. * QA Process being followed up. |
| Revision of ISSAI products: Annual targets for updating and revising existing standards are established for the period 2017–2022. This work is done in close collaboration with the PSC and FIPP. | * Revision of ISSAI 5300 & 5310 is being taken up as part of SDP is to be placed at INCOSAI 2019 for approval. | Progress to date   * The project team for revision of 5300 and 5310 has been constituted * Project proposal approved by FIPP.   Action items/Key next items   * To keep track of progress. |
| Enable wide exchange of knowledge and experience among INTOSAI members. | INTOSAI KSC-IDI Community Portal: In close collaboration with IDI, a knowledge sharing platform to serve as the hub for knowledge sharing has been formed. | * New Working group website in the KSC-IDI INTOSAI Community Portal | Progress to date   * Functioning Working Group Website in INTOSAI Community Portal   Action items/Key next items   * Identification of members to manage the Website. * Collection of material for WGITA Knowledge Centre. * Contribution for Audit Report Database * Identification of members for hosting Webinars etc. |
| Research projects: The KSC leads the development of a scheme for encouraging internal (to INTOSAI) and external research projects in public audit. The KSC also facilitates INTOSAI’s engagement with the academic community on issues of mutual interest and concern. | * No action |  |
| Generation and dissemination knowledge and experiences. (may indicate all the workshops, training, benchmarking exercise, joint/ collaborative audits, outreach activities here) | * Atleast one Performance Audit Seminar and one International Audit Seminar on IT related topics before next INCOSAI | Progress to date   * An International seminar on Audit Management System was hosted by SAI Korea in 2017. * Seminar on ‘’Embedding data assurance to drive audit efficiency and quality” hosted by ANAO, Australia. * WGITA in coordination with GAO, USA holds triennial Performance Auditing Seminars (PAS) on topical subjects related to IT Audit.   Action items/Key next items   * The next PAS seminar planned in 2019. * One day earmarked during the next annual meeting in Australia for Seminar |
| * Atleast 5 country paper presentations on IT Audit related topics to be made integral part of every Annual WGITA meetings. | Progress to date   * Six country papers on subjects Cyber security, Audit in Big Data Environment, Open Government Data, Financial audits through use of Data analytics and Cloud computing were presented and discussed in the Annual meeting of WGITA at Seoul in May 2017. * Eight Country papers IT Audit Process, Data analytics, Capacity building, Audit trail and E-governance were presented at the 27th WGITA meeting.   Action items/Key next items   * Next Annual meeting scheduled in Fiji to continue the current practice of country paper presentations. |
| Working with the CBC, IDI, and other INTOSAI entities, facilitate continuous improvement of SAIs through knowledge sharing on the crosscutting lessons learned from the results of peer reviews and SAI PMF. | Stakeholder engagement: The KSC, other strategic goal committees, IDI, INTOSAI regional organizations, the Supervisory Committee on Emerging Issues and the INTOSAI General Secretariat work together to avoid duplication of work and for greater synergy. | * In cooperation with IDI, next version of handbook would be updated before INCOSAI 2019. | Progress to date   * WGITA in collaboration with the INTOSAI Development Initiative (IDI) has developed an IT Audit Handbook which was approved by the INTOSAI Congress in Beijing, China in October 2013. This Handbook is a very useful resource for the entire INTOSAI community in conducting IT Audits and also in building capacity in this area. * Standing committee has been created to keep the WGITA-IDI Handbook updated.   Action items/Key next items   * Handbook on updation to be completed in line with QA process for non-IFPP products and as per IDI handbook on GPGs. |
| * Aim for greater cooperation with external stakeholders | Progress to date   * AFROSAI-E and ISACA are observers of WGITA and are involved in various projects of WGITA. This enables WGITA to get Regional perspective and also guidance from a professional organization of International repute. * AFROSAI E part of two projects: General conditions for IT support for Audits and Documentation Requirements of an IT Audit including AMS. * ISACA member of ISSAI 5310 revision project on IT Security including Cyber Security * Participated in EUROSAI WGITA meeting and presented on IT Audit Handbook.   Action items/Key next items   * To continue to engage AFROSAI-E, ISACA and other Regions |
| Facilitate continuous improvement: Working with the CBC, IDI, and other INTOSAI entities, the KSC gathers and disseminates crosscutting lessons learned from the individual results of peer reviews and of SAI PMF assessment. | * No action |  |
| Cooperate with and leverage the efforts of The International Journal of Government Auditing and the General Secretariat to expand the use of social media, video, and interactive tools to ensure “real-time” communication across INTOSAI, its partners, and with other interested parties. | * No action |  |

1. In the case of single large projects / initiatives, the progress indicator could also be one of the following three progress statements: (i) the project has been initiated/come into existence (has been defined, planned , and resourced), (ii) the project is being implemented (and is on track, or behind schedule, in trouble – green or amber or red/purple), and (iii) the project has delivered the main outcome (is either completed – black – or its outcome is functioning as intended / producing the results, e.g. a technical support function; maintain, monitor and enhance). [↑](#footnote-ref-1)
2. SP 2017-22, page 36, refers to the strategic objectives review to include “determining what actions and next steps are most needed to ensure continued progress towards each objective”. [↑](#footnote-ref-2)