

WGITA Work Plan (2017-2019)

Synopsis

Project 1: General capacity requirements for SAIs for conducting IT audits

(Area: Capacity Development)

1. Introduction

A quick study about what the project is aiming to achieve was conducted. This was an attempt to make the title of the project clear and simple, thus making it easy for audiences to grasp. The conclusion reached from the study is to develop a guide about the “General capacity requirements for SAIs for conducting IT Audits.”

As it was initially thought, this project cannot only focus on the “*General conditions for IT support for Audits*”. Hence, the project will now look at broader issues relating to capacitating SAIs to conduct IT audits. This stance is also confirmed by the “*Justification for WGITA project 1*” document obtained from SAI India (*annexure A*). The justification for project document further makes reference to sub-section 16, 17 and 18 of section C of ISSAI 5300, which outlines the following:

- SAI shall have adequate capacity to conduct IT audits.
- SAI shall develop adequate capacity, if the same is not available, before commencing with an IT audit.
- SAI shall identify and allocate adequate and competent resources to conduct IT audit.
- SAI may consider engaging external resources to conduct IT audit, if the capacity is not available in-house.

To promote the efficiency of public services, most governments are now having programmes in place to implement e-government strategies. Such programmes require the expertise of an IT auditor working in collaboration with other audit specialists, to evaluate the effectiveness of the e-government programmes. Furthermore, at an operational level, the IT auditor is focusing on how technology is used at government institutions. The IT auditor will do this by identifying controls that are in place, and assess whether these controls are implemented and operating effectively all the time.

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The SAIs must have capacity to do work in this area. Hence, a project team will put together a guide for interested SAIs and illustrations from other SAIs demonstrating how they have addressed capacity requirements for their IT audit function.

Where necessary, our approach will be drawing from the work already done by other SAIs, INTOSAI Committees and Working Groups. This will be complemented by examples shared by participating SAIs.

2. Way-forward

Participating member SAIs are welcome to share their own experiences for establishing or addressing IT audit capacity challenges within their organisations. Specific tasks for each project member will be discussed in the near future. The products will be submitted to participating members' for review. A detailed project plan must still be developed and will also be discussed among project members.

3. Timelines

The proposed timeline presents the intermediate products that should be ready by the end of the indicated month:

Month	Intermediate products
October 2016	<ul style="list-style-type: none">➤ Sharing and discussion with members about their own experiences for establishing or addressing IT audit capacity challenges within their organisations;➤ Consolidation of input and agreeing on the areas to be covered and those that will be excluded from the project.
December 2016	<ul style="list-style-type: none">➤ Draft guide layout including chapters circulated for review and acceptance by members;➤ Detailed project plan for the period, presenting scope and tasks assigned to project members.
May 2017	<ul style="list-style-type: none">➤ First part of the guide – content and practices for

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Month	Intermediate products
	addressing IT audit capacity requirements covered in the chapters
December 2017	➤ Second part of the guide – outline and illustration of models adopted by member SAIs for providing support and addressing IT audit capacity requirements
July 2018	➤ Third part of the guide – circulation of the consolidated draft and harmonised guide for review
December 2018	<ul style="list-style-type: none"> ➤ Reworked version of the guide based on the input by project members; ➤ Language editing of the draft final guide
2019	➤ Links to work done at various INTOSAI committees and forums. (Optional)