

Update on IDI programmes For WGITA meeting

27 April 2016
Brasilia, Brazil

"Supporting SAs in strengthening performance and capacities"



Outline

IDI's Capacity Development on IT Audit

Programme Output Outcome

Lessons Learned

Way Forward



IDI-WGITA Global Programme IT Audit

- eLearning course
- Pilot audit
 - Planning meeting
 - Review meeting
- Audit report published
- Doing more audit
- IDI-WGITA Handbook used



Capacity Development on IT Audit

Results of the Programme

About 100 participants completed the programme

41 SAIs completed pilot IT Audits

ASOSAI, AFROSAI-E, CAROSAI, EUROSAI, PASAI

Received feedback on IT Audit Handbook

Feedback on programme delivery

IT Audit Programme

Results: As of March 2016.

- All SAI draft audit reports reviewed at review meeting.
- 8 SAIs already published audit report
- Most remaining SAIs finalized report or in process.
- SAI Nepal and Turkey initiated new IT audit after the programme.



What worked well...

- Matrix was useful guide
- Peer review was helpful
- New way of doing audit
- More confident of doing IT audit
- Experience of the other SAIs
- Mentor guidance, discussions most useful
- eLearning and two meetings created the basis of knowledge



▶ For Handbook inclusion...

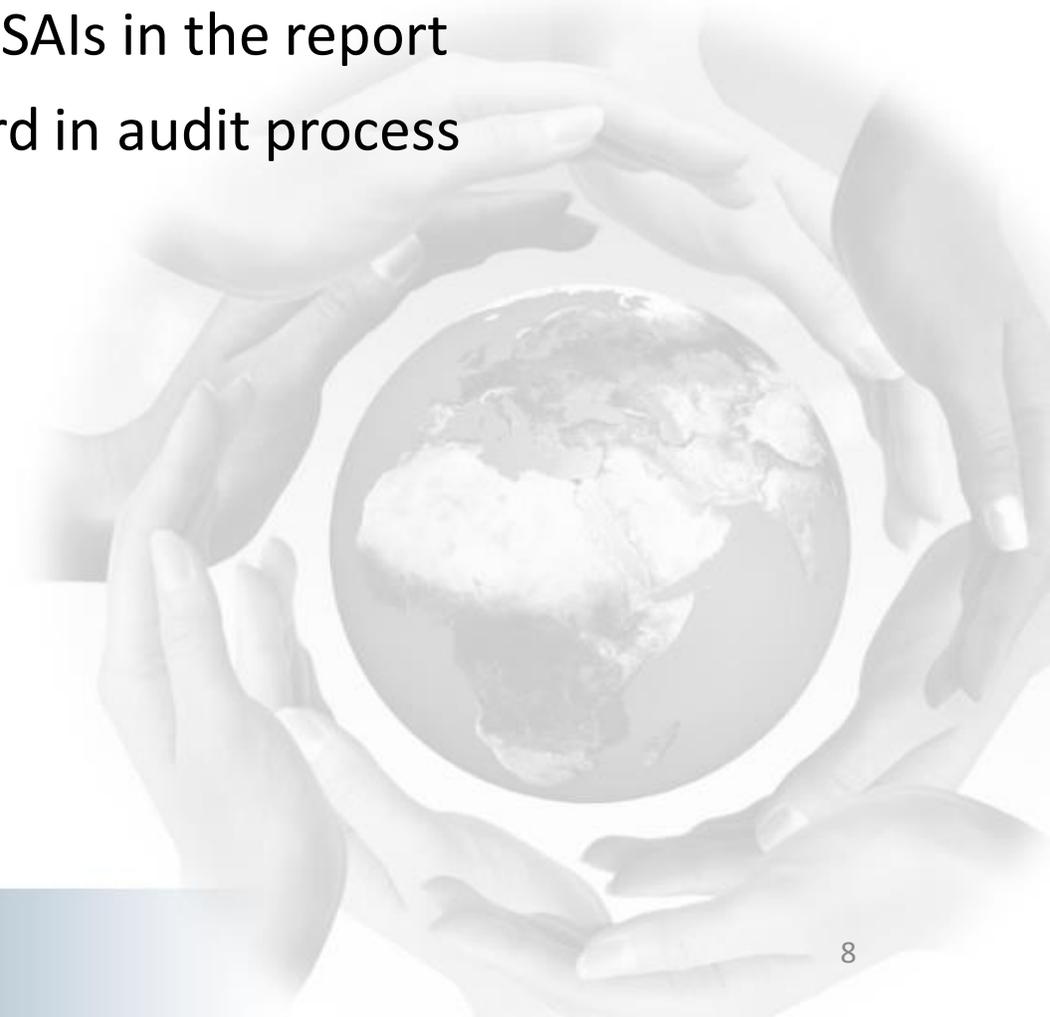
- Network security
- Data extraction
- CAATs, ACL, IDEA
- Database security
- Data analysis, network and infrastructure analysis
- Application control
- ERP systems
- Risk assessment process
- Examples, templates
- Case study exercise in the course with application for the matrix
- Auditing standards, methodology and explanation



Lessons learned-SAI audit teams

- ISSAI methodology for planning, conducting and reporting
- Referring to applicable standards or the ISSAIs in the report
- How to apply the concepts of the standard in audit process
- Gathering evidence and documenting
- Communication during conducting phase
- Audit reporting

Common in most SAI teams.



Lessons learned-SAI audit teams

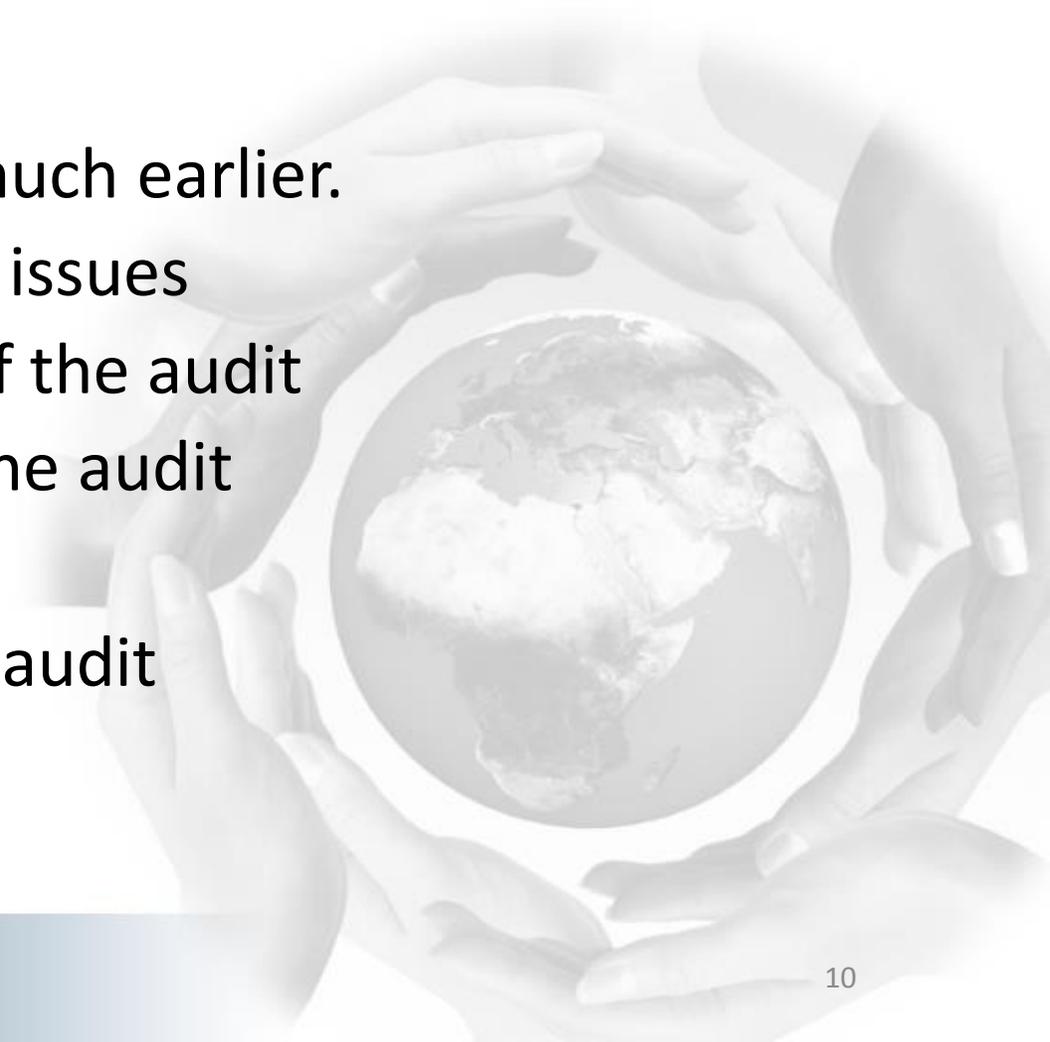
- Planning memorandum
- Format of report to consider
- How report can be made user friendly, not just findings
- IT audit within financial audit
- Working paper
- Quality assurance

Common in most SAI teams.



Way Forward

- Timing of meeting
- 2-3 months notice
- Some cases SAI finished the audit much earlier.
- Communicating earlier on common issues
- Certification after the completion of the audit
- Quality control process applied to the audit
- SAI annual audit plan
- Allocate time and resources for the audit



Finally....

- WGITA
- Chair of WGITA
- Mentors
- Ms. Andaleeb
- Host SAIs





Thank you.

