1. **The International Organization of Supreme Audit Institutions**

The International Organization of Supreme Audit Institutions (INTOSAI) is the professional organization of supreme audit institutions (SAI) in countries that belong to the United Nations or its specialized agencies. INTOSAI was founded in 1953 and has grown from the original 34 countries to a membership of 189 full members and 4 associated members. As the internationally recognized leader in public sector auditing, INTOSAI issues international guidelines for financial management and other areas, develops related methodologies, provides training, and promotes the exchange of information among members. Within INTOSAI, there are seven regional organizations of SAIs:

* Africa (AFROSAI),
* Arab countries (ARABOSAI),
* Asia (ASOSAI),
* Caribbean (CAROSAI),
* Europe (EUROSAI),
* Latin America and the Caribbean (OLACEFS), and
* The Pacific (PASAI).

In 2004, INTOSAI adopted its 2005–10 Strategic Plan, which enumerates its Mission, Vision, and Core Values and identifies four Strategic Goals in the areas set out below.

**Goal One : Accountability and Professional Standards,**

**Goal Two : Institutional Capacity Building,**

**Goal Three : Knowledge Sharing and Knowledge Services, and**

**Goal Four : Model International Organization.**

Various Working Groups/Task Forces/Committees/Sub-committee have been set-up under above Goals for the overall benefits of the INTOSAI community.

1. **INTOSAI Working Group on IT Audit**

**2.1 Introduction**

The Working Group on IT Audit (WGITA) was created at the XIII INCOSAI in Berlin in 1989. SAIs of 39 countries are members of the Working Group as of today (April 2013). The Working Group was set up to provide support to member SAIs in developing their knowledge and skills in the use and audit of Information Technology.

The WGITA fulfills its mission and mandate by implementing a triennial work plan and the various goals and projects it contains. Projects can be of a variety of types and include guidance papers, website related information, surveys and other audit material. It is the dedication and effort of individual SAIs, who lead and support projects as project leaders and members that make the WGITA work.

Regional working groups and networks exist in several of the INTOSAI regions. While they are independent of WGITA’s decision-making, they can play a crucial role in fostering regional dialogue and coordination. WGITA also works closely with INTOSAI Development Initiative (IDI), the training arm of INTOSAI, to coordinate its activities and prevent duplication of efforts.

The WGITA holds annual meetings where members present the status of ongoing projects and discuss and decide future projects. In addition, the WGITA holds in conjunction with its annual meeting a triennial IT Audit seminar, using a theme that is current and relevant to most members. Members of the various individual projects may also meet during the year to work on ongoing projects at the request of the Project Leader.

**2.2 Mission**

The mission of the Working Group on Information Technology Audit (WGITA) is to support SAIs in developing their knowledge and skills in the use of information technology related audits by providing information and facilities for exchange of experiences, sharing best practices, and encouraging bilateral and regional cooperation among Supreme Audit Institutions (SAIs).

**2.3 Mandate/Objectives**

* Create and share best practices and methods in Information Technology (IT) related audits, and to facilitate the exchange of information and experience and encourage bilateral and regional cooperation.
* Promote partnerships among SAIs, and also between SAIs and academic/research institutions and international organizations with a view to enhancing professional capacities in IT Audit.
* Disseminate guidelines and tool kits for development and adoption of professional standards.
* Facilitate concurrent, joint and coordinated IT audits among SAIs.
* Maintaining Publications Database of Reference Material for the Audit of e-Government.

**2.4 Organization**

The INTOSAI WGITA is a volunteer organization with a number of distinct bodies and players, each with associated responsibilities. These include the Chair and Secretariat, the WGITA assembly, Project Leaders, and member SAIs.

**2.5 Roles and Responsibilities**

**2.5.1 Working Group Assembly**

The Working Group Assembly is the final authority for approving work plans and reports including other products or proposals, and monitors progress of ongoing projects.

**2.5.2 Chair and Secretariat**

**Key Responsibilities:**

* Maintaining and updating of WGITA web-site and databases
* Communicating within and outside of the WGITA and INTOSAI membership
* Supporting training and capacity building initiatives
* Leading liaison and relationship building with INTOSAI bodies and external organizations
* Communicating with regional working groups on IT Audit
* Managing the authoring and publication of guidance materials and other relevant material
* Providing overall administrative support to all aspects of the WGITA
* Convening annual WGITA meeting and triennial seminar as well as deciding the location and timing, in close cooperation with the host
* Notifying the agenda of the meetings to the members
* Reporting annual progress of the Working Group to the INTOSAI Governing Board and triennial progress to the INTOSAI Congress
* Leading development of the triennial work plan, establishing an overall project management system (including project specific work plans, roles, timetables and reporting for actions included in the work plan), and monitoring work plan implementation
* Supporting the development of projects by providing case studies, answering questionnaires, reviewing and commenting on documents
* Contributing to information exchange at meetings and participate in seminars
* Presents WGITA achievements at the INTOSAI Governing Board and INTOSAI meetings.
* Preparing and circulating an annual report

**2.5.3 Project Leaders**

**Key Responsibilities:**

* Preparing a project approval document for approval by the chair/assembly prior to beginning work.
* Conceptualizing and executing the project
* Providing a reporting schedule and deliverables
* Preparing project specific work plans
* Undertaking research and soliciting information from SAIs as needed
* Assigning roles to and organizing workload among members

**2.5.4 Members**

**Key Responsibilities of individual members:**

* Participating as Project leaders or members
* Supporting the development of projects by providing SAI audit reports, answering questionnaires, reviewing and commenting on documents
* Contributing to information exchange at meetings and participate in seminars
* Hosting WGITA meetings and seminars

**Key Responsibilities of the Project Group:**

* Contributing to, commenting on and approving draft and final guidance materials, work plans and other key documents and initiatives
* Promoting and facilitating information exchange and capacity building
* Providing technical expertise and best practices in support of various projects
* Review and comment on project work plans, progress reports and draft documents

**2.6 Present status of Work Plan (2011-2013)**

The following projects were pursued by the Working Group during the period 2011-2013:

* Development of Key Performance Indicators Methodology for Auditing IT Programmes ***(Leader: SAI-China)***
* IT Audit planning and detailed audit procedures to review IT controls ***(Leader: SAI-South Africa)***
* Optimizing IT value in Government Organizations ***(Leader: SAI-Canada)***
* Green IT ***(Leader: SAI-Norway)***
* Cloud Computing and Virtualization***(Leader: SAI-USA)***

All these projects were developed and discussed in the 22nd meeting of the Working Group at Vilnius, Lithuania in April 2013. After discussing the final products, all the five projects were successfully closed.

**2.7 Projects selected for the next Work Plan (2014-2016)**

In order to identify projects for the purpose of the next Work Plan of the WGITA for the period 2014-2016, a survey was conducted requesting the member SAIs to give feedback on the previous products of the WGITA and intimate details of the probable projects. Based on the information received from the member SAIs, 20 most common projects were shortlisted for ranking analysis. All WGITA members were requested to rank the above 20 projects along with an expression of their intent to either lead or participate in the projects.

In addition, SAIs of Russian Federation and the People’s Republic of China also expressed an interest to propose one project each for consideration of the Working Group for inclusion in the Work Plan. SAI of Russian federation made a presentation on ‘Development of Standards for State Information Systems and Project Audit’. The SAI of People’s Republic of China made a presentation on ‘Development of Data Interface Standard for Accounting Software’. Based on the presentations made and the discussions thereafter, the Working Group decided to include both these projects in the Work Plan.

SAI India made a presentation on development of an overarching ISSAI-5300 to be included in the Work Plan covering the general principles, approach and methodology of IT Audit which would then provide a natural succession to more specialised standards such as ISSAI-5310 on Audit of security of Information Systems and other areas of IT Audit. SAI India also made a presentation on updating the existing ISSAI 5310 on Information Systems Security Audit. Based on the presentations made and the discussions thereafter, the Working Group decided to include both these proposals in the Work Plan as well.

Therefore, based on the proposal to develop an overarching ISSAI 5300, presentations made by the SAIs of Russia and China and the ranking analysis and discussions, the ***five*** projects are proposed to be included in the next Work Plan (2014-2016) of WGITA. Details of the proposed projects along with anticipated composition of the project team (i.e. project team leader and participating member SAIs) are given below:

|  |  |  |  |
| --- | --- | --- | --- |
| **#** | **Name of the project** | **Project leader SAI** | **Project member SAIs** |
| 1. | IT Governance | Brazil | USA, Kuwait, Kiribati, Lithuania, Malaysia, South Africa and India |
| 2. | Data Mining as a Tool in Fraud Investigation | South Africa | USA, Korea, Kuwait, India, China, Zambia and Russian Federation |
| 3. | Development of Standards for State Information Systems and Project Audit | Russian Federation | USA, Poland, Slovakia, Japan, India, Zambia and Zimbabwe |
| 4. | Development of Data Interface Standard for Accounting Software | China | Kiribati, USA, Malaysia, Indonesia, India and Poland |
| 5. | Development of ISSAI-5300 on ‘Guidelines on IT Audits’ | India | Indonesia, Poland, USA, Japan, Brazil and Norway |

The project teams are required to submit project initiation document for approval of Chair, WGITA at the earliest. The project initiation document (the template is enclosed for ready reference) should inter-alia include synopsis of the project, expected timelines, contact details of the project leader/members, etc. The projects are expected to be completed before the XXII INCOSAI. The project teams are also expected to furnish progress report of the project undertaken by them from time to time to the Chair, WGITA.

**Project Initiation Document**

|  |  |  |
| --- | --- | --- |
| **Name of the project** | :: |  |
| **Target Group** | :: |  |
| **Approach** | :: |  |
| **Issues to be covered/Scope of the project** | :: |  |
| **Deliverables** | :: |  |
| **Time frame** | :: |  |
| **Responsible SAI** |  |  |
| Project leader | :: |  |
| Member SAIs | :: |  |
| **Contact details** |  |  |
| Project leader | :: |  |
| Member SAIs | :: |  |