

Minutes

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1. The 27th meeting of the INTOSAI Working Group on IT Audit (WGITA) was held in Sydney, Australia during April 17-18, 2018. In conjunction an International Seminar on “*embedding data assurance to drive audit efficiency and quality*” was hosted by the National Audit Office of Australia (ANAO) on April 19, 2018. The meeting was presided over by Mr. Rajiv Mehrishi, Comptroller & Auditor General of India and Chairman of the Working Group. The list of delegates who attended the meeting as members and observers is attached as Annexure. The proceedings of the 27th WGITA are as follows:

Agenda item No.1: Welcome Address by Mr. Grant Hehir, Auditor General for Australia

2. Mr. Grant Hehir, Auditor General for Australia welcomed Mr. Rajiv Mehrishi, Comptroller & Auditor General (CAG) of India and Chairman of the Working Group and all other delegates to Sydney.
3. While stating that the WGITA was established at INCOSAI, 29 years ago with the first annual meeting being held in 1992, he added that through these annual meetings and the Working Group Triennial Work Plan, the group was supporting SAIs to develop their knowledge and skills in the use of audit-for-information technology.
4. He also mentioned about the ANAO’s recent adoption of a data analytics strategy and a high-level roadmap for implementing better IT audit. He added that the seminar on “Embedding data assurance to drive audit efficiency and quality” which was planned in conjunction with WGITA meeting would provide an opportunity to share their early learnings, objectives and challenges with the delegates and also benefit from other member SAI’s strategies and experiences.
5. While highlighting the significance of improving the efficiency and quality of audits in an environment where IT tools were quickly becoming more sophisticated, he observed one of the key challenges was the growing amount of unstructured data that have to be looked at to get audit insights particularly in the performance audit space.
6. Mr. Hehir complimented the Supreme Audit Institution of India for an engaging

agenda and driving the work program of the working group and wished all participants a fruitful meeting

Agenda items No.2 and 3: Opening remarks by Mr. Rajiv Mehrishi and adoption of Agendas of the 27th WGITA Meeting

7. Mr. Rajiv Mehrishi, the Chair of WGITA, thanked the Auditor General for Australia and his staff, for the warm and generous hospitality. He also thanked them for the excellent arrangements made for hosting the meeting in Sydney, Australia.
8. The Chair stated that the membership of the WGITA had grown to 51 (including four observers). He welcomed the SAIs of Afghanistan and Hungary as the new members and also mentioned the withdrawal of SAI of Costa Rica from the group due to other INTOSAI commitments.
9. He stated that the progress on the five projects undertaken under the WGITA Work Plan 2017-2019 would be reviewed and discussed.
10. Mr. Mehrishi stated that the exercise for the preparation of the next Strategic Development Plan 2020-22 of INTOSAI Framework of Professional Pronouncements (IFPP) would commence shortly and the results of Project 2 on development of Roadmap for future GUIDs would enable WGITA members to take some informed decisions on the possible areas for future development of IFPP documents.
11. Mr. Mehrishi then briefly touched upon the new agenda items included in the meeting like introduction to the new WGITA website, the Audit Database, Webinars and the reporting dashboard.
12. Mr. Mehrishi also sought support of the members for the proposal for designating International Centre for Information Systems and Audit (iCISA), India as one such Global Training Facility for WGITA.
13. The Chair placed the Agenda of the meeting which was accepted without comments.

Agenda item No. 4: Update on website of the Working Group on IT Audit and revamped KSC – IDI Community Portal (SAI of Malaysia and India)

14. Mr. Che Adnan of SAI Malaysia made a presentation on the website. He explained about the various documents uploaded to date including the current meeting and other WGITA activities. He also added that IDI handbook on IT Audit was uploaded



in English and Arabic. The members were briefed about the significant increase in the number of visits to the WGITA website in the recent past.

15. Mr. Adnan stated that the domain and hosting contract was expiring on 29th May 2018 and the website will not be renewed on account of migration of Website to INTOSAI community portal.
16. Mr. Subramanian of SAI India then presented to the members the new INTOSAI Community Portal. He stated that, as discussed in the last meeting, the websites of all Working Groups of Knowledge Sharing Committee would now form part of revamped INTOSAI Community portal. WGITA would be the first working group to migrate into this community Portal. The website was already live and members could start using the website.
17. While bringing out the drawbacks of the earlier KSC-IDI Community Portal, Mr. Subramanian highlighted the new features like navigation through the Portal with single login, single point of access for knowledge sharing, portability across devices and availability in all INTOSAI languages and a much improved Community of Practice.
18. He then briefed the members about the features in the WGITA webpage. He stated that the members could access all the features (except Webinar) without any registration. A section on Knowledge Centre has been created which would include Database of Audit Reports, Guidance, Publications and Compendium. The webpage also incorporates hosting of Webinars. He stated that the documents related to the previous WGITA meetings and IDI Handbook have also been posted in this webpage.
19. At the end, Mr. Subramanian requested the members to have a look at the portal and provide feedback to help WGITA Chair and KSC chair to improve the portal.
20. WGITA Chair first sought the willingness of SAI Kuwait to maintain the webpage since in the previous meeting SAI Kuwait had evinced interest in maintaining the WGITA website. Due to prior commitment, however, SAI Kuwait expressed its inability to accept the responsibility. WGITA chair, thereafter, sought volunteers to maintain the WGITA Webpage.

Agenda item No. 5: Work Plan (2017-2019): Progress Report on Project-1 titled “General Capacity Requirements for SAIs for conducting IT Audit” (SAI of South Africa)

21. Mr. Phere Motau of SAI South Africa, the project leader, presented the progress report of project I of WGITA Work Plan 2017-19. The SAIs of AFROSAI-E, Bangladesh, India, Iran, Iraq, Korea, Mexico, and Poland were the other members of the project.
22. He reiterated that though the project was initially meant to focus on general conditions for IT support for audits, the project will look at broader issues relating to capacitating SAIs to conduct IT audit.
23. Mr Motau presented project progress to date and briefed the members about the revised guide layout. Chapter one would deal with Operating environments of Supreme Audit Institutions, Chapter 2 would be on Evolution of the Public Sector and the impact on the work of SAIs, Chapter 3 on Capacity building and sustainability Strategies and the final chapter would deal on Information Communication and Technology (ICT) and the Audit Process.
24. Chapters would address the following key components of the guide:
 - SAI mandates and fit for purpose org. structures (focusing on SAI mandate to perform IT Audits)
 - Capacity and resources for conducting IT Audits
 - Tools
 - Skills and competency of staff
 - Training and knowledge management matters
 - IT infrastructure and systems
25. As per the timelines, from March to May, 2018 the team would concentrate on drafting the chapters. The chapters would be circulated for review between June and August. September and November 2018 would be devoted to refinement of the draft guide and language editing
26. The project deliverable would be classified at level 3 of the QA paper for products developed outside the Due Process.
27. Mr. Motau sought clarity on how to use Community of Practice in the INTOSAI Portal for communication between the members and on how the Non-IFPP Quality assurance process will unfold
28. The Chair wanted the project team to reconsider the classification of the document



as the only difference between level 2 and level 3 of the QA paper was that level 3 restricted the exposing of the document to only the working group members whereas level 2 would also involve outsiders other than the working group members. As INTOSAI community portal will have a feature to expose the project documents as an exposure draft, other members of the INTOSAI community would also have an opportunity to comment, which would really enhance the quality of the project and its credibility.

29. On community of practice, the Chair pointed out at the new features of the Community of Practice in the newly revamped Community Portal, which in addition to uploading of the documents also maintains various versions of the documents. The chair also suggested the Project team to make use of the video conferencing facility in the Portal for virtual meetings.

Agenda item No. 6: Work Plan (2017-2019): Progress Report on Project-2 titled “Development of Roadmap for future GUIDs under 5300 Series” (SAI of Pakistan)

30. Mr. Mohammed Ali Gheba of SAI Pakistan, the project leader of the Project 2 of WGITA Work Plan 2017-19, presented the progress report of the project. The SAIs of Brazil, China, India, Japan, Korea, Poland, and USA were other members of the project.
31. While presenting a brief background on the Project, Mr. Gheba briefed the members about the objective of the Project. He stated that the roadmap document would serve as a reference document for development of future GUIDs in the domain of IT Auditing. He also indicated that the document would attempt to identify significant subjects for development of future GUIDs.
32. Mr. Gheba also added that since, under the new Framework the subject matter guidance were called GUIDs, the title of the project was accordingly modified as ***“Roadmap for development of future GUIDs in the 5300 Series”***.
33. Mr. Gheba presented an overview of the Initial Draft and stated that the document was being developed as a “live document” to be reviewed periodically. The document would first define “Broad Contours of today’s IT landscape”. Then co-relation between different IT areas and its “linkage” with IT Audit requirements will be established. The draft document already includes few subjects for future GUIDs.

34. The Initial Draft would be circulated amongst WGITA members for input and comments and the final draft would be submitted to WGITA Chair for approval by December 2018

Agenda item No. 7: Work Plan (2017-2019): Progress Report on Project-3 titled “Data Analytics” (SAI of Indonesia)

35. Mr. Jariyatna of SAI Indonesia presented the scope of the project. He mentioned that the project would focus only on data that are produced by SAI’s audited entities. The project was designed to cover specific data topics which are relevant to certain type of audit. The data analytics will be delivered as a standalone solution with simple development which would not require ‘highly specialized skill’ to operate.
36. He added that the deliverables of the projects will be in form of two Guidance: Business Intelligence Guide and Advanced Analytics Guide.
37. The business intelligence guide would be completed by 4th Quarter of 2018 and Analytics guide and Data Analytics Project Management Guide was expected to be completed by 3rd quarter of 2019. He also added that the draft Business Intelligence guidance had been completed and was currently being piloted in Financial Audit of Indonesian Central Government.
38. Mr. Jariyatna stated that the project team intends to carry out the following activities in future; review pilot results on Business Intelligence and adjust draft guidance accordingly and circulate this guidance among members for their inputs. The team will also simultaneously prepare for the piloting phase for Advanced Analytics Guidance.

Agenda item No. 8: Work Plan (2017-2019): Progress Report on Project-4 titled “Revision of ISSAI 5310 & ISSAI 5300 as GUIDs under IFPP” GUID 5300: Guidelines on Information Technology Audit (SAI of India)

39. Mr. Saurabh Narain, of SAI India, the project leader of the Project 4 of WGITA Work Plan 2017-19, presented the progress report of the project. The SAIs of China, Ecuador, Iraq, Kiribati, Poland, USA, and ISACA were members of the project. The project has also been taken up as part of the SDP 2017-19 of IFPP.
40. As a background of the Project, he stated that the revision of ISSAI 5300 was included in the WGITA project at the behest of FIPP. The main reason highlighted



by FIPP for taking up of the project was that the current ISSAI 5300, with detailed sections on macro- and micro-level planning of IT Audits, gave an impression that IT Audit was distinct type of audit and the 'Requirements' portion made it appear like a Standard. Hence, prompting for its revision. Being a "rich document" FIPP intends to place it in the revised Framework as an overarching GUID in IT audit.

41. Mr. Narain stated that the Project was now titled - Guidelines on Information Technology Audit in support of Financial, Performance and Compliance Audits. He stated that FIPP had recommended numbering the GUID in 5100 - 5109 series (reserved for guidance on IT Audit). The Project would be for a duration of 24 months. The other members were Australia, Poland, Russia and USA.
42. The project objective would be to revise the ISSAI by drawing upon existing Standards (ISACA), guidelines and frameworks (COBIT) and similar material related to IT audit and align with ISSAI 100 and ISSAIs viz. ISSAI 200, 300 and 400. The project team will also consult material contained in GUID 5450 and other guidance. It would be an overarching, general principles GUID on IT Audit and will provide basis for GUIDs on IT related specific subject matter.
43. Mr. Narain added that, while the content of ISSAI 5300 would be preserved, the document would be updated to define, elaborate, and harmonize how Information Technology (IT) Audits relate to and support Financial, Performance, and Compliance Audits. Revised GUID will also be aligned with ISSAIs 100, 200, 300 and 400. GUID will make high level references to subjects like Information Security Audit and Cyber Security.
44. Mr. Narain mentioned that following FIPP's approval of detailed outline, the Project team had commenced the work of preparing the Exposure Draft of GUID.
45. Mr. Narain suggested that the guidance may be renamed as "Guidance on Auditing Information Systems", which the members accepted.

Agenda item No. 9: Work Plan (2017-2019): Progress Report on Project-4 titled "Revision of ISSAI 5310 & ISSAI 5300 as GUIDs under IFPP" GUID 5310: Guidelines on Information Systems' Security Audit including Cyber Security (SAI of India)

46. On Project on revision of 5310, Mr. Saurabh Narain, the Project lead, indicated that the project on drafting GUID on Information System Security Audit was



undertaken as part of Strategic Development Plan 2017-19 of IFPP under project 2.8 - Consolidating and aligning guidance on IT Audit.

47. The project team would revise ISSAI 5310 as “Guidelines on Information Systems’ Security Audit” and include new section on Cyber Security.
48. He indicated that the FIPP had recommended numbering for GUID 5100 - 5109 series (reserved for guidance on IT-audit). The duration of the project would be for 24 months in line with approval of GUID by 2019 INCOSAI SAI China, Ecuador, Iraq, Kiribati, Poland, USA and ISACA were other members of the Project.
49. Mr. Saurabh Narain mentioned that the GUID would be aligned with ISSAI 100 and revised GUID on IT Audit. He also added that the detailed project outline was approved by FIPP in its March 2018 meeting.
50. The objective of the project would be to identify universe of information systems assets in use by audited entity and potential threats and counter measures for mitigation and avoidance of risk exposure to assets. It would include evaluating internal controls already adopted by audited entity, analyse Risk, quantified in terms of risk exposure and issue recommendations based on computed risk exposure. The GUID would serve as a bridge between WGITA IDI IT Audit handbook and Standards.
51. He also briefed the members about the FIPP’s requirements of the GUID which were as follows:
 - a. Not be voluminous
 - b. Not be too technical and focus more on audit issues of IT Security
 - c. Stand test of time and not require frequent update
52. The team suggested that the guidance be named as “Guidance on Auditing Security of Information Systems”, which was accepted by the members.

Agenda item No. 10: Work Plan (2017-2019): Progress Report on Project-5 titled “Documentation Requirements of an IT Audit including Audit Management System” (SAI of Mexico)

53. Due to the absence of the SAI Mexico, the project leader, the project report was presented by SAI India on their behalf. The members of the project were SAI Bangladesh, China, Ecuador, Georgia, India, Indonesia, Iraq, Kuwait, Mexico and AFROSAI-E.



54. The members were again apprised about the origins of the project. At 24th WGITA meeting, it was decided that WGITA in collaboration with IDI may consider developing AMS. A survey was conducted in 2015, 16 of 23 respondents were in favor of inclusion of AMS as a project, however, as many members also showed interest for the project on: "Documentation Requirement for an IT audit". To achieve the resulted scope, **two** subprojects were defined.
55. SAI Mexico in their report stated that a survey would be conducted to identify specific adjustments to the documentation process of an IT Audit in each of the following phases: Planning, Execution, Reporting and Follow up, Termination and Archiving and Disposal. Survey was presently being applied to Project 5 members. Based on the feedback, the decision to extend the survey to other SAIs would be considered.
56. It was mentioned that the project may be extended by 3 more months than originally anticipated.
57. **Audit Management System (AMS):** The project team will attempt to identify if there is a Generic Audit Process or also the processes that are common and produce value to the majority of SAIs. A survey would be conducted for this purpose.
58. With the result of the survey, a feasibility analysis for the AMS will be done with the process or part of the process that produce more value to the majority of SAIs.
59. If the AMS is feasible, a business case will be developed describing: objective, scope costs, resources, sponsors, schedules, risks, tasks and benefits, and also a project plan with development phases, resources allocation, INTOSAI and external participation, milestones, project leader.
60. As first approach, a Generic Audit Process with functional requirements will be developed by members of the project. An enhanced version of the Generic Audit Process with functional requirements will be developed with the feedback of the members of the WGITA.
61. The progress report further revealed that the investigation of Generic Audit Process, with available public SAI web information, and results of technical surveys, showed that the Generic Audit Process should define general



functionalities that could be customized to particular sub-process and activities of each SAI and integrate standards and methodologies (e.g. risk management and control evaluation), integrate commercial software, BI and data analytics applications.

62. Project Plan (AMS) has been changed to include conduct of a global study and eliminate survey.

Agenda item No. 11: Progress Report on updating the WGITA-IDI Handbook on IT Audit and demonstration on IT Handbook Electronic Concept (SAI of USA)

63. Mr. Nick Marinos of SAI USA presented the progress report on IT Audit Handbook and its electronic tool. The IDI Handbook on IT Audit was released in 2014, and integrated training and related audits conducted by over 20 SAIs in the AFROSAI Regions.
64. Mr. Marinos stated that the Chapter 7 on Information Security was selected for the first update. The chapter was also updated with issues related to Cyber security. This updation and test of audit matrices was expected to be completed by June 2018 and submitted to WGITA for approval.
65. Mr. Nick Marinos also shared with members the GAO, USA experiences on audit of cyber security.

Agenda item No. 12: WGITA Work plan 2020-22 in the context of next SDP 2020-22 of IFPP (SAI of India)

66. In this agenda item, Mr. Subramanian briefed the members on the following four issues:
 - a. Projects under current WGITA Work Plan 2017-19
 - b. Results of Project Team on development of Roadmap for future GUIDs under 5300 series (now 5100)
 - c. Strategic Development Plan 2020-22; Direction and timeline
 - d. Proposal for next Work-Plan 2020-22
67. Mr. Subramanian stated that the projects on consolidation of IT related ISSAIs under project 2.8 of SDP 2017-19 of IFPP was likely to be completed by 2019 INCOSAI. The other projects which would lead to development of three non-IFPP documents; Guidance on Data analytics(QA-2), Guidance on Capacity Development support for IT Audits (QA-3) and Documentation requirements of an IT Audit to be developed by 2019 (QA -2) were also on track for completion before 2019 INCOSAI.



He added that the Community Portal could be used for exposing the non-IFPP documents.

68. Mr. Subramanian later briefed the members about the process for development of SDP 2020-25 of IFPP. He stated that the criteria for inclusion of projects in the next SDP would be shared after its approval by the PSC Steering committee. Any new proposals have to be in alignment with this criteria of SDP.
69. Mr. Subramanian stated that the initial work for Work Plan 2020-22 of WGITA would commence shortly. The Proposals shared by Project Team 2 on "Development of Roadmap for future GUIDs under GUID 5100 series would require further study. He also proposed that WGITA may not propose any project for the next SDP and consider developing non-IFPP documents and review relevance of existing Guidance material in the next Work-plan of WGITA. Further, WGITA will also channelize efforts towards Knowledge sharing and Capacity Building activities.
70. Members agreed with the outline presented by Mr. Subramanian for the next WGITA work plan.

Agenda item No. 13: Report of AFROSAI-E on cooperation with WGITA (AFROSAI-E)

71. Mr. Selwa Chinyama of SAI Zambia explained that AFROSAI-E was committed to cooperating with and supporting its member SAIs to enhance their institutional capacity to successfully fulfill their audit mandates, thereby making a difference to the lives of citizens.
72. Mr. Chinyama stated that AFROSAI-E was involved in the Projects: General Conditions For IT Support for Audits and Documentation Requirements of an IT Audit including Audit Management System and have encouraged the member SAIs to actively take part in the surveys.
73. While mentioning the initiatives like rolling out regional IT Audit implementation strategy, IT Audit regional champions program and Introduction of SAI quality assurance reviews of members (8 SAIs have quality reviewed in IT Audit) has some of the positives, he also highlighted issues like integration of IT Audit with other types of audits, risk assessment and inadequacy of working papers, lack of defined role for auditors in system development and government specific statistics of IS issues as some of challenges that were required to be addressed.

74. In conclusion, Mr. Chinyama stated that AFROSAI-E enjoyed good working relations with the WGITA and is exploring enhancing its collaboration with related Working Groups (WGs) (e.g. Big Data). They also look forward to sharing with WG experiences from Audit Management System being developed for region and review the impact of projects done by the WG.

Agenda item No. 14: Report of ISACA on cooperation with WGITA (*ISACA*)

75. After presenting the overview of ISACA, Mr. Kris Seeburn, briefed the members about Cyber security trends and threat predictions for the year 2018.
76. The members were later introduced to the Capability Maturity Model Integration (CMMI)—V2.0 coming up next year.

Agenda item No. 15: Report of IDI on cooperation with WGITA (*IDI*)

77. In the presentation, IDI briefed the members on the application of IDI's new quality assurance protocol to the co-branded IT Audit handbook.
78. IDI considers that the update of the WGITA- IDI Handbook has brought in major changes. Therefore, as per the IDI Protocol, the maintenance process has to be followed similar to the development process, which would involve developing two versions of the handbook, version 0 and version 1. For the version 0 of the handbook, the development, quality management and modification of draft are done by the internal project team that is responsible to develop the handbook. It would gather the feedback from internal and external experts, of appropriate number and based on the feedback modify the draft as version 0. After that it will be exposed for wider public comment to the whole INTOSAI community. After the three months mandatory exposure the team will incorporate the comments to develop version 1.
79. Expert Review of Draft would be done by WGITA, Proof reading, editing and translation would be carried out by IDI.

Agenda item No. 16: Reporting Dashboard of WGITA (*SAI of India*)

80. Mr. Subramanian presented the Updated Reporting Dashboard of WGITA to the members. The members were informed that the reporting dashboard would be presented in the upcoming KSC Steering committee meeting and will form the basis for the KSC reporting to PFAC and INTOSAI GB.

81. Members agreed with the inputs in the Dashboard.

Agenda item No. 17: Country Paper presentations and discussions thereon by member SAIs (Australia, Indonesia, ISACA, Japan, Kuwait, Pakistan and Turkey)

82. The following country papers were presented in the meeting:

1. Mr. Subramanian from SAI India presented a paper on behalf of SAI Argentina on 'Moving towards effective reports, changes adopted in the IT process'
2. **Ms. Jocelyn Ashford of SAI Australia** presented paper on 'Systems assurance and data analytics for continued audit quality and improved efficiency of audits'
3. **Prof. Bahrullah Akbar of SAI Indonesia** presented paper on 'IT Audit Capacity Building in BPK RI'
4. **Prof. Kris Seeburn of ISACA** presented paper on 'EU General Data Protection Regulation (GDPR) -The challenges and opportunities and ISACA new guidelines on the matter'.
5. **Mr. Daisuke Sakuraba of SAI Japan** presented paper on 'a recent IT audit case'
6. **Ms. Fatemah Alfailakawi of SAI Kuwait** presented paper on 'Ideas of young people in auditing'
7. **Mr. Mohammed Ali Gheba of SAI Pakistan** presented paper on 'Establishing a digital audit trail'
8. **Mr. Davut Ozkul of SAI Turkey** presented paper on 'Audit of e-Government Project'

Agenda item No. 18: Report of the Working Group on Big Data (SAI of China)

83. Mr. Yin Qiang from SAI China presented the report on the Working Group on Big Data. While bringing out the background behind the creation of the working group and its objectives, Mr. Yin briefly spelt out the activities undertaken by the Working group under its 2017-19 work plan. The working group presently has 16 members.
84. The members were briefed about the four strategic goals established by the WG; to identify opportunities and challenges SAIs are facing, summarise know-how, experience and good practice concerning big data audit, develop the guidelines and research report and strengthen the cooperation within the INTOSAI community.
85. He also informed the members that the Working Group had held a symposium on Challenges and Opportunities Faced by SAIs in a Big Data World in 2017 (2017) and How Practices of Big Data and Audit Help Promote Sustainable Development (2018) in conjunction with its annual meeting. The working group is planning to

hold a symposium on “Changes in Audit Management in the Era of Big Data” in 2019.

86. He stated that the working group would be undertaking research on two topics; “Big Data auditing technologies innovation” and “Big data auditing practice to sustainable Development Goals” under their current Work plan.
87. In response to a query, Mr Yin also explained the way Big Data was being collected from the audited organization and stored in SAI china.

Agenda item No. 19: Maintenance of IT Audit Database and Webinars (*SAI of India*)

88. Mr. Subramanian explained to the participants the structure for collection of IT Audit Database of the WGITA Website.
89. He stated that the Webinars were an answer to an increased aspirations of SAIs to present Country papers in Annual meetings. He added that it would be ideal if WGITA could arrange to conduct at least one webinar every six months. He also added that the WGITA website in the portal also has a facility to register for webinars.
90. Members approved the template for collection of reports for audit database and conduct of webinars.
91. Mr. Subramanian also sought volunteers for managing the audit report database and for organising webinars.
92. SAI Bhutan volunteered to maintain the IT database of the webpage and SAI Georgia expressed their willingness in conducting webinars. They indicated that a formal confirmation would be sent once they get back to their offices.

Agenda item No. 20: Global Training Facility of WGITA (*SAI of India*)

93. Since one of the missions of 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 and sharing best practices, the Chair requested Mr. Subramanian to present a proposal on designating International Centre for Information Systems and Audit (iCISA) as a Global Training Facility of the Working Group.
94. Mr. Subramanian gave the members a brief background on the two international

training centres of SAI India; iCISA, International Centre for Information Systems and Audit and International Centre on Environmental audit and Sustainable Development.

95. After briefing the members about various facilities, infrastructure and resources available at iCISA and the international training programs conducted there, he explained to the members the idea of the Global Training Facility and how various Working Groups under KSC like Working Group on Environmental audit and Working Group on Audit of Extractive Industries have adopted the concept.
96. He stated that iCISA has been contributing to capacity development of SAIs for conducting IT audit & other audits through training programmes and 37 out of 47 member SAIs of WGITA participated in iCISA training programmes. Hence iCISA was ideally fitted to be designated as Global training facility of INTOSAI WGITA.
97. He mentioned that if iCISA was made a GTF, a global team would be constituted to design the curriculum to inculcate rich experience and different perspectives of the WGITA members.
98. Mr. Subramanian added that if agreed to by members, the work on developing the curriculum could start in 2019, as by then ISSAIs 5300 and 5310 would have been revised as GUIDs, and the curriculum could be designed based on these revised GUIDs and IT Audit Handbook.
99. He sought volunteers for this exercise by stating that the task may not involve substantial commitment. He cited the experience of WGEA and WGEI where most of the discussion happened through virtual conferences, video conferences, and through email correspondences, with maximum one face to face meeting.
100. The proposal for designating iCISA as the Global Training Facility for WGITA was approved by the members. In light of their past experience in designing IT Audit curriculum for their SAI, SAI Georgia volunteered to be part of the Curriculum team. SAI USA due to their involvement in updating the handbook also agreed to lend their support towards this exercise.

Agenda item No. 21: Discussion on preparation for the 28th meeting of WGITA (SAI of Fiji)

101. Ms. Finau Nagera of SAI Fiji stated that SAI Fiji would host the 28th meeting of WGITA. Being the INTOSAI event that SAI Fiji would be managing after a long

period of time, she acknowledged the kind gesture extended by ANAO of involving SAI Fiji in the preparation of the WGITA meeting,

102. She informed members that taking into consideration the Ramadan month, the tentative dates for the meeting would be 30th April to 2nd May. The meeting would be hosted in the Denarau island of Fiji.

Agenda item No. 22: Any other item for discussion with permission of the Chair (SAI of India)

103. There was no other issues presented for discussion at the meeting.

Agenda item No. 23: Closing Remarks and summing up (SAI of India)

104. The Chair expressed his gratitude to all members of the Group for their active participation and support to the proceedings. He also conveyed his sincere gratitude to the SAIs of Australia, Fiji and Slovenia for agreeing to host the 27th, 28th, and 29th WGITA meetings, respectively.
105. The Chair thanked the members for their whole hearted support for designating the International Training Centre for Information Systems and Audit as the Global Training Facility of WGITA.
106. The Chair also thanked the members for the overwhelming support for the new initiatives of maintaining the database of IT Audit reports and to start webinars on an experimental basis and thanked SAI Bhutan and SAI Georgia for offering to assist in this endeavor.
107. The Chair expressed his gratitude to all members of the Group for their active participation and support to the proceedings.
108. On behalf of WGITA, the Chair thanked the ANAO Australia for organizing and hosting the meeting. He mentioned that it was due to their support that the meeting had been so successful.
109. The Chair formally closed the meeting.

Annexure

List of Participants

Table No.	Country	Name
1	Australia	Mr Grant Hehir
2	Australia	Ms Jocelyn Ashford
3	Australia	Ms Michelle Penalurick
4	Australia	Mr Steve Favell
5	Australia	Ms Xiaoyan Lu
6	Bhutan	Mr Minjur Dorji
7	Bhutan	Mr Tshering Kezang
8	Brazil	Minister Nardes
9	Brazil	Mr Rafael Silva
10	Brazil	Ms Lucia Johns (Interpreter)
11	China	Mr Yin Qiang
12	China	Mr Li Zhengchen
13	China	Ms Jiang Xiaoshun
14	Ecuador	Mrs Veronica Albuja
15	Fiji	Ms Finau Nagera
16	Georgia	Mr Daviti Shavgulidze
17	Georgia	Ms Mariam Magradze
18	Georgia	Mr Girshel Chokhonelidze
19	India	Mr Rajiv Mehrishi
20	India	Mr Deepak Kapoor
21	India	Mr Saurabh Narain
22	India	Mr K. S Subramanian
23	Indonesia	Prof Bahrullah Akbar
24	Indonesia	Ms Sylvia Ika Oktavi
25	Indonesia	Mr Jariyatna
26	Indonesia	Mr Pingky Dezar Zulkarnain
27	Indonesia	Ms Sri Mulyani
28	Japan	Mr Daisuke Sakuraba
29	Japan	Mr Hideatsu Tomisawa
30	Kuwait	Mrs Fatemah Alfaiakawi
31	Kuwait	Ms Kawthar Almatari
32	Malaysia	Mr Che Adnan
33	Mauritius	Mrs Tse Yuet Choeng
34	Pakistan	Mr Muhammad Ali Farooq Gheba
35	Qatar	Mr Khalid Al-Ammari
36	Qatar	Mr Fahad Al-Mansoori
37	Republic of Korea	Mr Tae Ick Kim

Table No.	Country	Name
38	Republic of Korea	Mr Sung Ki Park
39	Russia	Ms Olga Terekhina
40	Russia	Mr Alexander Narukavnikov
41	South Africa	Mr Phere Motau
42	Turkey	Mr Davut Özkul
43	Turkey	Mr İhsan Çulhaci
44	USA	Mr Nick Marinos
45	Zambia	Mr Chinyama Selwa
46	ISACA	Prof Kris Seeburn
47	ISACA	Mr Joe Barkley