

1. Introduction

1. The Working Group on Information Technology Audit (WGITA) was created at the XIII INCOSAI in Berlin in 1989. SAIs of 51 countries are members of the Working Group in addition to four observers; viz., AFROSAI-E, SAI Brunei Darussalam, the Information System Audit and Control Association (ISACA) and INTOSAI Development Initiative (IDI).
2. 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 fulfils its mission and mandate by implementing a triennial work plan and the various goals and projects it contains.
3. The mandate of the Working Group falls within the scope of INTOSAI Knowledge Sharing and Knowledge Services committee (KSC) of INTOSAI.

2. Mission

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

3. Mandate/Objectives

The mandate of WGITA is to:

- a. Develop Standards, Guidance and other documents related to IT audits.
- b. Create and share best practices and methods in Information Technology (IT) related audits, and to facilitate the exchange of information & experience and encourage bilateral and regional cooperation.
- c. 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.
- d. Disseminate guidelines and tool kits for the development and adoption of professional standards.
- e. Facilitate concurrent, joint and coordinated IT audits among SAIs.

4. Responsibilities of Various WGITA Organs relating to the Work Plan

4.1. Working Group Assembly/Annual Meeting

- Approve the Work-Plan
- Monitor progress of ongoing projects as per the work plan

- Assign Quality Assurance level for the individual projects in line with the INTOSAI GB approved paper on “Quality Assurance of Products developed outside the Due Process”

4.2. Chair and Secretariat

- Lead development of the triennial work plan
- Establish an overall project management system (including project specific work plans, roles, timetables and reporting for actions included in the work plan)
- Monitoring work plan implementation including its alignment with the approved QA level for the project.
- Support the development of projects
- Contribute to information exchange at meetings of the project groups
- Report annual progress of the Working Group to the INTOSAI Governing Board and triennial progress to the INTOSAI Congress
- Forward the certificate on adherence to the QA level to the concerned Goal chairs to enable affixing of the certificate on the project deliverables.

4.3. Project Leaders

- Prepare a project approval document for approval by the chair/assembly prior to beginning work.(As per the format given in Annex)
- Conceptualize and execute the project
- Provide a reporting schedule and deliverables
- Prepare project specific work plans
- Undertake research and solicit information from SAI as needed
- Assign roles to and organize workload among members
- Ensure timely completion of the project
- Ensure adherence of the Project with the requirements under the QA level assigned.
- Utilise the features available in the INTOSAI Community Portal to its fullest in the execution of the project, like video conference facility for virtual meetings among members, Survey feature etc.
- Open Community of Practice in the Portal for the project groups for closed group interaction with the project members.
- Provide Progress report of the project in the Annual meetings of the Working Group.

4.4. Project Group

- Contribute to, comment on and approve draft and final guidance materials, work plans and other key documents and initiatives
- Promote and facilitate information exchange and capacity building
- Provide technical expertise and best practices in support of projects
- Review and comment on project work plans, progress reports and draft documents

- Utilise the features available in the INTOSAI Community Portal to its fullest in the execution of the project, like video conference facility for virtual meetings among members, Survey feature etc.
- Participate in the Community of Practice in the Portal for the project groups for closed group interaction with the project members.

4.5. WGITA Members and Observers

- Participate as Project leaders or members
- Support the development of projects by providing SAI audit reports, answering questionnaires, reviewing and commenting on documents
- Contribute to information exchange at meetings and participate in seminars.

5. Status of Work Plan (2017-19)

5.1. The following projects were pursued by the WGITA during the period 2017-19:

1. General Capacity Requirements for SAIs for conducting IT Audit (**Leader: SAI-South Africa**)
2. Development of roadmap for future GUIDs in the 5100 series (**Leader: SAI-Pakistan**)
3. Data Analytics (**Leader: SAI Indonesia**)
4. Updating the ISSAI 5100 on GUID on IT Audit and 5101 GUID on Information Systems' Security Audit including Cyber Security (**Leader: SAI-India**)
5. Documentation Requirements of an IT Audit including AMS (**Leader: SAI-Mexico**)

5.2. The Project 4 on updating GUIDs 5100 and 5101 has been taken under the Strategic Development Plan 2017-19 of IFPP. The documents developed under the Due Process of IFPP, are presently exposed on the website www.issai.org for comments. The roadmap document for future guidance under 5100 series (Project 2) has already been circulated and has been used as one of the underlying documents for formulating projects for this Work-Plan. The remaining three projects (1, 3 & 5) are placed at level -2 of the Quality Assurance Process and will be exposed for comments in the INTOSAI Community Portal shortly after the 29th WGITA meeting. The projects are expected to be completed before XXIII INCOSAI in September 2019.

6. Projects identified for the next Work Plan (2020-22)

6.1. In the 27th WGITA meeting held at Sydney in April 2018 it was decided that the WGITA Work Plan 2020-22 would not propose projects for the next SDP 2020-25 of IFPP and WGITA would consider developing non-IFPP documents and review relevance of existing Guidance material. Further, it was also decided that WGITA would channelize efforts towards Knowledge sharing and Capacity Building activities in their next Work Plan and develop a global curriculum for the WGITA in 2019 after the XXIII INCOSAI and utilize the features like Webinars and IT Audit Database in the WGITA website for the knowledge dissemination activities.

6.2. The views of WGITA members were sought for through a survey to rank the projects and express their interest in participation. The document developed under Project “Roadmap for development of future GUIDs under 5100 series” in the previous Work-Plan has been used as primary point of reference for identifying the projects. The emerging areas highlighted by Supervisory Committee on Emerging Issues (SCEI) and Forum for INTOSAI Professional Pronouncements (FIPP) were also included in the survey. However, topics related to Big Data were excluded as they would come under the mandate of the Working Group on Big Data. Based on the analysis of the feedback and taking into account the deliberations in the previous meetings, the following projects/activities are identified along with anticipated composition of the project team and project team leader.

A. Knowledge Sharing Activities:

#	Name of project	Project Team Members	Project Lead
1.	Quarterly Webinars on IT Audit Topic	AFROSAI-E, Kuwait, Mexico, Russia, Peru, Pakistan, India and USA	USA, India as co-lead
2.	Maintenance of IT Audit Database in the WGITA Webpage	Mexico, Peru, Bhutan and India	Bhutan

B. Capacity Building Activities

#	Name of project	Project Team Members	Project lead
1	Development of Global Curriculum for IT Audit	AFROSAI-E, Bangladesh, Kuwait, Russia, Turkey, USA, Peru, Australia and India	India

C. Knowledge Development Activities

#	Name of project	Project Team Members	Project lead	QA level
1	Cyber security/data protection challenges	Argentina, Australia, Bangladesh, Kuwait, Turkey, USA, Japan, AFROSAI-E, Peru, Mexico and India	Mexico	2
2	Audit of IT Management functions including IT Governance, Contract Management and Sustainability	Bangladesh, Qatar, USA, Ecuador and India	India	2
3	Performance Evaluation of IT systems	AFROSAI-E, Russia, USA, Pakistan, India	Pakistan	2
4	Review of previous work done for their current worthiness	AFROSAI-E, Mexico, Peru, USA and India	USA	2

- 6.3. A survey would be carried out by SAI USA, the lead of the Standing Committee for updating the WGITA-IDI Handbook, to find possible path forward for updating the IDI-WGITA and to align it with the needs of the audit community. Based on the survey results, a team may be constituted for updating the Handbook at a later stage.
- 6.4. The project teams are required to submit Project Initiation Document (Annex) for approval of Chair, WGITA. The Project Initiation Document should inter-alia include synopsis of the project, expected timeline, contact details of the project leader/members, etc. The projects are expected to be completed before the XXIV INCOSAI in 2022.

Annex: Project initiation Document

Part A : Basic Details

Description	Information				
Name of the Working Group					
Working title of the Document					
Project aim					
Project objectives and synopsis					
QA level identified for the Project					
Reasons behind the QA level chosen					
Explain the quality processes that will be applied in the drafting process, Including involvement of stakeholders external to the WG(if any), exposure period, pilot testing etc					
Project duration					
Review schedule of the deliverable; Date for the next review of the product/Period of validity					
Key contacts	Name	Email	Office Phone	Business Mobile Phone	Organization / SAI
Project Group lead					
Contact person for the Working Group					
Other anticipated project team members (list of names and organisations)	Name	Email	Office Phone	Business Mobile Phone	Organization / SAI

PART B: PROJECT MILESTONES

Stage		Milestones			
1.	Project proposal	Start Date	End Date	Expected Time in Total	Comments
2.	Exposure draft (QA level 1 & 2)	Start Date	End Date	Expected Time in Total	Comments
	Exposure period (QA level 1 & 2) For QA level 1 mandatory 90 days exposure a must.	Start Date	End Date	Time in Total (not negotiable)	Comments
3	Final version	Start Date	End Date	Expected Time in Total	Comments