

Terms of Reference for INTOSAI Working Group on Information Technology Audit (WGITA)

1. Background

The Working Group on Information Technology Audit (WGITA) was created at the XIII INCOSAI in Berlin in 1989. WGITA was set up to provide support to member SAIs in developing their knowledge and skills in the use and audit of Information Technology. WGITA fulfils its mission and mandate by implementing a triennial work plan and the goals and projects included in the Work Plan.

The mandate of the WGITA falls within the scope of INTOSAI Knowledge Sharing and Knowledge Services committee (KSC) of INTOSAI.

2. Mission

The mission of 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:

- 3.1 Develop Standards, Guidance and other documents related to IT audits.
- 3.2 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.
- 3.3 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.
- 3.4 Disseminate guidelines and tool kits for the development and adoption of professional standards.
- 3.5 Facilitate concurrent, joint and coordinated IT audits among SAIs.

4. Rule of Procedures

- 4.1 WGITA matters shall be approved with consensus based on thorough communication and discussion. When necessary, decisions can be made by a simple majority.
- 4.2 Important issues, including but not limited to revision of ToR and change of Chair and/or Vice Chair, shall be presented to the INTOSAI Governing Board for approval. These Terms of Reference will be reviewed and updated to bring it in line with new INTOSAI Strategic Plans, or at the initiative of the WGITA Chair or KSC leadership.

- 4.3 Feedback on key WGITA products shall be solicited through correspondence or during meetings.
- 4.4 The working language of WGITA is English.

5. Membership

- 5.1 The WGITA is based on open and voluntary memberships of SAIs with expertise, experience and/or interest in IT audit matters. Therefore, all SAIs who are members of INTOSAI or organs/Regions recognised by INTOSAI are eligible to become members of WGITA.
- 5.2 SAIs that wish to join as members of the Working Group may apply through a written communication addressed to the WGITA chair, who may accept the admission subject to the applicant meeting the eligibility requirement mentioned in section 5.1
- 5.3 Upon acceptance of any SAI as member of the WGITA, the Chair shall notify all the Members stating the effective date of the new membership. The effective date of membership shall not be earlier than the date of application..
- 5.4 A member may withdraw its membership from WGITA at any time by notifying the WGITA Chair, who shall immediately acknowledge receipt of the intention to withdraw. The termination of membership shall take effect on the date stated in the notification sent to the WGITA Chair.
- 5.5 The WGITA Chair shall provide details of new membership and withdrawal of existing members to all the members by email and also during the annual meeting.
- 5.6 Observers may be admitted to the WGITA on request made to the WGITA chair or on the initiative of WGITA Chair. In either case, the WGITA chair will forward a proposal to all members of WGITA with recommendation for a decision.

6. Work Plan

- 6.1 The WGITA fulfils its mission and mandate by implementing the triennial work plan which consists of the various goals and projects. Projects are selected after reviewing the needs of SAIs and the deliverables range from best practice guides to website related information and other audit material.
- 6.2 The work plans shall include:
- Activities to be carried out and tasks to be completed;
 - Expected deliverables; and
 - Schedules and responsibilities.

7. Seminar and Webinars

- 7.1 WGITA may hold Seminars on IT Audit related topics in conjunction with annual meeting of WGITA. The topic for the Seminar would be chosen by the host of such seminar in consultation with WGITA Chair.

- 7.2 WGITA also encourages members to regularly conduct Webinars using the facility available in the INTOSAI Community Portal.

8. External Liaison

- 8.1 WGITA will communicate and cooperate with various INTOSAI committees and working groups giving due regard to any communication policy of INTOSAI that may be in force. Provisions 9.4.10 to 9.4.18 provides for more details on this aspect.
- 8.2 WGITA encourages communication and cooperation with INTOSAI regions and other international organizations or agencies in the field of IT audit. For instance, WGITA is benefitted by expert views and insights of AFROSAI-E and ISACA, who are observers of WGITA, in the annual meetings and projects.
- 8.3 WGITA will release products including research reports, best practices, case studies and other materials when appropriate to relevant agencies and/or conferences.

9. Roles and Responsibilities

- 9.1 WGITA is a voluntary INTOSAI organ with a number of distinct bodies and players, each with associated responsibilities. These include the WGITA Assembly, Chair and Secretariat, the Project Teams, and member SAIs.

WGITA Assembly/ Annual Meetings

- 9.2 The WGITA Assembly is an annual gathering of WGITA members to discuss key issues brought before the body and to arrive at an agreement for endorsement by the Working Group. The Annual meetings shall be presided by the Chair or authorized representative.
- 9.2.1 The documents related to the Annual Meeting shall be submitted to the Chair at least four weeks before the meeting in order to allow the representative of the member-SAIs to process in time and obtain the necessary approvals within their SAI
- 9.2.2 A quorum should be required in all Annual Meetings. The quorum is set at 1/3 of the member-SAIs to ensure more substantive discussions on issues that need to be approved by the SAI Members in these meetings.
- 9.2.3 As a general rule, all agreements during meetings shall be based on consensus. However, upon proposal by the members in attendance, the decision can be taken by a simple majority of the members present and voting. Observers shall not be allowed to participate in the voting.
- 9.2.4 The WGITA Assembly/Annual Meeting is the final authority for approving work plans, reports, products or other proposals including the QA level of the products, and for monitoring the progress of on-going projects. However, in emergent situations, the Chair may take such decisions as deemed fit subject to their ratification by the next assembly/annual meeting.

Chair and Secretariat of WGITA

- 9.3 The appointment and term of WGITA Chair shall be in line with the provisions of appointment and term of the Committee Chairs as provided in the INTOSAI Handbook of Committees.
- 9.4 The Chair and the Secretariat of WGITA shall:
 - 9.4.1 Provide overall administrative support to all aspects of the WGITA.
 - 9.4.2 Convene annual WGITA meetings and seminar as well as decide the location and timing, in close cooperation with the host SAI.
 - 9.4.3 Notify the agenda of the meetings to the members at least six weeks in advance before the meeting.
 - 9.4.4 Report annual progress of WGITA to the INTOSAI Governing Board and triennial progress to the INTOSAI Congress.
 - 9.4.5 Prepare and forward an annual report to the KSC Chair and the Steering Committee of WGITA, if any, in relation to WGITA activities, current initiatives, ongoing projects and projects planned for the upcoming years in such reporting template as may be devised for this purpose.
 - 9.4.6 Monitor the progress in development of the documents under individual projects as per the assigned QA level.
 - 9.4.7 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), and monitor work plan implementation.
 - 9.4.8 Support training and capacity building initiatives.
 - 9.4.9 Manage the authoring and publication of guidance materials and other relevant material.
 - 9.4.10 Handle all communications within and outside of the WGITA and INTOSAI as warranted by INTOSAI Strategic Plan, Due Process of IFPP, INTOSAI Handbooks and ToR of the Goal Committee, or any other INTOSAI document.
 - 9.4.11 Represent WGITA at external organizations, wherever invited, or nominate other members as authorized representative to participate, on behalf of WGITA. The events may include INTOSAI Governing Board meetings, KSC Steering Committee, the KSC Main Committee and the INTOSAI Congress.
 - 9.4.12 Maintain communication and coordination with the KSC Steering Committee Chair (Goal 3), and also with PSC for the ISSAI Framework as required under the Due Process of INTOSAI Framework of Professional Pronouncements (IFPP), in relation to products under IFPP.
 - 9.4.13 Assign Quality Assurance (QA) as per the Joint paper developed by the Goal Chairs and IDI on the Quality Assurance for the products developed outside the Due Process of IFPP.
 - 9.4.14 Monitor development of documents outside Due Process of IFPP as per designated Quality Assurance (QA) level for the document and provide assurance to KSC chair on the adherence to the assigned QA level.

- 9.4.15 Coordinate with the KSC for the INTOSAI Community Portal, the INTOSAI Journal and also with the INTOSAI General Secretariat, on the WGITA's information disclosure (including notifications of scheduled meetings, news to the INTOSAI community, outstanding outcomes, endorsed products and general information), through these bodies' official Websites.
- 9.4.16 Maintain and update WGITA Webpage in the INTOSAI Community Portal including nominating member SAIs for maintenance of Audit Database and hosting of Webinars in the Portal.
- 9.4.17 Communicate with regional working groups on IT Audit.
- 9.4.18 Lead liaison and relationship building with INTOSAI bodies and external organization.

Project Teams

- 9.4 The formation of Project Teams for WGITA and their composition shall be decided during the Annual Meeting of WGITA. The Project Teams shall be formed from among the Members/observers of the Working Group who have expressed their interest to join in the development and implementation of projects that have been agreed upon by the Working Group. The Project Team shall be dissolved on the completion of the project after its expected product and outcome are delivered, subject to the approval of the WGITA Chair. The choice of Project Team Leader shall be put forth during the Annual Meeting and the Team leader shall be appointed by agreement of the members in attendance.
- 9.5 The Project leads, supported by the project team, shall:
 - 9.5.1 Prepare the project proposal for approval by the Chair/Assembly prior to beginning work.
 - 9.5.2 Conceptualize and execute the project.
 - 9.5.3 Provide a reporting schedule and deliverables.
 - 9.5.4 Adhere to the Due Process of IFPP in relation to projects undertaken under the Strategic Development Plan of IFPP.
 - 9.5.5 Propose the QA level for the documents developed outside IFPP as per the Joint paper developed by the Goal Chairs and IDI on the Quality Assurance for the products developed outside the Due Process of IFPP.
 - 9.5.6 Prepare project specific work plans in line with the assigned QA level.
 - 9.5.7 Undertake research and soliciting information from SAIs as needed.
 - 9.5.8 Assign roles to and organizing workload among members.
 - 9.5.9 Contribute to, comment on and approve draft and final guidance materials, work plans and other key documents and initiatives.
 - 9.5.10 Provide technical expertise and best practices in support of various projects.
 - 9.5.11 Review and comment on project work plans, progress reports and draft documents.
 - 9.5.12 Evaluate and monitor progress of the project to the WGITA Chair, as deemed necessary.
 - 9.5.13 Present the Progress of the project at the annual meeting of the WGITA and incorporate the recommendations of the members in the project.

- 9.5.14 Utilize the facilities in the INTOSAI Community Portal, like Communities of Practice, video conference etc. in relation to the Project work.
- 9.5.15 Recommend to the WGITA Chair dissolution of a project along with the reasons (e.g. project completion and/or delivery of expected product and outcome).

Member SAIs

- 9.6 The members are expected to:
 - 9.6.1 Participate as Project leaders or Project members;
 - 9.6.2 Support the development of projects by providing SAI audit reports, answering questionnaires, reviewing and commenting on documents;
 - 9.6.3 Contribute to information exchange at meetings and participate in seminars;
 - 9.6.4 Contribute to maintaining and updating of WGITA Web-site, audit databases and Webinars.
 - 9.6.5 Submit for the Chair's analysis and the WGITA members' approval, any proposals to develop specific projects or investigations related to IT auditing.
 - 9.6.6 Actively participate in Project teams/Task group and, in some cases, lead the project team or Task group, which might be established to develop specific projects or investigations.
 - 9.6.7 Respond to the WGITA Chair through comments or amendments relating to documents, reports, working plans, meeting agenda and minutes, projects developed by member-SAIs, and to WGITA products, terms of reference, strategic plan and Website contents.
 - 9.6.8 Cooperate in an efficient and effective manner with project leaders, according to the tasks and responsibilities entrusted. The terms established in the corresponding working plan must be considered.
 - 9.6.9 Present to the project leader, on its own behalf or due to a Project team/Task Group's initiative, comments or amendments in relation to the respective sub-group's documents and projects.
 - 9.6.10 Promote and make the most of the facilities in the WGITA Website and INTOSAI Community Portal and contribute towards Webinars, IT audit databases, Communities of Practice, Libraries, Blogs etc. in the Portal.
 - 9.6.11 Report on emerging issues in the IT audit related sphere to the WGITA members.
 - 9.6.12 Host WGITA meetings and seminars.

10. Hosting and Organization of Annual Meetings

- 10.1 The host of the annual meeting of WGITA shall be agreed upon in an annual meeting by the WGITA members in attendance.
- 10.2 The Annual Meetings of WGITA will be held at such time as agreed upon mutually by the host and the Chair of the working Group.
- 10.3 The venue of the Annual Meetings of WGITA will be at the discretion of the SAI which has

been chosen as the host of these meetings.

- 10.4 The host SAI, in coordination with the WGITA Chair and Secretariat, shall ensure that the preparations and organization of these meetings facilitate the achievement of the meetings' objectives. This should include the distribution among the members of all the documentation related to the agenda items to be discussed during the meeting.
- 10.5 The Host SAI will be encouraged to hold Seminar on IT audit related matters in conjunction with WGITA meetings. The topic for such Seminar may be decided in consultation with WGITA Chair.
- 10.6 The Host of the WGITA meeting may also extend invite to the Annual Meeting special invitees, in consultation with WGITA Chair indicating the reasons for such invitation. Such special invitees will participate in the meeting as an observer.

Minutes of Meeting

- 10.7 The minutes of the meeting shall be drawn up by the Secretariat in consultation with the host SAI for purposes of documenting significant discussions and decisions taken during the Annual Meetings, unless other member-SAIs offer to prepare the minutes.
- 10.8 The draft minutes of the meeting shall be circulated to all Member-SAIs for their comments and proposed amendments. The revised draft minutes of meeting shall be submitted to the WGITA Chair for approval.
- 10.9 The approved minutes of meeting shall again be circulated to all Member-SAIs within two months from the date of the Annual Meeting.
- 10.10 The final version of the minutes shall also be uploaded on the WGITA webpage in the INTOSAI Community Portal for information of all WGITA members.

11. Meetings other than the annual WGITA meetings

When it is decided that a task should be broken down into subprojects, each subproject will be undertaken voluntarily by SAIs, which might choose to meet at WGITA meetings or at other times. These meetings may take place in a virtual way, either via teleconference, taking advantage of online discussion facilities available in the INTOSAI Community Portal, or using any other Information and Communication Technologies, as determined by the project leader.

12. Reporting

In line with INTOSAI Handbook for Committees, the Handbook for INTOSAI Congresses, the Terms of Reference for the Knowledge Sharing Committee (KSC, INTOSAI Goal 3) and the INTOSAI 2017-2022 Strategic Plan, the WGITA Chair shall prepare an annual report for the INTOSAI Governing Board and the KSC Steering Committee on the overall activities, current initiatives and planned projects of the Working Group. Besides, the WGITA Chair shall also report triennially to the INTOSAI Congress and during the Main Knowledge Sharing Committee's meeting on the Working Group's activities. . If required, the KSC Chair can report on the WGITA activities to the INTOSAI Governing Board and to the INCOSAI, as well as to the KSC Main and Steering Committees.

13. Communication

- 13.1 E-mail will be the preferred means of communication among WGITA members. Additionally, the WGITA Webpage in the INTOSAI Community Portal (<http://www.intosaicommunity.net/wgita/>) will be used for posting of documents/products related to WGITA and WGITA annual meetings.
- 13.2 The WGITA webpage in the INTOSAI Community Portal shall be used for disseminating the WGITA official products, activities projects, guidelines, study cases, analysis and publications, as well as information regarding membership, meetings, and participation in special events. The WGITA website shall also be used to disseminate IT Audit reports of various SAIs for the benefit of INTOSAI community.
- 13.3 The use of virtual Community of Practice and webinars shall be maximized for efficient communication among the Working Group members. The members are also encouraged to actively contribute towards the Webinars, IT Audit Database, libraries and blogs in the WGITA website. The members are encouraged to actively participate in the Webinars hosted in the WGITA Website.
- 13.4 To the extent possible, the use of the website shall be maximized to ensure that the meetings are paperless. Accordingly, all the digital documents shall be made available for posting in the website not later than two weeks before the meeting.
- 13.5 All activities, report and technical material presented in the working meetings shall be made available in the WGITA webpage of the INTOSAI Community Portal.