WGITA Work Plan (2017-2019)

1. **Introduction**
2. The Working Group on IT Audit (WGITA) was created at the XIII INCOSAI in Berlin in 1989. SAIs of 43 countries are members of the Working Group in addition to four observers. 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.
3. 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.
4. **Mission**
5. 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).
6. **Mandate/Objectives**
7. The mandate of WGITA is to:
* 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.
* Maintain Publications Database of Reference Material for the Audit of e-Government.
1. **Responsibilities of Various WGITA Organs relating to the Work Plan**
2. **Working Group Assembly**
* Approve work plans
* Monitor progress of ongoing projects as per the work plan
1. **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) and monitoring work plan implementation
* 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
1. **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 SAIs as needed
* Assign roles to and organize workload among members
* Ensure timely completion of the project
1. **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
1. **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
1. **Status of Work Plan (2014-2016)**
2. The following projects were pursued by the Working Group during the period 2014-2016:
* IT Governance ***(Leader: SAI-Brazil)***
* Data Mining as a Tool in Fraud Investigation ***(Leader: SAI-South Africa)***
* Development of Standards for State Information Systems and Project Audit ***(Leader: SAI-Russian Federation)***
* Development of Data Interface Standard for Accounting Software ***(Leader: SAI-China)***
* Development of ISSAI-5300 on ‘Guidelines on IT Audits’ ***(Leader: SAI-India)***
1. All the projects are expected to be completed before XXII INCOSAI in December 2016.
2. **Projects identified for the next Work Plan (2017-2019)**
3. In order to identify projects for the purpose of the next Work Plan of the WGITA for the period 2017-2019, 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 and recommendations of the WGITA ISSAI 5300 Project Team led by SAI-India, 10 most common projects were shortlisted for ranking analysis.
4. SAI-India/WGITA Chair requested all WGITA members to rank the above 10 projects along with intention to lead or participate in the projects. Based on ranking analysis and discussions, five projects have been identified for inclusion in the next Work Plan (2017-2019) of WGITA. Details of the identified projects along with anticipated composition of the project team (i.e. project team leader and participating member SAIs) are given below:

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| --- | --- | --- | --- |
| **#** | **Name of the project** | **Project Team Leader** | **Project Team Members** |
| 1. | General Capacity Requirements for SAIs for conducting IT Audit (Area: Capacity Development) | South Africa | AFROSAI-E, Bangladesh, India, Iran, Iraq, Korea, Mexico and Poland |
| 2. | Development of roadmap for future GUIDs in the 5300 series | Pakistan | Brazil, China, India, Japan, Korea, Poland and USA |
| 3. | Data Analytics (Area: IT Audit Techniques) | Indonesia | Bangladesh, Brazil, Ecuador, Georgia, India, Iran, Iraq, Japan, Malaysia, Pakistan, South Africa and USA |
| 4. | Updating the ISSAI 5300 on Guidance on IT Audit and 5310 on Information Systems’ Security Audit including Cyber Security | India | China, Ecuador, Iraq, Kiribati, Poland and USA(5310)Australia, Poland, USA, Russia, and India(5300) |
| 5. | Documentation Requirements of an IT Audit including AMS (Area: Audit process) | Mexico | AFROSAI-E, Bangladesh, China, Ecuador, Georgia, India, Indonesia, Iraq, Kuwait and USA |

1. The project teams are required to submit project initiation document (Annex) for approval of Chair, WGITA at the earliest. 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 XXIII 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.

**Annex: Project initiation Document**

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