

## Agenda Item No. 10

Progress Report (April 2016) on INTOSAI WGITA Project on Development of ISSAI 5300 – Guidelines on Information Technology Audits-

SAI India, Project Lead

Member SAIs: Brazil, Indonesia, Japan, Poland, the U.S.

### Background

In April, 2013, WGITA (Vilnius, Lithuania) approved the project on developing a general principles ISSAI on Information Technology Audits with SAI India as lead, and Brazil, Indonesia, Japan, Norway, Poland and the USA as members. The WGITA meeting in Kuwait (April, 2014) approved the Project Initiation Document which spelt out the details of the project, probable timelines, milestones and expected deliverables. The KSC (Cairo, Egypt) approved the associated Project Proposal in October 2014.

In June 2015, WGITA (Warsaw, Poland) reviewed the progress made in the finalisation of the Exposure Draft and decided that given the multiple levels of approvals, and the complexity involved in arriving at a universally acceptable draft, the approvals at the WGITA and KSC levels would be taken through exchange of emails.

### Activities Completed since last WGITA meeting in Warsaw (June 2015)

The ISSAI Project Team has undertaken following activities since the last WGITA meeting in Warsaw:

1. Between June 2015 – September 2015, the Project Team worked upon the comments and suggestions received from INTOSAI/WGITA members on the skeletal draft of ISSAI 5300 that had been circulated by SAI India to elicit responses to the draft.
2. In this period, the Project Team also compiled the responses to IT Audit Questionnaire received from 62 SAIs. The results were subsequently used in drafting of the Exposure Draft of ISSAI 5300.

3. In October 2015, SAI India hosted a week long face to face meeting of all the Project Team members in New Delhi, India. The face to face meeting resulted in the following deliverables:
  - a. Exposure Draft of ISSAI 5300
  - b. Identification of potential areas which could be developed either as separate ISSAIs in 5300 series or even taken up as separate WGITA projects
4. The Exposure Draft was circulated amongst the WGITA members for comments and suggestions (24 November 2015). The comments and suggestions received from WGITA members and observers were deliberated upon and the Exposure Draft was appropriately modified. The modified Exposure Draft was approved by WGITA in January 2016.
5. Thereafter, the Exposure Draft was forwarded to the KSC Steering Committee on 19 January 2016. The KSC Steering Committee approved the Exposure Draft on 9 February 2016.
6. On 10 February 2016, the Exposure Draft was forwarded to the PSC Secretariat for inviting public comments. The draft was hosted on [issai.org](http://issai.org) the same day. The Exposure Draft is open for comments till 10 May 2016.
7. The tentative schedule for finalisation and approval of the Endorsement Version of the ISSAI 5300 is as follows:
  - a. PSC approval stage - Comments/suggestions from INTOSAI members on the Exposure Draft – 10 May 2016
  - b. Compilation of comments/suggestions on the exposure draft and revision of ISSAI 5300 (Endorsement version) - Within 14 days from last date of receipt of comments
  - c. Circulation of endorsement version to WGITA members/observers – 15 June 2016
  - d. Approval of endorsement version of ISSAI 5300 by WGITA (through emails) – 15 July 2016
  - e. Circulation to KSC members(through emails) - 31 July 2016

- f. Approval of the endorsement version by the 8<sup>th</sup> KSC Steering Committee Meeting to be held in Mexico City, Mexico - 07 - 09 September 2016
- g. Approval of endorsement version by INTOSAI Governing Board – December 2016
- h. Approval of ISSAI by INCOSAI in 2016 – December 2016

### **Proposal before WGITA**

The WGITA is requested to

1. Take note of the Progress Report
2. Approve the proposed Project Schedule