

# Update on IDI programmes For WGITA meeting

27 April 2016  
Brasilia, Brazil

*"Supporting SAs in strengthening performance and capacities"*



# Outline

**IDI's Capacity Development on IT Audit**

**Programme Output Outcome**

**Lessons Learned**

**Way Forward**



# IDI-WGITA Global Programme IT Audit

- eLearning course
- Pilot audit
  - Planning meeting
  - Review meeting
- Audit report published
- Doing more audit
- IDI-WGITA Handbook used



# Capacity Development on IT Audit

## Results of the Programme

About 100 participants completed the programme

41 SAIs completed pilot IT Audits

ASOSAI, AFROSAI-E, CAROSAI, EUROSAI, PASAI

Received feedback on IT Audit Handbook

Feedback on programme delivery

## IT Audit Programme

**Results:** As of March 2016.

- All SAI draft audit reports reviewed at review meeting.
- 8 SAIs already published audit report
- Most remaining SAIs finalized report or in process.
- SAI Nepal and Turkey initiated new IT audit after the programme.



# What worked well...

- Matrix was useful guide
- Peer review was helpful
- New way of doing audit
- More confident of doing IT audit
- Experience of the other SAIs
- Mentor guidance, discussions most useful
- eLearning and two meetings created the basis of knowledge



# For Handbook inclusion...

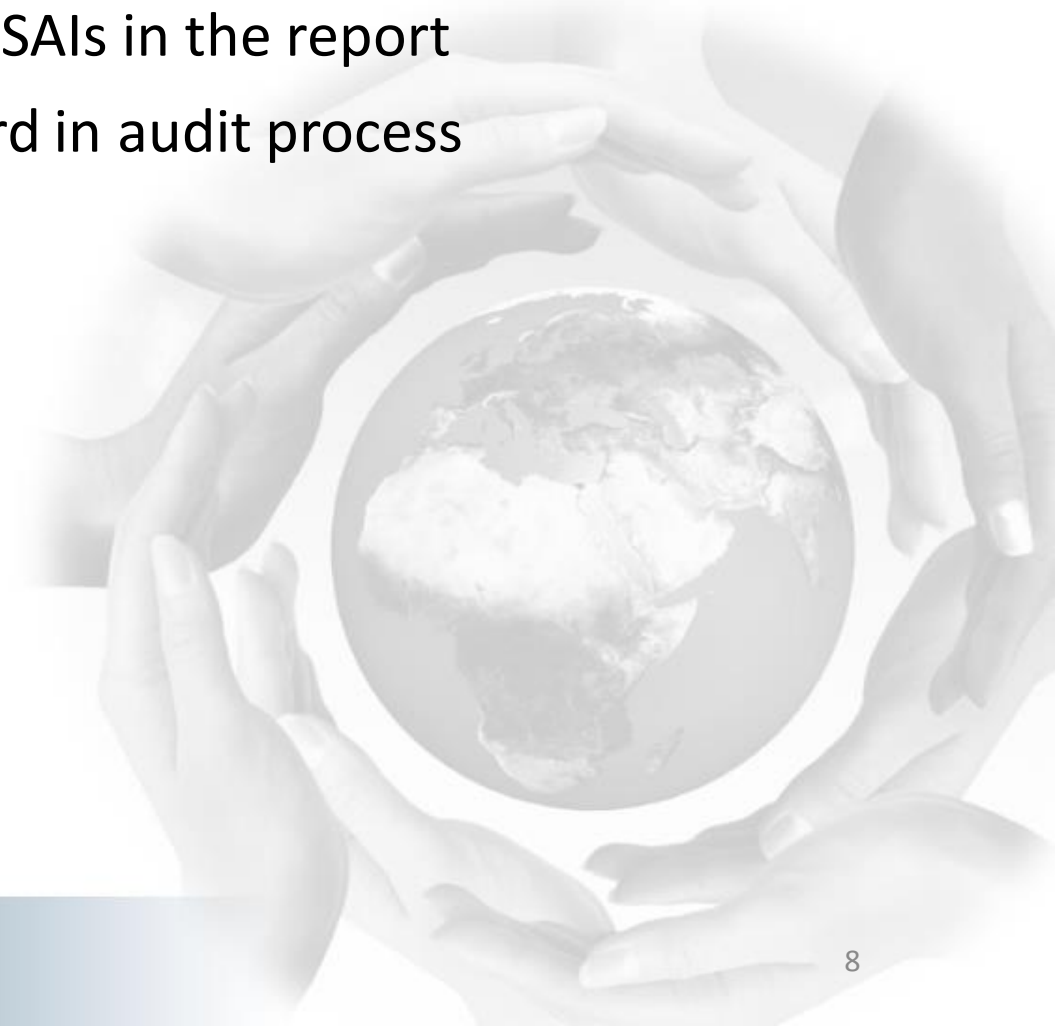
- Network security
- Data extraction
- CAATs, ACL, IDEA
- Database security
- Data analysis, network and infrastructure analysis
- Application control
- ERP systems
- Risk assessment process
- Examples, templates
- Case study exercise in the course with application for the matrix
- Auditing standards, methodology and explanation



# Lessons learned-SAI audit teams

- ISSAI methodology for planning, conducting and reporting
- Referring to applicable standards or the ISSAIs in the report
- How to apply the concepts of the standard in audit process
- Gathering evidence and documenting
- Communication during conducting phase
- Audit reporting

Common in most SAI teams.

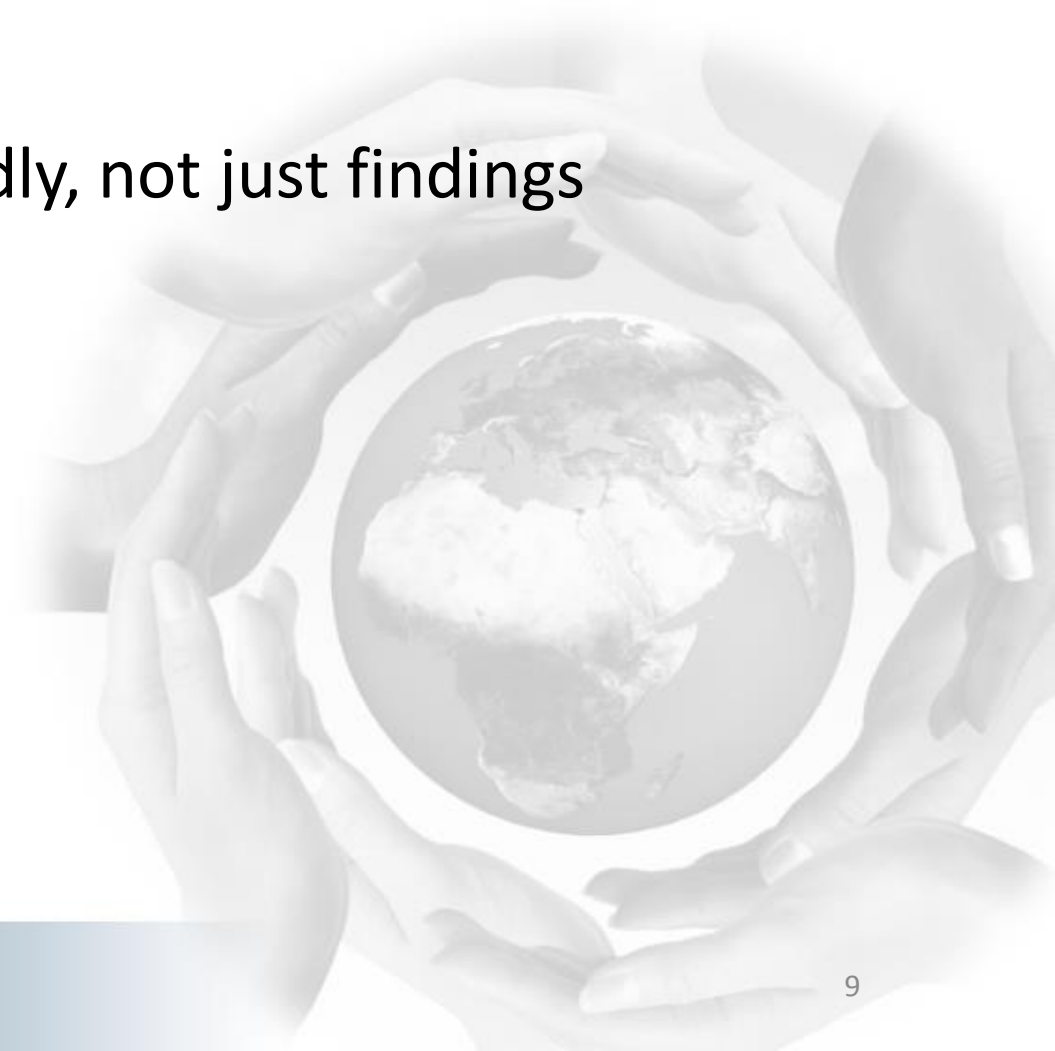




# Lessons learned-SAI audit teams

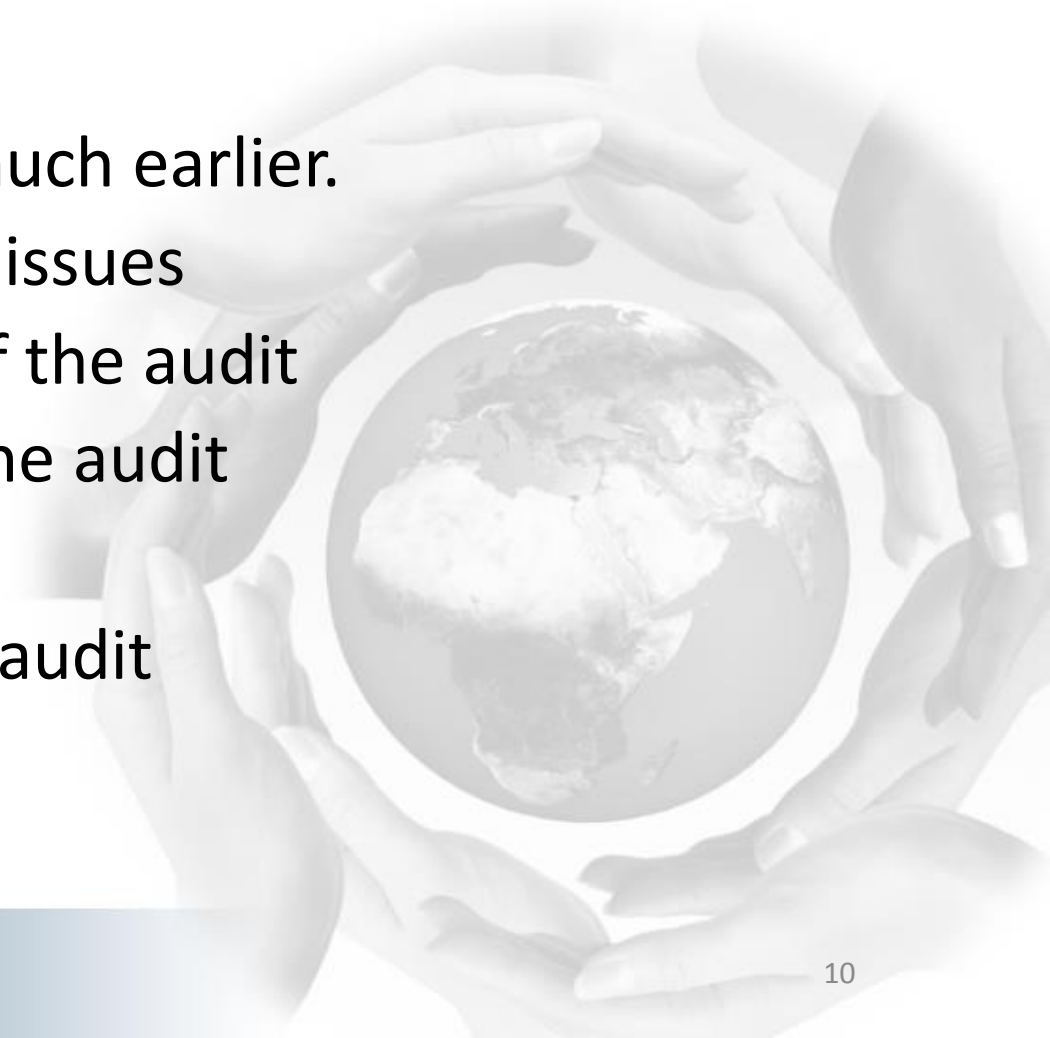
- Planning memorandum
- Format of report to consider
- How report can be made user friendly, not just findings
- IT audit within financial audit
- Working paper
- Quality assurance

Common in most SAI teams.



# Way Forward

- Timing of meeting
- 2-3 months notice
- Some cases SAI finished the audit much earlier.
- Communicating earlier on common issues
- Certification after the completion of the audit
- Quality control process applied to the audit
- SAI annual audit plan
- Allocate time and resources for the audit



# Finally....

- WGITA
- Chair of WGITA
- Mentors
- Ms. Andaleeb
- Host SAIs





Thank you.

