

Report

On the Project Team 3 «Development of Standards for State Information Systems and Project Audit»

Dear colleagues!

In accordance with the WGITA Working plan we present the report about the results of conducted work on the Project 3 «Development of Standards for State Information Systems and Project Audit».

During the last Group meeting decision was taken to change the name of the document on the «Standard for State Information Systems Audit».

Besides, the document has been changed dramatically as well as the new structure was developed.

As you know our developers team has been completely renewed. In 2015 in the SAI of Russian Federation was found the Department Expert and Analytical and Control Activities in the area of the Federal Budget Expenditures for Communication, Information Technologies, Mass Media, and Periodicals. One of the main areas of activity is the audit of federal information systems and projects.

Our team was carried out a huge activity on the field of conducting the State Information Systems Audit (SISA) and statutory compliance of the Russian Federation on the way of planning, formulation and usage of the information and communication technologies in the activity of public authorities.

As a result we succeed in the development of Standard project for public audit № 305 «Audit of the federal information systems and projects» for use in the Supreme Audit Institution of the Russian Federation.

Based on the past experience and taking into account the contribution of our colleagues in the creation of the ISSAI 5300, we have developed the Project of the international document «Standard for State Information Systems Audit».

We suppose that this document will be considered as the Standard and finally included in the group ISSAI 5300-5399 (Level 4: Guidelines on specific subjects).

The main specialty of the State Information Systems Audit is in the budgeting wholly or partially at the expense of government funds.

For example, on the slide you can see the amount of finance for federal budget of the Russian Federation, assigned for the IT sphere.

Here on the slide you can see the document structure consists of 4 parts:

1. General terms;
2. Content for the Audit of the federal information systems;
3. Audit stages;
4. The results on conducting of the federal information systems audit

In the first part we are clarifying the meanings of information system and state information system. Moreover, we formulated the goal of the document, which is the establishing of methods and procedures, that is used in the process of SISA audit implementation, as long as conducting an audit of different issues on proper usage of public finance and also in the process of conducting other audits, where the separate stage or the complex of life-cycle stages is examined as one of components of an audit activity.

2. Second part of SISA includes:

- audit subject – the process of public finance usage at the all stages of SIS life-cycle in accordance with the legislative requirements;

- audit objects of SIS – public authorities, which are implementing the occasions on the informational support at the all stages of SIS life-cycle at the expense of public finance;

- SIS audit task – feasibility and effectiveness at expenses of public finance for the realization of control on the informational support at the all stages of SIS life-cycle and also the detection of different violations in sphere of planning and realization.

- SIS audit result – defining the level of compliance with the requirements of legislation under the realization of occasions on the informational support at the all stages of SIS life-cycle, feasibility, effectiveness and productivity in using of public finance and also the detection of different violations in sphere of planning and realization of the occasions on the informational support.

3. The third part describes the SIS audit stages in detail.

4. The fourth part consists of reporting requirements on the results of conducted SIS and also the necessity of follow-up control over the recommendations fulfillment and rectifying violations discovered.

As we have already mentioned in our document, our approaches to the SIS audit was defined in a view of life-cycle.

Life-cycle stages depend on the national legislation base and determine for every country under self-determined.

Meanwhile we suggest you to take as a basis the following 5 steps:

1. Reasons for developing of the State Information Systems Standard.
2. Preparing and process structuring of the document.
3. Development and formulation of the SIS.
4. SIS exploitation.
5. Finalization of the exploitation process.

At the first stage goals and tasks define as well as the expected results, time limits and resources, which are needed for the SIS.

Background includes the feasibility study, evaluation of the impact (comprise the process of risk assessment), coherence in the process of the SIS formulation along with other Standards and the processes of their formulation.

Stage completion is closing by the drafting of documents with the description of Standard specifications in the part of raise funds volume, deadlines, characteristics/figures of quantity and quality of the planning process that are aimed to be achieved, cooperation with the other stages of the Standard life cycle.

The second stage is the multiple objective planning and management of preparation for the process of Standard formulation, along with contract making procedure for Standard implementation.

Stage of completion means the contracts with the contractors on realization of the SIS.

At the stage of SIS development and formulation the realization of targeted goals and tasks to be achieved has a form of public contracts (which have the conditions of time limits, volume, price, amount and quality of purchasing goods, works and services as long as pricing and effectiveness of contract management system.

The completion stage is finished by the acceptance of SIS.

In accordance with the terms of contract, the process of acceptance can be made on a step-by-step basis, for example – development of a technical plan, working papers and so on, that is highly important on the way of creating SIS.

At the stage of SIS exploitation the consumption of created product is carried out. Therewith, movements in the quantity and quality of system composition can happen. Formulated SIS can merge into the content of other Standards or being used during the certain period of time.

In the frame of this stage of SIS usage during the certain period of time the public authorities, as a rule, organize the system of exploitation of functional capabilities of SIS.

This stage is finalized with the termination of using SIS in the form which is created as a result of a life-cycle. The conclusions and recommendations are being prepared over the results of product usage.

At the last stage the decision about the termination of SIS exploitation and its utilization is made or we use the alternative way and make a decision about modernization of SIS or creating a new one.

In such a way, the cycle is finished.

Stage completion is completed by the system utilization, conclusions and recommendations according to the results.

The stages of conducting audit are being represented by the following items:

1. Preliminary audit;
2. Implementation;
3. Follow up.

At the preparation step the preliminary studying of audit subject and object is implemented and also analyze of its specificity, fieldwork on the results of which the program of SIS will be prepared.

At the main stage it is necessary to lead the following activities:

- Analysis of information regarding SIS that was created or planned to be create;
- Checking feasibility of implementing all the activities of SIS life-cycle by the government body at every stage;
- Checking of meeting the requirements for the follow-up procedures at every stage of SIS life-cycle;
- Checking feasibility of government's financial provision for the implementation of SIS life-cycle at the all stages;
- Checking the legitimacy and effectiveness of government's financial expenditure for realization of SIS life-cycle at the all stages, including the analysis of completed contracts and documents about the contract execution;
- Analysis of SIS functional abilities concerning the possibility of copying automation in the same operations and functions by the different SIS;
- Analysis of the other documents that have been prepared and confirmed for the purposes of realization in all the activities within the SIS life-cycle and informational support.

At the final stage of SIS audit the results regarding the conducting of an audit are summarized, the auditor's report is prepared, as well as the reasons of defections, violations and disadvantages that are detected and the proposals are prepared.

Thank you!