



IT Audit ISSAIs & IDI's Capacity Development Programme on IT Audit

XIII ASOSAI Assembly
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Programme Manager

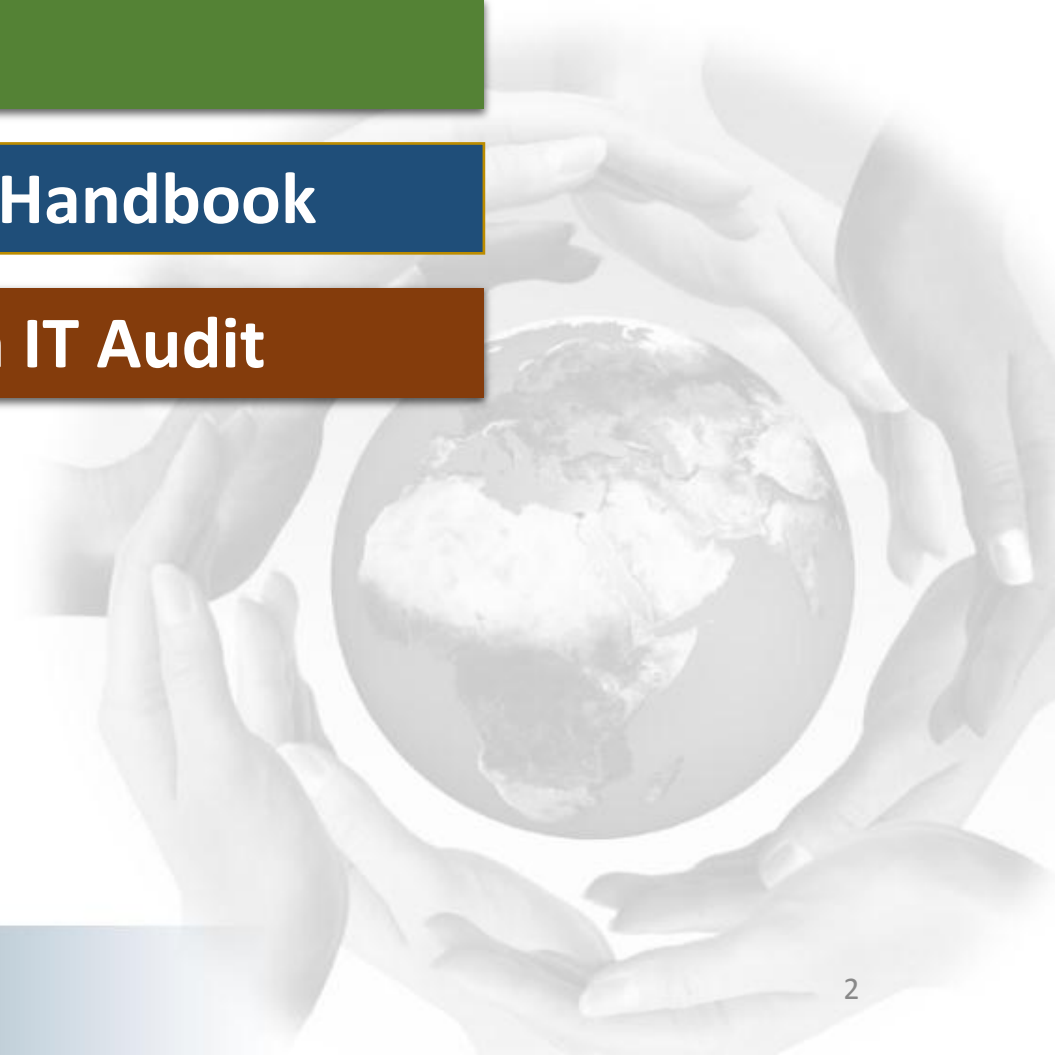
"Supporting SAs in strengthening performance and capacities"

Outline

ISSAIs on IT Audit

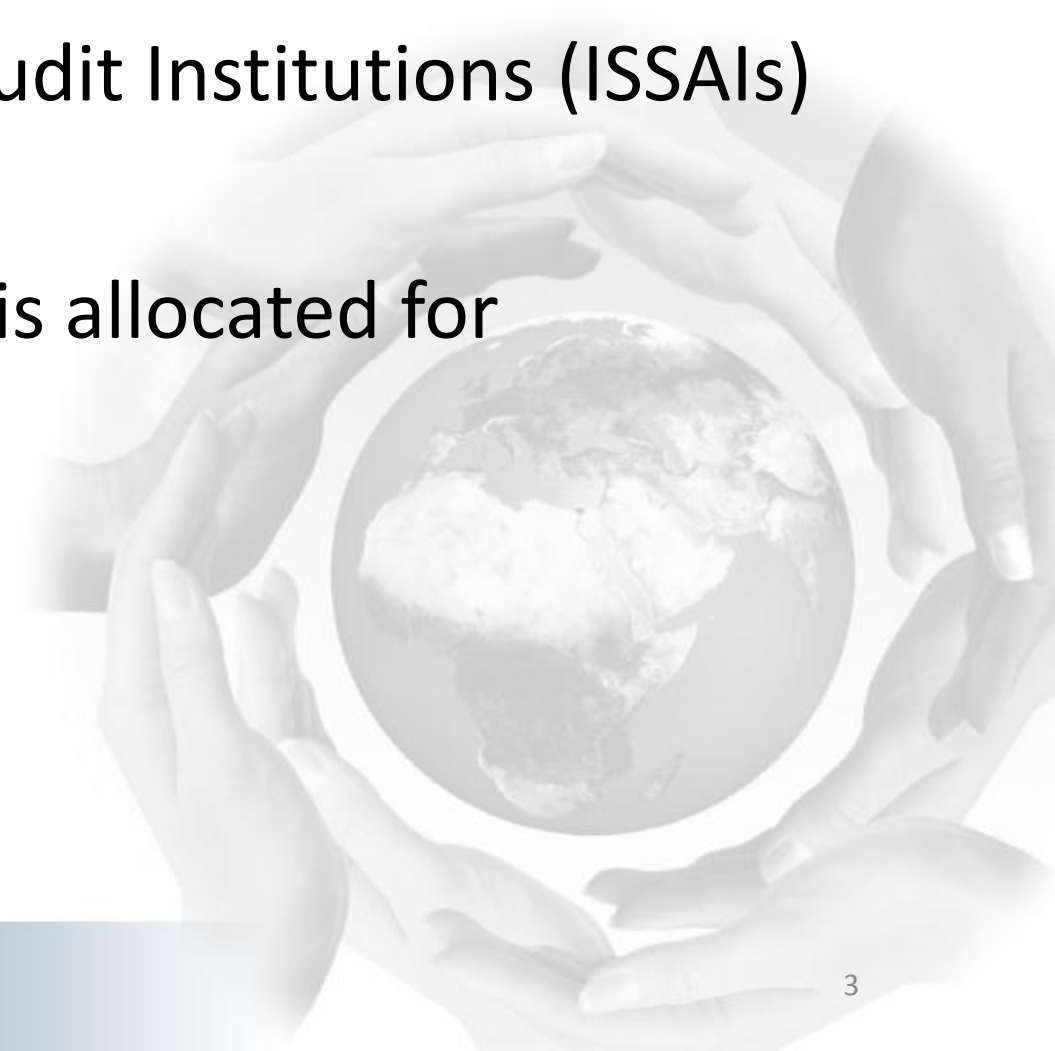
Global Public Goods - IT Audit Handbook

IDI's Capacity Development on IT Audit

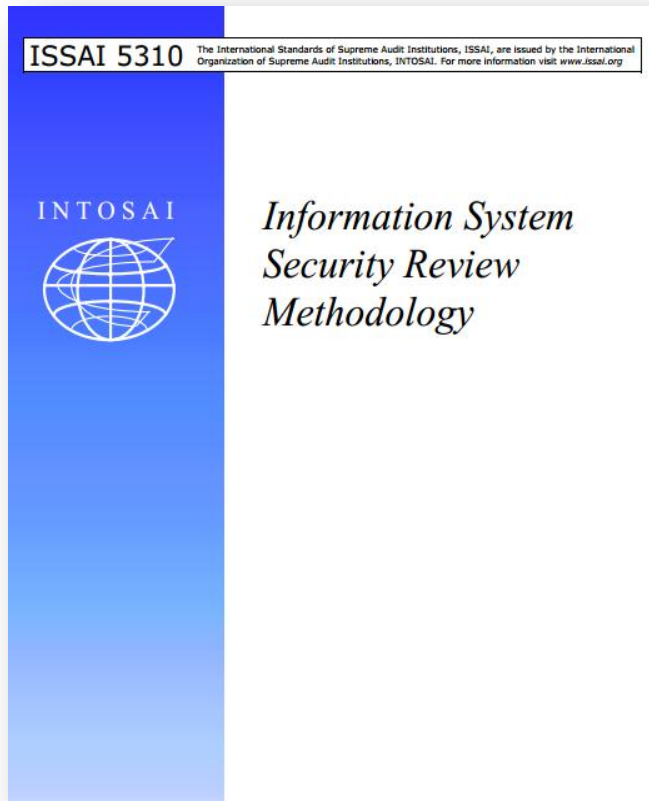


ISSAIs on IT Audit

- International Standards of Supreme Audit Institutions (ISSAIs)
- Level 4: Guideline on specific subjects
- Series 5300-5399 of ISSAI Framework is allocated for Information Technology Audit



ISSAI on IT Audit - 5310



- ISSAI-5310 - Information System Security Review Methodology.
- Due for review in 2013
- Working Group on IT Audit (WGITA) under the Knowledge Sharing Committee (KSC)

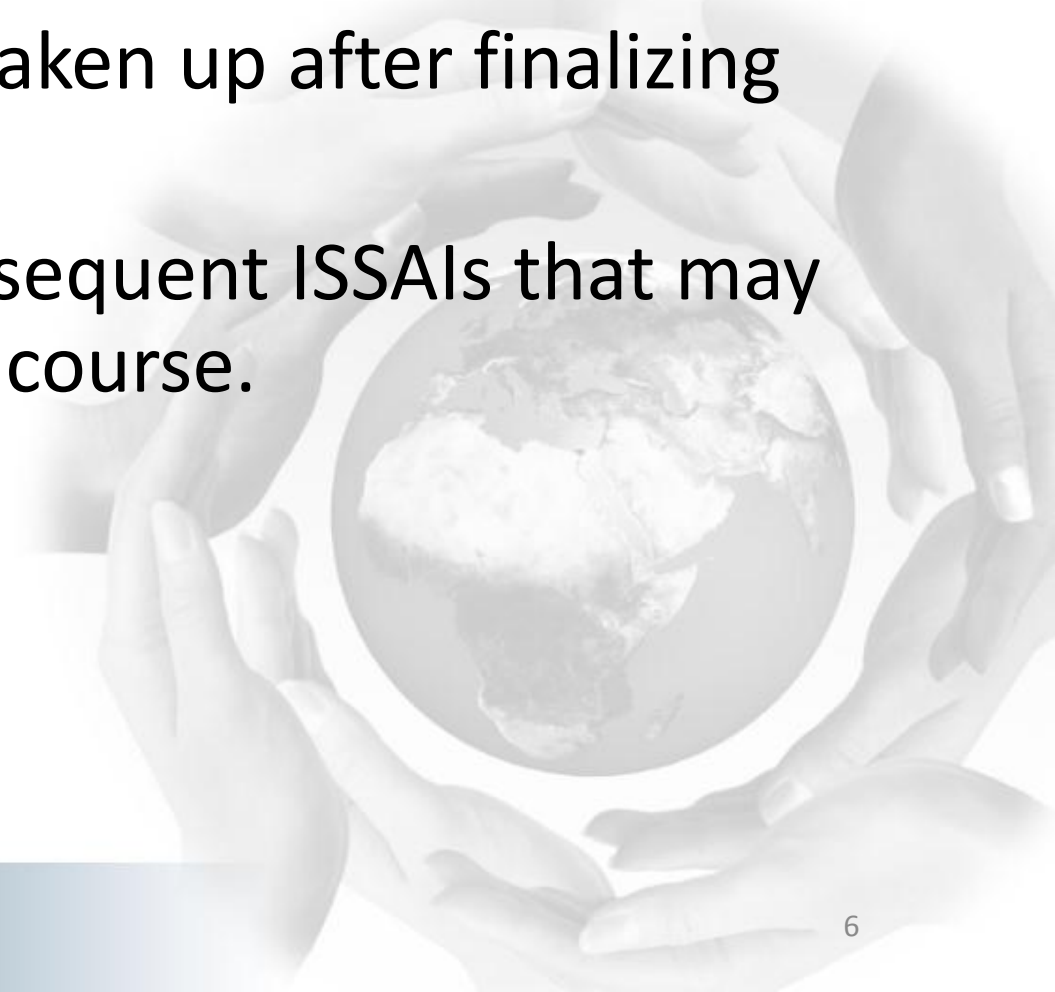
ISSAI 5300

- Development of new ISSAI 5300
- ISSAI 5300 will be an overarching ISSAI on the fundamentals of IT Audit
- ISSAI 5300 would lay down the general principles, approach and methodology to conduct IT Audits
- Updating ISSAI 5310 on Information Systems' Security Audit

Project Team
India-Project leader
Brazil
Indonesia
Japan
Norway
Poland
USA

ISSAI 5300 Project Progress

- Exposure draft of ISSAI 5300 will be prepared by June 2015
- Work on updating ISSAI 5310 will be taken up after finalizing ISSAI 5300.
- The project team will identify the subsequent ISSAIs that may be attempted to be developed in due course.



Presentation Plan

ISSAIs on IT Audit

Global Public Goods - IT Audit Handbook

IDI's Capacity Development on IT Audit



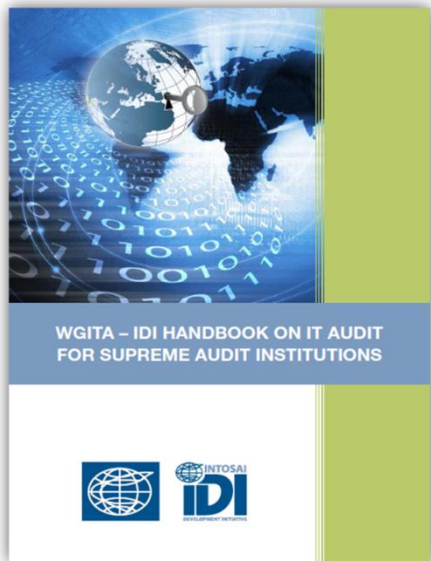
Areas of Cooperation

- Capacity Development
 - AFROSAI-E, Global
- Development of Global Public Goods
 - Guideline, Handbook
- Knowledge Sharing



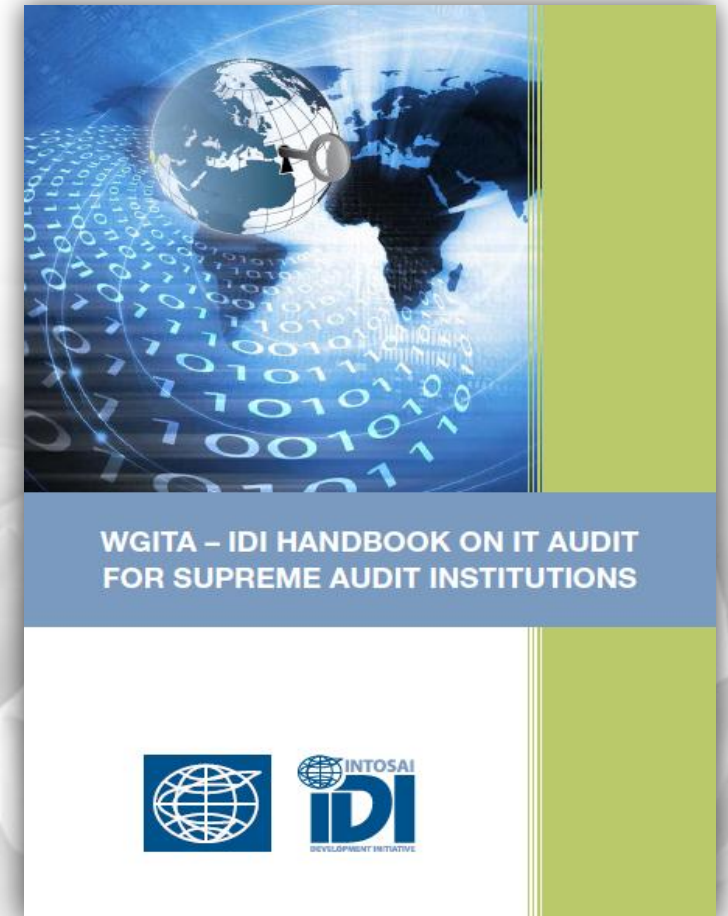
Development Process (Jan-July 2013)

- Project team consisting of WGITA and IDI members
- Review of the guidelines framework and courseware developed for the pilot programme in AFROSAI-E



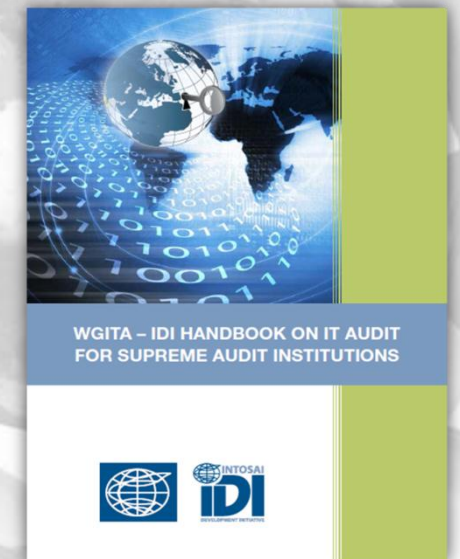
WGITA-IDI IT Audit Handbook for SAIs

- Endorsed by XXI INCOSAI - 2013
- Launched at 23rd meeting of WGITA, February 2014
- <http://www.intosaiitaudit.org/>



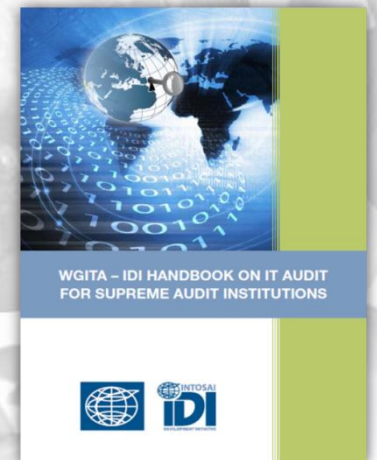
Structure of the Handbook

- Seven major IT audit issues - Definition and explanation
- Key Elements of these issues
- IT risks for the audited entity and audit questions
- Audit matrix – based on audit questions



Structure of the Handbook

- IT Governance and Policy
- Development and Acquisition
- IT Operations
- Outsourcing
- Business continuity plan and Disaster Recovery Plans
- Information security
- Application controls





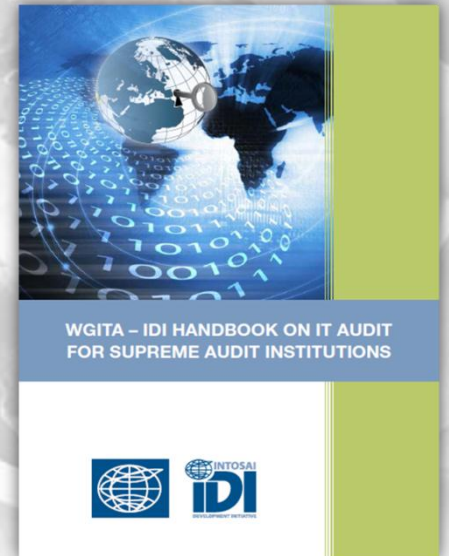
Audit Matrix

AUDITABLE AREA	
Audit objective:	
Audit Issue:	
Criteria:	
Information Required	Analysis Method(s)
Audit Conclusion To be filled in by auditor:	

Structure of the Handbook

Additional topic of interest:

- Mobile computing
- Computer forensics
- Websites
- E-governance
- E-commerce



Presentation Plan

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IDI's Capacity Development on IT Audit





Capacity Development on IT Audit

PILOT PHASE
AFROSAI-E Region:
2012-2013

IDI-WGITA TRANS REGIONAL PROGRAMME ON IT AUDIT

WGITA Contribution:

- Subject Matter Experts,
- Initial Reference Materials

IDI Contribution:

- Expertise in developing guidance and training materials,
- Programme Management
- Funding

Capacity Development on IT Audit

Results of Pilot Phase

2012-2013

AUTOMATED SYSTEM FOR CUSTOMS DATA (ASYCUDA++)

GOVERNMENT PAYROLL, PENSIONS AND PASSAGES

INVENTORY MANAGEMENT SYSTEM OF NATIONAL MEDICAL STORES

PUBLIC FINANCE MANAGEMENT SYSTEM: GENERAL AND APPLICATIONS CONTROLS

EDUCATION INFORMATION SYSTEM

IT AUDIT OF THE PASSPORT ISSUANCE SYSTEM

Capacity Development on IT Audit

CURRENT IDI IT AUDIT PROGRAMME: 2014-2015

Based on the IT Audit Handbook

Global capacity development:	E-course and
	Pilot IT Audits

Developed in English, launched in May 2014



Pilot IT Audit Proposals

Audit of HRM IS

Railway Ticketing System

IT Audit of Telecom Department

IS Security audit of state owned enterprise

IT Audit of property registration system

Customs Department (ASYCUDA)

Govt. Fiscal Management Information System

IT Audit of Govt Payroll system

Vehicle Registration and Control System

IT Audit Planning Meeting

Issues Raised:

- Data manipulation and fraud
- Risk and security
- IT operations without agreed Service Level Agreements
- IT Governance Issues
- Role of IT Audit



Audit Field Work

- Currently the SAI audit teams are involved in audit field work
- Draft audit reports are expected by April 2015.

Audit Review Meetings

- scheduled for June and July 2015.
- Reports expected to be finalized by December 2015.



Capacity Development on IT Audit

Expected Results of the Programme

About 100 participants complete the programme

41 SAIs completing pilot IT Audits

Feedback on IT Audit Handbook

Updating the Handbook

Challenges

- Diverse audit practices across INTOSAI community
- Different levels of IT maturity in the SAIs
- Data extraction and data analysis



Way Forward

- ISSAI 5300
- Dissemination of IT Audit Handbook
- Translation into other INTOSAI languages
- E-coruses in other languages
- Regular update to align with the ISSAIs on IT Audit

