

## Minutes

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1. The 25<sup>th</sup> meeting of the INTOSAI Working Group on IT Audit (WGITA) was held at Brasilia, Brazil from 26 to 27 April, 2016 in conjunction with the 8<sup>th</sup> Performance Auditing Seminar from 28 to 29 April, 2016. The meeting was presided over by Ms. Ajanta Dayalan, Deputy Comptroller & Auditor General and Chairperson of the Working Group. The list of delegates who attended the meeting as members and observers are attached as Annexure. The proceedings of the 25<sup>th</sup> WGITA are as follows:

**Agenda item No. 1: Welcome Address by Mr. Aroldo Cedraz de Oliveira, President, Brazilian Court of Accounts**

2. Mr. Aroldo Cedraz de Oliveira, President, Brazilian Court of Accounts welcomed Ms. Ajanta Dayalan, Deputy Comptroller and Auditor General and the Chair of the INTOSAI Working Group on IT Audit (WGITA) and all other delegates to Brazil. He thanked the members for giving Brazilian Court of Accounts the privilege to host the 25<sup>th</sup> WGITA meeting together with the 8<sup>th</sup> Performance Audit Seminar on IT Audit.
3. He stated that the WGITA has developed several important projects such as the electronic compilation of the mandates and statutes of the INTOSAI member SAIs; IT Infrastructure Management; Performance Audit; Development of IT Strategies of SAIs; Internet Communication Security; Cyber Laws; e-Government Audit, among others.
4. These objectives are achieved by elaborating Work Plans that, in their current version, are effective from 2014 to 2016, and cover five large projects, which are in the conclusion phase. Mr. Aroldo Cedraz de Oliveira thanked all the Project Team Leaders and Members for their excellent work done for the projects.
5. As for preparation of a new Work Plan for the period of 2017-2019, the SAI of India carried out a survey to identify potential projects in the field of IT audit, emphasizing topics such as Big Data and Audit Management System.

6. Mr. Oliveira complimented the Deputy Comptroller and Auditor General, Ms. Ajanta Dayalan, who chaired the group, and wished all participants a fruitful meeting.

**Agenda item No. 2 and 3: Opening remarks by Ms. Ajanta Dayalan, Deputy Comptroller & Auditor General and Chairman, WGITA and adoption of Agenda of the 25<sup>th</sup> WGITA Meeting**

7. Ms. Ajanta Dayalan, Deputy Comptroller and Auditor General and Chair WGITA thanked the President of the Brazilian Court of Audit and his staff, for the warm and generous hospitality. She also thanked them for the excellent arrangements made for hosting the meeting in Brasilia, the beautiful capital city of Brazil. Ms. Dayalan welcomed new member SAI-Fiji to the Working Group.
8. The Chair stated that the auditing environment has undergone tremendous change with the increasing application of information technology across all fields in society. To meet these challenges, SAIs worldwide have adopted information technology in the process of government auditing to effectively enhance the quality and efficiency of audits. The Working Group on IT Audit is constantly working to support SAIs in developing their capacity and skills in the audit of Information Technology by facilitating Knowledge Sharing and encouraging bilateral, regional and international cooperation through WGITA projects.
9. The final reports of the five IT Projects undertaken by the Working Group XXI INCOSAI will be taken up for discussion and these projects shall be closed by the end of 2016. She appreciated the work on research and best audit practices in the new and emerging areas of IT Audit undertaken by the project Leads with the assistance of members.
10. The Chair stated that the Work Plan (2017-19) and WGITA's report to the INCOSAI will be two important issues for discussion in the meeting. The Chair formally declared the meeting open.
11. The Chair placed the Agenda of the meeting which was accepted without comments.

**Agenda item No. 4: Update on the 8<sup>th</sup> Performance Auditing Seminar (SAI Brazil)**

12. Mr. Marcio Braz of SAI Brazil explained the broad plans regarding the 8th Performance Audit Seminar. It was explained that seven SAIs (Botswana, Brazil, Finland, India, Iraq, Japan and USA) will make presentations on the two themes of the Seminar. Presentations on the theme “Performance Audit – Data Analysis Tools and Methods” would be held in the forenoon on 28 April and on the theme “Moving towards Big Data” in the afternoon. It was explained that discussions and question/answer sessions would be after completion of all the papers on each of the themes.

**Agenda item No. 5: Update on website of the Working Group on IT Audit (SAI Malaysia)**

13. SAI Malaysia made a presentation on the website maintained by them. They explained about the various documents uploaded by them relating to the present and past WGITA meetings. It was stated that there has been a significant increase in the number of visits to the WGITA website in the recent past. Malaysia indicated that they would be glad if any other SAI offers to support them in maintaining the website or even to completely takeover the responsibility of maintaining the website.
14. The Chair explained that the proposal of Malaysia would be circulated to all the WGITA members and if any SAI is willing to co-host or take up full responsibility of maintaining the website, Malaysia will be informed accordingly.
15. SAI Kuwait suggested that facility could be created in the website whereby authorised personnel from all the member SAIs could directly upload material/content on the website. After verification, SAI Malaysia could then publish it in the website. It was suggested that this would ensure that the website remained up to date and would also reduce the burden on SAI Malaysia.

**Agenda item No. 6: Work Plan (2014-2016): Final Report on Project-1 titled “IT Governance” (SAI Brazil)**

16. Mr. Marcio firstly explained that SAI Brazil got involved in Project 1 because it’s IT Audit Department (SEFTI) has been doing a broad IT Governance evaluation of Brazilian federal organizations since 2007, and it would be a good opportunity to

share experiences and lessons learned in conducting the survey based evaluation, and also to provide a frame of comparison with other SAIs approaches. Then he briefly explained the survey method and its current developments.

17. Then SAI Brazil presented the project report on “IT Governance” and explained that the final draft of GET.IT (Governance Evaluation Technique for Information Technology) has been finalized by them. It has three chapters - the first chapter covers broad concepts of IT Governance, the second chapter explains four different techniques that can be used for reviewing IT Governance and the third chapter contains four case studies on review of IT Governance relating to Brazil, Kuwait, Lithuania and South Africa.
18. The final draft of GET.IT was discussed and approved at the meeting.

**Agenda item No. 7: Work Plan (2014-2016): Final Report on Project-2 titled “Data Mining as a Tool in Fraud Investigation” (SAI South Africa)**

19. Presenting the project report, SAI South Africa explained that the project was based on ISA 240 and the material of Certified Fraud Examiners. The project document is in the nature of a Guide and has three Chapters - Chapter 1 is on Reactive Analysis, Chapter 2 on Proactive Analysis and Chapter 3 on how to design and implement a fraud scoring model.
20. The Fraud Scoring Model was explained in great detail and it was stated that the last part of the Guide on “Building of the Platform” alone was left to be completed.
21. SAI South Africa explained that the Guide will be sent to the Chair for circulation amongst the members and the members will be requested to offer their comments on the draft guide within two months. The comments could particularly indicate the usability of the fraud scoring model and ease of its use.
22. Mr. Pawel, from SAI Poland, also commented that the subject is a fascinating topic for auditors and questioned out the role of data analytics and what should be the follow up procedures to using the methodology.

**Agenda item No. 8: Work Plan (2014-2016): Final Report on Project-3 titled “Development of Standards for State Information Systems and Project Audit” (SAI India on behalf of SAI Russian Federation)**

23. SAI India presented the Project Report on behalf of SAI Russia the Project Leader.

The Project was completed and a draft Standard has been prepared. The Standard inter alia covered general terms, content for the audit of the State Information Systems, audit stages and results on conducting the audit.

24. The State Information System was expected to follow the five stages in its lifecycle – (a) needs identification, (b) preparing and process for developing the system (c) development and creation (d) system exploitation and (e) completion of the system. The output expected at the end of each stage was clearly identified in the Standard.
25. The members made several observations on the proposed standard –
  - SAI Georgia indicated that from their experience several steps indicated in the system life cycle like conducting feasibility study were skipped by the audited entities while developing IT systems in Georgia. SAI Georgia wanted to know as to how the SAI should react in such situations
  - SAI Kuwait wished to know the framework that was used for developing the draft Standard and also the stage in the life cycle in which project risks are to be considered
  - ISACA commented that the life cycle proposed in the draft is based on a traditional approach and that Governments are moving towards a more agile approach
  - SAI Pakistan remarked that the draft lacks clarity on whether it covers both Information Systems and Projects as proposed in the project title
  - SAI Brazil remarked that the draft Standard deals in detail about award of contracts for developing Information Systems, whereas Systems could also be developed in-house by the audited agency and it was not sure whether the draft covers such a scenario
26. It was agreed that these comments would be consolidated and sent to SAI Russia. Further, the members and observers were also requested to send their further comments on the draft Standard to SAI Russia as soon as it is circulated to them after the meeting.
27. It was agreed that SAI Russia will be asked to make necessary changes to the draft Standard based on the comments.

**Agenda item No. 9: Work Plan (2014-2016): Final Report on Project-4 titled “Development of Data Interface Standard for Accounting Software” (SAI China)**

28. Firstly, the Deputy Auditor General of SAI of China, Mr. Ye Yuan, complimented the participants of the meeting and made a presentation introducing the National Audit Office of China and some of its main achievements and challenges in recent

years, mainly concerning accounting data interchange and integration for audit purposes.

29. Concerning the Project-4 SAI China elaborated the process followed by them to finalise the guide. It was explained that the final guide mainly consists of terms and definitions, data elements and output of interface file. SAI China also highlighted challenges of collecting accounting data from different auditees, which was endorsed by SAI Georgia. In response to a query by SAI Japan, SAI China clarified that the standard was different from the work done by the International Standards Committee on similar issue.
30. During the discussions, the Chair remarked that the project must be made flexible enough for each country to adopt it to its own requirements. It was agreed that the final guide will be circulated to the members for their comments.

**Agenda item No. 10: Work Plan (2014-2016): Final Report on Project-5 titled “Development of ISSAI-5300 on Guidelines on IT Audit” (SAI India)**

31. The project report was presented by SAI India. The presentation mainly highlighted the challenges faced in drafting the ISSAI due to the widely divergent comments received on the draft ISSAI. The various initiatives taken since the last WGITA meeting, particularly the week-long face-to-face meeting of the project team held at New Delhi in October 2015 and the process followed for approval of the exposure draft were explained.
32. SAI India proposed a timeline for completion of the remaining activities to get the ISSAI approved at the INCOSAI in December 2016. SAI Kuwait requested additional time for offering comments on the exposure draft (which was open till 10 May 2016).
33. The Chair asked all the members and observers to offer their comments on the exposure draft and stated that request for additional time will have to be discussed with the project team and if it is decided to provide additional time for comments, the same will be communicated to the members and observers.

**Agenda item No. 11: Status Report on updating the WGITA-IDI IT Audit Handbook (SAI Poland on behalf of SAI USA)**

34. SAI Poland presented the report on behalf of SAI USA, the leader of the team updating the Handbook. It was explained that the two main areas of work related

to (a) updating the existing material in the handbook and (b) addition of new material on cross-cutting and emerging areas. The timeline for completion of the review work was presented and it was agreed that the updated handbook could be ready by 2017.

35. The members were requested to suggest additional areas for the handbook. Discussions were held on the increased size of the handbook with the addition of new areas; the possibility of reducing some of the existing content to accommodate new material; and on dividing the handbook into two volumes to cover basic issues and more advanced topics. It was decided that the project team will take these views into consideration while updating the Handbook.
36. It was also agreed that since ISSAI 5300 would be finalised before the end of the year, the material in the handbook should be aligned with ISSAI 5300.

**Agenda item No. 12 and 13: WGITA Work Plan (2017-2019): Discussions on results of survey, results of ranking analysis, future projects for WGITA Work Plan, formation of project teams etc. and Finalisation of WGITA Work Plan 2017-2019 (SAI India)**

37. SAI India made a presentation on the process followed by them to identify five project topics for the Work Plan 2017-19. It was explained that a survey was circulated among the WGITA members to identify topics for the next Work Plan and to seek their views separately on the Audit Management System (AMS) and Big Data. Twenty three members and observers proposed 84 topics for the new work plan. In addition to the 84 topics, Audit Management System and Big data were other two possible project topics. Further, the Project team that finalised ISSAI 5300 suggested four topics for future ISSAI projects. So, totally there were 90 suggestions.
38. Out of the 90 suggestions, the 10 most common topics on which WGITA had not taken up any project in the recent years were identified. Another survey was conducted and the members and observers were requested to rank the 10 topics. Based on the responses received the four most popular topics were chosen. Further, the topic "Documentation requirements of an IT Audit" was proposed as a topic by the ISSAI 5300 Project team and there was also wide interest in AMS. Hence, "Documentation requirements of an IT Audit" (including AMS) was proposed as the fifth project topic.

39. After discussions, the following five projects were agreed upon for the WGITA Work Plan 2017-19 with the following project leaders and project members:

Project No.	Name of the project	Project Leader	Project members
1.	General conditions for IT support for Audits (Area: Capacity Development)	South Africa	Bangladesh, India, Iran, Iraq, Korea, Mexico, Poland, AFROSAI-E
2.	Development of roadmap for future ISSAIs in the 5300 series	Pakistan	Brazil, China, India, Japan, Korea, Poland, USA
3.	Data Analytics (Area: IT Audit Techniques)	Indonesia	Bangladesh, Brazil, Ecuador, Georgia, India, Iran, Iraq, Japan, Malaysia, Pakistan, South Africa, USA
4.	Updating the ISSAI 5310 on Information Systems' Security Audit including Cyber Security	India	China, Ecuador, Iraq, Kiribati, Poland, USA
5.	Documentation Requirements of an IT Audit (Area: Audit process)	Mexico	AFROSAI-E, Bangladesh, China, Ecuador, Georgia, India, Indonesia, Iraq, Mexico, Kuwait, USA

40. SAIs of China, Iraq and Kiribati informed that they would confirm their participation shortly. It was agreed that the members could confirm their participation within 15 days of completion of the meeting.
41. It was agreed that the Project Leaders would prepare and forward a Project Initiation Document to the WGITA Secretariat, particularly identifying the broad contours of the project.

**Agenda item No. 14: Country Paper presentations and discussions thereon by member SAIs (Bangladesh, Brazil, Indonesia, Korea and Kuwait)**

42. Country paper presentations were made by SAIs of Bangladesh, Brazil, Indonesia, Korea and Kuwait on varied topics and these presentations were followed by discussions. Presentation by SAI Zambia (included in the agenda) could not take place as the SAI could not attend the meeting.
43. SAI Brazil presented a paper on "Open data and Digital Government" and shared the initiatives taken by Government of Brazil and SAI Brazil on this area. SAI Brazil proposed that a sub-group could be set up under the WGITA to discuss trends in Digital Government and share information and knowledge on open data strategy



and public service design.

44. SAIs Poland and USA supported the proposal and SAI Poland stated that it will pass this idea in the EUROSAI WGITA.
45. The Chair noted that the proposal to form a sub-group was not received earlier and hence it could not be circulated amongst the members and discussed. Further, the proposal was also not suggested when the Work Plan for 2017-19 was finalised. Hence, the Chair observed that the proposal will be examined and the views of the WGITA Chair communicated in due course.

**Agenda item No. 15: Report of AFROSAI-E on cooperation with WGITA (AFROSAI-E)**

46. It was explained that AFROSAI-E facilitated member SAIs in AFROSAI to offer comments on draft ISSAI 5300. AFROSAI-E also shared materials relating to audit documentation with the WGITA Secretariat.
47. Participation in Project-5 on “Audit Documentation” and sharing experiences on revision of AFROSAI IT Audit Manual were identified as the areas of future cooperation between AFROSAI-E and WGITA.

**Agenda item No. 16: Report of ISACA on cooperation with WGITA (ISACA)**

48. ISACA presented the results of a survey covering 1200 organisations on various aspects of IT Audit, inter alia covering (a) top 10 technology challenges identified during the years 2013, 2014 and 2015; (b) frequency of IS audit risk assessments; (c) top three areas of IS audit across different regions (d) audit of governance process and (e) involvement of IS auditors in significant technology projects.
49. The Chair observed that the results of the survey appears to defy common beliefs as IS auditors of organisations in African region are shown to be more involved in IT governance and significant technology projects compared to their counterparts in North America and Europe. ISACA agreed that the possibility of survey results being misleading exists as most of the organisations that participated in the survey were from North America and Europe and that the few organisations that participated in the survey from Africa and other regions might be those with comparatively mature/ developed IS audit practices.

**Agenda item No. 17: Report of IDI on cooperation with WGITA (IDI)**

50. IDI's presentation focused largely on the WGITA-IDI Global Capacity Development Programme on IT Audit. It was explained that the programme covered (a) eLearning programme (b) audit planning meetings and (c) audit review meetings. Hundred participants from 41 SAIs in five regions successfully completed the programme.
51. It was explained that as of March 2016, eight out of the 41 participating SAIs published IT audit reports and other SAIs are in various stages of publishing the report. SAIs of Nepal and Turkey have initiated another IT audit after the audit covered under the programme.
52. The various aspects that worked well in the programme, areas that needed improvement and conclusions that could be drawn from the programme were also covered in the presentation.

**Agenda item No. 18: Report of OLACEFS on cooperation with WGITA (Argentina)**

53. Representative from OLACEFS could not attend the meeting. Therefore, agenda item No. 18 was not taken up for discussion.

**Agenda item No. 19: Status Report on the Audit Management System (SAI India)**

54. SAI India presented the results of the survey conducted by WGITA chair that included the views of SAIs on AMS. It was explained that 16 out of the 23 SAIs that participated in the survey were in favour of AMS as a project. It was explained that AMS has already been included as a part of Project 5 on "Documentation requirements of an IT Audit" as part of Work Plan 2017-19.
55. It was proposed and agreed that the Project 5 team could (a) consider the feasibility of identifying common requirements for AMS (b) need for development of a software and (c) resourcing arrangements for developing the software.

**Agenda item No. 20: Draft Report for the XXII INCOSAI to be held at Abu Dhabi, United Arab Emirates in December 2016 (SAI India)**

56. SAI India made a brief presentation on the draft report of the WGITA to the XXII INCOSAI to be held at Abu Dhabi in December 2016. It was explained that the draft report mainly covers (a) the latest membership status (b) details of the annual

WGITA meetings and Performance Audit Seminar held since the last INCOSAI (c) status of the five projects taken up as part of the WGITA Work Plan 2014-16 (d) status of the review of WGITA-IDI IT Audit Handbook (e) status on revision of ISSAI 5310 and (f) various activities undertaken for information interchange (g) WGITA Work Plan of 2017-19.

57. The draft report was circulated to the members. It was explained that minor changes may be necessary in details/statistics contained in the report due to (a) the non-participation and non-presentation of country papers by SAI Zambia in the meeting (b) need for revision as a result of the latest status on the Global Capacity Development Programme on IT Audit furnished by IDI.
58. The draft report was approved subject to the changes proposed as above. It was also agreed that necessary changes may also be carried out to reflect the progress reports submitted on the five projects of 2014-16 Work Plan.

**Agenda item No. 21: Discussion on preparation for the 26<sup>th</sup> meeting of WGITA (SAI Korea)**

59. SAI Korea welcomed the participants to the next meeting to be held at Korea. It was explained that the meeting is planned to be held at Seoul, Korea either during April/ May 2017.
60. It was agreed that the members could indicate their views on suitable period for the next meeting to SAI Korea and the meeting would be held so that it does not clash with Ramadan.

**Agenda item No. 22: Discussion on venue for the 27<sup>th</sup> meeting of WGITA (SAI India)**

61. The Chair informed that in response to WGITA Chairs' email to various SAIs seeking their willingness to host the meeting in 2018, only SAI Australia had responded positively. The Chair sought the views of SAI Australia.
62. SAI Australia agreed to host the meeting and it was agreed that Australia will be the host of the 2018 WGITA meeting. SAI Australia agreed to discuss the modalities of the meeting with the WGITA Chair and also offered to host face-to-face meetings of the project teams for a few days alongside the meeting.

**Agenda item No. 23: Any other item for discussion with permission of the Chair  
(SAI India)**

63. There was no other issue for discussion at the meeting.

**Agenda item No. 24: Closing Remarks and summing up (SAI India)**

64. The Chair thanked all the participants for their active participation during the meeting. She appreciated the efforts put in by the project teams in developing guides/standards etc. that would be of use to the INTOSAI community. She also thanked the SAI Brazil for the excellent arrangements made for the meeting, which went a long way in the successful conduct of the meeting. She wished all the project teams success in completing their projects as part of the Work Plan 2017-19.

65. The Chair formally closed the meeting.

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**Annexure**

**List of the participants**

#	Country	Name	Designation
1	AFROSAI-E	Mr. Fredrick Musenge Bobo	IT Audit Manager
2	ISACA	Mr. Ronald Hale	Chief Knowledge Officer
3	ISACA	Mr. Kris Seeburn	GRAC Member
4	SAI Australia - Australian National Audit Office	Mr. Alexander Doyle	Senior Director
5	SAI Bangladesh	Mr. Masud Ahmed	Comptroller and Auditor General
6	SAI Bangladesh	Mr. Zakir Hossain Khandker	Director General
7	SAI Brazil	Mr. Andre Luiz Furtado Pacheco	Auditor
8	SAI Brazil	Mr. Diego Rodrigues Hulse	Auditor
9	SAI Brazil	Mr. Marcelo Nascimento Barbosa	Auditor
10	SAI Brazil	Mr. Marcio Rodrigo Braz	Head of the Department of External Control - IT Audit
11	SAI Brazil	Mr. Pedro de Souza Coutinho Filho	Director of the Government IT Audit
12	SAI Brazil	Mr. Wesley Vaz Silva	Head of the Department of Information Management for the External Control
13	SAI Bhutan	Mr. Karma Sangay	
14	SAI Bhutan	Mr. Lungay Wangdi	
15	SAI Bhutan	Mr. Prem Mani Pradhan	
16	SAI China - National Audit Office	Mr. Ye Yuan	Deputy Auditor General
17	SAI China - National Audit Office	Mr. Jian Luo	Deputy Director General
18	SAI China - National Audit Office	Mr. Zhong Wang	Director
19	SAI China - National Audit Office	Mr. Qiang Yin	Deputy Director
20	SAI Ecuador - Office of the Comptroller General	Mr. Veronica Albuja	Director of IT Audit
21	SAI Georgia - State Audit Office of Georgia	Mr. David Shavgulidze	Head of IT Audit Unit
22	SAI Georgia - State Audit Office of Georgia	Mr. Marika Natsvlishvili	Director of State Budget Analysis
23	SAI Georgia - State Audit Office of Georgia	Mr. Taia Tsiskarauli	IT Auditor Assistant
24	SAI India - Comptroller and Auditor General of India	Ms. Ajanta Dayalan	Deputy Comptroller And Auditor General and WGITA chair



25	SAI India - Comptroller and Auditor General of India	Mr. Subramanian Krishnan Sangaran	Director General (International Relations)
26	SAI Indonesia - Audit Board of the Republic	Mr. Bahrullah Akbar	Board Member
27	SAI Indonesia - Audit Board of the Republic	Mr. Rudy Hermawan	
28	SAI Indonesia - Audit Board of the Republic	Mr. Wahyudi	Head of International Cooperation
29	SAI Indonesia - Audit Board of the Republic	Mr. Khabib Zainuri	Audit Director
30	SAI Indonesia - Audit Board of the Republic	Mr. Risa Prakosa Mulya	
31	SAI Indonesia - Audit Board of the Republic	Mr. Wahyu Komarull Hayat	Auditor
32	SAI Iran - Supreme Audit Court	Mr. Ali Rashidi	Director General of IT
33	SAI Iran - Supreme Audit Court	Mr. Ahmadreza Shiri	Senior Auditor
34	SAI Iraq - Federal Board of Supreme Audit	Mr. Mohammed Falyyih	Senior Auditor
36	SAI Japan - Board of Audit Japan	Mr. Michiko Umeyama	Assistant Auditor
37	SAI Japan - Board of Audit Japan	Mr. Hideki Fujii	Director
38	SAI Kiribati - Kiribati National Audit Office	Mr. Lucas Paul Tatireta	Senior IT Auditor
39	SAI Korea	Mr. Jinwon Ho	Deputy Director
40	SAI Korea	Mr. Byung-Joon An	Auditor
41	SAI Korea	Mr. Kidae Kwon	Director
42	SAI Kuwait - State Audit Bureau	Ms. Fatemah AlFailakawi	First Auditor
43	SAI Kuwait - State Audit Bureau	Ms. Rawan AlSubaie	Auditor
44	SAI Kuwait - State Audit Bureau	Ms. Sumaia AlGhurair	Senior IT Specialist
45	SAI Malaysia - National Audit Department	Mr. Khairul Anuar	Principal Assistant Audit Director
46	SAI Malaysia - National Audit Department	Mr. Mustafa Saman	Deputy Auditor General
47	SAI Mexico - Auditoría Superior de la Federación	Mr. Roberto Hernández Rojas Valderrama	Director
48	SAI Norway - Office of the Auditor General of Norway	Mr. Stig Folkvord	Deputy Director General
49	SAI Norway - Office of the Auditor General of Norway	Mr. Andreas Førde	Senior Audit Advisor
50	SAI Pakistan - Auditor General of Pakistan	Mr. Muhammad Ali Gheba	Deputy Accountant General
51	SAI Poland - Supreme Audit Office of Poland	Mr. Paweł Banaś	Advisor to President



52	SAI South Africa - Auditor-General of South Africa	Mr. Tobias Johannes Bruyns	Senior Manager: Information Systems Audit
53	SAI South Africa - Auditor-General of South Africa	Ms. Catharina Petronella Ferreira	Business Exec: Information Systems Audit
54	SAI USA - Government Accountability Office (GAO)	Ms. Melinda Cordero	Assistant Director, Data Analysis

***\* Mr. Shofiq Islam of IDI participated in the discussion on Agenda item No. 17 through Video Conference.***