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INTOSAI Standing Committee on EDP Audit  
Minutes - October 13, 1993

The meeting of the INTOSAI Standing Committee on EDP Audit was held in Ottawa, Canada on October 13, 1993. The meeting was presided over by Mr. C. G. Gomiah, Comptroller and Auditor General of India and Chairman of the Standing Committee. The following Heads of member SAI's or their representatives attended the meeting:

Austria	Mr. Reinhard Rath
Canada	Mr. D. Larry Meyers Mr. David H. Roth Mr. John R. Adshead
France	Mr. Jean-François Bernicot
India	Mr. K.P. Lakshmana Rao Mr. R. Chandramouli
Japan	Mr. Noriaka Katsuno Mr. Yasuhiko Ueta
Kiribati	Mr. Teteiara Maen
Kuwait	Mr. Abdulah Al-Mudaires
Sweden	Mr. Kjell Larsson Mr. Peter Nilsson
United Kingdom	Mr. Martin Pflieger
Zimbabwe	Mr. Eric Harid

2. The Chairman welcomed the members and outlined the purpose of the meeting. He noted that there was a need to identify projects, establish priorities and develop work plans for the projects. He also stated that the different levels of EDP capabilities and audit skill levels in the SAI's would be a primary factor in determining the feasibility of proceeding with projects. The differences in levels of SAI's IT skills was one of the reasons that it was agreed to put forward the development of an audit training curriculum rather than proceeding with training courses.

3. Convenors described the potential projects that each Working Group had developed. Two issues were identified during the discussions. First, the need for translation of materials would require funding and extensive lead times. Second, the lack of resources in each of the SAI's may mean that the working groups would be more successful in undertaking projects sequentially rather than starting a large number of projects at the same time.

4. The following projects and related action plans were adopted by the Committee:

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4. The following projects and related action plans were adopted by the Committee:

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- i) Develop an EDP Audit Training Curriculum. It was noted that delivery of specific training programmes should provide bilateral benefits.  
Responsibility - Group III  
Completion Date - June 1994
  
- ii) Develop an exposure draft on the audit of Electronic Data Interchange (EDI) and Electronic Authorization and Access (EAA). A Canadian draft will be ready for tabling at the August, 1994 Committee meeting.  
Responsibility - Group I  
Completion Date - September 1995
  
- iii) Develop a reference list of material with English abstracts on Performance Auditing to include system development life cycle, management, and social impacts of EDP.  
Responsibility - Group II  
Completion Date - June 1995
  
- iv) Organize a seminar "on future risks and opportunities in the field of IT Performance Auditing". The conference would include discussions on actual audit experiences as well as future trends. This seminar would be conducted in English and include participative workshops. Participants would incur the travel and accommodation costs while the host SAI (Sweden) would incur the conference costs.  
Responsibility - Group II  
Completion Date - March 1995
  
- v) Produce an Information Technology Journal in English two to four times each year with the first edition ready in June 1994. Mr. C. G. Somiah agreed to discuss with Mr. C. Bowsher the possibility of INTOSAI publishing the journal in the five official languages. If INTOSAI does not wish to publish the journal, they would have access to reproducing selected articles. The journal would be distributed to all English speaking SAIs and provided to Regional SAI representatives for translation if so desired.  
Responsibility - Group III  
Completion Date - June 1994
  
- vi) Complete the Information System Security Review Methodology and distribute to Committee members (and Germany) for comment. Comments are requested by January 31, 1994. Comments received at the meeting (including deletion of consultant references and change the title to reflect its circulation as an INTOSAI document) will be made after all other comments are received. The guide will be translated after approval of exposure draft.

Responsibility for English, French and Arabic versions - Group I  
Completion Date - July 1994

- vii) Develop guide on Information Technology Strategies including an approach to the use of experts.  
Responsibility - Group III  
Canadian first draft - June 1994
- viii) Develop a guide on funding, subject to support by Canadian International Development Agency (CIDA). If the guide is not supported by CIDA, Group I will consult with the Chairman.  
Responsibility - Group I  
Completion Date - June 1994
- ix) Canada agreed to distribute copies of their CD-ROM to members for their use and comment at the next meeting on its applicability for disseminating information  
Responsibility - Group I  
Completion Date - December, 1993

The Committee members agreed to proceed with the development of the EDP Directory to provide the base of information on which to proceed with some projects. The Directory format was distributed to the Committee members for comment and replies were to be provided to the Chairman by December 31, 1993.

The Survey Questionnaire was discussed by Committee members and it was agreed that each Committee member would complete and return the questionnaire to SAI India by October 31, 1993. In addition, suggestions for changes to the survey questions should be provided to the chairman by October 18, 1993. Austria agreed to translate the Questionnaire into French and Spanish by December 31, 1993 (one language by November 30, 1993).

The results of the survey would be ready in June 1994.

6. Mr. L. Denis Desautels briefed the Committee on the role of IDI in terms of information exchange, training programs and the limits of their funding assistance. He emphasized the importance of regional funding efforts and in this connection, the Chairman, Mr. C. G. Somiah agreed to assist IDI together with his Japanese counterpart in requesting the ADB to provide funds for training programmes. The Chairman also agreed to discuss the possibility of funding IDI through the World Bank at his meeting with Mr. C. Bowsher.

Mr. Desautels agreed that IDI could provide the Committee with information to assist in the development of the curriculum, sharing of course material, survey of needs and sharing of information and experience in preparing project proposals, and

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Information regarding donors, He requested that the Committee finalize their curriculum before the next INTOSAI Board of Governors meeting in September 1994 so that IDI's may reflect the needs identified by the Committee.

To further the efforts of the EDP Committee in sponsoring training programmes for SAI's with limited financial resources, the Chairman explained that after discussions with his Government, India will now host one International Training Programme each year. EDP Audit for SAI's of Asia and Africa, which are covered under their federal government assistance programme. He would also sponsor visits of two EDP experts each year to SAI's in the above regions who would request the assistance of an Indian expert. This scheme would cover travel costs with local hospitality being provided in the host country. He hoped that other member countries would provide for more substantial assistance to the Committee goals.

The Committee agreed to meet in India, August 25-26, 1994 and in Stockholm in March, 1995 to review progress. It was agreed that individual SAI's would be responsible for travel and accommodation costs and host countries would be responsible for meeting the conferencing costs.

The agenda for the August 25-26 meeting would include:

A. Specific agenda items on:

- i) EDP audit training curriculum
- v) Information Technology Journal
- vi) Information System Security Review Methodology
- vii) IT Strategies
- viii) Funding Guide

B. Progress reports on:

- ii) Exposure draft on EDI
- iii) Reference list on Performance Auditing
- iv) Seminar
- ix) CD-ROM

The Chairman expressed the Committee's appreciation to Canada for hosting this meeting and to the Committee for their excellent work. The meeting concluded with a vote of thanks to the Chairman.

## INTOSAI Standing Committee on EDP Audit

### MAJOR MILESTONES

	Formation	Approved in XIII INTOSAI held in 1989	
		Committee to comprise SAIs with & without EDP knowledge	
ii)	Composition	1. Chairman	CAG of India
		2. Member States	Austria
			Barbados
			Canada
			Cuba
			France
			Ecuador
			Kiribati
			Japan
			Russian Federation
			Kuwait
			Sweden
			U.K.
			Zimbabwe
iii)	Objectives	To support SAIs in developing their knowledge and skills in the use and audit of information technology - by providing information and facilities for exchange of experience - and encourage bilateral and Regional cooperation.	
iv)	Area of Operation	1. Auditing of EDP based Accounting systems and EDP support in Auditing	
		2. Performance Auditing of use of EDP Systems	
		3. Use of EDP in the SAIs' own administration	
v)	Committee's Aim	1. Support and promote development and transfer of knowledge	
		2. Bring out EDP Directory	
		3. Promote discussion development and dissemination of standards and guidelines among members and encourage bilateral and Regional Cooperation and exchange of experience	