

**MINUTES OF THE 8<sup>th</sup> MEETING OF INTOSAI  
STANDING COMMITTEE ON EDP AUDIT  
HARARE, OCTOBER 7<sup>th</sup>-8<sup>th</sup> 1999**

1. The 8th Meeting of the INTOSAI Standing Committee on EDP Audit was held at Harare on 7<sup>th</sup>-8<sup>th</sup> October 1999. The meeting was presided over by Mr.V.K.Shunglu, Comptroller and Auditor General of India and Chairman of the Committee. The following delegates attended the meeting:

<b>Antigua&amp; Barbuda</b>	Ms Arah Armstrong Mrs. Veronica A.Brown
<b>Canada</b>	Ms. Nancy Y. Cheng
<b>France</b>	Mr. Jean Michel de Morgues
<b>India</b>	Mr. V.K. Shunglu (Chairman) Mr. A.N. Chatterji Mr. Abhijit Das Mr. N.Mathivanan
<b>INTOSAI Secretariat</b>	Mr. Reinhard Rath
<b>Japan</b>	Mr. Toshio Higaki
<b>Kiribati</b>	Mr. Takinoa Toatu Ms. Teea Tiira
<b>Kuwait</b>	Mr. A. Al-Houli Mr. A.M. Al-Dousari
<b>Norway</b>	Mr. Bjarne Mork-Eidem Mrs. Wenche Svendsen Mr. Thor Svendsen Mr. Bernt Nordmark Mrs. M. Nordmark Mrs. Line Andreaseen
<b>Oman</b>	Mr. M.S.H. Al Mahruqy Mr. M.M. Ibrahim Mr. K.R. Sriram Mrs. F. Al Barwany
<b>Poland</b>	Mr. Jacek Uczkiewicz Mr. Krzysztof Fit Ms. Magdalena Kuta
<b>Russian Federation</b>	Mr. Khachim Karmakov Mr. Fyodor Shelyuto Mr. Alexander Suovorov
<b>Slovenia</b>	Mrs. Silva Jamnik
<b>Sweden</b>	Ms.Raija Peltonen Mr.B.Anderson
<b>United Kingdom</b>	Mr. Martin Pflieger Mr. Steve Doughty
<b>Zimbabwe</b>	Mrs. Josephine Mukomba Mr. Aaron Nedziwe Ms. Vongai Shiri Mrs. Nyarai Mandeya

2. The Chairman welcomed the members and thanked Mr. A. E Harid and the Auditor General office of Zimbabwe for hosting the meeting. In particular he welcomed new members Oman, Norway, Poland, Antigua and Barbuda and Slovakia. He outlined the agenda for the meeting, which had been circulated to member SAIs.

#### **Activities of the XVI INCOSAI & Work plan up to the XVII INCOSAI**

3. Being the first meeting after XVI INCOSAI, the deliberations relating to the Committee's work during the XVI INCOSAI and the Work plan of the committee for the next three years were presented by SAI, India.

#### **Changeover from the working group system to organising work as projects**

4. The chairman introduced the topic and explained that since its inception the committee functioned through working groups with each group assigned an area of operation. Based on the suggestion of SAI Sweden that to reorganise activities as projects, a detailed paper including the proposed list of projects, coordinators and team members was circulated. The topic was discussed and the following proposal was accepted by the committee :
  - a) The committee agreed that each activity would be organised as a project and would be placed under a project co-ordinator.
  - b) The project co-ordinator will determine the modalities for carrying the project further.
  - c) One or more members of the Committee will participate as project team members.
  - d) The project co-ordinator will report on the status of projects at meetings of the Committee and present its outputs for the approval of the committee.
  - e) Outputs will be published as feature in the intoIT. More substantial work may be published in book-form.

f) A new project on "Intranet for SAIs" proposed by SAI, Oman was accepted.

g) The following Projects, Project co-ordinators and project team members were agreed to by the committee.

PROJECT/TASK	PROJECT COORDINATOR	PROJECT TEAM MEMBERS
IntoIT	UK	Japan, Oman, Antigua& Barbudas, Kiribati, Zimbabwe, Russia
EDP Directory	India	
Webpage	UK	India, Oman
Third Performance Audit Seminar	Slovenia	Sweden
SAI Mandates	India	
IT Audit Courseware	Zimbabwe	UK, Oman , Sweden
Advanced training modules	UK	India, Oman, Sweden, Canada, Japan
Reference list of materials on Performance Auditing.	Sweden	UK, India, Japan, Slovenia
EDI and Paperless Audit	Closed for the present	
Auditing in a Client Server Environment	UK	Project could be closed on publication of an article in intoIT.
Year 2000	UK	It would be reviewed depending upon the experience of how auditee managed Year 2000 issue
Communications Security	Sweden	Russia
IT Related Fraud	UK	Canada, France
IT Infrastructure Management	Norway	Russia, Canada, UK, Sweden, Japan
Intranet for SAIs	Oman	UK, Sweden



- h) The committee decided that if any member other than the co-ordinator and team members want to contribute for any topic, they can also contribute.

### **Report on intoIT**

5. SAI-UK reported on the status of publication of intoIT. Edition 10 covering the "millennium" threat had just been printed. SAI, UK invited discussion on the following proposals:
- To adopt a thematic approach for Editions 11-13.
    - ❖ Edition 11 (February 2000) – IT Training - articles from those who have used and delivered the INTOSAI IT Audit Courseware, and the Committee's plans for training and supporting more expert IT auditors;
    - ❖ Edition 12 (October 2000) – Government on the Internet (how Government is making use of the Internet for service delivery and electronic commerce and audit implications)
    - ❖ Edition 13 (February 2001) – IT security.
  - To provide an index to previous articles and editions of intoIT, rather than "back issues" information.
  - To include intoIT editions on the EDP Committee web site.
6. The committee after discussion agreed to the proposal of SAI,UK. The committee further decided that besides articles on the theme of the edition, other articles and country focus articles may continue to be included in intoIT.

### **Committee website**

7. SAI-UK reported on the status of committee website. The "look and feel" of website have been improved. The committee discussed in length and decided the following points:
- The IT audit training courseware and new training modules and EDP directory should also be hosted.
  - There should be link with the sites for SAI mandate.

- A network of Web sites within the INTOSAI family could be established and the information about this could be given by INTOSAI secretariat which could act as reference point.

**3<sup>rd</sup> Performance Auditing Seminar.**

8. SAI, Sweden and Slovenia presented the strategy for hosting the third Performance Auditing Seminar. After a detailed discussion, the committee decided as follows:-
  - (i) An editorial board consisting of SAIs Sweden, Slovenia, UK, India, Canada and Poland may decide on the themes for the seminar.
  - (ii) The seminar may be held for three days with two-and-half days for discussion and half-a-day for conclusion.
  - (iii) The theme should be oriented to look more at clients; suggestion for various themes should reach SAI, Sweden, who will be the co-ordinator of the editorial board, by 30 November 1999.

**Follow up on the INTOSAI EDP Directory and Compilation of SAI Mandates**

9. SAI, India presented a report about the status and plan for updation of EDP directory and compilation of SAI mandates. The committee noted the UNDP proposal for a jointly sponsored project for compilation of SAI mandates.
10. The chairman requested all the members that if any change is made in their SAI mandates, then to send the details to SAI, India for regular updating.

**INTOSAI IT Audit Courseware**

11. SAI, UK presented a report about the usage of the courseware and strategy for updating/maintenance of the courseware. The committee noted that the courseware has been used in more than 100 countries. The committee decided that the feedback from the countries using the IT audit courseware should be sent to the project coordinator. The committee also decided that the feedback and

comments on the courseware can appear in intoIT which can be used for updating the IT audit courseware. The committee agreed that the courseware should be reviewed and updated before the next INCOSAI in 2001. The committee noted that SAI Oman was developing the courseware for ARABOSAI.

#### **Advanced Training Modules of IT Audit**

12. SAI,UK presented the proposal regarding Advanced Training Modules. The committee discussed the proposal at length. The committee agreed that advanced training module should be disseminated through the website and seminars. Seminars can be conducted once in three years.
13. The committee encouraged the creation of a group of IT audit experts. These experts should help their own SAI, other SAIs and in the training.
14. SAI, UK will develop the Advanced Training module and administer the training for the selected group of Trainers. These training module should be interfaced with that of the IDI in order to avoid duplication of effort.

#### **Follow up on "Reference List of Materials on Performance Auditing".**

15. SAI, Sweden presented the status of the project and informed the committee that the old materials would be updated before putting these upon the website after testing. In the next meeting, a proposal regarding the format, editorial board role etc. will be presented by SAI, Sweden.

#### **Status of continuing research studies**

16. SAI,UK proposed that the research study "Auditing in a Client-Server environment" can be closed with the publication of study in the intoIT journal. SAI, Sweden proposed that the study on " EDI and paperless Audit" can be closed for the present as there was not sufficient material for the same. The committee discussed the proposals and accepted the them.



17. SAI, UK also proposed that the study on "Year 2000 Problem" can be closed with the publication of 10<sup>th</sup> Issue of intoIT, which is a "Year 2000 special". The committee decided that it would be reviewed in the next meeting depending upon the experience of how the auditees manage the Year 2000 issue.

**New Research Studies.**

18. The committee noted that there research projects namely "Detection and Prevention of IT Related Fraud" "Computer Related Communications Security" and "Audit of IT Infrastructure Management" have been taken up by SAI, UK , Sweden and Norway respectively. SAI, UK, Sweden and Norway briefed members on their plans for these studies.

**Report on the "Special Group" on dissemination issues.**

19. SAI India presented a report on the special group on dissemination issues. The 45<sup>th</sup> Meeting of the INTOSAI Governing Board in its meeting held at Montevideo decided to form two Special groups. One of the Special groups, consisting of Chairs of all the Standing Committees and Working Groups, was charged with the tasks of dealing with issues relating to communications, in particular a harmonised presentation of the committees and working groups on the Internet, streamlining of contents of the committee products and pooling of separate data bases. Additionally the group would also review and update the Committee Handbook. As Chair of the EDP Audit Committee, SAI India have been asked to Chair this Group. This group held its first meeting at Vienna on 27<sup>th</sup> May 1999 on the conclusion of the 46<sup>th</sup> Meeting of the INTOSAI GB. The committee noted this development.

**Other matters**

20. SAI, Russia gave a presentation about their experience regarding computerisation of Accounting control and budget system - Unified system. The committee

observed that the Russian system of computerized budgetary control and accounting can be taken as a case study in the subsequent meetings.

- 21. Mr. Reinhard Rath from INTOSAI Secretariat agreed to the proposal of the chairman that INTOSAI Secretariat would circulate to INTOSAI EDP committee members the documentation of United Nations about electronic signature and electronic authentication.
- 22. SAI-Oman offered to host the next meeting of the Committee in 1<sup>st</sup> or 2<sup>nd</sup> week of November 2000, preferably on Wednesday and Thursday. The Committee accepted this offer.

**Closing Remarks**

- 23. The Chairman thanked all members for their active participation in the work of the Committee and useful contributions. He looked forward to the next meeting at Oman next year and declared the meeting closed.



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**8<sup>th</sup> Meeting of the  
INTOSAI Standing Committee on EDP Audit  
October 7-8, 1999 - Harare**

**Agenda**

1. Opening Remarks
2. Activities at the XVI INCOSAI
3. Workplan until the XVII INCOSAI
4. Proposal for changeover from the working group system to organising work as projects.
5. Report on intoIT.
6. Report on Committee website.
7. Discussion on possible topics for the third Performance Auditing seminar.
8. Follow-up on the INTOSAI EDP Directory and Compilation of SAI Mandates.
9. Follow-up on INTOSAI IT Audit Courseware.
10. Discussion on Topics for Advanced Training Modules.
11. Follow-up on "Reference List of Materials on Performance Auditing".
12. Status of continuing research studies.
13. New Research Studies.
14. Report on the "Special Group " on dissemination issues.
15. Other matters.
16. Closing Remarks.