# Progress Report (June 2015) on INTOSAI WGITA Project on Development of ISSAI 5300 – Guidelines on Information Technology Audits-

# SAI India, Project Lead

# Member SAIs: Brazil, Indonesia, Japan, Norway, Poland, the U.S.

## **Background**

In April, 2013, WGITA (Vilnius, Lithuania) approved the project on developing a general principles ISSAI on Information Technology Audits with SAI India as lead, and Brazil, Indonesia, Japan, Norway, Poland and the USA as members. The WGITA meeting in Kuwait (April, 2014) approved the Project initiation Document which spelt out the details of the project, probable timelines, milestones and expected deliverables. The KSC (Cairo, Egypt) approved the associated Project Proposal in October 2014.

## **Activities Completed since last WGITA meeting in Kuwait (April, 2014)**

The ISSAI Project Team has undertaken following activities since the last WGITA meeting in Kuwait:

1. The Project Proposal of ISSAI 5300 project was put up for approval by the KSC Steering Committee in Cairo (Egypt) in October 2014. The Project Proposal spelt out the details of the project, the methodology proposed to be employed, probable timelines, milestones and expected deliverables.
2. The Project Team also finalised a detailed IT Audit Questionnaire aimed at generating a comprehensive database covering IT Audit practices, standards and manuals in use, etc. in order to determine the IT Audit related maturity and profile of SAIs world-wide. This Survey Questionnaire was circulated amongst all INTOSAI members on December 2, 2014. Till date, 52 SAIs have responded to the questionnaire. Responses are still being received and the database is being updated regularly. Once completed, the Project Team would employ the database for deriving required inputs for framing the ISSAI.
3. The SAI India Team has also prepared a skeletal draft of ISSAI 5300 in May 2015. This draft is at present being deliberated upon by the Project Team. A copy of this skeletal draft was also circulated amongst all WGITA members in June 2015. The Project Team welcomes responses and suggestions of all WGITA members on this draft. The responses would be factored in developing the final draft.
4. The Project Schedule approved by the KSC in October 2014 underestimated the multiple levels of approvals and endorsements required, as well as the complexity involved in arriving at a universally acceptable draft. The Project Team therefore proposes a change in the schedule.
5. The Project Team would now attempt to finalise the draft ISSAI and then seek approval of the exposure draft by the WGITA and the KSC through email exchanges. The exposure draft would then be exposed at the ISSAI website and comments of all INTOSAI members invited. Simultaneously the exposure draft would also be run through the PSC. The Project Team would then endeavour to have the final draft of ISSAI 5300 approved in next year's face to face meetings of the WGITA and the KSC.

## **Proposal before WGITA**

The WGITA is requested to

* 1. Take note of the Progress Report
	2. Approve the proposed revisions in the Project Schedule