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भारत के नियंत्रक एवं महालेखापरीक्षक  
COMPTROLLER & AUDITOR GENERAL OF INDIA  
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**Subject: Project proposal on revision of 5300**

**Dear Colleague,**

In April 2016, the Working Group on IT Audit (WGITA) approved its Work-Plan 2017-19 with five projects including a project on revision of ISSAI 5310. Subsequently, in December 2016 the INCOSAI endorsed the Strategic Development Plan (SDP) 2017-19 of INTOSAI Framework of Professional Pronouncements (IFPP), the document that contains the strategic roadmap for development/revision of any Pronouncements. In the SDP, two ISSAIs on IT audit were included under Project 2.8, viz., ISSAIs 5300 and 5310, for consolidation and aligning with ISSAI 100.

Since the revision of ISSAI 5300 was not contemplated in the WGITA Work-plan 2017-19, at the 26th Meeting of WGITA held in Seoul in May 2017 it was decided to defer the work relating to revision of ISSAI 5300. The decision was driven by the fact that most of the members of WGITA were already committed to the five projects in the WGITA Work Plan 2017-19 and would not be in a position to allocate additional resources for revision of ISSAI 5300. The decision to defer revision of ISSAI 5300 was also conveyed to Forum for INTOSAI Professional Pronouncements (FIPP) and the PSC-Steering committee.

However, the FIPP after deliberations in its 5th meeting at Ottawa in July 2017 has requested WGITA to reconsider taking up project on revision of 5300 as part of the current SDP 2017-19 itself. FIPP has brought out various reasons for their suggestions (copy enclosed), the primary being that since 5300 is the overarching GUID, taking up the revision of other GUIDs on 5300 series without aligning the overarching GUID to the current ISSAI 100 may not be rational.

After carefully considering the points brought out by FIPP, as WGITA Chair, I am of the view that we need to take up work of revising ISSAI 5300 also along with the existing project for revision of ISSAI 5310. As indicated by FIPP, revision of ISSAI 5310 may not get approved unless the overarching ISSAI 5300 is revised.

Accordingly, I have allotted additional resources from my SAI to take up on an urgent basis the work relating to revision of ISSAI 5300. I am happy to inform that three other SAIs (Australia, Poland and USA) have also volunteered to work on the project for revising ISSAI 5300. As the next INCOSAI is planned in September 2019, we are left with only two years to complete all the work relating to revision of ISSAI 5300 and 5310. Therefore, I would like to initially restrict the project team for revision of ISSAI 5300 to the SAIs that have already volunteered to be part

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of the revision exercise. However, after completion of the initial work, the project team would widely consult the other WGITA members as well as representatives of Financial Audit & Accounting Subcommittee (FAAS), Compliance Audit Subcommittee (CAS) and Performance Audit Subcommittee (PAS).

In view of the facts explained above, I request your wholehearted support to the WGITA to take up the new project for revision of ISSAI 5300 in addition to the existing project for revision of ISSAI 5310. I would also ask for the support and full cooperation of your WGITA representative to enable the completion of revision of both ISSAIs 5300 and ISSAI 5310 by INCOSAI 2019

Best Regards,

Yours sincerely



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