

**16th. Meeting of the INTOSAI Standing Committee on IT Audit:
Muscat March 2007**

Performance Audit Reference Material: Paper by SAI-UK

1. Our overall aim is to provide a worthwhile and up to date range on information of interest to the IT auditing community and the Performance Audit Reference material is one delivery mechanism for this aim.
2. We have continued to maintain and extend the performance audit reference material by cataloguing published IT-related performance audit reports that come to our attention during periodic scrutiny of SAI's web sites and those of other organisations, and then using the Committee's web site to provide access to and distribution of this material.
3. At previous meetings it has been agreed that each SAI would update its own performance audit reference material, and continue to contribute more material as it became available. However, we receive very little by way of contributions or updates from Committee members, and we have had insufficient time to chase ourselves. An update is now required and we urge all Committee members to review existing material and let us have updates and new items for inclusion.
4. We have divided the material into two main categories, and sub-divided it as follows:
 - ***IT audit in the public sector***
 - Reports published by members of INTOSAI (140 items from 22 SAIs referenced);
 - Reports published by other public sector auditors (204 items from 57 public audit offices referenced).
 - ***IT related guidance***
 - Publications from public sector organisations (mainly guides and methods published by government departments);
 - Publications from other non-public sector organisations (a range of useful information on a wide variety of information technology and information management-related topics);
 - Professional and scholarly bodies (mainly a listing of organisations such as ISACA that offer professional qualifications/memberships, or that undertake relevant research);

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- Technology-related news-feeds (links to Internet news publications that focus on technology-related issues).
5. In each case we provide a short description of the resource with hyperlinks to the source material on the Internet. We check periodically that these links remain valid.
 6. We continue to offer a research service and printing facilities on request to those SAIs who cannot access the material electronically. Feedback facilities on the web site allow visitors to comment on the material.
 7. As reported in the paper on the Committee's web site, the work to create a database in support of the Committee's e-government audit project provides an opportunity for the future to categorise and present this material in a more easily searchable format, but this does some require some upfront investment.
 8. The Committee is invited to
 - note progress and
 - suggest and encourage additional material. What is really required are more contributions from Committee Member SAIs

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