

**MINUTES OF THE 18th MEETING OF THE
INTOSAI WORKING GROUP ON IT AUDIT
Doha, Qatar (20-22 April, 2009)**

The 18th meeting of the INTOSAI Working Group on IT Audit was held in Doha, Qatar from 20 to 22 April, 2009. The meeting was presided over by **Mr. Vinod Rai**, Comptroller & Auditor General of India and Chairman of the Working Group. The following delegates attended the meeting:

<i>SAIs</i>	<i>DELEGATES</i>
Australia	Mr. Wayne David Jones
Bhutan	Ms. Kinley Pemo
Bhutan	Mr. Chime Dorji
Brazil	Mr. Joao Augusto Ribeiro Nardes
Brazil	Mr. Claudio Souza Castelo Branco
Canada	Mr. Richard Brisebois
China	Dr. Sun Baohou
China	Mr. Shuowang Bao
China	Mr. Zhiyu Wang
China	Mr. Xiaoyan Sun
China	Mr. Yin Qiang
China	Ms. Yang Li
Colombia	Ms. Patricia Del Carmen Beltran Guzman
India	Mr. Vinod Rai
India	Ms. Sudha Krishnan
India	Mr. S. Alok
India	Ms. Amitabh Prasad
Japan	Mr. Ryoichi Doi
Japan	Mr. Tomohiro Kobata
Japan	Ms. Kotomi Yasuda
Japan	Mr. Atsunori Nagoshi
Japan	Ms. Satoko Mametsuka
Kiribati	Mr. Toromon Metutera
Kuwait	Mr. Osama A Al-Faris
Kuwait	Mrs. Maryam Alansari
Malaysia	Ms. Nor Salwani Binti Muhammad
Malaysia	Mr. Y Hamdan Bin Haji Mohd Dom
Netherlands	Mr. Hayo Jacob Van der Wal
Netherlands	Mr. Matthijs Erik Maria Kerkvliet

<i>SAIs</i>	<i>DELEGATES</i>
Norway	Mr. Thor Kristian Svendsen
Norway	Ms. Erna Jorgensen Lea
Oman	Mr.Mohammed Al Shehi
Oman	Mr.Yousif Al Harthy
Pakistan	Mr.Munawar Hussain
Poland	Mr. Stanislaw Jarosz
Poland	Mr. Pael Banas
Qatar	Mr. Salah Ghanim Al-Ali
Qatar	Ms.Moza Mohd J.F Al-Sulaiti
Qatar	Mr.Hamad Al-Sulaiti
Qatar	Mr.Krishnan Subramaian
Qatar	Ms.Maryam Al-Thani
Qatar	Ms.Shaika Fahad AA Al-Thani
Qatar	Ms.Tamadhar Mohammed Bukshaisha
South Africa	Mr. Edward Pelcher
South Africa	Mrs. Jabulile Nkosi
Sweden	Mr. Qaisar Mahmood
Sweden	Mr. Bjorn Axel Albert Undall
Switzerland	Mr.Massimo Magnini
United Kingdom	Mr.Angus Waugh
United States of America	Mr. Madhav Panwar
Zimbabwe	Ms. Laiza Chikowore
Zimbabwe	Mr.Milton Maburuse Munodawafa

Mr. Pritom Phookun of INTOSAI Development Initiative, Norway and Mrs. Marte-Lize Wiesner of AFROSAI-E, South Africa attended the meeting as observers.

1. Agenda item 1: Welcome Address

Mr. Salah Ghanim Al-Ali, President of State Audit Bureau, Qatar welcomed **Mr. Vinod Rai** the Chair of the INTOSAI Working Group on IT Audit and Comptroller & Auditor General of India, and all other delegates to the State of Qatar. He thanked the members for giving them an opportunity to host the meeting in Doha, Qatar. He elaborated on his SAI's active participation in INTOSAI Working Groups and International programmes which have enhanced their manpower capabilities. He informed the members of his SAI's progress made in utilizing Information Technology both for automation of in-house activities and as an audit tool. He wished the meeting all success in its deliberations and the members an enjoyable stay in Qatar.

2. Agenda item 2(a): Opening Remarks

Mr. Vinod Rai thanked **Mr. Salah Ghanim Al-Ali** for the excellent arrangements made for the meeting. He reminded the delegates that this was the penultimate meeting before the next INCOSAI, and emphasized the need for finalization of the output of the six identified projects so that the achievements could be presented at the next INCOSAI to be held in South Africa in 2010. He stated that apart from reviewing the achievements for the current period, the members would also consider new initiatives that would be undertaken by the Working Group. He requested the members to come up with suggestions for identification of topics for future projects, and stated that a detailed working plan for future projects would be drawn up based on feedback and responses from members. He drew the attention of the members to the selection of a 'Theme' as well as a 'Coordinator' for the 6th Performance Auditing Seminar to be held alongwith the 19th WGITA meeting in China in 2010. He informed the members that the membership of the Working Group has arisen to 37 and welcomed SAI-Malaysia as a new member and AFROSAI-E as an observer of the Working Group.

While elaborating on the many advantages that the IT industry provides to the general public, he reminded members that public auditors had the onerous responsibility of ensuring the orderly and rapid developments of IT whilst at the same time eliminating the possibility of misuse. It was the function of audit to reduce vulnerability, factor in security measures and introduce accountability aspects.

The Chair placed the Agenda of the meeting which was accepted without comments.

3. Agenda item 2(b): Presentation on ICT, Qatar

Dr. Hessa Sultan Al-Jaber, Secretary General of Supreme council of ICT, Qatar addressed the meeting on the role of IT in ensuring good governance in Qatar. She apprised the members that 'ictQatar', a government agency, was responsible for enabling the community at large to use ICT in improving the

quality of life and contributing to the social and economic development in Qatar. They were in the process of developing a national ICT policy framework that provides overall guidance to the planning and execution process. They had also developed a National Assurance Framework which covered policies for information classification, information protection, cyber crime, internet security, etc. While highlighting the various steps undertaken by Qatar in implementation of policy guidance in national ICT development, she emphasised the importance and need of IT audit in plugging the loopholes in policy guidance and upheld the case for strong collaboration between 'ictQatar' and WGITA.

4. Agenda item 3(a): Updates on: Into IT

SAI-UK provided an update on 'into IT'. Several offers were received from countries to contribute to the Journal through articles and country papers and NAO UK would be in touch with these SAIs to finalise the material for the next two editions of the journal.

5. Agenda item 3(b): Updates on: Working Group website & Reference List of Material on Performance Audit

SAI-UK informed the members that since the last meeting they had updated the website on 'Working Group' status and updated member mandates. They had added the latest editions of 'intoIT' and updated the e-Government audit and the IT governance databases. They had also introduced non-English language versions of the training material. Member SAIs were requested to review and update their material on the website.

SAI-Australia made a presentation emphasizing the need to review the reasons and benefits for developing the working group website. They suggested developing a new strategy for the future, putting in place a plan to implement the strategy, and getting volunteers for the implementation. During the discussions that followed the members agreed that the suggestions made by SAI-Australia were important. SAI-U.K. had done excellent work on the

website, and members could now consider setting up an informal team to deliberate on how to take the website forward, as also prepare a strategy for presentation at the next meeting in 2010.

6. Agenda item 4(a): Reports on Ongoing Projects: IT Governance

SAI-Canada provided an update on 'IT Governance'. Four projects were completed and the fifth one relating to 'Database on IT Governance' was an ongoing exercise and members were encouraged to send in material to populate the database. An interesting issue was raised in the discussions by SAI-South Africa and IDI as to preparing a tool kit or check list to act as a guide for auditing IT Governance. As a part of the final report of the IT Governance task force, the task force team agreed to accommodate the request by SAI-South Africa by incorporating an overall checklist including key risks and challenges related to IT governance and suggestions on how they can be addressed during a performance audit. SAI-Canada would provide a final report at the next WGITA meeting.

7. Agenda item 4(b): Reports on Ongoing Projects: Guidelines for Auditing Systems Development

On 'Guidelines for Auditing Systems Development', SAI-China presented a detailed final report and stated that no comments had been received on the guidelines and that they proposed to close the project. Certain suggestions by members including SAIs of Qatar, Poland, South Africa and USA were made in the course of the meeting on aspects of audit of IT acquisitions, providing brief commentaries on various approaches to audit of systems development with the risks involved, and carrying out user surveys to assess the levels of satisfaction. The Project group informed the Working Group that they would be happy to receive any specific suggestions from members which may be sent to them within a month. The team would then consider these suggestions for possible incorporation in the report or close the project.

8. Agenda item 4(c): Reports on Ongoing Projects: Elaborate on E-Governance Risks

SAI-USA presented a detailed framework on the issue of e government risks and mitigation strategies. The presentation identified eleven e government risks for which mitigation strategies were developed and reviewed and the risks mapped to the EUROSAI framework. The team would contribute and work with EUROSAI on this framework and send a copy of updated risks to WGITA members in November 2009 for feedback. They would present an updated report in the 19th WGITA meeting in 2010. SAI-Sweden raised the issue of multiple e-governance projects taken up by different agencies which could pose additional risks. It was agreed that the project team would consider this aspect also and add this issue to the existing project as well.

9. Agenda item 4(d): Reports on Ongoing Projects: IT Tools for Electronic Audit Papers

SAI-Poland shared the progress with the working group on their project on 'IT Tools for Electronic Work Papers'. The project idea was reengineered to include looking at the classification of processes and development of management dashboard apart from testing the prototype of auditor's tools. SAI-Poland expected to come back next year with more mature results and the results of the test run. SAI-Sweden requested that description of functions on the dashboard could be made available in English also to facilitate wider dissemination.

10. Agenda item 4(e): Reports on Ongoing Projects: Measures Taken to Counter Fraud in IT Environment

SAI-Netherlands proposed a new roadmap for the project and requested members to provide inputs and guidance by September 2009 so as to enable them to provide the first draft of the project report by November 2009. There was a lively debate with members including SAIs of Sweden, South Africa,

Brazil and USA discussing the need to continue with or alternatively to refocus the project. SAI-Netherlands proposed to make a project management template for both projects on 'Measures taken to Counter Fraud in IT Environment' and 'SAP in Public Administration' and provide quarterly progress reports. Netherlands would work with Canada and Australia to put in place a system as to whom the progress reports would be circulated. It was agreed that they would focus on the area of Risk Management in the Project. They would seek suggestions from members and aim to provide a guidance paper on this topic at the next meeting of the Working Group.

11. Agenda item 4(f): Reports on Ongoing Projects: SAP in Public Administration

SAI-Netherlands asked for suggestions from members relating to their experiences so as to put together a set of guidance material. There were suggestions from members including SAIs of Qatar, USA, South Africa, Oman and Norway regarding the scope of the project. It was suggested that a survey questionnaire could be sent out to assess the requirement of the project and to make the topic more specific. It was agreed that SAI-Netherlands would develop a questionnaire, perhaps with the help of other team members, to determine the way ahead. The final project report is expected to be made at the next meeting.

12. Agenda item 5: Cooperation with IDI

IDI gave a report on the 'Measurement and Evaluation of IDI-Working Group-IT Audit Training'. While there was a low response rate to the survey, the feedback obtained showed that a majority of respondents agreed that the training content was aligned with the objectives, that knowledge acquired from the course could be applied in their work area and that the blended approach of training delivery was highly effective. The Working Group thanked IDI and appreciated its efforts towards capacity building of the member SAIs.

13. **Agenda item 6: 6th Performance Auditing Seminar:**
(a) **Discussion**
(b) **Technical Measures that SAIs use to determine the effectiveness of an IT System**

SAI-USA presented the experience of past seminars and suggested possible topics for the seminar based on interaction with some other members. The topics suggested were 'Performance Measures and Measurement Techniques that Indicate an IT Project's Effectiveness', 'Meeting the Challenges of Conducting an IT Performance Audit' and 'Functionality and Effectiveness of Government IT Systems'. Members of the Working Group including SAIs of Australia, South Africa, and Sweden suggested topics on 'IT Governance', 'E-Governance' and 'Change Management and IT security'. SAI-UK brought up the issue of looking at central guidance in delivering successful IT systems. SAI-China then made a presentation on the topic 'Technical Measures that SAI's use to determine the effectiveness of an IT System'. After detailed deliberations, it was decided that the broad topic for the seminar would be 'Performance Measures indicating IT project effectiveness and investment success', which would cover several of the suggested areas.

14. **Agenda item 6(c): 6th Performance Auditing Seminar: Selection of theme and nomination of a Coordinator for the Editorial Board**

It was agreed that SAI-USA who has done an excellent job as coordinator last time would again act as the Seminar Coordinator for the next Performance Audit seminar. It was decided to have an Editorial Board to decide the sub themes, review papers and prepare a time schedule etc for which SAIs of Canada, China, Norway, Australia and Sweden have volunteered.

15. **Agenda item 7: Discussion on suggestion received from members: Establishing timelines and milestones/key performance indicators for activities/projects**

SAI-Australia gave some useful suggestions on a possible project activity governance structure. The Group deliberated on these suggestions at length. Several members supported the idea of putting in place a more structured

approach. Members also pointed out the need to be aware of constraints of resource allocation on project work. It was agreed that SAI-Australia would come up with a draft template for circulation and comments and make a presentation for discussion at the next meeting.

The Chair drew the attention of members to 3 suggestions received from SAI-Ecuador on (i) Ethics in Electronic Business, (ii) Internal Control of Information Technologies and (iii) Creation of a Data Bank of Cases of Audit of Information Technologies. These topics had been left open for discussion earlier. As SAI-Ecuador was unable to attend the meeting, members were requested for comments which could be forwarded to SAI-Ecuador. There were no comments from members, but it was suggested that SAI-Ecuador could prepare a one page summary and circulate it to members to facilitate further discussion. They may also indicate if they planned to go ahead with these projects themselves or whether they would like to have other members involved.

- 16. Agenda item 8: Country Paper Presentations:**
- (a) IT Governance Survey in the Federal Public Administration**
 - (b) Audit of the Web Access Point to the Polish e-Administration**
 - (c) Presentation by ICT-Qatar**

There were four country paper presentations from SAIs of Brazil, Poland, Qatar and South Africa.

SAI-Brazil made a presentation on 'IT Governance Survey in the Federal Public Administration'. The major recommendations included adoption of systems development methodology and alignment of budgetary proposals for IT area with business objectives.

SAI-Poland made a presentation on 'Audit of the Web Access Point to the Polish e-Administration'.

SAI-Qatar made a presentation on 'Government Audit Assurance' achieved by a simple asset classification exercise as opposed to formal risk assessment, and baseline controls to manage risk.

SAI-South Africa presented a report on 'Audit of ERP' to share their experiences in this area.

All the presentations were appreciated by the members.

17. Agenda item 9: Detailed Programme for the 6th Performance Auditing Seminar and the 19th meeting of the Working Group

SAI-China gave an update on the preparations for the next meeting proposed to be held in Beijing, China from April 22nd to April 24th 2010 which would be preceded by the Performance Audit Seminar from April 19th to April 20th 2010.

18. Agenda item 10: Discussion on Venue for the 20th Meeting of WGITA

It was decided that SAI-South Africa would be the host for the 20th meeting of the Working Group in 2011. The venue and the date for the meeting will be decided later.

19. Agenda item 11: Any Other item for discussion with permission of the Chair

There was no item for discussion.

20. Agenda item 12: Closing Remarks and Summing up

At the end, the Chairman **Mr. Vinod Rai**, mentioned that these annual meetings of the INTOSAI Working Group on IT Audit were an important forum for collaboration on projects and exchange of information and ideas. He thanked **Mr. Salah Ghanim Al-Ali**, President of the State Audit Bureau, Qatar and his officers for organizing and hosting this meeting, and expressed his gratitude to all members of the Group for their active participation and support to the proceedings.

The Chairman of the Working Group declared this meeting closed.