

**12th Meeting of INTOSAI Standing Committee
on IT Audit**

Agenda Item 4: Report on Project: CAATs for Non-Financial Audits

1. Pursuant to the discussions held at the last meeting of the Committee in Slovenia in May 2001, SAI-Oman agreed to lead a project team to produce a research study on “Use of CAATs for Non-Financial Audits”.
2. It was envisaged that the output of this research study would consist of two parts:
 - Part-A consisting of generic guidance material on using CAATs for non-financial audits;
 - Part-B consisting of SAI-specific material – (a) a write-up on the SAI’s approach to using CAATs for non-financial audits (b) illustrative case studies.
3. A draft version of the study, containing
 - the proposed guidance material for Part A; and
 - the contribution for Part-B from SAI-Oman, to serve as an illustrative “template” for contributions from other SAIs.

was prepared and presented at the 11th Committee Meeting at New Delhi in November 2002.
4. Part-B of the study was to have been built up using contributions initially from project team members and Committee members and subsequently from selected INTOSAI members.
5. Due to various constraints and unscheduled items of work, we were unable to assign adequate resources for this project between the last Committee meeting of November 2002 and now.
6. As of now, we have received comments / material from SAI-UK and SAI-Sweden, which would be of use in finalising the guidance material for Part- A.
7. We have not received any material for Part B, perhaps because of the unstructured nature of the subject. Therefore we are preparing a list of issues/questions relevant to the use of CAATs for non-financial audits, on which we would elicit reactions from Committee members in a structured fashion; we are attempting to finalise this list for circulation at the Committee meeting. Using responses from Committee members, we hope to achieve substantial progress on Part-B of the study by the next Committee meeting.