



I S C I T A



14th Meeting of the INTOSAI Standing Committee on IT Audit

Agenda Item 3.f
Advanced Training Modules
SAI USA



Background

At the last committee meeting, SAI USA presented an overview of the Earned Value method, that enables auditors to independently and objectively appraise the status and cost of large systems, software, and other development efforts. SAI USA was tasked to develop an Advanced Training Module for Earned Value (EV).

Method

SAI USA has been using EV as an audit tool to appraise the status and cost of various development efforts. Various reports generated by SAI USA in this regard are listed below and are available on the GAO web page, www.gao.gov.

- FAA STARS (GAO-03-343)
- Missile Defense (GAO-04-409)
- Airborne Laser (GAO-04-643R)
- NASA Cost Estimating Process (GAO-04-642)
- Polar-Orbiting Environment Satellite (GAO-04-1054)
- Navy Shipbuilding (GAO-05-183)

These reports are also available in softcopy from SAI USA members present at the committee meeting. Please ask us for a copy if you need to take a PDF version for your review.

Status

SAI USA has completed the development of the Advanced Training module for EV and has provided the same to SAI UK to be posted on the INTOSAI IT web site. Comments by members are appreciated and will be incorporated as they are dispositioned. Additionally, SAI USA delivered this training 5 times in the last year internally to GAO personnel with great success. One more session is planned; the date has not yet been decided. The advanced training module is also available in softcopy from SAI USA members.

Future Work

SAI USA's next steps in these areas are to develop for internal use, a Cost Estimation Guide. This guide will take as its basis the Advanced Training module on Cost Estimation but make it a more like a guide, with checklists, management oversight, best practices, and other details that will enable auditors to use it as a tool to audit cost estimates and EV data.