

**13<sup>th</sup>. Meeting of the INTOSAI Standing Committee on EDP Audit:  
Moscow, 22-23 April 2004**

**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.
2. At previous meetings it was agreed that each SAI would update its own performance audit reference material, and continue to contribute more material as it became available. Since the meeting we have received virtually no contributions or updates from Committee members.
3. 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 scrutinies 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. Ongoing analysis of hits on the Committee's web site pages suggest that these particular pages are very popular.
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 (work from 21 SAIs listed);
    - Reports published by other public sector auditors (work from 57 public audit offices listed).
  - ***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);
    - 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.

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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. The Committee is invited to note progress and to suggest and encourage additions to the material. For example, provided we could gather sufficient support and contributions from SAIs we could to open up a new page containing audit programmes and checklists.

**March 2004**