

**13<sup>th</sup> Meeting of INTOSAI Standing Committee  
on IT Audit**

**Agenda Item 4(b): 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. The first draft of the study, was presented at the 11<sup>th</sup> Meeting of the Committee at New Delhi in November 2002, included a draft for Part A and also contained material for Part-B from SAI-Oman as a rough template for contributions from SAIs. The members were requested to offer their comments for Part A and case studies for Part B.
3. At the 12<sup>th</sup> Meeting of the Committee at Oslo in September 2003, a questionnaire on the use of CAATs for non-financial audits was circulated to Committee members, in order to elicit reactions from members in a structured fashion for Part-B.
4. The output of this project has now been finalized, after incorporating contributions from 12 Committee Member SAIs. This product is now submitted to the Committee for its approval, in time for the forthcoming INCOSAI.
5. We welcome more contributions from SAIs on their experiences in using CAATs for Financial Audits. Depending on the volume of additional contributions, these could be reported :
  - As Articles or news items in intoIT; or
  - As an Addendum to the project output.