



Riksrevisjonen

# Auditing e-Government

**Status Update on project 1, 3 & 7**

SAIs of Canada, India, US, UK, Sweden, Norway

INTOSAI Standing Committee on IT Auditing 14th meeting in Moscow April 2004



- An e-Government project was initiated by INTOSAI Standing Committee on IT Audit at its 11<sup>th</sup> meeting in November 2002:
  - Investigate the SAIs different attitudes and experiences in auditing e-Government with a view to propose new projects for the Committee as to issuing guidance and sharing best practice in this area

***e-Government  
is the online exchange of government information  
with, and the delivery of services to, citizens, businesses  
and other government agencies***



- A report was presented for the Committee at its 12<sup>th</sup> meeting in Oslo in September 2003:
  - Identifying main challenges and risks in auditing e-Government
  - Suggesting 10 new projects for the Committee to take up within
    - Sharing information and knowledge in the e-Government area
    - Developing audit perspectives, methods and practices on e-government
    - Training and education
    - Joint international audits

The Committee supported the recommendations made by the task force to first give priority to those projects that both provided a basis for further work and were not depend on an SAI's level of maturity in auditing e-Government and.

It was thus decided that the committee took up following three projects:

- Project 1 “Collecting and distributing e-Government audit reports”
- Project 3 “Collecting and distributing e-Government material in general”
- Project 7 “Developing best practices in auditing e-Government”



- SAI-Norway were given the responsibility of coordinating the work with the 3 new projects
- Members of the committee were committed to support Norway by providing relevant information for these projects.
- The Committee also stated that members were free to coordinate with SAI-Norway and join any of the projects
- An invitation to participate was sent all committee-members in January 2004



# Responses from members of the Committee on contributing in the new projects

Proposed project	Finalised	SAI Project-leader	Participating SAIs		
			Actively joining a sub-project	Contributing relevant information	Give comments to exposure drafts
<b>Project nr 1: Collect and distribute e-Government audit reports etc</b>	2004	US	Sweden	India Polen	<u>Buthan</u> Japan
<b>Project nr 3: Collect and distribute material concerning e-Government in general</b>	2004	Canada		India Sweden	Japan
<b>Project nr 7: Develop best practices in e-Government</b>	2004	<u>Norway</u>	<u>China</u> India	<u>Sweden</u>	Japan Polen

- Workshop in London 23 – 24 February 2004
  - SAIs of UK, US, Canada, Sweden, India and Norway
  
- The main discussion was related to project 7:
  - Decided against producing “checklists”
  - Concentrate and focus on specific questions and risks related to e-Government rather than those common in any other auditing (particularly it-auditing)
  
- The final product will incorporate all 3 projects

### 1. Report

- Focus on main challenges and risks to e-Government
- Implications of e-Government on auditing

### 2. Database

- include identified risks classified in 4 themes/ Life-Cycle of e-Government projects
- links to summaries of materials from SAIs on related audits on e-Government and other relevant material collected in project 1 & 3
- provide possibilities for search-opportunities

## Status project 7

### Developing best practices in auditing e-Government

- SAI India and SAI Norway has started identifying risks and classifying them within the 4 life-cycles of e-Government projects:
  - Initiation
  - Planning and implementation
  - Operations
  - Monitoring
  
- The collected material in project 1 & 3 will be addressed accordingly



## Example Initiation

<b>Life- Cycle Phases:</b>	<b>Short Description</b>	<b>Risk Factors</b>	<b>Links to audit reports/papers/studies from SAIs and others</b>
<b>Initiation</b>  Vision  Readiness  Political will and context  Target Reach	<p>The Initiation phase may be defined as the phase in which Governments articulate their intentions to implement e-governance projects envisioning a new way of doing things. E-governance is the on line exchange of government information with, and the delivery of services to, citizens, businesses and other government agencies. It is just not one application or one system but often connotes a plethora of applications and systems which deliver services over a network over a wide geographical area involving huge investments and equally huge risks. Multiplicity of ownership of systems and databases, invisibility, impossibility of one agency being accredited to the system, inter operability and inter dependence, complex networking , are only some of the factors which</p>		

increases the complexity of the e-governance regime.

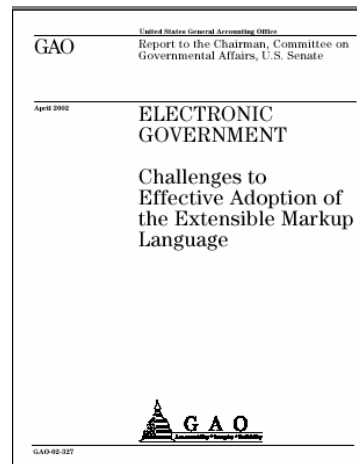
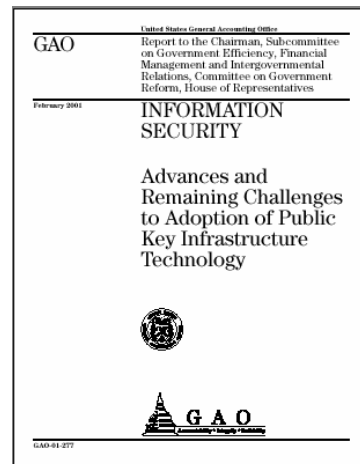
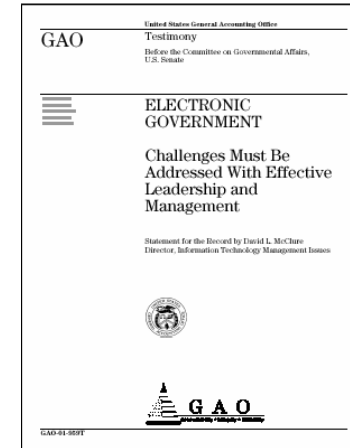
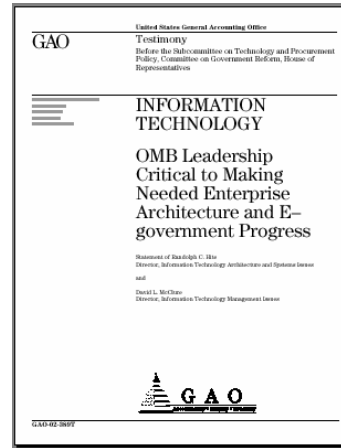
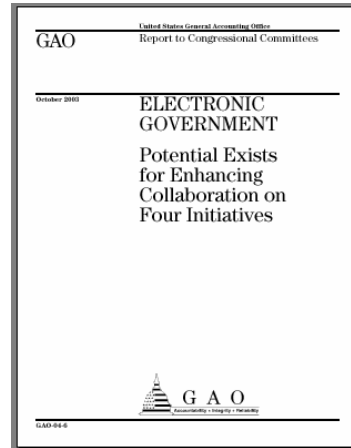
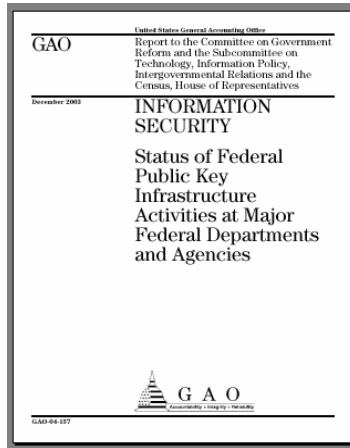
## Status project 1 Collecting and distributing e-Government audit reports from SAIs

- SAI USA has started this effort
- In process of generating a template for SAIs to fill when providing material
- Working with team members to define a database as a repository for the material



# Project 1 - Materials

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# Project 1 - Materials

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- Telecommunications: GSA Faces Challenges in Planning for New Governmentwide Program. [GAO-04-486T](#) February 26, 2004
- Information Technology Management: Governmentwide Strategic Planning, Performance Measurement, and Investment Management Can Be Further Improved. [GAO-04-49](#) January 12, 2004
- Audit Guide: Auditing and Investigating the Internal Control of Government Purchase Card Programs. [GAO-04-87G](#) November 1, 2003
- Financial Audit: Process for Preparing the Consolidated Financial Statements of the U.S. Government Needs Improvement. [GAO-04-45](#) October 30, 2003
- Financial Management: Status of the Government Efforts to Address Improper Payment Problems. [GAO-04-99](#) October 17, 2003
- Regulatory Takings: Agency Compliance with Executive Order on Government Actions Affecting Private Property Use. [GAO-04-120T](#) October 16, 2003
- Electronic Government: Potential Exists for Enhancing Collaboration on Four Initiatives. [GAO-04-6](#) October 10, 2003
- Electronic Government: Progress and Challenges in Implementing the Office of Personnel Management's Initiatives. [GAO-03-1169T](#) September 23, 2003
- Regulatory Takings: Implementation of Executive Order on Government Actions Affecting Private Property Use. [GAO-03-1015](#) September 19, 2003
- Results-Oriented Government: Using GPRA to Address 21st Century Challenges. [GAO-03-1166T](#) September 18, 2003
- Results-Oriented Government: Shaping the Government to Meet 21st Century Challenges. [GAO-03-1168T](#) September 17, 2003
- Electronic Government: Planned e-Authentication Gateway Faces Formidable Development Challenges. [GAO-03-952](#) September 12, 2003
- Electronic Government: Challenges to the Adoption of Smart Card Technology. [GAO-03-1108T](#) September 9, 2003



# Sample Template

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Document Name	<input type="text"/>
Date	<input type="text"/>
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SAI	<input type="text"/>
Document Source	<input type="text"/>
Type	<input type="checkbox"/> Briefing <input type="checkbox"/> Report <input type="checkbox"/> Paper <input type="checkbox"/> Article <input type="checkbox"/> Other
Category	<input type="checkbox"/> Audit Report <input type="checkbox"/> Audit Methodology <input type="checkbox"/> Audit Plan <input type="checkbox"/> Informational <input type="checkbox"/> Experience <input type="checkbox"/> Other
Applicability	<input type="checkbox"/> Gov Audit <input type="checkbox"/> State Audit <input type="checkbox"/> Web Audit <input type="checkbox"/> Back Office Audit <input type="checkbox"/> Other

Short Summary

Keywords

## Status project 3

### Collecting and distributing e-Government material in general from others

- SAI Canada has compiled a list of materials
- Provided list to team members
- Will be provided to others - a sample is provided in this briefing



# Project 3 - Materials

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## INTOSAI IT COMMITTEE - Auditing E-government - Articles/Publications

	Title	Organization	URL	Date
1	Roadmap for e-government in the Pacific	Pacific Council on International Policy	<a href="http://www.pacificcouncil.org/pdfs/e-gov.paper.f.pdf">http://www.pacificcouncil.org/pdfs/e-gov.paper.f.pdf</a>	Apr-02
2	New South Wales – Implementing E-government – being ready	New South Wales, Audit Office	<a href="http://www.audit.nsw.gov.au/guides-bp/e-govt-BPG.pdf">http://www.audit.nsw.gov.au/guides-bp/e-govt-BPG.pdf</a>	Sep-01
3	OECD – Impact of E-government	Organisation for Economic Co-operation and Development	<a href="http://www.oilis.oecd.org/oilis/2001doc.nsf/43bb6130e5e86e5fc12569fa005d004c/7bca9cc9707316b0c1256b21004f48ab/\$FILE/JT00118443.PDF">http://www.oilis.oecd.org/oilis/2001doc.nsf/43bb6130e5e86e5fc12569fa005d004c/7bca9cc9707316b0c1256b21004f48ab/\$FILE/JT00118443.PDF</a>	Dec-01
4	IFAC – E-business and the accountant	International Federation of Accountants*	<a href="http://www.ifac.org/store/Details.tmp?SID=101583309287981&amp;Cart">http://www.ifac.org/store/Details.tmp?SID=101583309287981&amp;Cart</a>	Mar-02
5	Université du Québec – Le gouvernement électronique	Université du Québec	<a href="http://www.enap.quebec.ca/documents-pdf/observatoire/telescope/Telv10n5egouvernement.pdf">http://www.enap.quebec.ca/documents-pdf/observatoire/telescope/Telv10n5egouvernement.pdf</a>	Nov-03
6	Government On-Line	Government of Canada	<a href="http://www.tbs-sct.gc.ca/report/gol-ged/2003/gol-ged_e.asp">http://www.tbs-sct.gc.ca/report/gol-ged/2003/gol-ged_e.asp</a>	Jun-03
7	OECD – The E-government imperative : main findings	Organisation for Economic Co-operation and Development	<a href="http://www.oecd.fr/dataoecd/60/60/2502539.pdf">http://www.oecd.fr/dataoecd/60/60/2502539.pdf</a>	Mar-03
8	New Zealand E-government Strategy	Government of New Zealand		Dec-01
9	Do E-Government Rankings Matter?	Gartner		Dec-01
	* have to register for free download of article			



# Project 3 - Materials

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## INTOSAI IT COMMITTEE - Auditing E-government - STUDIES

	Title	Organization	URL	Date
1	Accenture – Rhetoric vs Reality –	Accenture	<a href="http://www.accenture.com/xdoc/en/industries/government/2001FullReport.pdf">http://www.accenture.com/xdoc/en/industries/government/2001FullReport.pdf</a>	Apr-01
2	Accenture – E-government Leadership – Realizing the Vision - 2002*	Accenture	<a href="http://www.accenture.com/xd/xd.asp?it=enweb&amp;xd=industries\government\gove_e_gov_leader.xml">http://www.accenture.com/xd/xd.asp?it=enweb&amp;xd=industries\government\gove_e_gov_leader.xml</a>	Apr-02
3	Accenture: E-government Leadership: Engaging the Customer - 2003*	Accenture	<a href="http://www.accenture.com/xd/xd.asp?it=enweb&amp;xd=newsroom%5Cepresskit%5Cegovernment%5Cegov_epress.xml">http://www.accenture.com/xd/xd.asp?it=enweb&amp;xd=newsroom%5Cepresskit%5Cegovernment%5Cegov_epress.xml</a>	Apr-03
4	United Nations – Benchmarking E-government: A global perspective	United Nations	<a href="http://www.unpan.org/egovernment2.asp#survey">http://www.unpan.org/egovernment2.asp#survey</a>	May-02
5	INTOSAI: Auditing E-government	INTOSAI	To be posted	Sep-03
6	ADAE L'administration électronique	Agence pour le développement de l'administration électronique	<a href="http://www.atika.pm.gouv.fr/article.php3?id_article=301">http://www.atika.pm.gouv.fr/article.php3?id_article=301</a>	Feb-04
7	Transforming Government to Serv	Treasury Board of Canada, Secretariat	<a href="http://www.gol-ged.gc.ca/pnl-grp/reports/second/transform/transform00_e.asp">http://www.gol-ged.gc.ca/pnl-grp/reports/second/transform/transform00_e.asp</a>	Dec-02
8	Connecting with Canadians: Pursu	Treasury Board of Canada, Secretariat	<a href="http://www.gol-ged.gc.ca/pnl-grp/reports/final/final00_e.asp">http://www.gol-ged.gc.ca/pnl-grp/reports/final/final00_e.asp</a>	Dec-03
9	Report of the Auditor General of Canada to the House of Commons	Office of the Auditor General of Canada	<a href="http://www.oag-bvg.gc.ca/domino/reports.nsf/html/03menu_e.html">http://www.oag-bvg.gc.ca/domino/reports.nsf/html/03menu_e.html</a>	Nov-03



- Set up database for material retention
- Set up a Taxonomy
  - Methodology
  - Tools
  - Process
  - Audit Reports, etc
- Populate with appropriate artifacts



- The team will work with UK to set up a database for material retention
- This database will be expandable for future use for other materials
- Will present a short tutorial at the next committee meeting on the use of the web site and database

- SAI's need to submit e-gov material (reports, papers, methodology, etc) to the team
- SAI's submitting material will get a "country flag" in the database



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