

***INTOSAI 3<sup>rd</sup> Performance IT Auditing  
Working Seminar  
On  
“ IT Investment and Information  
Exchange”  
Ljubljana, Slovenia, 14 – 16 May, 2001***

**THE STATE AUDIT OFFICE (SAO) OF  
THAILAND**

**A Short Summary of the Key Issues to  
be Raised**

1. The economies of scale in IT investment
2. The feasibility of IT Resource Sharing
3. SAO 's audit experience of selected IT project – key findings( which include both factors which made IT project fail and factors which contributed to project success), recommendations, and results of recommendation implementation
4. The roles of involving agencies in controlling and maximizing benefits of national IT investments (approving IT projects, specifying procurement methods, etc.)

**Questions to be discussed during the  
seminar**

1. Should government IT investments be centralized or decentralized?
2. How to conduct fruitful Performance auditing of IT investments in terms of
  - Roles of SAIs

- Qualifications of IT performance auditors
- Audit extent and scope
- Audit methodology
- Reporting audit results (how to enable experience sharing or lesson learned across departments)

3. How to make IT performance audit recommendations get implementation?

4. How to share IT performance audit capabilities among INTOSAI member SAIs?