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# INTOSAI Working Group on IT Audit (WGITA)

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## **INTOSAI - WGITA Background**

### **Introduction to the Working Group on IT Audit**

The WGITA was created at the XIII INCOSAI in Berlin in 1989 to address SAI's interests in the area of IT Audit. SAI's of 37 countries represents the Working Group as of today (January 2010).

The WGITA fulfills its mission and mandate by implementing the triennial work plan which consists of the various goals and projects. Projects are selected after reviewing the needs of SAI's and the deliverables range from best practice guides to website related information and other audit material. It is the dedication and effort of individual SAI's, who lead and support projects as project leaders and members, that make the WGITA work.

WGITA coordinates with Regional Working Groups as they provide members with opportunity of professional and technical cooperation on a regional bodies. WGITA also works closely with INTOSAI Development Initiative (IDI), the training arm of INTOSAI, to coordinate its activities and prevent duplication of efforts.

The WGITA holds annual meetings where members present the status of ongoing projects and discuss and decide future projects. In addition, the WGITA holds in conjunction with its annual meeting a triennial IT Audit seminar using a theme that is current and relevant to most members.

'intoIT' is the official publication of the WGITA. It normally contains a country focus article that highlights the organization and the IT Audit work of one of the SAI and each edition has a theme for the articles. The journal 'intoIT' is distributed to all SAI's and is also available for free download from the WGITA web site.

## **Mission and Mandate**

### **Mission**

The mission of the Working Group on Information Technology Audit (WGITA) is to support SAI's in developing their knowledge and skills in the use of information technology related audits by providing information and facilities for exchange of experiences, sharing best practices, and encouraging bilateral and regional cooperation among Supreme Audit Institutions (SAI's).

### **Aim**

- Create and share best practices and methods in Information Technology (IT) related audits, and to facilitate the exchange of information and experience.

- Promote partnerships among SAIs, and also between SAIs and academic/research institutions and international organizations with a view to enhancing professional capacities in IT Audit.
- Disseminate guidelines and tool kits for development and adoption of professional standards.
- Facilitate concurrent, joint and coordinated IT audits among SAIs.
- Maintaining and enhancing database of Reference Material for IT Audit.

## **Organization**

The INTOSAI WGITA is a volunteer organization with a number of distinct bodies and players, each with associated responsibilities. These include the WGITA assembly Chair and Secretariat, the Project Leaders, and member SAIs.

## **Roles and Responsibilities**

### **Working Group Assembly**

The Working Group Assembly is the final authority for approving work plans and reports including other products or proposals, and monitors progress of ongoing projects.

### **Chair and Secretariat**

#### **Key Responsibilities:**

- Providing overall administrative support to all aspects of the WGITA
- Convening annual WGITA meeting and triennial seminar as well as deciding the location and timing, in close cooperation with the host
- Notifying the agenda of the meetings to the members
- Reporting annual progress of the Working Group to the INTOSAI Governing Board and triennial progress to the INTOSAI Congress
- Leading development of the triennial work plan, establishing an overall project management system (including project specific work plans, roles, timetables and reporting for actions included in the work plan), and monitoring work plan implementation
- Communicating with regional working groups on IT Audit
- Leading liaison and relationship building with INTOSAI bodies and external organizations
- Supporting training and capacity building initiatives
- Communicating within and outside of the WGITA and INTOSAI membership
- Managing the authoring and publication of guidance materials and other relevant material

## **Project Leads**

### **Key Responsibilities:**

- Preparing a project approval document for approval by the chair/assembly prior to beginning work.
- Conceptualizing and executing the project
- Providing a reporting schedule and deliverables
- Preparing project specific work plans
- Undertaking research and soliciting information from SAIs as needed
- Assigning roles to and organizing workload among members
- Contributing to, commenting on and approving draft and final guidance materials, work plans and other key documents and initiatives
- Providing technical expertise and best practices in support of various projects
- Review and comment on project work plans, progress reports and draft documents

## **Members**

### **Key Responsibilities:**

- Participating as Project leaders or members
- Supporting the development of projects by providing SAI audit reports, answering questionnaires, reviewing and commenting on documents
- Contributing to information exchange at meetings and participate in seminars
- Hosting WGITA meetings and seminars
- Maintaining and updating of WGITA Web-site and databases