

EUROSAI IT Working Group Work Plan 2021-2024

Seventh work period

To be approved by the respective EUROSAI body¹.

The EUROSAI IT Working Group will continue and improve projects, activities and products started and developed in previous work periods and will actively develop the new ones, responding to the needs of its members. Due to the development of new lines of activity by the group members, the Work Plan for the seventh period includes several adaptations and improvements to IT challenges for more effective cooperation of the associated SAIs. The ITWG activities will be in line with the Strategic Goals from EUROSAI Strategic Plan 2017-2023:

- I. Supporting effective, innovative and relevant audits by promoting and brokering **professional cooperation**
- II. Helping SAIs deal with new opportunities and challenges by supporting and facilitating their **institutional capacity development**

Fast development of information technologies used in audits and the public sector put on SAIs demands which can be met only with efficient knowledge sharing and joint activities bringing in the most up-to-date, innovative knowledge. Benefitting from useful experience and searching for new solutions has been the Group's general approach and it will be applied further on through the following five Primary Objectives:

1) *Enhance IT potential of SAIs*

SAI activities in IT-related field require continuous adaptation to the evolving audit environment and raising awareness in this matter. Trainings focused on grounding in methodological frameworks or on enhancing IT auditing skills are a straightforward way to strengthen the IT potential and develop innovative practices of Supreme Audit Institutions. Self-assessment exercises (such as 'ITSA' and 'ITASA') encourage them to refine their IT organisation and make IT related audits more widespread and effective.

2) *Support to the IT ISSAIs*

The INTOSAI Framework of Professional Pronouncement (IFPP), including the International Standards of Supreme Audit Institutions (ISSAI) are domain of INTOSAI competence. In case of IT related standards and guidance the INTOSAI Working Group on IT audit submits

¹ ITWG Work Plan 2021-2023 was going to be accepted by ITWG members during 14th ITWG meeting in Georgia and then presented for approval at XI EUROSAI Congress. However, due to the global situation in 2020 related to COVID-19, both meetings were postponed. That is why this document is being accepted among ITWG members by circulation and - in accordance with the recommendations of EUROSAI – finally covers ITWG planned activities until 2024.

its proposals. The EUROSAI IT Working Group's aim is to comment on the proposals and afterwards to give feedback on their quality and usefulness as well as participating in its development. EUROSAI IT Working Group can provide implementation and interpretation of professional pronouncements and GUID-s for its members. The Group is also taking into account its cooperation with the INTOSAI Internal Control Subcommittee, by supporting with the ITWG IT tools its project *2.5 Consolidated and improved guidance on understanding internal control in an audit*.

3) *Facilitate the exchange of practical experience, expertise and good practices*

Efficient exchange of experience, expertise and good practices among Working Group members are the main goals of the 'Control Space of e-Government'. The 'ITSA' and 'ITASA' projects focus on auto-reflection by SAIs with moderation by external experts. 'Research and Training Hub' is collecting best practices in the use of IT audit tools and methodology in order to present this know-how via interactive e-learning solutions. Cooperation with the INTOSAI Working Group on IT Audit will be continued especially in the professional standards area. It will also be started with the INTOSAI Development Initiative (IDI) as regards the IT Audit Handbook.

4) *Promote cooperation in the design of IT related audits*

The *Active IT Audit Manual*, the online tool developed by ITWG, is based on the WGITA-IDI IT Audit Handbook, which principal aim is "to provide SAI auditors with standards and universally-recognised good practices on IT Audit". On the other hand, the aforementioned 'Control Space of e-Government' project is providing audit designers with results of similar audits carried out by other SAIs, with lists of the most interesting findings and with ready to use risk questions. Also 'Cooperative audits' accomplish this objective directly.

5) *Supporting IT potential through the use of innovative approaches*

One of the EUROSAI instrumental values is innovation. The Group, noticing these trends, will try to meet the challenges facing SAIs and offer Group members' participation in activities bringing innovative solutions supporting the daily work of auditors. Activities related to research and development in the IT auditing area will be further part of both the 'Control Space of e-Government' and the 'Active IT Audit Manual', as well as will be implemented mainly in the newly created project group 'Research and Training Hub'.

The following table of Activities of EUROSAI IT Working Group in the seventh work period 2011-2023 presents the Group's projects in connection with EUROSAI Strategic Goals and the aforementioned Primary Objectives.

Table of Activities of EUROSAI IT Working Group in the seventh work period 2021-2024

Project	Strategic Goal	Primary Objective	Lead SAI
Cooperative Audits	Professional cooperation Institutional capacity development	Promote cooperation in the design of IT related audits	Chair and Czech Republic
Control Space of E-Government (CUBE) and Active IT Audit Manual	Professional cooperation Institutional capacity development	Promote cooperation in the design of IT related audits Facilitate the exchange of practical experience, expertise and good practices Supporting IT potential through the use of innovative approaches	Poland and Portugal
IT Self-assessment (ITSA)	Institutional capacity development	Enhance IT potential of SAIs Facilitate the exchange of practical experience, expertise and good practices	Switzerland
IT Audit Self-Assessment (ITASA)	Institutional capacity development	Enhance IT audit potential of SAIs Facilitate the exchange of practical experience, expertise and good practices	Switzerland
Rollout of ITSAs and ITASAs into other regions	Institutional capacity development	Enhance IT potential of SAIs Facilitate the exchange of practical experience, expertise and good practices	Depends on the possibilities
Research and Training Hub	Institutional capacity development	Supporting IT potential through the use of innovative approaches Enhance IT potential of SAIs	Estonia
Support IT related Standards and Guidelines	Institutional capacity development	Facilitate the exchange of practical experience, expertise and good practices Support to the IT ISSAIs	Chair