IT Audit Self-assessment is a management support instrument

Supreme Audit Institutions need to set up and develop the IT audit function. Their approach determined both by their mandate and importance of IT in the public sector is unique. There is no uniform solution on how an IT audit function should be developed. A straight-forward attempt of a direct transfer of experience from one SAI to another may end with unacceptable results.

The IT Audit Self-assessment (ITASA) method, as implemented by the EUROSAI IT Working Group, suggests a set of simple and standard actions which ought to contribute to the desired improvement of the IT audit function according to the specific needs of a Supreme Audit Institution.

The aim of an ITASA is to provide management with specific insight about the current state of the IT audit function and how to position it for the challenges ahead. This implies considering the Supreme Audit Institution’s mandate, the extent and complexity of IT projects in the government sector, the existing IT audit methodology as well as the skills and competences of the staff.

An ITASA – suggests volume, extent and alignment with traditional audit activities – advises on methodology, current and expected competence of IT auditors and training – offers strategies for embedding IT audit in existing organisational structures of a SAI

The IT Audit Self-assessment takes place in the form of a workshop and is undertaken by a group of 15 to 20 persons from different disciplines within the SAI: a mixture of auditors (financial and performance, IT auditors, audit methodology experts), IT staff and managers. The composition of the group depends on the Supreme Audit Institution. The necessary time to invest in an ITASA workshop varies from 1 to 1 ½ days.

Workshop approach for a focussed and pragmatic solution definition

The group needs a moderator who will introduce it to the method and provide guidance on the ITASA methodology. A good number of EUROSAI IT Working Group members are currently available as moderators. Supreme Audit Institutions wishing to undertake an ITASA are requested to contact the EUROSAI IT Working Group Secretariat for advice.

The IT Audit Self-assessment (ITASA) suggests a set of simple and standard actions which ought to contribute to the desired improvement of the IT audit function according to the specific needs of a Supreme Audit Institution.

The ITASA is led by a moderator who comes from another Supreme Audit Institution. The group needs a moderator who will introduce it to the method and provide guidance on the ITASA methodology. A good number of EUROSAI IT Working Group members are currently available as moderators. Supreme Audit Institutions wishing to undertake an ITASA are requested to contact the EUROSAI IT Working Group Secretariat for advice.

Workshop participants assess current and future maturity of the IT audit function

Within each of the five areas, the workshop participants assess the IT audit function to determine actual and desired maturities. “Gaps” generated by differences of desired and actual maturities are converted into actions which should lead to the desired maturity level. The action plan is submitted to and considered by the Executive Management of the Supreme Audit Institutions. It is important to keep in mind: The result reflects the consolidated perspectives of the workshop participants and not those of the moderators!

After the presentation of the ITASA results to Executive Management, the most important part begins: the refinement and implementation of the suggested actions. Thus, management commitment is crucial for overseeing and controlling the activities. Experience shows that Supreme Audit Institutions’ employees react positively to a transparent communication of the ITASA results and subsequent developments. It also turned out to be valuable to plan for a formal internal checkpoint to reflect on progress made.

An ITASA is only the beginning, not the end
Can you answer the following questions with “yes”?

- The performance and the efficacy of IT investments are audited.
- The financial audits comply with Audit Standards, thus include IT audit elements (for example as outlined in ISA 315 and 330).
- IT Security is audited, including the risks of loss of confidentiality, integrity or availability.
- Audits of projects with a significant IT component are carried out.
- The regularity of IT procurement is audited.

This leaflet has been prepared in order to introduce the IT Audit Self-assessment method. For more information, please go to: http://www.eurosai-it.org. Questions regarding the method can be addressed to the EUROSAI IT Working Group Secretariat: secretariat@eurosai-it.org.