



EUROSAI IT Working Group Work Plan 2024-2027¹

The EUROSAI IT Working Group (ITWG) has been established to support both, information technology audit (IT) conducted by Supreme Audit Institutions (SAIs) as well as the use of IT in SAIs.

The mission of EUROSAI ITWG is to provide its members an inclusive platform to learn together and from each other, in order to address the challenges regarding IT in various domains.

During 2024-2027, the ITWG will continue with projects of previous work periods, improving and updating where necessary, and will develop new ones, responding to the needs of its members². The activities of the ITWG will support the main strategic goals of EUROSAI stipulated in its Strategic Plan 2024-2030:

- I. Enhancing inclusive knowledge-sharing, responsive to new technologies, by promoting and brokering **professional cooperation**
- II. Helping SAIs deal with new opportunities and challenges by supporting and facilitating their **institutional capacity development**

Knowledge sharing and joint action are the cornerstones of the ITWG, helping members adapt to fast IT developments and find innovative solutions in their audit work.

Inclusive exchange of experience, expertise and good practices among ITWG members will be ensured via regular meetings and continuous communication, facilitated by various technical tools and formats. Online and on-site trainings designed to help auditors detect IT-related issues and improve their IT audit and data analytics skills increase the SAIs' capacity to adapt to rapid changes in their work environment and provide clear and influential audit messages in the society. ITWG self-assessment exercises encourage the refinement of SAIs' internal IT organisation (ITSA) as well as increase the quality of IT-audits (ITASA). Collaborative audit projects make it possible to formulate common and influential audit messages spurring changes beyond national borders, while cooperation with the INTOSAI Working Group on IT Auditing, the INTOSAI Development Initiative and ARABOSAI will ensure EUROSAI's representation and contributions in global IT audit and IT-related initiatives. Practical Audit Portfolio tools and the ITWG expert database are developed to support the everyday work process of IT auditors and their colleagues coming across IT-topics.

The following table presents the activities of ITWG planned for 2024-2027:

¹ Approved by the XII EUROSAI Congress in May 2024.

² SAIs of 44 European countries and the European Court of Auditors are members of ITWG. The full list is available at <https://eurosai-it.org/about/organisation>

Project	Time	Lead SAI	EUROSAI Goal
Audit Portfolio Combination of the practical IT audit e-tool 'Active IT Audit Manual' and the 'Control Space for e-Government Audit (CUBE)', intelligent database of e-governance audits	2024-2027	SAI Poland SAI Portugal	Professional cooperation/ Institutional capacity development
Cooperative audits/projects <ul style="list-style-type: none"> Collecting data about planned topics Analysing potential mutual interest Proposing cooperative audit initiatives on timely topics 	2024-2027	SAI Czechia Chair, tbd	Professional cooperation
IT Audit Self-Assessments Training of moderators/practical exercises on IT audit quality in SAIs	2024-2027	SAI Switzerland	Institutional capacity development
IT Self-assessments Training of moderators/practical exercises on the use of IT governance instruments in SAIs	2024-2027	SAI Belgium	Institutional capacity development
Research and Training Hub <ul style="list-style-type: none"> Training programme "IT audit for non-IT auditors" Module on data analytics, AI and auditing Module on using CUBE & AITAM 	2024 – 2027 2024 tbd tbd	SAI Estonia	Institutional capacity development
ITWG Annual Meetings Hybrid events, focused on thematic discussions and ITWG work plan progress	Once per year/autumn	Chair	Professional cooperation
Virtual seminars on a timely topic	Once per year/spring	Chair	Professional cooperation
Maintaining and advancing ITWG expert database	2024-2027 (constant)	Chair	Professional cooperation
Issuing ITWG newsletter	2 x year	Chair	Professional cooperation
Coffee-breaks with a colleague Ad hoc virtual meetings for introducing latest IT-related audits	6 x year	Chair	Professional cooperation
Collaboration with the INTOSAI Working Group of IT Audit (WGITA) and INTOSAI Development Initiative (IDI)	2024-2027	Chair	Professional cooperation/ Institutional capacity development
Developing audit matrices in Handbook on IT Audit (with INTOSAI WGITA)	2024-2025	SAI Poland	Institutional capacity development
Technical cooperation with ARABOSAI Participation in meetings & projects based on agreed work programme	2024-2025 2026-2027	Chair	Professional cooperation/ Institutional capacity development