ITWG activity report 2022-2023

ITWG secretariat   **May 17, 2023**

I Introduction

The EUROSAI IT Working Group (ITWG) was established in 2002 at the V EUROSAI Congress in Moscow, Russia. The National Audit Office of Estonia took over the chairmanship of the IT Working Group from the Supreme Audit Office of Poland that had chaired the ITWG since 2014 in 2020, according to the transitorily taken decision of the EUROSAI Governing Board at its 51st meeting in June 2020. ITWG membership comprises 42 European Supreme Audit Institutions and the European Court of Auditors. **In the reference period, ITWG welcomed 2 new members – SAI Iceland and NAO of Kosovo*.**

According to the ITWG Work Plan 2021-2024 approved at the XI EUROSAI Congress in 2021, the group's activities have been carried out in accordance with the following five primary objectives:

1) enhancing the IT potential of SAIs;
2) supporting the IT standards;
3) facilitating the exchange of practical experience, expertise and good practices;
4) promoting cooperation in the design of IT related audits;
5) supporting IT potential through the use of innovative approaches.

The ITWG activities are in line with the two Strategic Goals of the 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

The aim of this report is to present the activities and summarize the work of the EUROSAI IT Working Group since the 57th EUROSAI Governing Board meeting (September, 2022).

* This designation is without prejudice to positions on status and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

II Overview of ITWG projects and activities

The ITWG Work Plan has been implemented through the following main projects and activities.

Control Space of E-government (The CUBE) and Active IT Audit Manual (AITAM) – project leaders SAIs of Poland and Portugal

The Control space of e-Government (CUBE) tool is an analytical database of IT, e-governance and other audit reports published by SAIs. The CUBE methodology is based on the use of multidimensional analysis of audit findings and a combination of automatic text analysis with expert experience. The analysis results - audit report matrices - are assigned to individual categories in accordance with the terminology of management control (internal control). There is also an intelligent search engine at the user's disposal, which allows to reach interesting reports and findings.

Active IT Audit Manual (AITAM) is an interactive web-based version of the INTOSAI-IDI IT Audit Handbook (revised at INCOSAI in 2022). It assists auditors in planning and implementing IT audits carried out in accordance with the international standards. AITAM presents practical guidance, essential technical information and key audit questions in an interactive way, transforming a document handbook into an easily updatable application. AITAM can be gradually customized to the specific needs of users by considering lessons learnt from real-life audits.

IT Self-assessment (ITSA) and IT Audit Self-Assessment (ITASA) – project leader SAI Switzerland

ITSA is a moderated self-assessment of IT support for business processes in SAI. ITASA is a moderated self-assessment of IT audit maturity in SAI. They are both focused, pragmatic and impact-oriented approaches and a set of simple and standard actions to identify improvements according to needs of the particular SAI. IT(A)SA is also a part of INTOSAI GUID 5100. More information about ITSA and ITASA is available at https://eurosai-it.org/about/activities/itsa

Cooperative audits – project leaders ITWG Chair, SAI the Netherlands (2017-2020), SAI Czech Republic (since 2021)

The cooperative audits' work stream is aimed at promoting joint, coordinated and parallel audits on IT topics through mapping subjects of mutual interest. For this purpose, common audit areas are mapped using Benchmarking Information Exchange Project (BIEP) portal at https://biep.nku.cz/. SAI Czech Republic has published data also in Power BI format to facilitate the identification of intersections between topics that SAIs are developing and could initiate a particular form of collaboration, this is available at https://www.nku.cz/en/it-audit/

Feedback on IT related Standards and Guidelines

ITWG supports the implementation and interpretation of INTOSAI professional pronouncements and GUIDs related to IT audit for its members as well as liaises with relevant INTOSAI actors to provide European SAIs' input to the development thereof.

Professional training and the ITWG Research and Training Hub

Training events are organized in frames of several ITWG projects. A project "ITWG Research and Training Hub" led by SAI Estonia is developing a MOOC-based e-learning programme on IT audit and data analytics themes.

Sharing knowledge and best practices

In addition to previously described projects, regular ITWG meetings (two full-scale events per year and informal "coffee-break with a colleague" virtual meetings monthly) are organized. Additionally, active e-mail correspondence, website www.eurosai-it.org and ITWG social media accounts are utilized to support the exchange of IT and IT audit related knowledge and best practices. Database of IT audit experts (accessible for EUROSAI members only) has been created on website intranet for SAI-s to contact regarding specific IT-audit related inquiries.

Facilitating cooperation between EUROSAI and ARABOSAI regarding IT audit

ITWG has nominated EUROSAI's focal point for the implementation of the terms of the addendum signed on November 10, 2022 between EUROSAI and ARABOSAI presidents regarding cooperation in the field of IT audits. The representatives of both ITWG-s met during XXIV INCOSAI in Brazil and outlined the terms of cooperation.

Primary objective 1 - Enhancing the IT potential of SAIs

Project/Activity	Progress and outcomes
IT self-assessment (ITSA) and IT Audit self-assessment (ITASA)	In September 2022 during ITWG annual meeting, Switzerland announced their plan to hand over project leadership to another capable SAI due to commitments at INTOSAI level. After negotiations with members, SAI Switzerland agreed to separate ITASA and lead the project group (selecting moderators and providing technical support) and ITSA would be handed over in 2023. ITSA/ITASA exercises are meant to be carried out physically on site. Because of COVID situation and travelling restrictions, no ITASA nor ITSA were performed in 2021 and in 2022. In 2023, ITASA exercise is planned in Romania and ITSA exercise in Albania.
Rollout of ITSAs and ITASAs into other regions (cancelled)	Due to the changes in project group leadership, no rollout projects are foreseen in the nearest future.
Training in sub-group projects: 1. The CUBE's Workshop 2. The IT Audit Active Manual Workshop 3. The ITSA/ITASA Workshop	A CUBE/AITAM workshop was held during ITWG annual event on 7 September 2022. A hybrid CUBE and AITAM workshop was held also in April 2023. ITSA/ITASA meeting is planned for 2023.

Research and Training Hub	The ITWG Research and Training Hub is a project included in the Work Plan 2021-2024, led by SAI Estonia. The Estonian ITWG Secretariat is developing a training program for auditors covering various IT-audit and data analytics related themes. A platform training.eurosai-it.org for e-learning courses has been developed and three training modules in the program "Introduction to IT auditing" (namely "IT audit in a Supreme Audit Institution", "IT Systems, Software and Data" and "IT governance") have been launched during reporting period. In cooperation with SAI Germany (responsible for cyber-security module) a course script has been prepared and will be launched in the second half of 2023. By the end of 2023, 7 modules will be available on training.eurosai-it.org. In the framework of the ITWG Research and Training Hub, a workshop will be held during the annual meeting in Warsaw (October, 2023) to plan next actions.

Primary objective 2 - Supporting the IT standards

Project/activity	Progress and outcomes
Promoting and facilitating the implementation of INTOSAI's IFPP and contributing to its future development	INTOSAI IT related standards and guidance are developed by the INTOSAI Working Group on IT Audit (WGITA). The ITWG members have been active in providing feedback to draft WGITA GUIDs; the ITWG Secretariat has provided support through disseminating related information.

Primary objective 3 - Facilitating the exchange of practical experience, expertise and good practices

Project/Activity	Progress and outcomes
The CUBE and Active IT Audit Manual	Both, the CUBE and AITAM are fully operable. Various audit reports have been added to CUBE in recent years and its analytical features have been continuously improved. AITAM has been implemented as an online interface. New functionalities have been added, including more detailed processing of recommendations. Both tools are used and further developed also as a part of twinning projects. In April 2023, during the eGov Subgroup (responsible for developing CUBE/AITAM) meeting new functionalities of AITAM were introduced, including new menu layout, drop-and-upload, history of the audit. Also, a Guidance Format of the Internal Control Standards Subcommittee of the INTOSAI (ICS) was discussed. Representative of SAI Portugal experiments with AI starting from the ICS Guidelines Format and together with SAI Poland representative studies options to change AITAM into a tool of a broader scope of tasks, incl. support to all kinds of audits. For CUBE, the group continues the work on refocusing the CUBE from audit cases to support of future audits by supporting audits based on AITAM mechanisms, continue to welcome the CUBE cases if particularly interesting, useful or suggested by authors of the reports under analysis. All members of the eGov Subgroup were requested to take active part in observing, commenting and if possible, in adding content to the subgroup's tools under development.
Meetings	ITWG 15th annual meeting was held in 2022 in Bucharest, Romania, applying hybrid format. The meeting's first day was focused on IT auditing standards and guidelines, meeting's second day was used to summarize the work of project groups and set their directions for the future, as well as to review new topics related to IT and IT audit challenging the work of SAIs.

	Further, ITWG Secretariat organized a thematic e-Seminar "Identify Yourself: the Devious Road to eID" on 19 April 2023 and plans to continue dual-event practice (e-seminar in spring, annual hybrid seminar in autumn) in the future.
Facilitating cooperation between EUROSAI and ARABOSAI regarding IT audit	Representatives of ARABOSAI participated actively in EUROSAI ITWG e-seminar "Identify Yourself: the Devious Road to eID ". ARABOSAI contributed two presentations based on scientific papers conducted for this purpose. Representative from SAI Egypt presented "The Electronic Identification (e-ID) Challenges in the e-Government" and representatives from SAI Tunisia presented "E-ID in Tunisia: key challenges for an inclusive and global access". Overall, 33 representatives from 10 ARABOSAI member SAI-s participated the e-seminar. ARABOSAI members are also invited to participate in EUROSAI annual meeting in Warsaw to discuss further pratical cooperation.
ITWG discussion group	The ITWG Secretariat invited all members interested in contributing to the design of future ITWG activities to take part in forming a discussion group advising the ITWG Secretariat in between the meetings. Online meeting was held in October 2022, attended by SAIs of Czech Republic, Norway, Germany, Estonia, Latvia, Romania, Slovenia and Switzerland.
Coffee-break with a colleague	During the 14th annual meeting, an idea was proposed to gather group experts in an informal 1-hour meeting on monthly basis to speak about current work-streams and sharing experience. There have been 7 virtual coffee-breaks since then, starting from January 2022 – British, Swiss, Czech, Latvian, Portuguese, Dutch and Maltese colleagues have presented their projects. On 17 May 2023, Irish colleagues will share their experience.
Sharing knowledge through media	The EUROSAI IT Working Group strives to disseminate relevant IT and IT audit knowledge and experiences to all EUROSAI members. Information on new IT audit reports is uploaded to the CUBE database on a regular basis. ITWG website www.eurosai-it.org, having received a new design from 2021 February, contains information about ITWG projects and activities; news feed functionality was added in February 2021. Additionally, the ITWG Secretariat has distributed information through ITWG social media accounts in Twitter and LinkedIn. In the reported period, ITWG also produced article for the EUROSAI Magazine issue no. 27 ("EUROSAI IT working group has published first modules of training course IT audit for non-IT auditors").

	In December 2022, traditional ITWG newsletter was published (https://eurosai-it.org/news/newsletter/), where many ITWG members and cooperation partners have contributed with news about their experiences and IT audits. Next newsletter will be published in June 2023.
International cooperation within INTOSAI	ITWG has obtained an observer status in INTOSAI WGITA, INTOSAI Working Group on Big Data and INTOSAI Working Group on the Impact of Science and Technology on Audit to facilitate cooperation and exchange information about initiatives. The ITWG Secretariat has taken part in the meetings of all three working groups. Additionally, head of EUROSAI ITWG secretariat has been contributing to IDI LOTA scan project.

Primary objective 4 - Promoting cooperation in the design of IT related audits

Project/Activity	Progress and outcomes
Cooperative audits	During 2017-2020, SAI Poland (then Chair) and the Netherlands examined various IT solutions and platforms suitable for ITWG members to submit, discuss and select topics for cooperative audits. ITWG members were also surveyed on related themes. Since 2021, the cooperative audits work stream is co-led by the ITWG Chair and SAI Czech Republic. SAI Czech Republic has offered the Benchmarking and Information Exchange Portal (BIEP) as a central gateway for exchanging ideas about cooperative audits between ITWG members. A collection form was circulated among ITWG members in March 2021 to map planned IT audits as well as IT audit ideas, and to create an "idea pool" spurring synergies and potentially encouraging new cooperative IT audits. The ideas and current projects list have also been updated in 2022. Cooperative audits was a topic of discussion during EUROSAI post-congress meeting in Prague in May 2022 and was also addressed in a workshop during ITWG annual event in September 2022. Synergy of similar audits will be considered during 2023 annual meeting in Warsaw, Poland.

	Although no cooperative audit is foreseen at the moment, there are regional initiatives implemented (e.g. cooperation between Czech and Slovak institutions). ITWG secretariat will propose a cooperative initiative for members in 2023.
	In autumn 2022, Netherlands Court of Audit conducted a survey among selected ITWG members to compare eIDAS tools of other countries to the Dutch DigiD tool. This was used as an input for the audit Digital Identity Demanding a Lot from DigiD and eHerkenning.

Date of the report: 17 May 2023