



Czechs
for **EUROSAI**
Presidency

WORK SESSION „IT AUDIT“

Survey results on IT AUDIT under the ISSAI framework

Štefan Kabátek



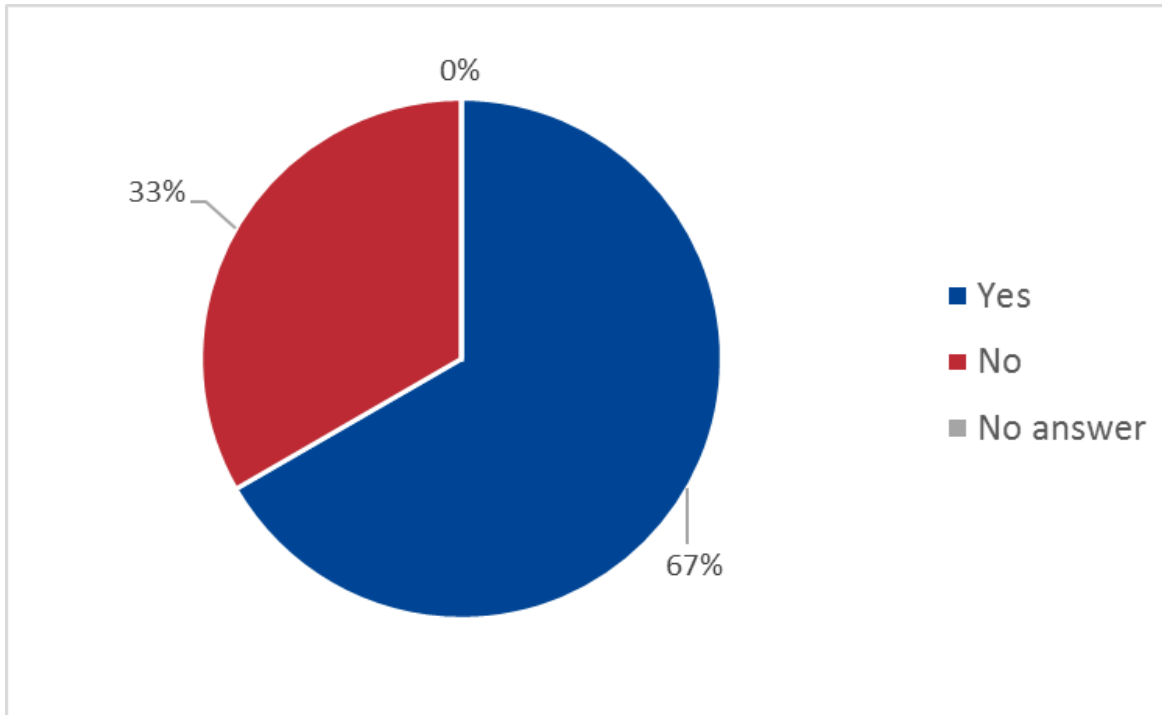
Xth EUROSAI CONGRESS

Survey on Information Technology Audit under the ISSAI framework

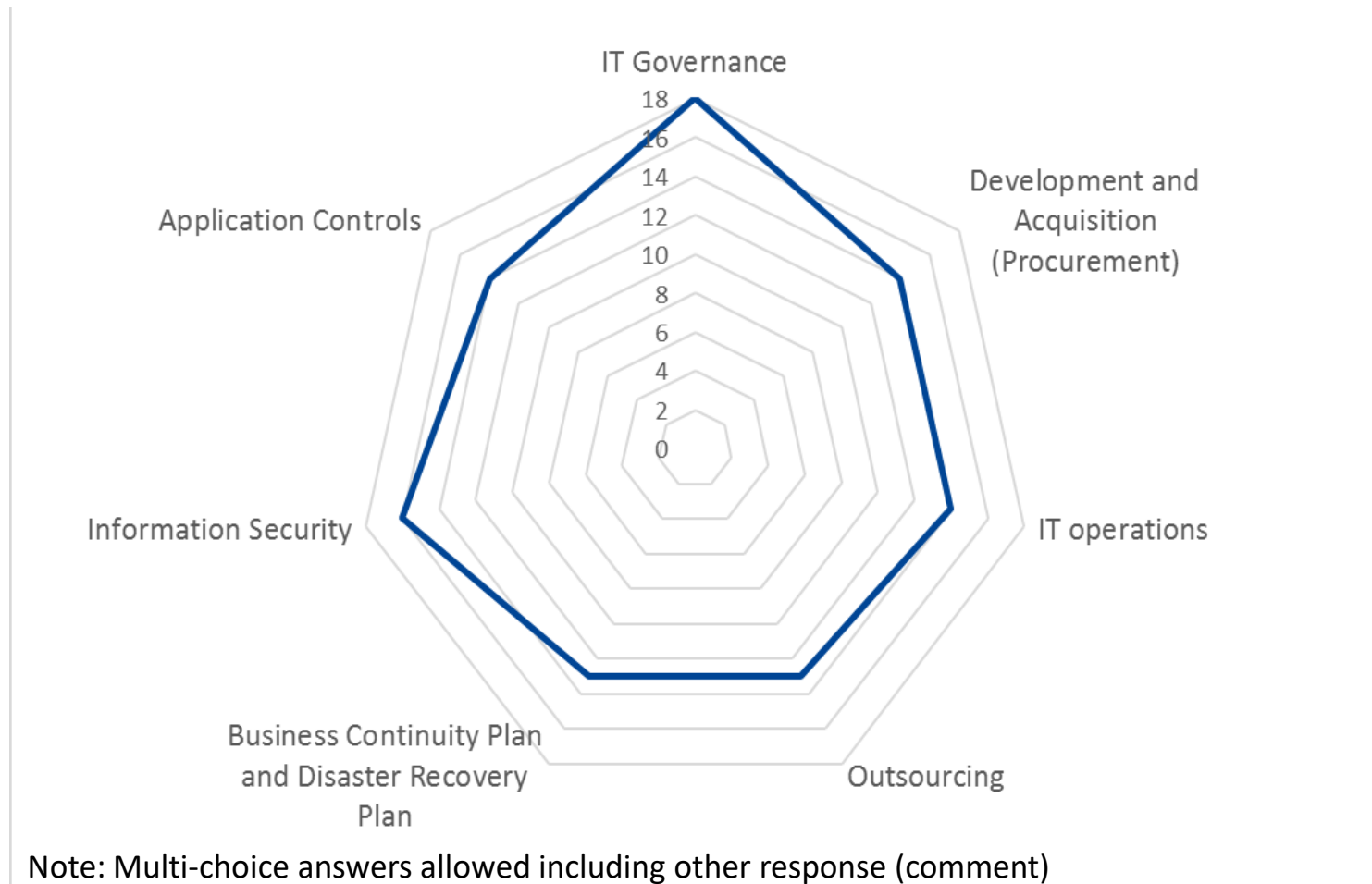
Special thanks for responding the survey to 18 SAIs from:

- › Albania
 - › Austria
 - › Azerbaijan
 - › Croatia
 - › Denmark
 - › Estonia
 - › Finland
 - › France
 - › Latvia
 - › Lithuania
 - › Malta
 - › Portugal
 - › Republic of Macedonia
 - › Serbia
 - › Slovak Republic
 - › Slovenia
 - › United Kingdom
- and the European Court of Auditors

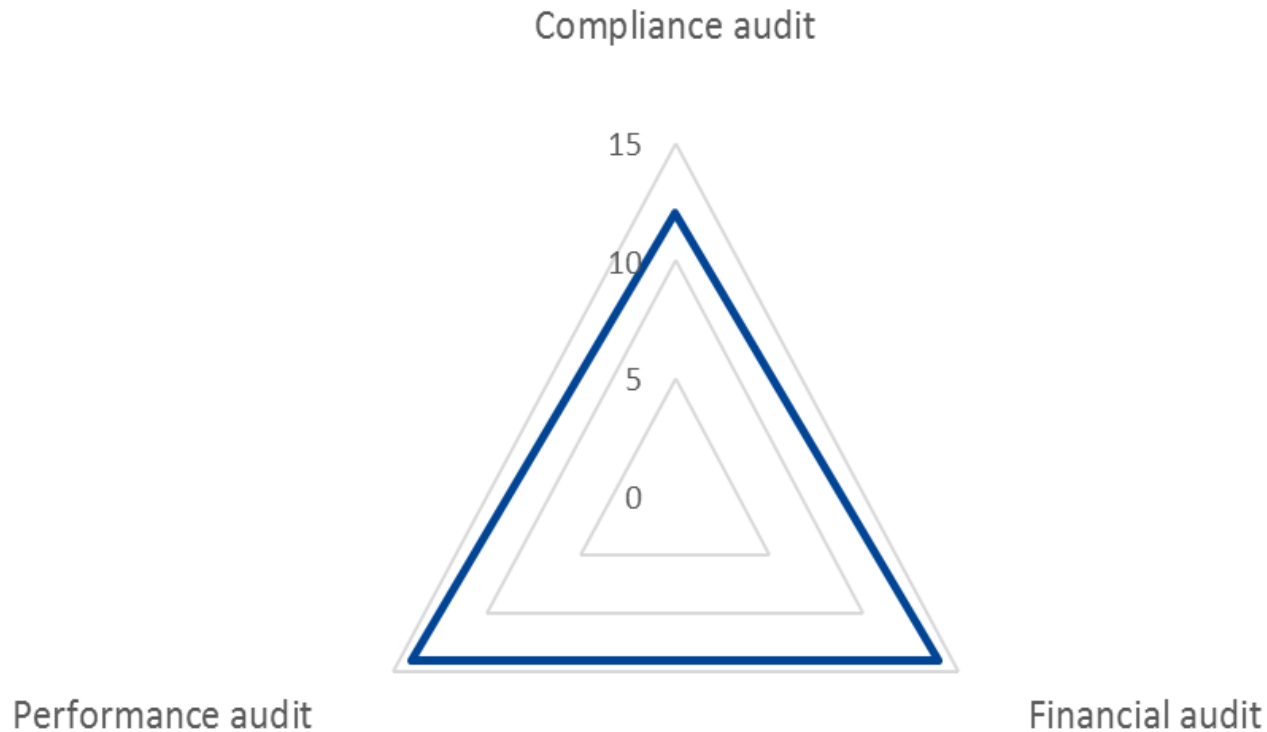
Q1: When performing an IT audit, does your institution follow the guidelines of the ISSAI 5300?



Q2: Which of the following areas based on WGITA – IDI handbook on IT audit for Supreme audit institution do you focus on during your IT audits?



Q3: Where does your SAI derive its mandate for the IT audit?



Note: Multi-choice answers allowed including other response (comment)

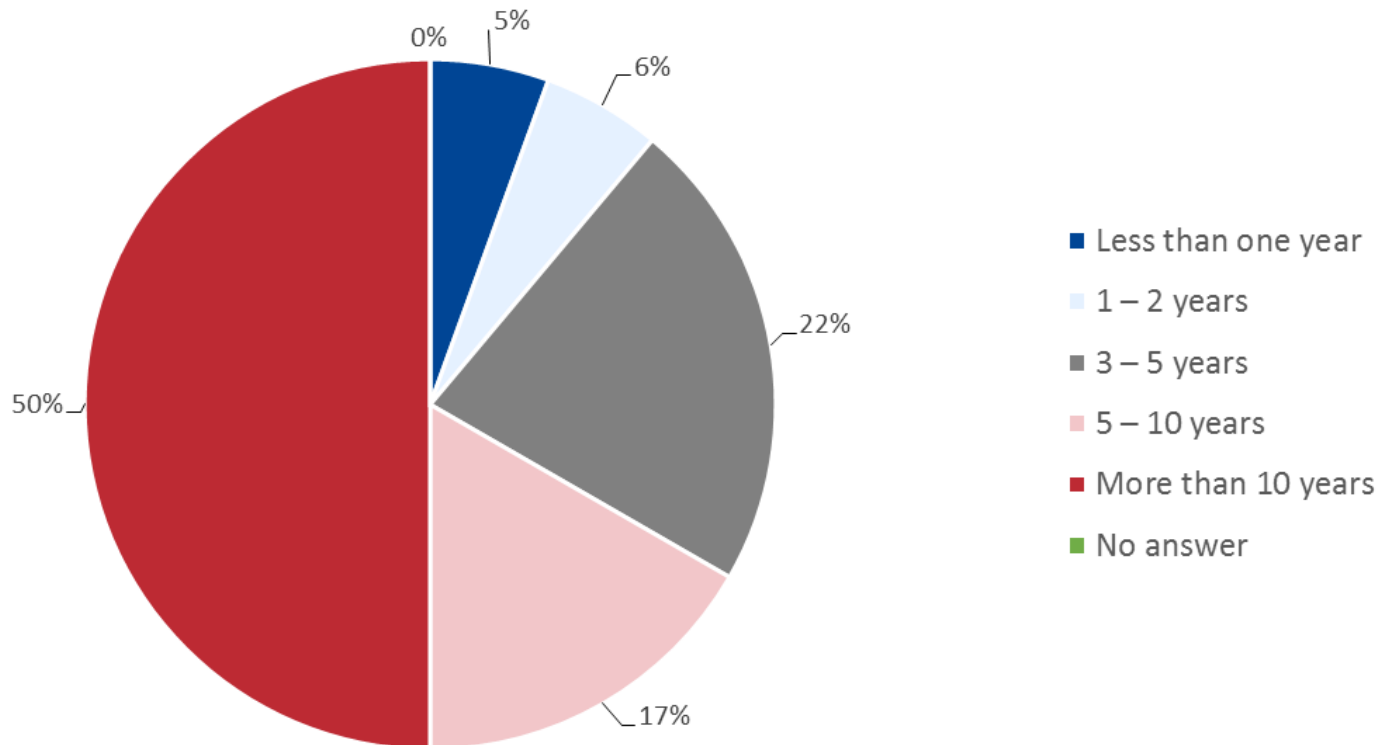
Q4: Does your SAI follow the guidelines of any of these frameworks while performing the IT audit?

Cobit	13	72%
ISO standards	10	55%
ITIL	5	28%
GTAG	0	0%
Other	7	39%

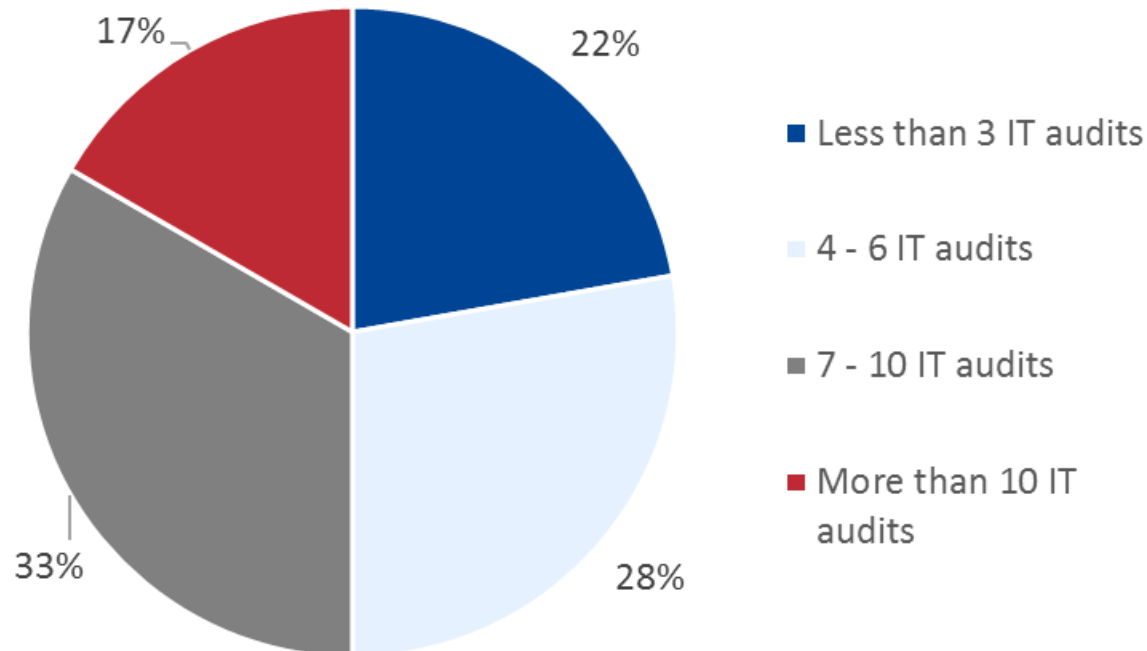
Azerbaijan	---
Portugal	TIA
	Our national set of rules and guidelines. International guidelines and frameworks when applicable.
Finland	
Austria	n.a.
Republic of Macedonia	Guidelines by SAO
Malta	Sarbanes-Oxley Act
UK	ISAs (UK)

Note: Multi-choice answers allowed including other response (comment)

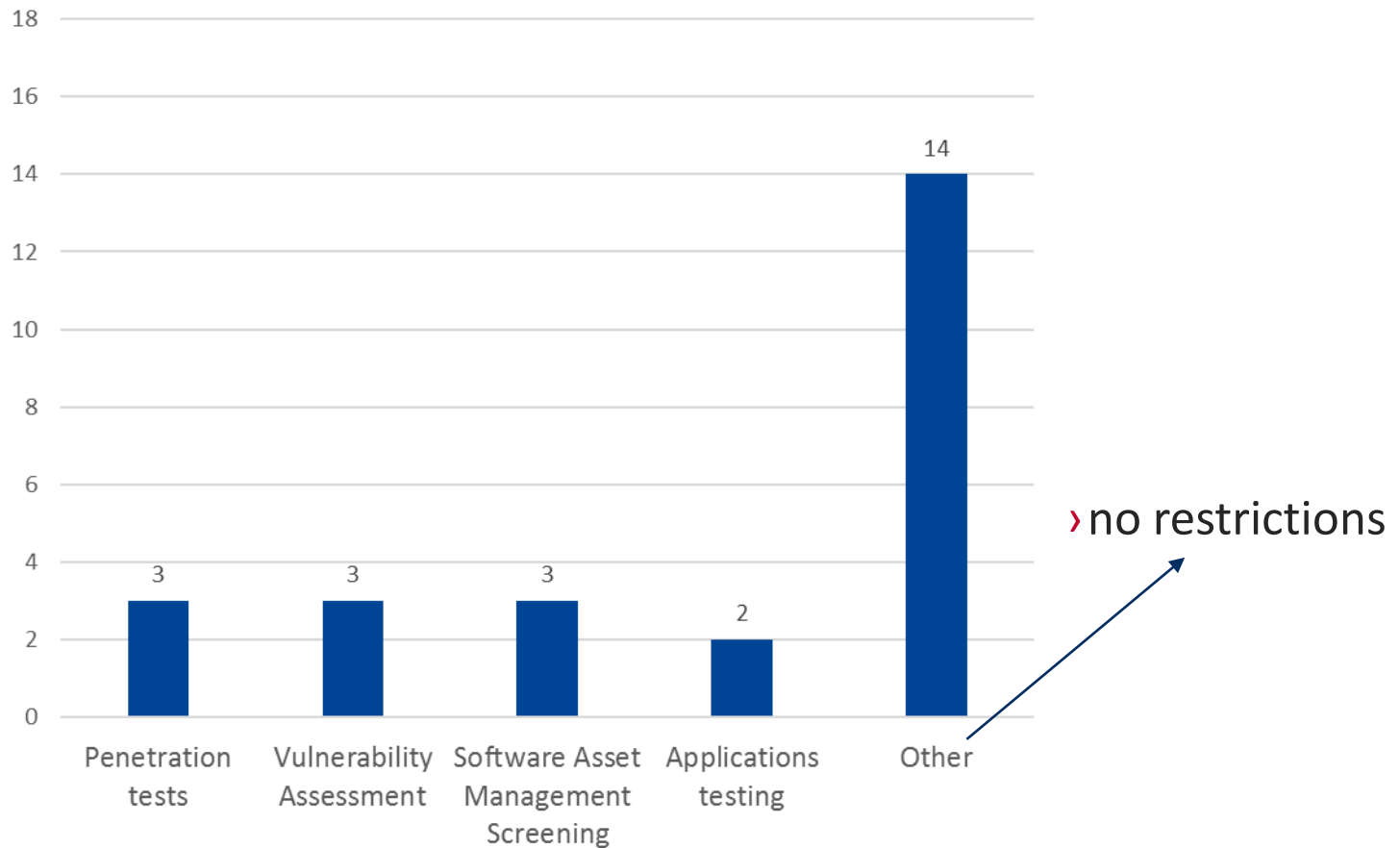
Q5: For how many years has your SAI performed IT audits?



Q6: How many IT audits has your SAI performed in the last three years?

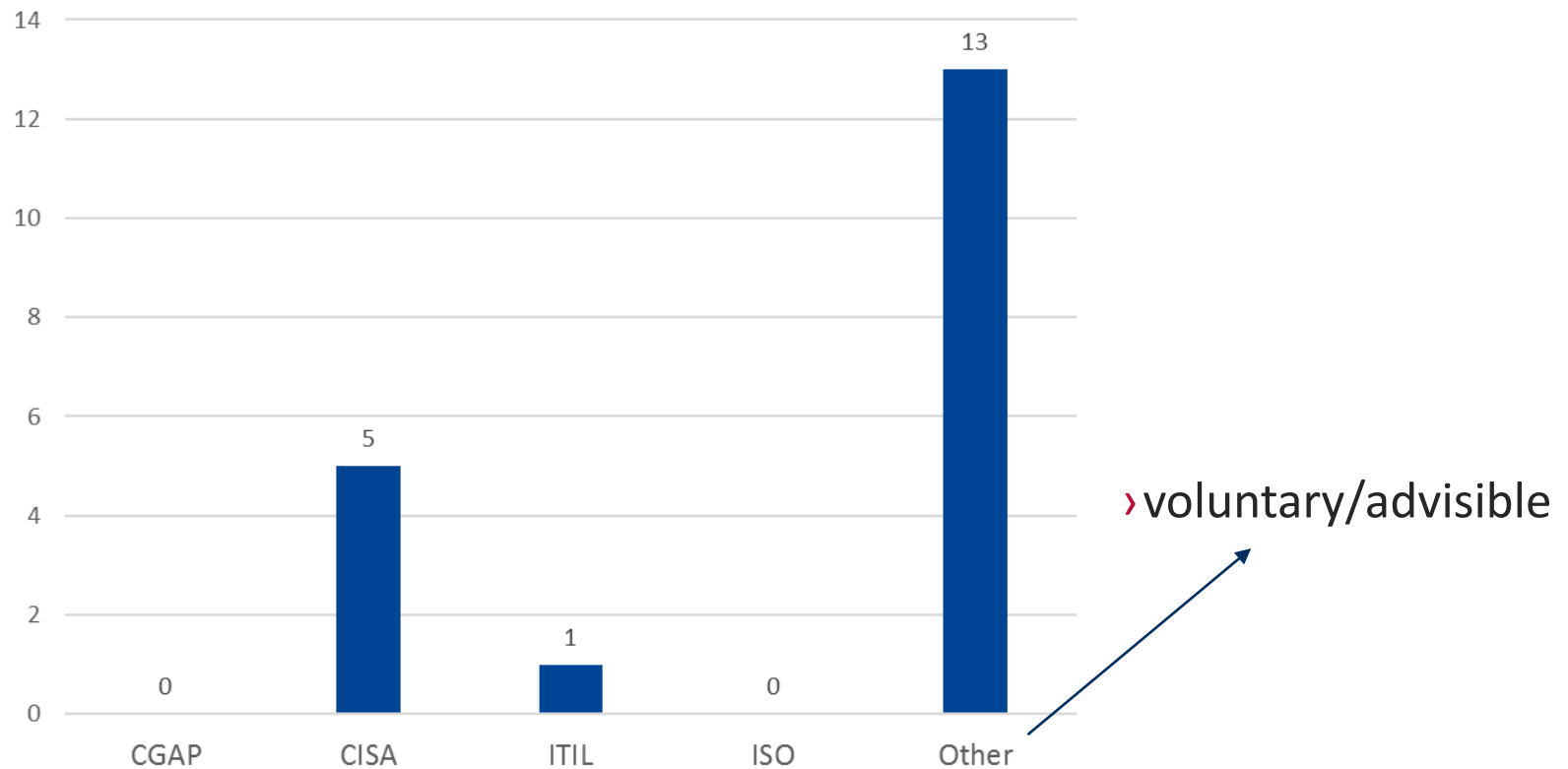


Q7: Which areas/specializations of the IT audit, based on your institution legal rights, is your SAI not allowed to carry out?



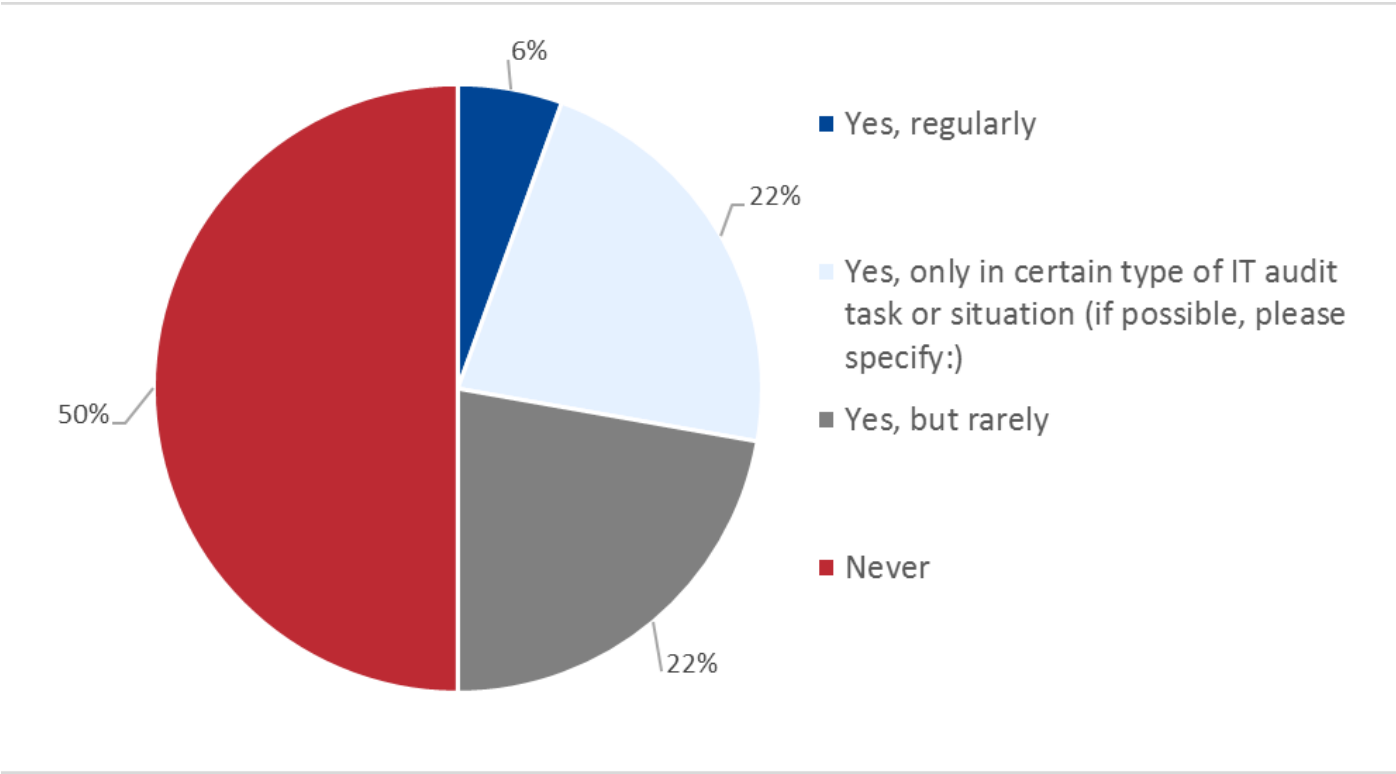
Note: Multi-choice answers allowed including other response (comment)

Q8: Does your SAI demand that its IT auditors possess any IT audit certifications?

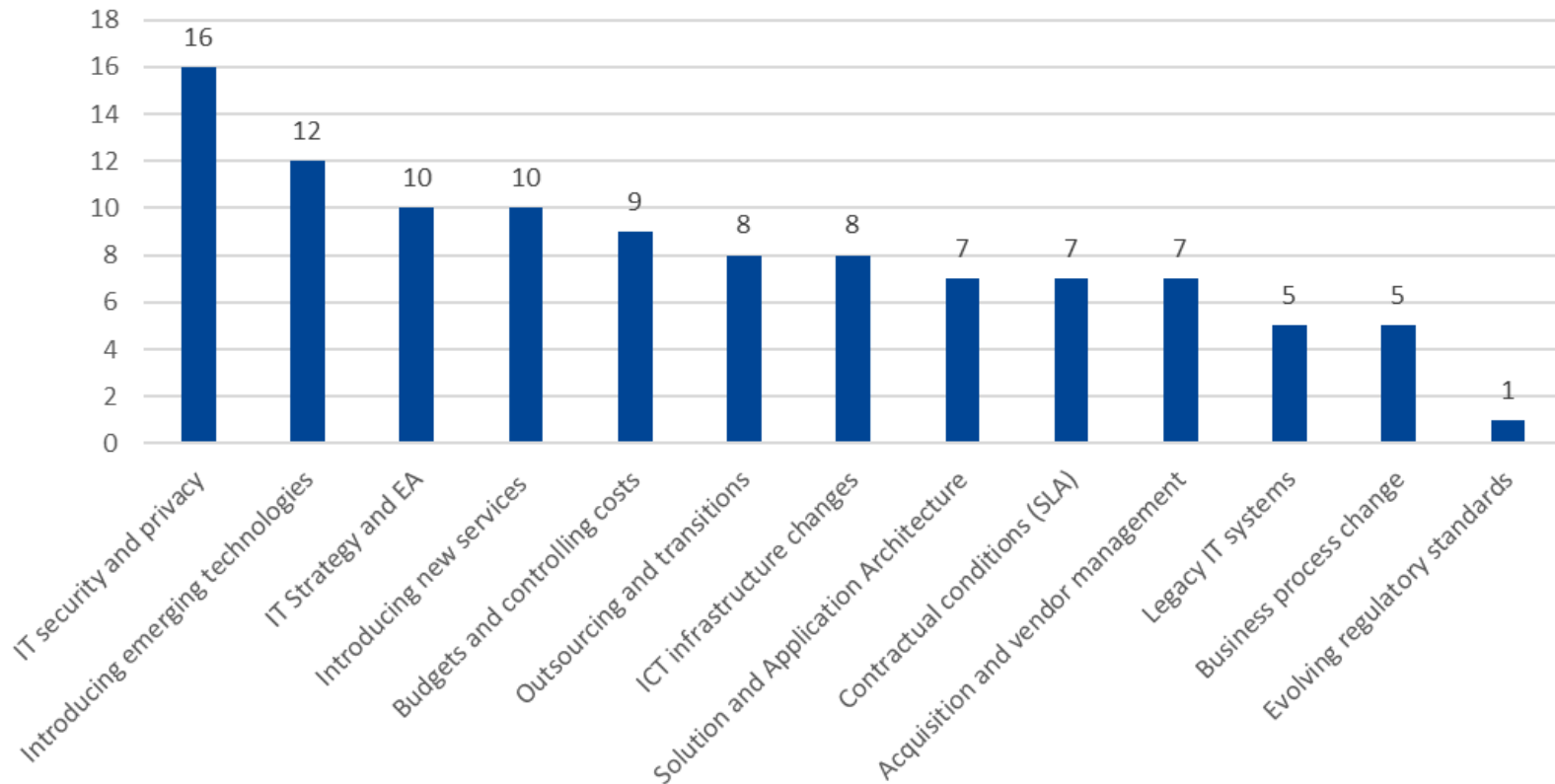


Note: Multi-choice answers allowed including other response (comment)

Q9: Which areas/specializations of the IT audit, based on your institution legal rights, is your SAI not allowed to carry out?

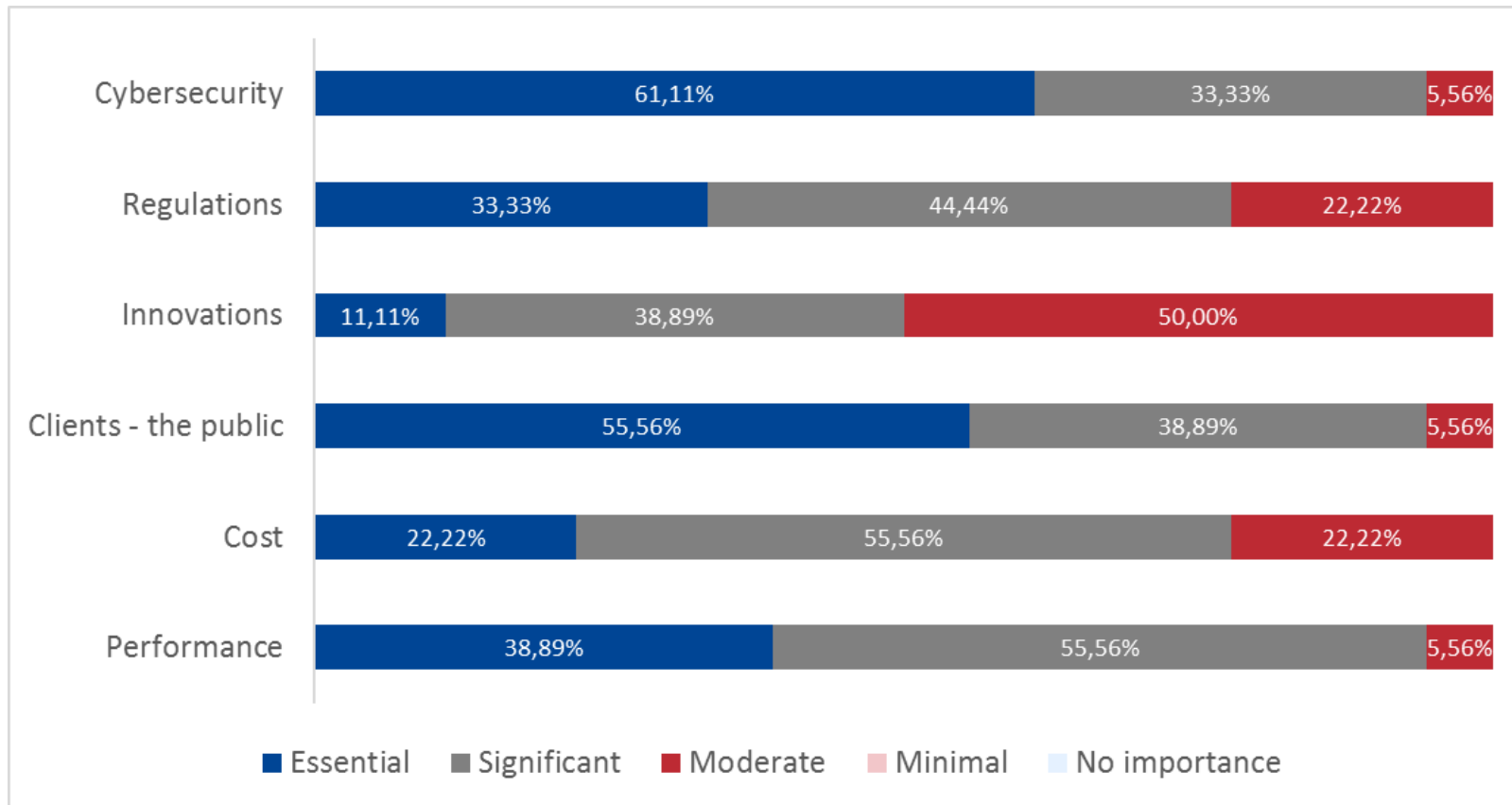


Q10: In your personal opinion, please indicate the six most challenging areas of an IT audit?

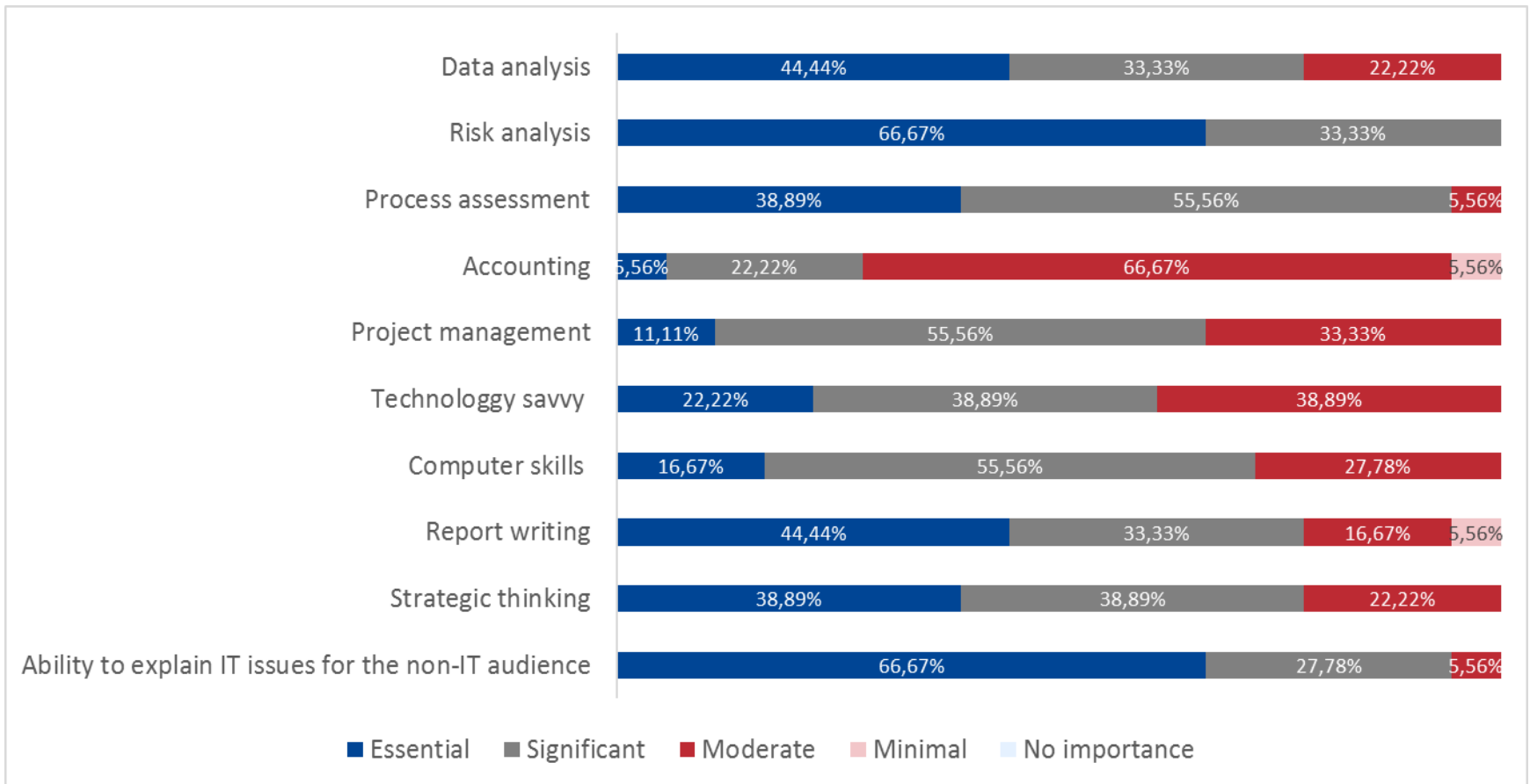


Note: Multi-choice (six) answers allowed

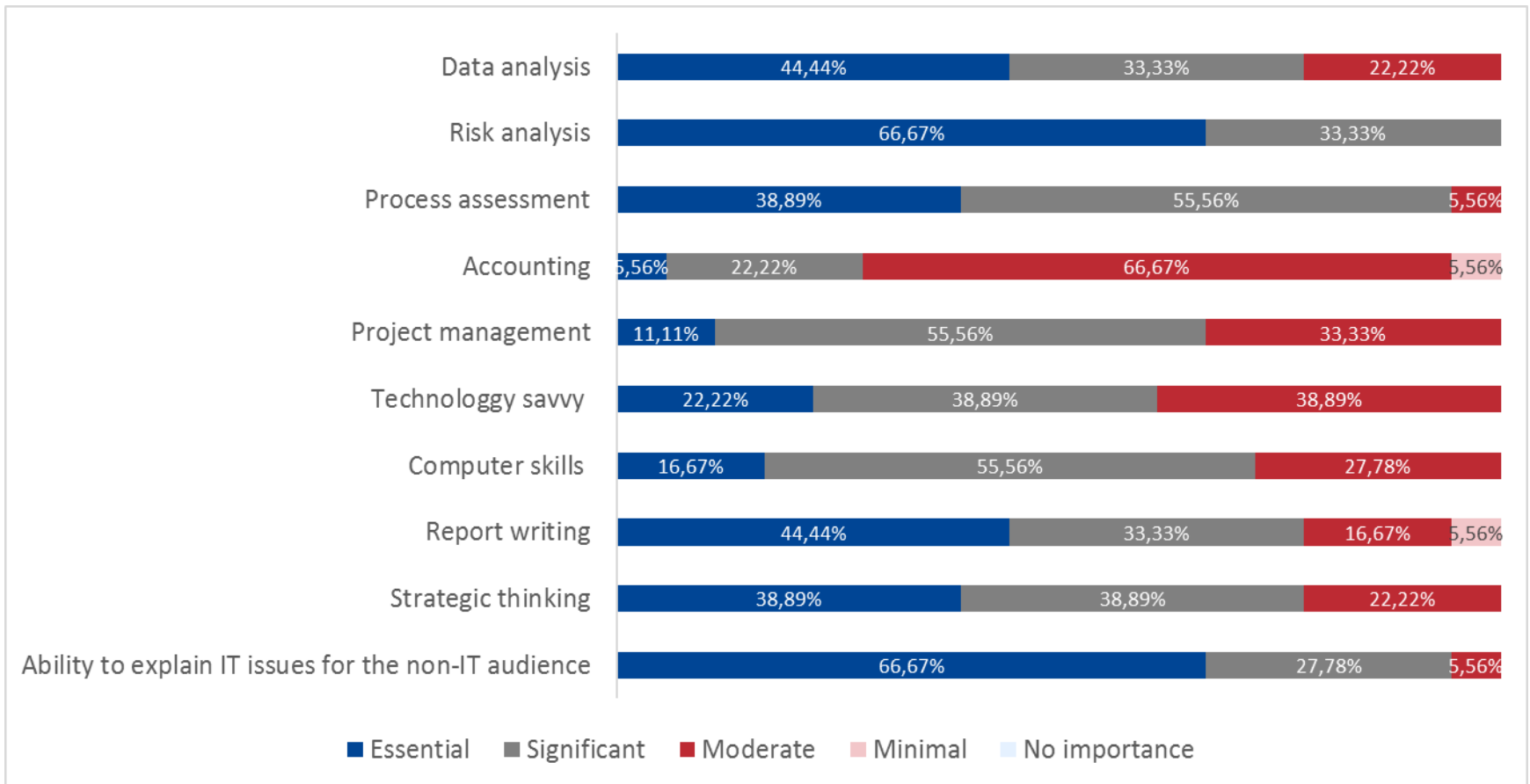
Q11: In your personal opinion, please indicate the rating of importance these government business priorities should have:



Q12: In your personal opinion, please indicate the level of importance that you place on the following technical and audit skills for IT audit staff:



Q12: In your personal opinion, please indicate the level of importance that you place on the following technical and audit skills for IT audit staff:





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To get complete results please feel free to contact me
Štefan Kabátek | stefan.kabatek@nku.cz