



REPUBLIC OF SLOVENIA
COURT OF AUDIT

X EUROSAI Congress

Istanbul, May 22 – 25 2017

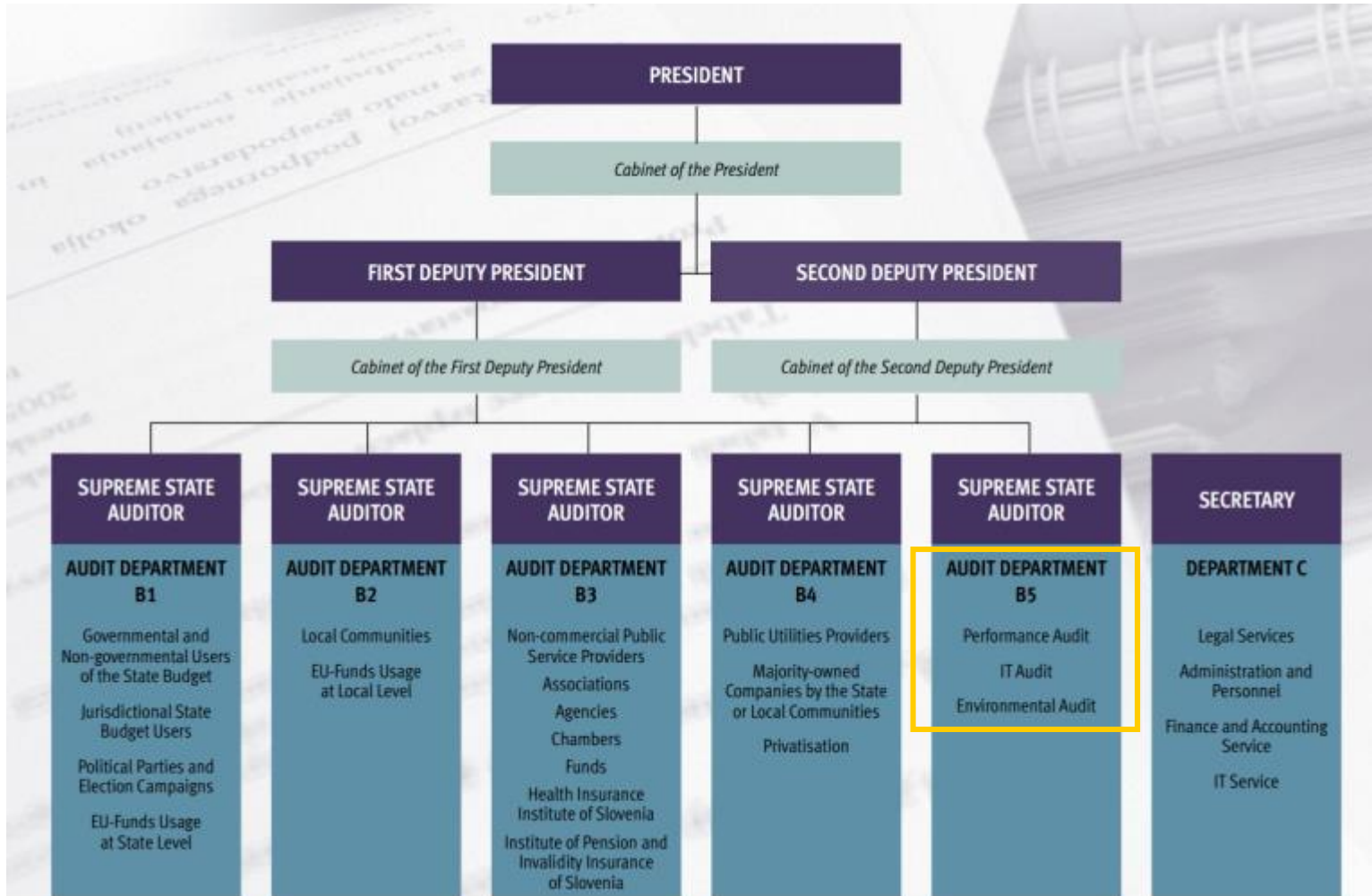
Two Controversial Issues Related to IT Audits for SAIs – Slovenian Perspective

Dr. Miroslav KRANJC, Supreme State Auditor

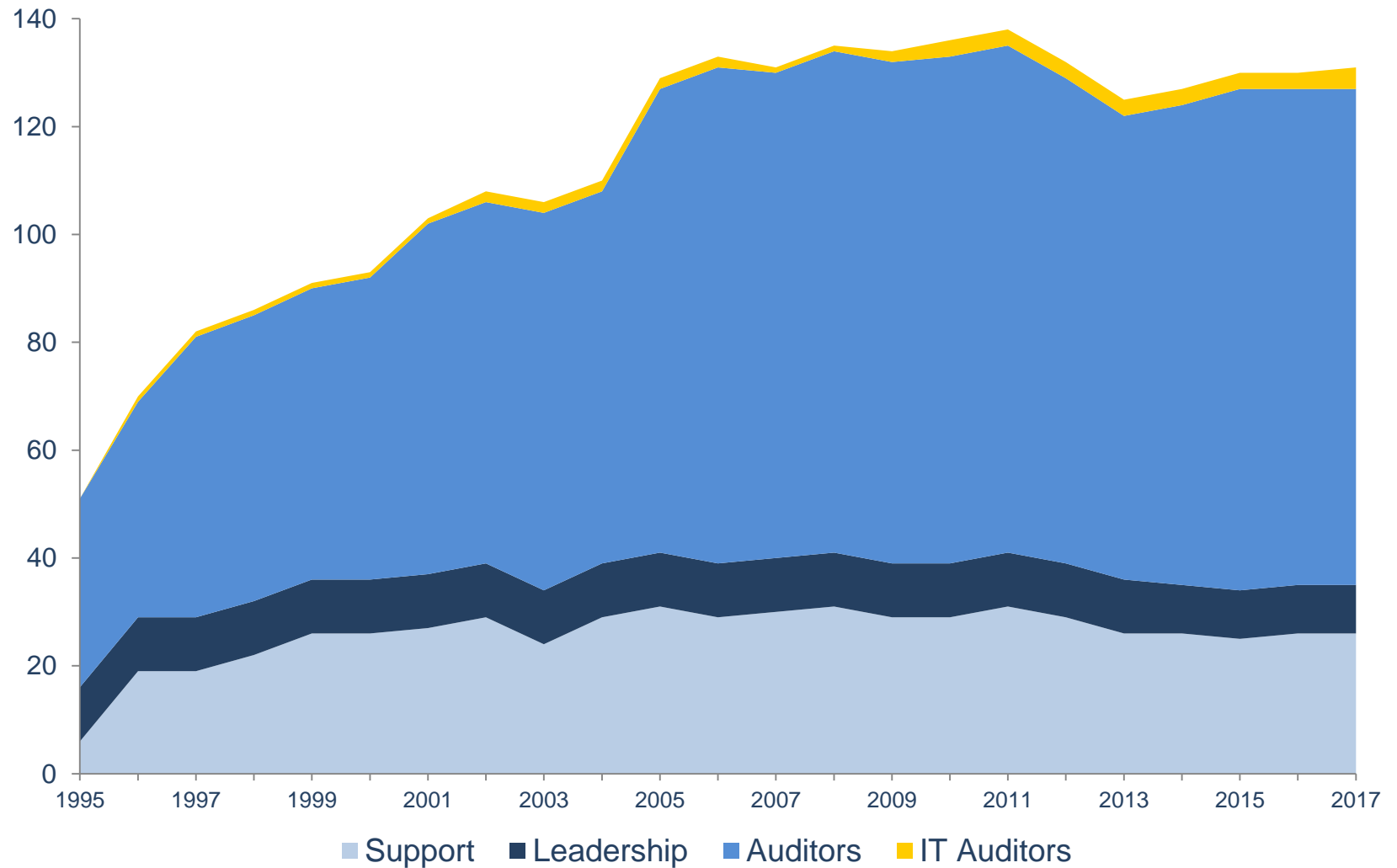
Facts and Figures - Timeline



Facts and Figures - Organisation

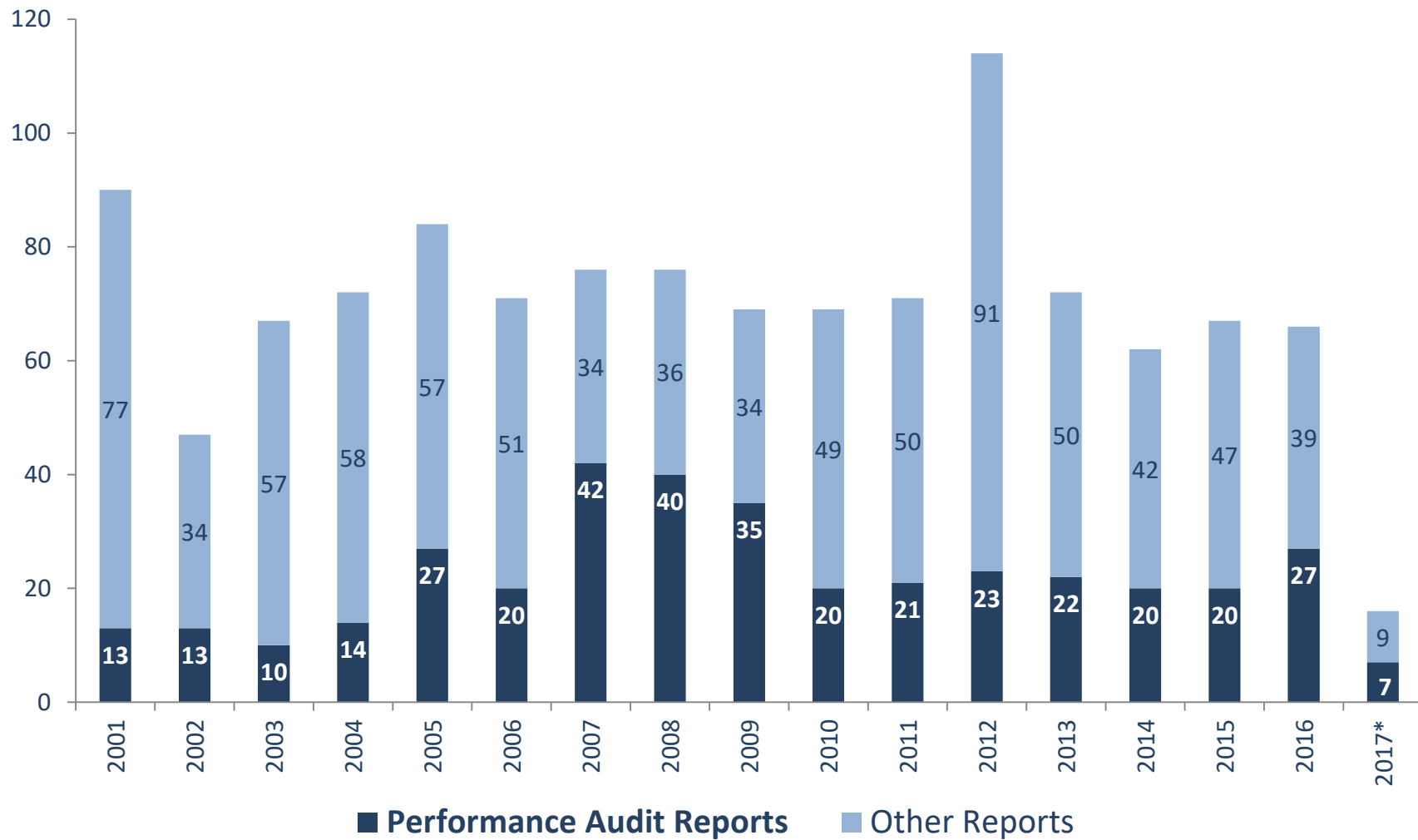


Facts and Figures - Staff

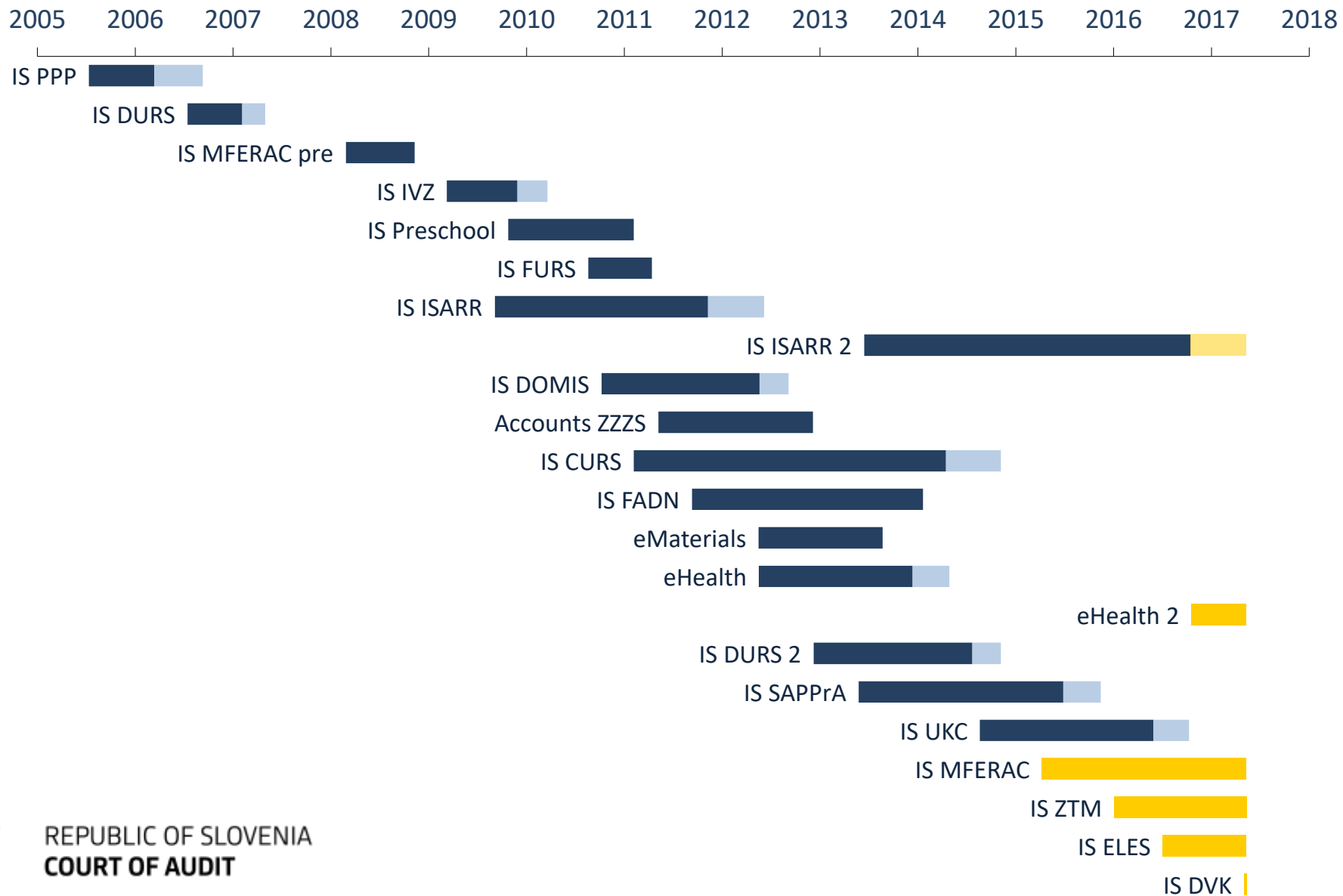




Facts and Figures – Audits



IT Performance Audits



What we do and don't do

- IT Audit in conjunction with financial statements or regularity audits
- Performance Audit of (large) IT systems
- Compliance of IT systems with regulation
- IT Project management and System procurement
- IT Controls (general, application, database)



- Security (information, network, application...)
- Business continuity / Disaster recovery
- System administration



1st Controversial Issue - Mandate

- Do we have specific mandate for IT audit?
 - If not, where will the mandate of SAI for IT audits be derived from?
- Is the overall mandate sufficient to conduct IT audits?
- How to establish the relationship between IT and other audits?



2nd Controversial Issue - Capacity

- Do we have adequate capacity to conduct IT audit?
- How to develop capacity to conduct IT audits?
- Do we allocate adequate and competent resources (human and financial) for IT audits?



My Key Messages

- It is **all about the people**
- IT PA Reports **sells well**
- IT PA Reports (usually) **have impact**



Thank you!



www.linkedin.com/in/mirokranjc

Questions?

