Brief of Terms of Reference:
INTOSAI Working Group on Impact of Science and Technology on Auditing (WGISTA)

WGISTA 5th Annual Meeting (6-7 May)- Washington USA

1- Background and Establishment

- **Established by the INTOSAI Governing Board in Moscow, Russia (2018).**

- **Interim task force created to develop the Terms of Reference and leadership proposal.**

- **Terms of Reference submitted to the Governing Board at the 2019 INCOSAI.**

Alignment with INTOSAI Goal 3

o WGISTA operates under INTOSAI's Goal 3: "Knowledge Sharing."

o Goal 3 aims to foster cooperation, collaboration, and continuous improvement among SAIs.

o This is achieved through knowledge development, sharing, and operating a community portal.

2-Mission of WGISTA

Empowering SAIs in a Technological World

WGISTA's mission is to equip Supreme Audit Institutions (SAIs) with the knowledge and strategic insight needed to navigate the evolving auditing landscape shaped by rapid technological advancements

3-WGISTA's Mandate

Two Key Areas of Focus

- Using S&T in Audit: Supporting SAIs in effectively utilizing science and technology within their own audit processes.

- Auditing Governments' Use of S&T: Assisting SAIs in auditing the governments' application of science and technology

How WGISTA Achieves Its Mandate

o Developing guidelines for auditing S&T applications.

o Developing and publishing guidelines for SAI use of S&T.

o Facilitating the exchange of knowledge, experiences, and best practices related to S&T in auditing.

o Organizing training opportunities on new technologies in audits.

4-Membership Structure

o Open to all SAIs.

o Encourages diverse representation.

Membership application process as follow :

SAIs interested in joining WGISTA should submit a formal written request to the WGISTA Chair , The Chair will circulate to all members of the Working Group for their feedback , then SAI will be an observer of the working group pending the formal announcement of their membership at the annual Meeting.

5- Observers

o Participation of external stakeholders.

o Attendance and contributions to meetings.

6-Responsibilities and rights

Chair responsibilities

o Leadership and alignment with INTOSAI goals.

o Work plan management.

o Managing member participation in sub- groups.

o Coordination with project leaders.

o External representation and communication.

Vice - chair responsibilities

o Support to the Chair and project oversight

o Project proposal: provide comments on any project proposals submitted by any member of WGISTA

Member responsibilities

o Active participation, feedback, and collaboration

o Adherence to project timelines.

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7-WGISTA annual meeting

- SAIs meet to discuss technology and auditing.
- The annual meeting shall be presided over by the Chair ; the Vice-Chair shall assist the chair in carrying out functions of the meeting .
- Decisions are usually by agreement (consensus).
- Decision proposals must be sent to the Chair 2 months before.

8- Hosting and Organization of Annual Meeting

o WGISTA will hold an annual meeting where members gather to discuss progress, share knowledge .

o The timing of the annual meeting will be determined by the Chair and selected Host.

o Minutes of the meeting: the Chair will communicate the minutes of the annual meeting to all WGISTA members , also published on the WGISTA Portal.

9-Reporting

Keeping Stakeholders Informed

- o Annual report to the KSC Steering Committee.
- o Triennial report to the INTOSAI Congress.
- o Interim updates and project-specific reporting.

9-Reporting Cont'd

o Project teams will be required to submit regular progress reports to the Chair then the Chair will compile these reports and circulate them to WGISTA members for feedback and discussion during annual meetings.

o WGISTA will publish certain reports, and best practices to external stakeholders where appropriate.

10-Seminars and Webinars

o **Purpose:** Knowledge sharing on emerging technologies**.**

o **Frequency:** At least two webinars annually.

o **Participation:** Open to members, observers, and external experts.

o **Recording:** Webinars will be recorded

o **Feedback:** Participants will be invited to provide feedback

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WGISTA

Working Group on Impact of Science and Technology on Auditing

11-Communication and Language

o Email is the primary means of communication among WGISTA members.

o The WGISTA website on the INTOSAI Community Portal is the central hub for documents and information.

o English is the working language of the Working Group.

Thank you

Get In Touch with Us

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