APPENDIX II: IT AUDIT REPORT EXAMPLES

The following table provides links to audit reports identified by the noted SAIs as relating to chapters 2 through 8 of this handbook. These audit reports can provide valuable examples of the wide range of IT audit areas discussed in this handbook. For auditors looking for additional examples, the European Organisation of Supreme Audit Institution's database on IT audit reports (egov.nik.gov.pl) also provides a valuable resource for audit reports from other SAIs around the world.

Chapter/Report Title	Country	Link
Chapter 2—IT Governance and Management		
The Australian Taxation Office's Management of Risks Related to the Rapid Implementation of COVID-19 Economic Response Measures	Australia	https://www.anao.gov.au/work/performance-audit/the-australian-taxation-office-management-risks-related-to-the-rapid-implementation-covid-19
Planning and Governance of COVID-19 Procurements to Increase the National Medical Stockpile	Australia	https://www.anao.gov.au/work/performance-audit/planning-and-governance-covid-19-procurements-to-increase-the-national-medical-stockpile
Modernising Army Command and Control—The Land 200 Program	Australia	https://www.anao.gov.au/work/performance-audit/modernising-army-command-and-control-the-land-200-program
Statistical Business Transformation Program—Managing Risk	Australia	https://www.anao.gov.au/work/performance-audit/transforming-australian-bureau-statistics-management-risk
Mitigating Insider Threats through Personnel Security	Australia	https://www.anao.gov.au/work/performance-audit/mitigating-insider-threats-through-personnel-security
Computerisation Initiative for Levy of Stamp Duty, Registration Fees, and Land Record	India	https://cag.gov.in/uploads/download_audit_report/2019/8%20CHAPTER_IV-060509af8007592.84799775.pdf
Survey on IT Governance in the Federal Public Administration (2010)	Brazil	https://portal.tcu.gov.br/en_us/biblioteca-digital/survey-on-it-governance-in-the-federal-public-administration-2010.htm
Survey on the IT Governance Profile in the Federal Public Administration (2012)	Brazil	https://portal.tcu.gov.br/en_us/biblioteca-digital/survey-on-the-it-governance-profile-in-the-federal-public-aministration-2012.htm

Chapter/Report Title	Country	Link
Technical Note: Organization of IT Governance (2013)	Brazil	https://portal.tcu.gov.br/en_us/biblioteca-digital/technical-note-organization-of-it-governance-2013.htm
Report Highlights: Open Data in the Federal Public Administration (2014)	Brazil	https://portal.tcu.gov.br/en_us/biblioteca-digital/report-highlights-open-data-in-the-federal-public-administration.htm
Governance of Digital Transformation Strategies in the Federal Public Administration (2021)	Brazil	https://portal.tcu.gov.br/en_us/imprensa/news/the-federal-court-of-accounts-brazil-tcu-assesses-governance-of-digital-transformation-strategies-in-the-federal-public-administration.htm
IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	United States	https://www.gao.gov/products/gao-21-512
Data Governance: Agencies Made Progress in Establishing Governance, but Need to Address Key Milestones	United States	https://www.gao.gov/products/gao-21-152

Chapter 3—IT Development and Acquisition

Planning for the 2021 Census	Australia	https://www.anao.gov.au/work/performance-audit/planning-for-the-2021-census
OneSKY: Contractual Arrangements	Australia	https://www.anao.gov.au/work/performance-audit/onesky-contractual-arrangements
Defence's Management of Its Projects of Concern	Australia	https://www.anao.gov.au/work/performance-audit/defence-management-its-projects-concern
The Australian Criminal Intelligence Commission's Administration of the Biometric Identification Services Project	Australia	https://www.anao.gov.au/work/performance-audit/the-australian-criminal-intelligence-commission-administration-the-biometric-identification-services
Army's Protected Mobility Vehicle—Light	Australia	https://www.anao.gov.au/work/performance-audit/army-protected-mobility-vehicle-light
The Implementation and Performance of the Cashless Debit Card Trial	Australia	https://www.anao.gov.au/work/performance-audit/implementation-and-performance-cashless-debit-card-trial

Chapter/Report Title	Country	Link
Survey of IT Expenses in the Brazilian Federal Government and Price Reference in Purchases of IT Goods and Services (2013)	Brazil	https://portal.tcu.gov.br/en_us/biblioteca-digital/survey-of-it-expenses-in-the-brazilian-federal-government-and-price-reference-in-purchases-of-it-goods-and-services.htm
Report Highlights: Survey on the Application of Agile Methodologies in Software Development (2013)	Brazil	https://portal.tcu.gov.br/en_us/biblioteca-digital/report-highlights-survey-on-the-application-of-agile-methodologies-in-software-development.htm
Survey on Blockchain Technology (2020)	Brazil	https://portal.tcu.gov.br/levantamento-da-tecnologia-blockchain.htm
Homeland Security: DHS Needs to Fully Implement Key Practices in Acquiring Biometric Identity Management System	United States	https://www.gao.gov/products/gao-21-386
DOD Software Acquisition: Status of and Challenges Related to Reform Efforts	United States	https://www.gao.gov/products/gao-21-105298
Chapter 4—IT Operations		
MiCare Plan Challenged by Oversight and Management Issues; New Team Optimistic about Future Prospects	Federated States of Micronesia	http://www.fsmopa.fm/files/onpa/2018/Audit%20Report%20No.2019-01.pdf
Report of the Auditor-General Republic of Fiji	Fiji	http://www.parliament.gov.fj/wp-content/uploads/2020/12/OAG-Compliance-Audit-Report.pdf
Information Technology Audit of eAushadhi	India	https://icisa.cag.gov.in/audit_report/54/fcfdf06ded3d2b53bb18de574422f081.pdf
COVID-19: Selected Agencies Overcame Technology Challenges to Support Telework but Need to Fully Assess Security Controls	United States	https://www.gao.gov/products/gao-21-583
Chapter 5—Outsourcing		
Report Highlights: Cloud Computing (2015)	Brazil	https://portal.tcu.gov.br/en_us/biblioteca-digital/report-highlights-cloud-computing.htm

Chapter/Report Title	Country	Link
Cloud Computing: Agencies Have Increased Usage and Realized Benefits, but Cost and Savings Data Need to Be Better Tracked	United States	https://www.gao.gov/products/gao-19-58

Chapter 6—Business Continuity Management

Chapter/Report Title	Country	Link
Unscheduled Taxation System Outages	Australia	https://www.anao.gov.au/work/performance-audit/unscheduled-taxation-system-outages
Functionality of IT Application System 'OneCSIR'	India	https://cag.gov.in/uploads/download_audit_report/2021/15_Chapter-11_Science%20and%20Technology-0605b14efb1b728.00408374.pdf
Health Care Agency Information System Audit Report	Philippines	https://www.coa.gov.ph/download/3407/isar/43839/health-care-agency-information-system-audit-report.pdf *(link may need to be copied to a web browser)*
Strategy for the Supervision of Critical Systems (2021)	Brazil	https://portal.tcu.gov.br/en_us/imprensa/news/the-federal-court-of-accounts-brazil-tcu-starts-implementing-the-strategy-for-the-supervision-of-critical-systems.htm
Information Security: FCC Made Significant Progress, but Needs to Address Remaining Control Deficiencies and Improve Its Program	United States	https://www.gao.gov/products/gao-20-265

Chapter 7—Information Security

Chapter/Report Title	Country	Link
Cyber Security Strategies of Non-Corporate Commonwealth Entities	Australia	https://www.anao.gov.au/work/performance-audit/cyber-security-strategies-non-corporate-commonwealth-entities
Delivery of Security Vetting Services Follow-Up	Australia	https://www.anao.gov.au/work/performance-audit/delivery-security-vetting-services-follow-up
Cyber Resilience of Government Business Enterprises and Corporate Commonwealth Entities	Australia	https://www.anao.gov.au/work/performance-audit/cyber-resilience-government-business-enterprises-and-corporate-commonwealth-entities
Implementation of the My Health Record System	Australia	https://www.anao.gov.au/work/performance-audit/implementation-the-my-health-record-system

Chapter/Report Title	Country	Link
A Report on the IT Security Readiness Following a Security Breach	Kuwait	https://www.dropbox.com/scl/fi/8etb97hcvx5jujztjawxt/Final-Report-2.docx?dl=0&rlkey=v19epvb4kbrdiydtexw9delh5 *(link may need to be copied to a web browser)*
Financial Agency Information System Audit Report	Philippines	https://www.coa.gov.ph/download/3407/isar/43841/financial-agency-information-system-audit-report.pdf *(link may need to be copied to a web browser)*
Social Equality and Protection Agency Information System Audit Report	Philippines	https://www.coa.gov.ph/download/3407/isar/43840/social-equality-and-protection-agency-information-system-audit-report.pdf *(link may need to be copied to a web browser)*
Audit on Information Technology in the Justice and Public Safety Information Integration System—INFOSEG (2007)	Brazil	https://portal.tcu.gov.br/en_us/biblioteca-digital/audit-on-nformation-technology-in-the-justice-and-public-safety-information-integration-system-infoseg.htm
Audit on the Unified Registry System (2009)	Brazil	https://portal.tcu.gov.br/en_us/biblioteca-digital/audit-on-the-unified-registry-system-cadastro-unico.htm
Cybersecurity: NIH Needs to Take Further Actions to Resolve Control Deficiencies and Improve Its Program	United States	https://www.gao.gov/products/gao-22-104467
Cybersecurity and Information Technology: Federal Agencies Need to Strengthen Efforts to Address High-Risk Areas	United States	https://www.gao.gov/products/gao-21-105325

Chapter 8—Application Controls		
Information Technology Audit of Vahan and Sarathi	India	https://icisa.cag.gov.in/audit_report/46/77d3c9115f7559c8ed268a00752929ab.pdf
Information Systems Audit of Government E-Marketplace	India	https://cag.gov.in/uploads/download_audit_report/2020/Union_Comml_CA_Rep_No_18_2020_Chap_4-060227ca10da357.17541242.pdf
Annual General Report on Information Systems	Tanzania	https://www.nao.go.tz/uploads/reports/annual_general_report_on_audit_of_information_systems___march_2022.pdf

Chapter/Report Title	Country	Link
Management Report: Areas for Improvement in the Federal Reserve Banks' Information System Controls	United States	https://www.gao.gov/products/gao-19-304r