



April 24, 2019

Mr. Raimundo Carreiro
Chair of the Professional Standards Committee
INTOSAI

Dear Mr. Carreiro:

The International Consortium of Government Financial Managers (ICGFM) would like to thank you for the opportunity to provide comment on the *GUID 5100 – Guidance on the audit of information technology*. We have read the prepared documents and held discussions among our constituents.

Overall, the guide is thorough and covers the various aspects of an audit of information technology. It provides the various areas that should be considered by the auditor. We also recommend that you consider the US National Institute of Standards and Technology guidance as reference materials or additional depth to the information provided in the guide.

We offer the following specific items for your consideration:

1. Page 5, Section 3.2, #3 Bullet: It was not clear to me what the last sentence, "...which are designed to ensure compliance with the prescribed policy/rules of the entity." Is the guidance intended to be compliant for the entity's policy around information system contingency planning process?
2. Page 10, Section 6.7, is this section written for the IT controls (general and/or application) or testing of the financial transactions (the last sentence was confusing to me)? By the way, the font looks different.
3. Page 10, Section 6.8, it is somewhat unclear when it states, "...by testing a smaller sample of transactions...". Normally, if the general IT / ITGCs are operating effectively, IS auditor can perform test of one of the application control in the relevant period.

Again, thank you for the opportunity to provide comments to the exposure draft.

Sincerely yours,

Charbet Duckett
Chair Ad-hoc Committee on International Auditing Standards, ICGFM