



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 5101 – Guidance on audit of the security of information systems*. We have read the prepared documents and held discussions among our constituents.

Overall, after we read this guidance, we felt this guidance was very similar to GUID 5100 so it felt a little bit too generic/high-level from the security's perspective. Specifically, I did not see any mention of Privacy related Domain or Supply Chain risk management related Domain in the section 5.3, which as you may know, they have becoming more and more important at organization, business units, and information systems level (specifically in both Performance Audit and Compliance Audit).

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