

Conclusion on 5101 by FIPP on 28 June 2019

FIPP discussed the feedback from the respondents in the exposure period provided to 5100 and 5101 in its 11th meeting in Riga, and concluded that GUID 5101 was not ready for approval.

The question included in the ED memorandum of whether the SAI community see added value on two separate documents, has received mixed and inconclusive feedback. Having discussed the issue, FIPP is of the view that:

- A. IS security is a distinct theme under IS audits.
- B. There could be an added value to develop GUID 5101 further to make it more specific on IS Security and distinct from the content already provided in 5100. This is also in line with a number of comments received where the need for more depth in GUID 5101 is highlighted.
- C. There is an opportunity to better guide auditors as to when to apply 5100 vs 5101 - this distinction is not sufficiently very clear in the existing two documents.
- D. There is a need to consider the overlaps. One of the comments suggest that GUID 5101 rather focus on detailed guidance on information security audit.

Next step:

Liaison officer will contact the working group regarding the feedback in the disposition table to ensure appropriate corrections are done before it is published.

Project group decide whether it is possible to elaborate more on the content on IT security.