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TO Team members WGITA project 'SAP/ERP in public administrations'
SUBJECT Status report and proposal to discontinue the project in its current form

1 Introduction

The WGITA project SAP/ERP in public administrations started in 2006. The WGITA-members Russia, Qatar, Colombia, Austria and the Netherlands (lead) offered to carry out this project. During the 17th WGITA-meeting in Tokyo in 2008 Australia offered to join the project team.

As indicated in our presentation during the 18th WGITA-meeting in Doha, unfortunately progress was less than we all had expected. This could be partly due to the fact that the goal of the projects and the intended results appeared to be unclear to most members. Therefore it was decided to explore the members' needs and possible contributions in the run-up towards the 19th meeting in Beijing.

We did this by conducting an online questionnaire. The questionnaire was sent to 37 WGITA member SAIs. We put a great deal of effort in collecting the appropriate email address of all members. We are therefore quite confident that the vast majority of WGITA members has received the request to answer our questionnaire.

In the next sections we present the major results of the survey and discuss their implications for the project.

2 Response rate

All 37 members of the WGITA were approached and kindly requested to fill in the questionnaire. We received responses from 14 members (approximate 38%). 9 members expressed a need for a guidance document. 6 members indicated to be prepared to contribute their specific expertise. The results of this questionnaire will be presented in more detail at the next WGITA-meeting in Beijing as a basis for decisions about next steps.



By lack of agreed-upon standards to evaluate this response rate against, by way of a pragmatic standard we defined four categories of response rates: 0% - 25% (Very Low), 25% - 50% (Low), 50% - 75% (High), 75% - 100% (Very High).

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Conclusion: we consider the response rate as low.

3 Experience with ERP

Four survey questions refer to the experience of WGITA members with the *use* of ERP-systems and the experience of SAIs of member with *audits* of ERP-systems. The results are summarized in the tables below.

Q7. How advanced is your central government in the use of ERP-systems?	#
Not using	1
Implementing and using	2
Shorter than three years	1
Longer than three years	10

Conclusion: Most responding countries have a long experience with the use of ERP-systems.

Q8. Has your SAI already performed audits on ERP-implementations or the use of ERP-systems at the central government?	#
Yes, audits on implementations	6
Yes, audits on the use of ERP-systems	5
No	2

Conclusion: The responding SAIs have an equally spread experience in audits on the use of ERP-systems and audits on implementations. (note: the answer option 'experience in audits on both use and implementations' was not included.)

Q9. Which view(s) does your SAI take when audits are performed on ERP-implementations or the use of ERP-systems?	#
Technical	8
Organisational	6
Political	6



Conclusion: A slight majority of the responding SAIs have at least a technical view when they perform audits on ERP-systems. There is no obvious relation between question no. 8 and question no. 9. 3/4

4 Guidance: needs and preparedness to share expertise

4.1 Guidance needs

One of the questions was whether the members feel a need for guidance on ERP-implementations or the use of ERP-systems. The results are summarized below.

Q13. Do you need guidance material on ERP-implementations or the use of ERP-systems?	#
Yes, material on ERP-implementations	0
Yes, material on the use of ERP-systems	1
Yes, material on both	8
No	4

The table shows that 9 SAI's have a need for guidance in one or both of the areas. Expanding on the first area above we asked which are the most important views to incorporate in the guidance material. The 9 SAIs replied to this question as presented below.

Q14 What kind of guidance material do you need most (which view(s)?)	#
Technical	8
Organisational	8
Political	7

Conclusion: The majority of the responding SAIs feel the need for material on both usage and implementation, and all the three views are needed. The needs don't focus on one or two particular areas.

4.2 Preparedness to share expertise

A question complementary to question number 13, preparedness to contribute to guidance material was answered as presented below.

Q15. Are you prepared to contribute to the guidance material?	#
Yes, material on ERP-implementations	1
Yes, material on the use of ERP-systems	2
Yes, material on both	3
No	7



As the table shows, 6 SAIs are prepared to contribute guidance material. We also asked which views the contributions would contain to incorporate in the guidance material. The 6 SAIs replied to this question, see below.

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Q16 Which view(s) will your contribution take?	#
Technical	5
Organisational	1
Political	2

Conclusion: Less than half of the responding SAIs are prepared or able to contribute to guidance material. Most of the contribution is at the technical level.

4.3 Conclusions

A majority of the respondents feels a need for guidance. The needs are not focussed on a certain view or a particular phase in the life cycle of an ERP-system. This implies that guidance material should cover all phases and views.

However, only a few SAIs are prepared or able to contribute to guidance material, and the contribution mainly contains technical material.

5 Summary, discussion and conclusions

The response rate to the questionnaire was low. This can be due to a variety of causes. It might be a sign of lack of interest among WGITA members. Maybe the Netherlands Court of Audit did not succeed in catching the members' attention, or did not make sufficiently clear what our intentions were. Discussion during the next WGITA meeting may shed light on this question.

That said, guidance material on ERP-systems does appear to be of some relevance, since it is a relevant audit object for most of the responding SAIs. However, our proposal is to discontinue this project in its current form as a consequence of the survey outcome. Instead of producing one or two guidance papers we believe it would be more appropriate to share expertise in a bilateral way. During the meeting in Beijing we can facilitate this by taking on the role of a 'middle person' between demand for and supply of expertise.