**Regional Capacity Building & Knowledge Institute Jaipur**

**Indian Audit & Accounts Department**

**Course: Audit in IT Environment**

**From 25.11.2024 to 29.11.2024**

|  |
| --- |
| **Programme** |
| **Session Timings** | **Session Breaks** |
| I 10:00 AM to 11:15 AM II 11:45 AM to 01:00 PMIII 2:00 PM to 03:15 PM IV 03:45 PM to 05:00 PM | 11:15 AM to 11:45 AM01:00 PM to 02:00 PM 03:15 PM to 03:45 PM |
| **Day** | **Session** | **Topic** | **Name of Faculty** |
| DAY 1Monday (25.11.2024) | 10:00 AM | **Inauguration by Principal Director, RCBKI Jaipur** |
| I | **Overview of “Audit in Information Technology environment”*** Understanding and defining “Auditing in Information Technology Enabled environment”
* Using IT platform of the auditee organization for doing risk based annual Audit Planning and conducting all phases of individual audit assignments
 | **Shri Vinod Sencha,****Core Faculty (EDP)****RCBKI Jaipur** |
| II | **Understanding the IT environment of the Auditee*** Understanding the IT System, its purpose, functions and processes,
* Structure and fields of IT application and its interfaces,
* Data types/data structure/data fields
 |
| III | **Overview of “Audit in Information Technology environment”*** Digital Transformation across Governments and public sector entities:
* Changed Role of auditors consequent upon use of IT in providing public services by govt entities
* Understanding the main aspects of ERP used by the auditee organizations.
 | **Shri ID Variyani,****Sr. Technical Director (IT), NIC Jaipur** |
| IV | **Understanding the IT environment of the Auditee*** Understanding the arrangement for accessing front-end and back-end application for data extraction and substantive audit
* A walk-through of GSTN Application in GST, PFMS, e-Lekha in civil accounts, IT platform/ERP of one of PSU may be exposed to audience etc.)
 |
| DAY 2Tuesday(26.11.2024)  | I | **Planning for the Audit*** Audit Preparation and Planning (Compliance/SSCA/Performance Audit)
* Desk review (information collection, exploring the entity’s website, annual reports, DDGs, MIS reports available from public domains/PFMS, previous C&AG’s audit reports/Inspection Reports, Parliamentary questions, newspaper clippings etc
 | **Shri Rajesh Singh,****AAO, DA Group,****O/o PAG(Audit-I), Rajasthan** |
| II | **Planning for the Audit*** Defining Audit Scope
* Defining Audit methodology - data driven risk assessment and risk Profiling from user database to establish risk criteria, sample size and sample selection for analysis and substantive audit
 |
| III | **Introduction to OIOS*** For doing Audit Planning and conducting all phases of individual audit assignments
* Shift from physical to electronic environment through Examples of IA&AD's IT projects viz. OIOS, e-OFFICE, e-HRMS
 | **Shri Kamlesh Kumar****Core Faculty (OIOS)** **RCBKI Jaipur** |
| IV | **Planning for the Audit*** Formulation of Audit checks
* Writing queries in English, taking the help of Auditee to convert English queries into data executable query and Data Extraction
* Ensuring authentication and correctness of data, data analysis, and conduct of substantive audit
 | **Shri Puneet Sharma,****Core Faculty (EDP) RCBKI Jaipur** |
| DAY 3Wednesday(27.11.2024) | I | **Access to Database and data analysis/analytics**Access to IT systems/data/ information/electronic/ records/documents Analysis of dataFrame English/SQL queries–in accordance with Audit checks | **Shri Vinod Sencha,****Core Faculty (EDP) RCBKI Jaipur** |
| II | **Auditing in IT environment -Financial attest Audit & Appropriation/Finance Accounts Audit*** Data mining to get the financial statements and its subsidiary ledgers
* Use of VLC/PFMS etc. database for audit checks/generating queries
* Cross verification of journal entries in ERP/Tally environment
* Analysis of data/Audit checks
 | **Shri Mahesh Kumawat****AAO, O/o PAG(A&E) Rajasthan** |
| III & IV | **Auditing in IT environment -Financial attest Audit & Appropriation/Finance Accounts Audit*** Preparation of Audit queries/annotated statements with replies
* Preparation of audit reports
* Understanding Appropriation Accounts/Finance Accounts Audit
* Case studies for using VLC/PFMS data or using IT platform of a PSU/Autonomous Body may be taken for certification audit.
 |
| DAY 4Thursday(28.11.2024) | I & II | **Computer Assisted Audit Tools required for data analysis*** + Data analysis options in MS Excel (Overview)
* Importing CSV files, xlsx files
* Data cleansing and preparation
* Sorting & filtering
* Data Validations checks
* Functions (VLOOKUP etc.)
 | **Shri Naresh Kriplani****AAO, O/o PAG(A&E), Rajasthan Jaipur**  |
| III & IV  | **Computer Assisted Audit Tools required for data analysis*** + Data analysis options in IDEA (Overview)
* Importing various files to IDEA
* Simple Extraction
* Summarization
* Stratification
* Duplicate key, Exclusion
* Sampling (Monetary Unit Sampling being used in Vouchers audit)
* Gap Detection
 | **Shri Puneet Sharma,** **Core Faculty (EDP) RCBKI Jaipur** |
| DAY 5Friday(29.11.2024) | I & II | **Case studies on Data-driven Audit - Implementation of Innovative Techniques**Discuss the new initiatives and Comptroller and Auditor General’s reports. | **Shri Vinod Sencha,****Core Faculty (EDP) RCBKI Jaipur** |
| III | **Case study/ Demonstration of Audit conducted in IT environment of IFMS**  | **Shri Upendra Singh Rathore****SAO/AMG-III****O/o PAG(Audit-I), Rajasthan** |
| IV | End Course Assessment and Evaluation |
| **Feedback & Valediction** |