**Regional Capacity Building & Knowledge Institute Jaipur**

**Indian Audit & Accounts Department**

**Course: Audit in IT Environment**

**From 25.11.2024 to 29.11.2024**

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| **Programme** | | | | |
| **Session Timings** | | | **Session Breaks** | |
| I 10:00 AM to 11:15 AM II 11:45 AM to 01:00 PM  III 2:00 PM to 03:15 PM IV 03:45 PM to 05:00 PM | | | 11:15 AM to 11:45 AM  01:00 PM to 02:00 PM  03:15 PM to 03:45 PM | |
| **Day** | **Session** | **Topic** | | **Name of Faculty** |
| DAY 1  Monday  (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 2  Tuesday  (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 3  Wednesday  (27.11.2024) | I | **Access to Database and data analysis/analytics**  Access to IT systems/data/ information/electronic/ records/documents Analysis of data  Frame 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 4  Thursday  (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 5  Friday  (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** | | | |