**Regional Capacity Building & Knowledge Institute Jaipur**

**Indian Audit & Accounts Department**

**Course: Audit in IT Enabled Environment**

**From 30.06.2025 to 04.07.2025**

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| **Program** |
| **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**30.06.2025**  | 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
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| III | **Overview of “Audit in Information Technology environment”*** Digital Transformation across Governments and public sector entities:
* Changed Role of auditor’s 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.)
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| DAY 2Tuesday**01.07.2025**  | 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 Vinod Sencha,****Core Faculty (EDP)****RCBKI Jaipur** |
| 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
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| 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 Deepak Saini****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**02.07.2025**  | 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.
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| DAY 4Thursday**03.07.2025**  | 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**04.07.2025**  | I  | **Case study/ Demonstration of Audit conducted in IT environment of IFMS**  | **Shri Upendra Singh Rathore****SAO/,O/o PAG(Audit-I), Rajasthan** |
| II & III | **Case studies on Data-driven Audit - Implementation of Innovative Techniques**. | **Shri Vinod Sencha,****Core Faculty (EDP) RCBKI Jaipur** |
| IV | **End Course Assessment, Feedback & Valediction** |