

Course Schedule**Course Name:** Audit in IT Environment with focus on IDEA**Course Duration:** 10 Days, 12-06-23 to 22-06-23**Timings**

Session I	10:00 – 11:15	Session II	11:30 – 12:45
Tea Break	11:15 – 11:30	Lunch Break	12:45 – 13:45
Session III	13:45 – 15:00	Session IV	15:15 – 16:30
Tea Break	15:00 – 15:15		

The Course Will be conducted using VAHAN Data

Day/ Date	Session	Topic	Faculty
Day 1 (12-06-23)	I	Course inauguration and briefing <ul style="list-style-type: none"> Ice-breaking Session Pre-Course test: Assessment of participants prior knowledge and experience 	DG, RTI, Shillong, CF, RTI, Shillong
	II	Understanding the emerging IT environment- Challenges and opportunities. Types of data that Auditors may encounter while auditing in an IT environment.	CF, RTI, Shillong
	III	Importance of controls with specific reference to Application Controls with focus on why it is necessary that they are enforced in an IT environment. How the concept of Auditing in an IT environment differs from IT Audit and the basic tools required for auditing in an IT environment (CAATs).	-do-
	IV	-do-	-do-
Day 2 (13-06-23)	I	CAATs: MS Excel as data analytic tool- Features of Excel Conditional formatting Filter including Advanced filter Pivot Table	-do-
	II	-do-	-do-
	III	Excel functions – <ul style="list-style-type: none"> Numeric Text Conditional Date and time Financial Lookup and reference Functions Aggregation	-do-
	IV	-do-	-do-

Day/ Date	Session	Topic	Faculty
Day 3 (14-06-23)	I	-do- (Excel functions continued from previous day)	-do-
	II	Understand: <ul style="list-style-type: none"> • What is data? • What is a database? • What types of data would a Public Sector Auditor Encounter? • How are these data generated and kept by Auditees? 	-do-
	III	IDEA: An introduction <ul style="list-style-type: none"> • Identify where/when to use IDEA in audit. • Practical Exercise on Loading /importing / connecting various file and data into IDEA. 	O/o the PAG (Au) Assam
	IV	IDEA: Sampling <ul style="list-style-type: none"> • Understand the differences between three different sampling methods. • Use Random Record Sampling. • Use Systematic Sampling. • Use Stratified Random Sampling. 	-do-
Day 4 (15-06-23)	I	IDEA: <ul style="list-style-type: none"> • Understand and Modify a record definition after import. • Use the Import Assistant to aid the import process. • Understand how to save/segregate work. • Use the File Explorer for file management. • Familiarize with Library tab 	-do-
	II	IDEA: <ul style="list-style-type: none"> • Understand data reconciliation principles. • Use Control Total to reconcile to grand total. • Use Field Statistics to validate data. • Display data in a particular order. 	-do-
	III	IDEA: CRITERIA <ul style="list-style-type: none"> • Use Criteria to display specific records and save the results to a new database. • Use the Equation Editor to enter criteria. • Understand the rules for entering criteria. • Save and retrieve equations. • Differences between Extractions and Criteria. • Extract high value and unusual items using Criteria 	-do-
	IV	-do-	-do-

Day/ Date	Session	Topic	Faculty
Day 5 (16-06-23)	I	IDEA: Stratification <ul style="list-style-type: none"> • Stratify to categorize data into bands (or strata). • Save, chart, or export the Stratification results. • View, analyze, or save a particular stratum. • Use Summarization to total Numeric fields based on one or more fields (or keys). • Use Pivot Table to summarize the data, to create subsets, and to display particular items. 	-do-
	II	IDEA: Duplicates, Gap detection, Extraction <ul style="list-style-type: none"> • Identifying Irregularities • Find duplicates. • Find non-duplicate items. • Find missing items and gaps & use fuzzy duplicates. • Use Re-run Task to expedite changes to a task. • Key value Extraction • Top record Extractions • Comparing databases • use of statistics in explore 	-do-
	III	-do-	-do-
	IV	IDEA: Manipulating Fields & Functions <ul style="list-style-type: none"> • Manipulating and Adding Fields • Access the properties of existing fields. • Change a field's name, type, size, or description. • Add new fields. • Prove a calculation by recreating it and displaying the result in a Virtual field. • Using @ Functions 	-do-
Day 6 (17-06-23)	I	-do-	-do-
	II	-do-	-do-
	III	IDEA: Append and Join <ul style="list-style-type: none"> • Append databases/tables to one another. • Join two databases together based on particular common field(s). • Understand the different Join Databases options available. • Use Join Databases to determine where there is missing or matching data between two databases. • Understand the importance of selecting the right primary/secondary databases. 	-do-
	IV	-do-	-do-

Day/ Date	Session	Topic	Faculty
Day 7 (19-06-23)	I	-do-	-do-
	II	IDEA: Reports and Visualisation <ul style="list-style-type: none"> • Customize display of data / to save the view. • Print the data or the results of a task. • Create custom reports. • Export data to a common file formats. • Transfer data / graphics into other software • The Dashboard Window 	-do-
	III	-do-	-do-
	IV	What is SQL and Why is it crucial to learn it as an Auditor? Import of dump data, extraction of data for Audit and analysis. Familiarizing few simple SQL SELECT commands.	CF, RTI
Day 8 (20-06-23)	I	Use of WHERE clause with strings and dates with various conditions Examples : BETWEEN, IN, LIKE, NULL, NOT NULL	O/o the PAG (Au-II) Chennai
	II	-do-	-do-
	III	Aggregating of data using GROUP BY, the HAVING clause. functions	-do-
	IV	-do-	-do-
Day 9 (21-06-23)	I	Use of ORDER BY, GROUP BY, SORT Subqueries – Uses. Types of sub queries	-do-
	II	-do-	-do-
	III	Use of joins, inner, outer left, right and self joins.	-do-
	IV	SQL conditional expressions like CASE	-do-
Day 10 (22-06-23)	I	-do-	-do-
	II	Revision and Reflection on the Course	CF, RTI
	III	-do-	-do-
	IV	Course End Test Valediction	CF, RTI DG, RTI