

## Agenda Report

**Item No:** 3 (e)

**Subject:** INTOSAI IT Audit Courseware

The INTOSAI Standing Committee on IT Audit had developed an IT Audit curriculum listing out the skills required for IT and IT Audit at three levels of Generalist, IT Auditor and Expert in 1995 and an IT Audit Training Courseware to train personnel to the level of Generalist and IT Auditor in 1998.

The following three initiatives were also envisaged in support of this courseware:

- Updating of courseware regularly
- Developing advanced training modules
- Creating an expert group for 'IT audit support' to SAIs

SAI Zimbabwe was entrusted with the task of coordinating the first initiative namely, updating of the IT Audit Training Courseware. Different modules of the courseware were given to different SAIs for updating. SAI-Oman updated two modules namely 'Computer Assisted Audit Techniques' and 'Data Downloading'. The module on IT Controls was entrusted to SAI Russia and the VFM Audit module to SAI Zimbabwe.

It was decided in the 13<sup>th</sup> meeting of the INTOSAI Standing Committee on IT Audit held in Moscow in April 2004 that the IT Audit courseware developed by various countries will be reviewed for consistency by a team consisting of representatives from State Audit Institution, Sultanate of Oman and Comptroller & Auditor General of India. The review was to be completed by September 2004.

The review team consisted of Mr. K Srinivasan and Mr. Mohammad Moosa Ibrahim from SAI Oman and Mr. K.R Sriram and Mr. K.S Subramanian from CAG of India. The report prepared by the team has been handed over to the

office of CAG of India for further action. The completed courseware was also presented at the INCOSAI held in Budapest in October 2004.

The review team has suggested that the reviewed courseware be used on a pilot basis at a training program to be conducted by the Office of CAG of India. Accordingly a training program is being organized by the office of CAG of India at International Center for Information Systems and Audit, New Delhi, India in June/July 2005. A CD containing the courseware is provided to all members of the Committee

The committee may formally adopt the courseware and decide on future course of action including dissemination through IDI, website of IT committee and other channels of communication.