



Information Systems in the Barbados Audit Office: A Strategic Direction

Background

The Government of Barbados is currently implementing a government wide management information system (MIS) that is expected to underpin strategic and operational planning into the 21st century. This system will link the formulation, execution and evaluation modules of budget management, the division responsible for public credit and debt management. A complementary MIS to monitor the budget cycle will link the offices of the Ministry of Finance, Accountant General and Auditor General.

The Role of the Office

The Barbados Audit Office is poised not only to use computers as a part of the budget cycle monitoring system, but also for:

- an internal MIS system
- Computer Assisted Audit Techniques (CAATs) both in its Financial Audits and Value-for-Money Audits
- General audit work

Two Groups comprising persons either skilled or with sound knowledge in the use of computers have been nominated-

- Information Technology Group (ITG); and
- Value for Money Group (VFMG).

Information Technology

The Information Technology Group has been mandated to:

- provide oversight and continuity in respect of the installation, operation and maintenance of the office network;
- recommend and source any additional hardware/software needs for the Office;
- recommend, source and maintain an electronic document management system for the Office;
- design and source the necessary training programmes for the staff in all relevant areas of computing;

- provide follow up on the job training
- develop an effective approach and methodology for the audit of the proposed government-wide computerised accounting system, including the use of CAATs wherever appropriate;
- develop and maintain a knowledge base of all major computerised systems used by the Ministries and Departments of Government;
- carry out the audit of IT systems; and
- recommend general IT strategy and develop operational IT planning.

A network for the Office is now being installed and plans are in place for the training of officers in the use of general productivity applications such as word processing. Training is being sought for members of the ITG in the use of IDEA (Interactive Data Extraction and Analysis), a CAATs program.

The ITG is currently ensuring that its members are aware of and involved in all aspects of the development and implementation of the government's MIS system.

Value-for-Money

The Office is committed to the implementation of Value-for-Money auditing. To this end, two consultants are currently engaged in the training of the members of the Value-for-Money Group. The VFMG is responsible for carrying out all value-for-money audits assigned by management.

The VFMG has been using extensively the computer equipment currently available to the Office. This comprises of seven functional computers, including five laptops. Some of the areas in which the VFMG is employing technology are:

Data Analysis	Spreadsheets for analysis of existing data, developing "what if!" scenarios, and <i>reperformance</i> .
Planning	<i>Project planning using Excel. The limitations of this as a management tool are recognised, and the Office intends to acquire a formal project management/planning tool, such as Microsoft Project.</i>
Charting	Visio for flowcharting.
Reporting /Referencing	All reporting is currently being done in the electronic domain, <i>using primarily Microsoft Word. Referencing is done using the "comment" feature in Word.</i>

Conclusion

The use of technology in the Office continues to grow, and will in time pervade all areas of *Office operations*. What is important is the development and maintenance of a rolling strategic plan for IT for the Office. This will ensure that the way forward will have a minimum of pitfalls, and will lead to enhanced productivity in all facets of the *work of Barbados Audit Office*, as it moves inexorably to the next millennium.

The office will have to acquire other tools, such as a scanner and (digital) camera to facilitate the work of the VFMG. These tools will also find wider use in the Office.

The Secretariat

There is currently a small secretariat which is responsible, among other things, for the *extensive registry function*. The inflow of paper based information to the office is very large, and the need for a properly maintained, separately managed document filing system in the electronic domain is vital. The Auditor General has recognised the need *for this and has extended the mandate of the ITG to include advising on the use of IT by the Secretariat.*

The Internet

The importance of access to the Internet as a research tool cannot be underestimated. The Office is already using it in a *variety of ways*, including of course, e-mail communication with other audit entities, a process that is *considerably cheaper than other forms of communication.*

Training

The Office is already seeking to have its officers trained in basic computer skills. These include training in the use of Windows 95, Microsoft Word and Microsoft Excel. In addition two officers have been recommended for training in IDEA. The ITG is responsible for all aspects of *on the job training in respect of the use of computer.*