



# Computers

## Background

During the past three years, the Secretariat General for State Audit (SGSA) - the SAI of Oman - has been actively focussing on making the best possible use of Information Technology (IT) for fulfilling its audit mandate efficiently and effectively by:

- Developing a strategic framework of plans, policies and procedures for effective management of IT in line with the SAI's organisational objectives;
- Setting up a reliable but low-cost IT infrastructure, adequate for the present needs, yet capable of being upgraded easily to meet future requirements;
- Equipping staff with appropriate skills in IT as well as IT audit;
- Developing a suite of applications covering audit, mail and personnel management as well as for providing information support to field auditors, with highly user-friendly web-enabled interfaces;
- Conducting control reviews and performance audits of a few selected high-risk IT systems in client organisations.

Consequently, when an enquiry from the Secretary General of the Arab Organisation of Supreme Audit Institutions (ARABOSAI) was made in late

1998, SAI-Oman offered to organise and conduct a training programme on "Computers in the Audit Process" in 1999. It was felt that a training programme would present an appropriate forum to share SGSA's skills and experiences in the field of IT and IT auditing with staff from fellow Arab SAIs. The ARABOSAI Secretariat accepted the offer and the training programme on the subject "Computers in the Audit Process" was held at Muscat from 1st to 10th November 1999.

## Course Profile

The programme was targeted at managerial or experienced supervisory personnel, with experience in planning, supervision and direction of audits, preferably with existing or potential responsibility for decision making on IT related matters. It was indicated that some exposure to, or familiarity with computers was desirable, though not essential. Keeping in view the desired participant profile, the programme, which would be wholly in Arabic, would essentially be at the appreciation / awareness / conceptual level. SGSA was aware that this course would perhaps not be able to impart any specific skills to the participants. However, given the limited time for the programme, the major objective was to broaden the participants' perspective of IT and show the trainees what was possible to do with IT in an SAI, rather than how to do it. In SGSA's opinion, specific technical skills would be better conveyed through follow-up programmes, building on this programme.

The course encompassed four broad areas:

- IT awareness, covering basic concepts relating to hardware, software, communications and networking (including the Internet);
- Auditing through the computer and use of Computer Assisted Audit Techniques, covering the main challenges to auditing in a computerised environment and the need for a structured IT controls framework, different types of CAATs, and the practical application of one CAAT for simple data analysis;
- Audit of IT Systems, covering the basic issues involved in audit of IT controls (including security and business continuity planning), performance audit of IT systems and audit of systems under development; and
- Use of IT within an SAI, covering the need for, and components of, a strategic framework for management of IT, as well as the use of IT for audit, personnel and mail management and for providing information support to audit teams.

## Course Design and Delivery

The programme was organised at Muscat, which is the capital city of the Sultanate of Oman, from 1st to 10th November 1999, spanning eight working days. 30 staff members from

# in the Audit Process

## ARABOSAI Training Programme - a report by SAI-Oman

the Supreme Audit Institutions of Algeria, Egypt, Jordan, Kuwait, Libya, Mauritania, Morocco, Palestine, Qatar, Saudi Arabia, Sudan, Syria, Tunisia, and United Arab Emirates, besides the host country, participated in the programme.

The training courseware was adapted from the IT Audit Training Courseware developed by the INTOSAI Standing Committee on EDP Audit in 1997. SGSA translated much of the courseware into Arabic and tested it during an in-house IT audit training course. On the basis of the feedback received and the analysis thereof, the courseware was customised to suit regional requirements with local case studies and examples. The faculty for the programme consisted wholly of local staff members of SGSA.

The methodologies for course delivery included computer-based presentations, group discussions, practical hands-on sessions and case studies. In addition, participants presented country papers on their SAI's experiences with IT, IT auditing and audit through the computer. The highlight of the programme was a CAATS project using a leading generalised audit software package - ACL for Windows - during which participants conducted analytical testing of sample databases. The course also included presentations on SAI-Oman's strategic framework for IT and live demonstrations, using dial-up remote access connectivity, of SGSA's Intranet and key application systems.

### Feedback and Follow Up

The training programme was highly appreciated by the participants, as well as the ARABOSAI Secretariat, both for the quality of the presentations, as well as its practical nature. For many participants, this represented their first exposure to the field of IT. Participants especially appreciated the opportunity provided to them for using a CAAT hands-on. However, they felt that the course was a little too short, and expressed a desire for follow-up programmes, which would provide in depth coverage of the areas covered in this course.

In view of the feedback from the participants as well as the faculty, SGSA would recommend that the ARABOSAI Secretariat conduct a formal survey of training needs of member SAIs in the areas of IT and IT auditing. This would enable the Secretariat to assess better the scope and coverage of future IT training programmes, which could focus on specific areas.

Overall, the training programme proved to be mutually beneficial and rewarding, and turned out to be a learning experience both for the participants and SAI-Oman. This was the first international training programme conducted by SGSA since its inception. The programme provided SGSA's staff an opportunity to learn from the experiences of other SAIs regarding the difficulties faced by them in implementing IT systems as well as in reviewing client IT systems and the approaches adopted in tackling such difficulties.

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