

Collaboration between SAIs Thailand and Japan

The Board of Audit of Japan writes about their support to SAI-Thailand in its audit of GFMS



GFMS

The Government of Thailand has built a unified Government Financial Management Information System (GFMS) based on the Enterprise Resource Planning software from SAP. It developed GFMS between the autumn of 2004 and the spring of 2005.

The objectives of the new system are:

- to utilize the budget actively since the system checks the current status of the budget execution situation and its balance and
- to strengthen internal control by minimizing the number of the officers eligible to access the system.

SAI-Thailand

SAI-Thailand was concerned that traditional audit methods will not be sufficient to audit GFMS.

Therefore it changed its policy of employing only those who majored in accounting, and recruited 40 engineers in the field of information systems.

SAI-Thailand decided to develop a training program for those newly employed officers as well as for existing staff and to establish the audit guidelines.

In order to support establishment of the audit guidelines, three staff members of the Board of Audit of Japan were dispatched for three weeks in January 2005 as experts to SAI-Thailand based on a request through the formal diplomatic channel.

These experts provided SAI-Thailand with training on IT audit and CAATs methodologies and shared their expertise with their colleagues. SAI-Thailand staff are currently drafting audit guidelines and planning a training program with the knowledge transferred by the experts.

This project chose to concentrate on security control and CAATs initially.

After a workshop supported by the Japanese IT experts, SAI-Thailand conducted a 7- day training program for two groups which consisted of 50 auditors each.

The training ran from May to June 2005. The Board of Audit of Japan sent two officers to the training and shared lectures and laboratory work on GFMS with staff from the IT Audit Group of SAI-Thailand.

The 100 officers who completed training will contribute to the stable operation of GFMS and in particular to audit and technical advice on accounting activities held by GFMS for each professional field.

The training schedule:

Day	Topic
1	Concept and Principles of Information Technology Auditing
2 & 3	Information Security Evaluation
4	Concept and Principles of CAATs and Workshop
5	CAATs procedures (awk, grep, sed, etc)
6	CAATs procedures (GFMS)
7	CAATs procedures (ACL)