



Regional training activities of ASOSAI in IT audit

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ASOSAI has organized regional training courses for its member SAs on its own as well in cooperation with the Asian Development Bank (ADB) and the INTOSAI Development Initiative (IDI). These courses have been monitored and evaluated by the ASOSAI Training Committee since 1995. The Board of Audit of Japan, as Administrator of the ASOSAI Training Programme, has assisted the Secretary General of ASOSAI in the area of training activities since 2000.

In recent years, ASOSAI implemented the following two regional training courses dealing with IT:

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| Introduction to IT Audit | New Delhi, India | March 2002 |
| Financial Audit in an IT Environment | Kuala Lumpur, Malaysia | April 2004 |





The workshop on Financial Audit in an IT Environment was implemented as part of ASOSAI's second efforts to generate a set of the IDI-certified training specialists, in cooperation with the ADB and the services of a Subject Matter Expert (SME) provided by IDI, while the workshop on Introduction to IT Audit will be introduced in detail below.

As well as the regional training courses, a research team composed of representatives from SAIs of Australia, China, India and Malaysia (team leader) produced "IT Audit Guidelines" as the 6th ASOSAI Research Project. The Guidelines that deal with four parts: IT Framework, IT Control Audit, Information System Audit, and Computer Assisted Audit Techniques and Tools (CAATs) were approved at the ASOSAI Assembly in October 2003, in Manila, Philippines.

Workshop on Introduction to IT Audit

A survey on ASOSAI training needs was conducted by the ASOSAI Training Committee in 2000 to identify regional training priorities. Part of the recommendations made by a group of three IDI-certified training specialists of ASOSAI who analyzed the survey results was that courseware for the Audit of Computerized Systems using the audit software ACL and/or IDEA be designed to address the needs of both middle and junior-level auditors in the region. Based on the recommendation, the 2001-2002 regional training plan, including a workshop on Introduction of IT Audit, was formulated and approved by the Governing Board of ASOSAI.

Course materials for the workshop were designed by a team of 6 instructors from 5 member SAIs who were selected from a pool of IDI-certified training specialists at a meeting in Rayong, Thailand from December 10 to 21, 2001. A subject matter expert (SME) in the topic field was provided by the IDI from the office of the Auditor General of Canada to assist the design work. The workshop was delivered by the same instructors' team from 4 to 15 March 2002 in New Delhi, India.

Considering the 10-working-day duration of the workshop not long enough to offer a comprehensive IT Audit course, the workshop focused on providing participants with basic IT Audit knowledge and skills by introducing various issues associated with conducting financial and performance audit in an IT environment. An introductory session on CAATs such as ACL and IDEA was also included.

Participants were nominated based on specified criteria, including having basic knowledge of personal computers, word processing and spread sheet applications such as MS-Word and MS-Excel, and preferably being familiar with IT audit to some extent or having some experience in conducting audit in an IT environment.

The workshop had the following sessions:

- Define IT Audit (180min)
- Describe Impact of Computers on Controls (180min)
- Describe General Controls I (180min)
- Describe General Controls II (360min)
- Describe Application Controls I (180min)
- Describe Application Controls II (180min)
- Describe Specific Control Issues (180min)
- Describe CAATs (180min)
- CAATs Practicum – IDEA (360min)
- Audit of SDLC (System Development Life Cycle) (360min)
- Audit of IT Security (180min)
- Audit of Business Continuity Planning (180min)
- Comprehensive Case Study (360min)



The workshop was attended by 32 participants from 32 member SAIs. All participants had experience in prevailing word processing and spread sheet applications, and a few were Certified Information Systems Auditors. Each session had many exercises and casework to reinforce practical, hands-on sharing of audit experience among participants.

The workshop was very successful mainly due to technical qualities and enthusiasm of participants, technical qualities and commitment of instructors, and excellent arrangements of the local secretariat team. Participants completed all sessions, obtaining necessary techniques and knowledge to the full extent, and were awarded Certificates of Training. They were very satisfied with performance of the instructors as well as administrative assistance and support.

At the end of the workshop, participants were requested to evaluate related issues for the workshop. All sessions were rated most useful by many participants, though a mixed rating was given to *Audit of Business Continuity Planning*. It was observed that participants showed great interest in the CAATs Practicum session using the IDEA software; and some suggested that more practical sessions on computers be provided. A few participants said that all the learning from the workshop would be applicable in their home SAI, while many pointed out current mandates of their SAIs, and less computerization in their auditees as obstacles to applying their learning.

Workshop materials in a CD-ROM format was subsequently sent to all member SAIs with the aim of enhancing overall IT audit awareness in member SAIs through local training.

In July 2004, ASOSAI conducted another survey on ASOSAI training activities including member SAIs' preference for workshop topics. "Introduction to IT Audit" was found one of the most popular topics among the past workshops. Those popular topics being given priority for future ASOSAI training courses, a workshop dealing with an IT audit-related

topic will be organized for member SAIs in the near future. Consideration may be given, however, to different degrees of computerization in the public sector operations among member SAIs, as commented by the workshop participants above, for ensuring effectiveness in regional training.

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