

Intermediate training of CNAO computer audit



The National Audit Office of China (CNAO) introduced its first-ever personal computer (PC) in 1985. In the following 15 years, personal computers were mainly used for word processing, spreadsheet, electronic slideshows and online browsing. In its computer training programmes targeted at auditing staff during this period, the CNAO put emphasis on improvement of their basic knowledge and basic operating skills, such as Word, Excel, and Powerpoint software and the use of Internet.

With the popularization of account computerization and IT based management in audited entities, the CNAO has decided to improve the IT content in its audit work and has thus widely applied computer technologies to audit work.

The computer audit carried out by the CNAO consists of two parts, with one being check of computer management data – data audit, and the other check of data-processing computers – systematic audit. The audit staff who have only traditional audit skills can hardly meet working demands, and need to be immediately equipped with IT related knowledge and optimize their knowledge structure. Under these circumstances, in early 2001, the CNAO laid out an intermediate training programme on computer audit.

With strenuous efforts in the study on computer audit work, the CNAO holds that qualified computer auditing staffs should possess and strengthen the following five capabilities:

- Be knowledgeable about the structure of the data management system and master data-reading methods;
- Be skilled at transferring data from audited units to the computers of auditing staffs and able to transform these data into the formats usable for audit staff;
- Be skilled at using audit software to look into and analyze data;
- Be skilled at putting up a local area network (LAN) on the scene and realize interconnection with the information system of the audited units;
- Be skilled at clearing away common software and hardware breakdown in the use of computers.

According to the requirements for the strengthening of the five kinds of capabilities of audit staffs, the CNAO issued the letters of bid to Tshinghua University, Beijing Aerospace and Aeronautics University, Nanjing Audit College and Beijing Information Engineering College, raising the paid syllabus of the training programme. In the end the following six courses have been confirmed:

- Basic computer knowledge
- Applied Internet technology
- Applied data technology (SQL);
- Computer program designing language (VB)
- Account computerization
- Audit software application

The CNAO has compiled serial materials for the intermediate training programme computer audit. The training programme has been undertaken by the Beijing Information Engineering College, among which the courses of account computerization and application of audit software will be lectured by experts from the CNAO. The training courses will have 570 periods lasting 10 to 11 weeks. Attendants will receive a collective lodging, closed-door and completely released training model. Since 2001, a total of 15 training classes have been organized, with 1274 persons passing through examinations and gaining certificates with the signature of Auditor-General Li Jinhua.

Through follow-up observations by the personnel department of the CNAO, audit staff who participated in the intermediate training courses have all played a backbone role in the work of computer audit.