Training Curriculum for ICT Project Performance Audit and Monitoring & Evaluation (M&E) INTOSAI ISSAI 100, 3000, 3100 & 3200

Day 1: Foundations of Public Sector and Performance Auditing in ICT

- **Introduction to INTOSAI and ISSAI Framework**
- Overview of ISSAI 100: Fundamental Principles of Public Sector Auditing
- Principles of Performance Auditing under ISSAI 3000
- Characteristics of ICT Projects in the Public Sector
- Importance of Independence, Objectivity, and Professional Skepticism
- Legal and Regulatory Frameworks (e-Government Act 2019, General Regulation 30)
- Key Definitions: Economy, Efficiency, and Effectiveness in ICT Context
- Roles and Responsibilities of ICT Officers in Public Sector Audits

(Reference of Day 1 Curriculum

- INTOSAI Framework
- ISSAI 100: Fundamental Principles of Public Sector Auditing
- ISSAI 3000: Principles of Performance Auditing
- ISSAI 30: Code of Ethics
- ISSAI 400: Compliance Audit Principles
- e-Government Act, No. 10 of 2019
- General Regulation 30 under the e-Government Act)

Day 2: Planning ICT Performance Audits

- Strategic Planning of ICT Audit Engagements
- **Risk-Based Audit Planning Approach**
- **Determining Audit Objectives, Scope, and Criteria**
- Developing the Audit Design Matrix (ADM) for ICT Audits
- Stakeholder and Environment Analysis
- Identifying Materiality and Significance in ICT Context
- Crafting a Terms of Reference (ToR)
- Practical Group Exercise: Preparing an ICT Audit Plan

(Reference of Day 2 Curriculum

- INTOSAI-P 12: The Value and Benefits of Supreme Audit Institutions
- ISO 31000 for risk management
- ISSAI 3000: Principles of Performance Auditing
- ISSAI 300: Fundamental Principles of Performance Auditing
- ISSAI 3100: Guidelines on Central Concepts for Performance Auditing
- ISSAI 3101: Guidance on Planning Performance Audits
- COBIT Framework (as reference for ICT governance and control objectives)
- e-Government Act, No. 10 of 2019
- General Regulation 30 under the e-Government Act)

Day 3: Collecting and Managing Audit Evidence

- Understanding ISSAI 3200's Guidelines for Fieldwork
- Techniques for Evidence Collection in ICT Projects (surveys, interviews, document reviews, system logs)
- Ensuring Reliability, Validity, and Completeness of Evidence
- Interviewing and Communication Techniques
- Handling Confidential and Sensitive ICT Data
- Maintaining Audit Trails and Working Papers
- Practical Session: Roleplay on Interviewing and Evidence Gathering
- Case Study: Evidence Collection in a Failed ICT Project

(Reference of Day 3 Curriculum

- ISSAI 3000: Principles of Performance Auditing
- ISSAI 3100: Guidelines on Central Concepts for Performance Auditing
- ISSAI 3200: Guidelines for the Performance Audit Process (Fieldwork)
- ISSAI 100: Fundamental Principles of Public Sector Auditing
- ISSAI 400: Compliance Audit Principles
- ISSAI 30: Code of Ethics (for confidentiality and handling sensitive data)
- COBIT Framework (for ICT control and system log analysis)

Day 4: Audit Execution and Documentation

- Conducting Field Work: Compliance with Audit Plan
- Reviewing and Validating Observations
- Compiling and Indexing Audit Working Papers
- Identifying Causes and Effects in ICT Project Failures
- Documenting Observations: Linking Evidence to Criteria
- Practical Session: Mock ICT Project Audit Execution
- Internal Quality Control Measures

(Reference of Day 4 Curriculum

- ISSAI 3000: Principles of Performance Auditing
- ISSAI 3200: Guidelines for the Performance Audit Process (Execution and Fieldwork)
- ISSAI 100: Fundamental Principles of Public Sector Auditing
- ISSAI 3100: Guidelines on Central Concepts for Performance Auditing
- ISSAI 4000: General Introduction to Compliance Audit Guidelines (as applicable to ICT failures)
- ISSAI 40: Quality Control for SAIs
- e-Government Act, No. 10 of 2019
- General Regulation 30 under the e-Government Act)

Day 5: Reporting Audit Results and Communicating Effectively

- Drafting Performance Audit Reports for ICT Projects
- Structuring Audit Reports Based on ISSAI 3000 Principles
- Writing Effective and Actionable Recommendations
- Ensuring Balanced, Neutral, and Transparent Communication
- Peer Review and Report Validation
- Utilizing Reporting Templates and Formats

- Practical Session: Group Activity on Drafting an ICT Audit Report

(Reference of Day 5 Curriculum

- ISO/IEC 27001/ ISSAI 3000: Principles of Performance Auditing
- ISSAI 3200: Guidelines for the Performance Audit Process (Reporting)
- CISA/ISSAI 400: Compliance Audit Principles
- ISSAI 100: Fundamental Principles of Public Sector Auditing
- ISSAI 30: Code of Ethics (for balanced and neutral communication)
- INTOSAI GOV 9130: Communication Policy for SAIs
- e-Government Act, No. 10 of 2019
- General Regulation 30 under the e-Government Act)

Day 6: Monitoring, Evaluation, and Use of Audit Findings

- Understanding the Role of M&E in ICT Performance Auditing
- Developing Monitoring Indicators and SMART Objectives
- Evaluating Value for Money in ICT Investments
- Linking Audit Recommendations to M&E Frameworks
- Preparing M&E Reports and Policy Briefs
- Reviewing Implementation of Prior Audit Recommendations
- Group Exercise: Building an M&E Framework for an ICT Program

(Reference of Day 6 Curriculum

- ISSAI 3000: Principles of Performance Auditing
- ISSAI 3100: Guidelines on Central Concepts for Performance Auditing
- ISSAI 3200: Guidelines for the Performance Audit Process
- OECD-DAC Evaluation Criteria (for relevance, effectiveness, efficiency, impact, and sustainability)
- INTOSAI GOV 9400: Guidance on Evaluation of Public Policies
- e-Government Act, No. 10 of 2019
- General Regulation 30 under the e-Government Act)

Day 7: Synthesis, Capacity Building, and Final Assessment

- Synthesis of Key Learning Across ISSAI 100, 3000, 3100, and 3200
- Group Discussion: ICT Auditing Challenges in Developing Nations
- Simulation Exercise: Full Audit Lifecycle in an ICT Project
- Evaluating Institutional Audit Capacity and Gaps
- Final Assessment:
- Sharing Tools, Templates, and ISSAI Resources
- Q&A