

ICT Performance Audit

Learn to plan, execute, and report ICT performance audits in the public sector using ISSAI standards and frameworks.

7 Days

DURATION

90

TOPICS

7

HANDS-ON ACTIVITIES

COURSE OVERVIEW

This course covers the foundations of public sector and performance auditing in ICT, including the INTOSAI and ISSAI frameworks, legal and regulatory requirements, and key audit principles. It then addresses planning ICT audit engagements, collecting and managing audit evidence, and executing and documenting fieldwork. Later modules cover drafting and communicating audit reports, monitoring and evaluating audit findings and value for money, and synthesising learning through a full audit lifecycle simulation.

WHO THIS COURSE IS FOR

ICT Auditors

Performance Auditors

ICT Officers

Audit Team Leaders

Public Sector Auditors

Monitoring and Evaluation Officers

LEARNING OBJECTIVES

- Explain the INTOSAI and ISSAI frameworks for public sector auditing
- Apply risk-based planning to develop an ICT Audit Design Matrix
- Identify materiality and significance factors in ICT audit contexts
- Collect and validate audit evidence using interviews and system logs
- Document audit observations by linking evidence to criteria
- Draft performance audit reports with actionable recommendations
- Evaluate value for money and monitoring indicators for ICT investments
- Assess institutional audit capacity and prior recommendation implementation

90 Topics

DAY 1

Foundations of Public Sector and Performance Auditing in ICT

TOPICS

- 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

TOPICS

- 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

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

Activity

- Stakeholder and Environment Analysis
- Identifying Materiality and Significance in ICT Context
- Crafting a Terms of Reference (ToR)
- **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

TOPICS

Practical Session

Case Study

- 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

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)

TOPICS

Practical Session

- **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
- 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 SAs
- e-Government Act, No. 10 of 2019
- General Regulation 30 under the e-Government Act

TOPICS

Practical Session

- 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

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

TOPICS

Group Exercise

- 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

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

TOPICS

Simulation Exercise

- Synthesis of Key Learning Across ISSAI 100, 3000, 3100, and 3200
- **Group Discussion:** ICT Auditing Challenges in Developing Nations
- Evaluating Institutional Audit Capacity and Gaps
- Final Assessment
- Sharing Tools, Templates, and ISSAI Resources

HANDS-ON ACTIVITIES

Practise What You Learn

MODULE	ACTIVITY
Planning ICT Performance Audits	Practical Group Exercise: Preparing an ICT Audit Plan
Collecting and Managing Audit Evidence	Practical Session: Roleplay on Interviewing and Evidence Gathering Case Study: Evidence Collection in a Failed ICT Project
Audit Execution and Documentation	Practical Session: Mock ICT Project Audit Execution
Reporting Audit Results and Communicating Effectively	Practical Session: Group Activity on Drafting an ICT Audit Report
Monitoring, Evaluation, and Use of Audit Findings	Group Exercise: Building an M&E Framework for an ICT Program
Synthesis, Capacity Building, and Final Assessment	Simulation Exercise: Full Audit Lifecycle in an ICT Project

WHAT IS INCLUDED

Everything You Need to Succeed

- Koenig course material for every module
- Delivery by certified instructors and subject matter experts
- Hands-on exercises throughout the course
- Course completion certificate from Koenig

ABOUT KOENIG

Who We Are

Established in 1993, Koenig Solutions is a globally recognised training provider with 35+ technology partnerships, 5,000+ training programmes and a network of certified instructors and subject matter experts, supporting individuals and enterprise teams worldwide.

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