#### **Important coordinates:**

International Centre for Information Systems and Audit (iCISA), A-52, Sector 62, Institutional Area, Phase-II, Noida-201309, Uttar Pradesh, India

#### Reema Prakash

Director General Telephone: +91-120-2400046 Fax: +91-120-2401430 E-mail: prakashR@cag.gov.in

#### J R Inamdar

Principal Director Telephone: +91-120-2400128 Fax: +91-120-2401430 E-mail: inamdarJ@cag.gov.in

#### Divya Yanamadala

Director (Training & Research)
Telephone: +91-120-2400057
Mobile: +91-9880511866
Fax: +91-120-2401430
E-mail: yanamadalad@cag.gov.in

#### Hansha Mishra

Director (Administration)
Telephone: +91-120-2400057
Mobile: +91-8601373621
Fax: +91-120-2401430
E-mail: kumarih@cag.gov.in

#### Sr. Administrative Officer (Training)

Telephone: +91-120-2402104 Mobile: +91-7258833311 E-mail: aoitp.icisa@cag.gov.in





https://cag.gov.in/icisa



### Contents

Message from CAG of India	3
From the Director General's Desk	5
The Indian Technical and Economic Co-operation (ITEC)	7_
iCISA: About the Centre	9
Capacity Building for Global Audit Fraternity	11-14
Programme Eligibility	15
Course Content	17-20
Faculty	21
Words from SAIs	23
Advisory	25
Information you can use	27
Participating Nations	27 29
iCISA Archive	31

World-Class Faculty

## Accreditation

An ISO9001:2015(QMS) and ISO27001:2013 (ISMS) certified institution

#### Message from CAG of India

The Supreme Audit Institutions all over the world believe in promoting professional development through capacity building and knowledge sharing. SAI India strongly believes that knowledge sharing is a participative process which begins with coming together.

SAI India is involved in many collective initiatives within global SAI community through International Organisation of Supreme Audit Institutions (INTOSAI). In our current capacities as Chair of the Knowledge Sharing Committee, Working Group on IT Audit and the Compliance Audit Sub-Committee, we strive to contribute significantly to knowledge exchange, to drive advancements in audit practices and actively participate in implementation of strategies adopted by the global community of public auditors.

SAI India proactively engages with numerous SAIs through its multilateral and bilateral initiatives that predominantly focus on exchange of knowledge, expertise, and best practices. SAI India, during the Indian Presidency of G20, has assumed the chairmanship of SAI20 Engagement Group. The guiding philosophy for India's presidency of G20, Vasudhaiva Kutumbkam i.e. "One Earth, One Family, and One Future" further encourages SAI India in its collaborative contributions to the field of public audit.

One of the adopted strategies of community of SAIs for knowledge sharing has been wider dissemination and absorption of professional knowledge and skills through global knowledge centres. SAI, India has been contributing to global capacity building for more than four decades now. The International Centre for Information Systems and Audit (iCISA) brings together auditors and professionals from across the globe and encourage cooperation, facilitate collaboration amongst SAIs to achieve continuous professional improvement.

We dedicate ourselves to raise the value and relevance of public auditors and seek to work together towards advancing the objective of enhancing accountability and transparency in global public governance.



Girish Chandra Murmu

The Honourable C&AG of India

#### From the Director General's Desk

SAI India has been conducting international training programmes for global audit fraternity since 1979. The Comptroller and Auditor General of India established International Centre for Information Systems and Audit (iCISA) in March 2002 at Noida to build capacity in the area of public audit for international participants, using the latest pedagogy and training tools.

Capacity building programmes at iCISA provides a collaborative and enriching environment where diverse perspectives and experiences on auditing converge, fostering cross-cultural learning and understanding. iCISA strives to create an inclusive and dynamic learning environment to cater to the evolving landscape of emerging technologies through innovative curriculum and cutting-edge training tools. iCISA ropes in experienced and eminent faculties from diverse backgrounds to provide an array of insights into the field of information systems and audit. iCISA strives hard to achieve its objectives as Global Training Facility of the Working Group on IT Audit (WGITA) of INTOSAI.

We at iCISA are committed to development of a robust and well-informed global community of auditors through our capacity building collaboration with our global counterparts. It is heartening that our global footprint is growing stronger as more than 5000 professionals from 150 nations have attended our International Training Programmes.

Associate with iCISA for a comprehensive and immersive learning experience.



## The Indian Technical and Economic Cooperation (ITEC)

Year 2022-23

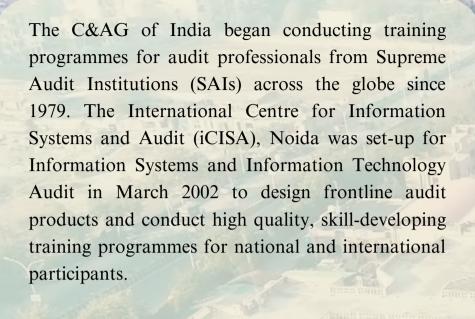
International Training
Programmes

105
International
Participants

**46%**Women

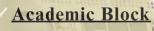
The Indian Technical and Economic Cooperation (ITEC), a flagship capacity building programme of Ministry of External Affairs has been an important vehicle for sharing knowledge, skills and expertise with the rest of the developing world.

ITEC has acquired a strong brand name in India's global capacity building initiatives. ITEC programme has attracted thousands of participants from Asia, Africa, Latin America and Central Europe for training in a diverse range of subjects at a large number of institutes across the country. In collaboration with ITEC, SAI India has been conducting international training courses in public audit since 1979. ITEC completed fifty years of its establishment in 2014.



## iCISA: About the Centre Designated as the Global Training Facility by the Working Group on IT Audit (WGITA) of the INTOSAI Development initiative (IDI).

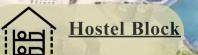
- The Knowledge Hub for training in Audit of Information Systems.
- Over the last five years, more than 3500 National and International audit professionals have been trained for auditing in different IT tools and environments.





My time in iCISA was nothing short of one big enriching learning experience having bestowed with the opportunity to VISIT THIS BEAUTIFUL INSTITUTION and shape our great NATION through our audit results.

Tenzin Phuntsho
Auditor
RAA Bhutan
Participant of 154 ITP



## Capacity Building for Global Audit Fraternity

International Trainings at iCISA during 2023-24

- 155 ITP on "Auditing in IT Environment" 21 August 2023 to 15 September 2023
- 156 ITP on "Audit of e-Governance" 09 October 2023 to 03 November 2023
- 157 ITP on "Receipt and Compliance Audit" 20 November 2023 to 15 December 2023
- 158 ITP on "Audit of State Owned Enterprises" 08 January 2024 to 02 February 2024
- 159 ITP on "Performance Audit"
  19 February 2024 to 15 March 2024

154

International Training
Programmes

5000+

International Participants

**150** 

Countries

I want to sincerely thank you for content of lectures and practical exercises. We had an opportunity to get acquainted with new approaches in the field of data driven-audit, brilliant cases of auditing in various areas made by our dear colleagues from India. It was great to learn about new approaches for collecting analytical evidence and practice working with data, which is an invaluable instrument nowadays.

Sergey Lagoshin Manager

Manager SAI Russia Participant of 152 ITP

iCISA as an International
Training Centre conducts
International Training
Programmes (ITPs) under
the aegis of Indian
Technical and Economic
Cooperation (ITEC)
programme of Ministry of
External Affairs (MEA),
Government of India.



#### International Seminars and Workshops

- ASOSAI Workshop on Audit of Privatization (2009)
- IDI-Global Programme on Specialized Audits-IT Auditing – Audit Planning Meeting (2014)
- ASOSAI Seminar on "SAI Management" (2015)
- ASOSAI sub-regional meeting on "IT Audit" (2018).

#### Customized **Programmes**

400+

Professionals trained

30+ Programmes held

Nepal, Maldives, Oman, Uganda, Afghanistan, Vietnam, Iraq, Bhutan, Bangladesh, Chile, Kingdom of Eswatini and **Jamaica** 



Centre for

#### Components of Training



#### Curriculum

The curriculum is innovatively designed and comprises interactive lectures, group discussions, group projects, hands-on practical sessions and audit case studies.

#### Faculty

- Faculties from IITs, IIMs, prestigious Audit firms like Deloitte. PWC. KPMG etc.
- Professionals from reputed IT firms like IBM, TCS and
- Professionals from Organizations like ISACA, UNICEF, World BANK and eminent Universities hone auditing skills of our participants.

#### Course Material

Mwamba Joash Mokaya **Director Internal Audit** 

Participant of 153 ITP

RCounty Assembly Of Nyamira, Kenya

A member-based login area iCISA's website (https://cag.gov.in/icisa/en) provides access to the course materials.

14 13

# Programme Eligibility

**Funding Schemes** 

Co-operation

Affairs.

India.

All programmes offered by

iCISA under the Indian

Technical and Economic

Programme are funded by

the Ministry of External

Government of

(ITEC)

#### Eligibility | Selection Criteria

- At least 3 years experience in their respective SAI / Department / Ministry.
- Experience in audits in the area they have been nominated for the training.
- Fluency in spoken and written English.
- Age between 25 and 45 years.

#### Self-Financing Scheme (SFS)

for scholarships under the ITEC schemes can apply under the Self Financing Scheme (SFS). Participants applying under SFS shall pay all inclusive charges. The charges are levied towards boarding and lodging, training and study tours, excursions etc. In addition, to and fro air fare in respect of participants' travel be borne by the

#### Procedure for applying under ITEC



### SFS Application Process

- Download the form from the link https://cag.gov.in/icisa/hi/page-icisadownload-form
- The sponsoring organization may send the nomination form at the e-mail ID aoitp.icisa@cag.gov.in

Applicants who do not qualify sponsoring organizations.



## Course Content

#### Auditing in IT Environment

- Introduction to Audit of Information Systems
- IS Audit Processes
- IS Audit & Security Frameworks
- IS Controls
- IT Operation and Maintenance
- Audit of Information Systems -Acquisition, Development & Implementation
- IS Security
- Auditing in SAP Environment
- Data Insights
- Use of Statistical Concepts in Data Analysis
- Use of Data Analytical Tools in Audit viz Excel / Knime / Tableau / Exercise-solving/ Case Studies / Self-study

The program was very well planned. I got the opportunity to discuss International good practices with faculties, Auditors from SAI India and international participants. The sessions on data analytics were very useful. By the end of the course, I have developed new skills and knowledge as a specialist in performance audit.

I recommend participating in training programs at iCISA for everyone.

#### Saileanu Simona Elena

Senior Accountant SAI Romania Participant of 152 ITP

#### Audit of e-Governance

- Concept of e-Governance
- Concept of Architecture framework and project life cycle of e-Governance projects
- Information Systems Architecture component, IS Controls, Protection of Information Assets
- Global evolution of e-Gov systems
- Opportunities and challenges in e-Governance project
- Principles of auditing of e-Governance project
- PPP in e-Governance project
- Contemporary Technology options for better service delivery
- Audit issues in different G2B and G2C projects
- Use of Data Analytic tools
- Data handling & visualization
- Open data initiatives & use of social media
- Case Studies related to digitization in India and audit of various e-governance projects

## Course Content

#### Receipt and Compliance Audit

- Tax administration:- Constitutional, Legislative and Institutional framework
- Understanding financial statements and their impact on taxation matters
- Audit of direct and indirect taxes: Risk based audit planning, Evaluation of internal controls, Audit of tax refunds and appeals
- Audit of Non tax Receipts:- Mining, Forest, Water, Minerals
- Tax planning, Tax management and Tax evasion
- Use of Data Analytics tool in Receipt and Compliance Audit
- Audit of revenue sharing contracts
- Case studies:- Performance and Thematic Audits in direct and indirect taxes, Audit of Contracts, Audit of Procurement

#### Audit of State Owned Enterprises

- Auditing Standards and Practices
- International Financial Reporting Standards
- Audit of Financial Statements.
- International Public Sector Accounting Standards
- Global Trends Reform and Disclosure Norms
- Issues in Audit of PPPs
- Global Best Practices for System of Procedure

- Financial Audit in IT Environment
- Audit in ERP Platforms
- Use of Data Analytics in Audit
- Parliamentary Control
- Audit Reporting Systems and Reporting Standards
- Case Studies of various sectors of State Owned Enterprises and its Audit

#### Performance Audit

- General auditing concepts on Performance Audit
- Principles of Performance Audit
- Strategic Planning and Annual Operational Plan
- Implementation guidelines for performance audit of individual subjects
- Field audit, evidence gathering and audit test programmes
- Survey Methodology
- Contemporary approaches to evaluation
- Statistical Reasoning & Inference
- Computer Assisted Audit Techniques and Data
  Analytics Tools
- Reporting the Performance Audit
- Recommendations and Best Practices
- Emerging Information System Concepts such as Artificial Intelligence and Machine Learning
- Follow-up to Performance Audit
- Case Studies of various Audit Reports of SAI, India

## Faculty



Mr. Bramhanand Jha Sr. Consultant NeGD, MeitY

International Centre for Information Systems and Audit (iCISA) is doing a great work in handling international immersion programme. The programmes especially related to E-Governance and Digital India provides good opportunity to share India's expertise and best practices on implementing Digital Initiatives at population scale, which can be leveraged by other countries to build and innovate on top of already proven solutions, thereby saving time, efforts and cost. The programmes also help in gathering and learning from latest digital initiatives, which are ongoing in other countries.

'Ensuring Integrity in e-Procurement Systems', is a useful, unique and popular topic covered by iCISA, under ITEC programme of MEA, Govt of India. The training programme empowers the participants (who may not have strong technical-background), to appreciate in simple terms, the relevant generic-issues and concepts. Simultaneously handling a group of training-participants from 30 to 35 different countries at iCISA, has been an exhilarating and satisfying experience for me. With diverse backgrounds of holding senior level positions in Govt/ SAI of their respective countries, in the beginning some participants are sceptical about understanding what they perceive as a complex topic requiring strong IT-background. As the session progresses, they start opening-up and participating actively with questions and interjections, and many of them are quite excited by the middle of the training. After some time, it makes no difference whether they are from one country or thirty-five countries.



Mr. Jitender Kohli Managing Director ElectronicTender.com



Colonel Inderjeet Singh Chief Cyber Security Officer Vara Technology Pvt. Ltd.

It was really interesting to provide training to international participants from 28 countries on the very pertinent topic of Network Security and OWASP Top 10 Vulnerabilities. I must say that the level of engagement and enthusiasm exhibited by the international participants especially all coming from diverse backgrounds throughout the training was truly remarkable. They demonstrated a genuine interest in the topic of cyber security and actively engaged in the interactive sessions, creating an environment of collaborative learning. Overall, I found working with such an accomplished group of international participants to be a highly rewarding experience, and I am confident that their newfound expertise in this area will serve them well in all aspects of their future endeavours.

## Words from SAIs



It is for certain, a very fruitful platform for our auditors, and an added value for their work in the institution, through the best experiences shared and new technologies and approaches gained. Thank you for the opportunity that your Centre and the SAI of India provide for all the SAI's auditors and I am confident, our mutual cooperation will further continue in the future. Accept on this occasion, my best wishes for further success. With Best Regards,

Arben Shehu, Chairman, SAI, Republic of Albania Let us thank the entire ITEC team, the Embassy of India, and colleagues from the training centers for the unique opportunity to become participants in the program, and separately for their fruitful work aimed at training events and improving knowledge and skills. We would like to express our special gratitude to the partners of the host country for the warmth, cordiality and care that we were surrounded with throughout our stay in India.

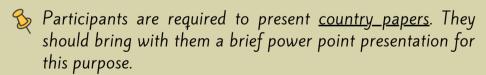
Veronika Makhmudova
The Head of International Relations Department
The Accounts Chamber of
the Republic of Tajikistan

#### General



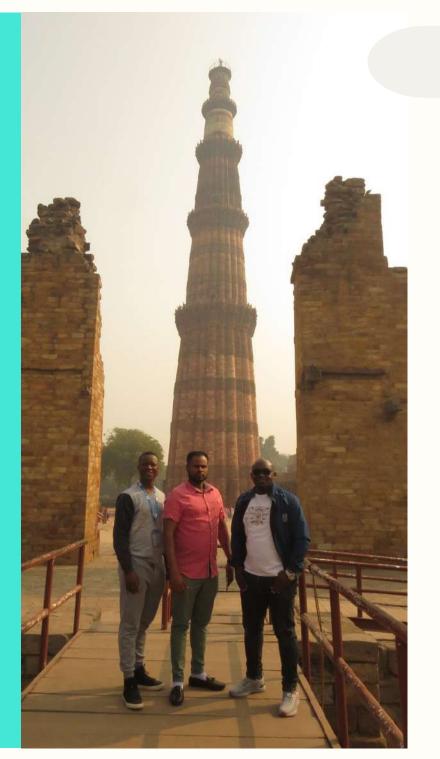
- Participants should be in good health, sans any communicable diseases
- Pregnant women candidates are strictly advised not to apply.
- Each participant should bring six copies of recent passport size photograph.
- ✓ Prevalent COVID 19 norms & protocols to be duly observed

## Course Related



Since country papers are meant to serve as research inputs in future, they should be prepared with adequate care and be supported with adequate evidence/documentation.

A brief country profile (economic, political, cultural and tourism) should also form part of the presentation.



## Advisory

## Travel



- Before leaving their countries, participants must obtain an entry visa to India from the Indian Mission in their respective countries. The validity of the visa must be of eight weeks duration of which at least one week should precede and one week should succeed the course.
- Participants covered under Technical Cooperation Schemes of the Government of India (ITEC) should obtain return air tickets from Indian Missions in their respective countries.
- Participants who are provided air tickets by the Indian Missions should adhere to their ticket schedule. No rerouting/ re-scheduling would be done by iCISA.
- Presence of the participant is mandatory for the inaugural and valedictory functions held on the first and last day of the training programme.

## Information you can use

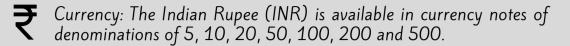


Pickup at Terminal-3 of Indira Gandhi International Airport, New Delhi A representative from iCISA will be present in front of the Exit Gate No. 06 with a placard displaying 'iCISA'.





Contact Nos: +91-7258833311 0120-2400057 0120-2400128 0120-2400046









Scan QR for FAQs @ iCISA



ASOSAI ARBOSAI **OLACEFS** ASOSAI (Arab EUROSAI OLACEFS? CAROSAI PASAI (Organisation of Latin (Asian Organisation of Supreme (Caribbean Organisation (European Organisation of (Pacific Association Organization American and Caribbean of Supreme Audit Supreme Audit Institutions) Audit Institutions) of Supreme Audit Institutions) of Supreme Audit Institutions) Supreme Audit Institutions) Institutions) Afghanistan Algeria Albania Fiji Argentina Antigua & Barbuda Azerbaijan Bahrain Armenia Belize Kiribati Bahamas Bahrain Azerbaijan Comoros Brazil **Belize** Nauru Bangladesh Diibouti Belarus Papua Equatorial Guinea Chile Grenada Island Bhutan Egypt Bulgaria Colombia Guyana S.A Samoa Brunei Darussalam Iraq Croatia Costa Rica Solomon Islands Haiti Cambodia Jordan Cyprus Cuba Jamaica Tonga Czech Republic China Kuwait Dominica Monteserrat Cyprus Lebanon Estonia Saint Lucia Ecuador Dominica Libya Georgia El Salvador Saint Vincent India Hungary Morocco Suriname Guatemala Indonesia Kazakhstan Oman Honduras Trinidad & Tobago Palestine Latvia Iran Mexico Lithuania Iraq Oatar Panama Japan Saudi Arabia Macedonia Paraguay Jordan Moldova Sudan Peru Kazakhstan Syria Montenegro Uruguay Tunisia Poland Korea Romania Kuwait **United Arab Emirates** Russia Kyrgyzstan Yemen Lao People's Democratic Republic Serbia Malaysia Slovakia Maldives Turkey Mauritius Ukraine Mongolia Myanmar Nepal Oman Pakistan Philippines Qatar Russia Saudi Arabia Singapore Sri Lanka Tajikistan Thailand **Turkey United Arab Emirates** Vietnam

**OTHERS** Organization of Supreme

**AFROSAI** 

Algeria

Angola

Botswana

Cameroon

Burundi

Congo

Eritrea

Ethiopia

Gambia

Cote d'Ivoire

Madagascar

Ghana

Kenya

Lesotho

Liberia

Malawi

Morocco

Namibia

Nigeria

Rwanda

Senegal

Sudan

Togo

Tunisia

Uganda

Zambia

Zimbabwe

Tanzania

Sevchelles

Sierra-Leone

South Africa

Kingdom of Estawini

Mali

Libya

Audit Institutions)

(African

Guinea-(Conakry) Timore-leste Turkmenistan Uzbekistan Gabon Cape Verde Island

Republic-Centrafricaine

Guinea Bissau

Participating Nations By INTOSAI Regional Groups

Yemen

iCISA Archive











