Audit Management System (AMS) for Ensuring Audit Capabilities: Challenges and Solution,

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Performance of SAI Iran in the area of Technology Application in Auditing and IT Audits

In the following lines, the latest achievements in the area of audit and Information technology of SAI Iran will be briefly explained. The subject of information technology and audit is followed up in two different aspects:

First of all, SAI Iran established the internal IT Audit Committee in early 2015. The same Committee has been able to take the following measures in the field of IT auditing:

1) The formation of the Committee on IT auditing and Regulations Setting consisting of specialists in the field of Information technology, accounting, and economy

2) Currently, the same Committee is devising information technology audit framework using international standards. For this purpose, the Committee has been able to devise various frameworks and checklists in the field of general and application controls so that the result of the work is presented to related authorities at SAI Iran for final approval.

3) The IT Audit Committee also managed to translate IT audit hand book, from English into Persian Language, which was approved in the 25th meeting of the INTOSAI Working Group on IT Audit. Currently, it is in the process of publishing as a guide book.

4) The vital IT plans and projects at national level have been selected as a sample to be audited for the new financial year (2017-2018).

Secondly, you might already know that SAI Iran managed to launch its IT Audit System (SANA) in the last two years successfully. The development of SANA system based on our local capabilities lasted for around 6 years using the experience and the achievement of mechanized international auditing systems.

SANA is able to improve the state management system, especially in the field of resource utilization and consumption of national budget, and to safeguard public funds through exerting continuous financial control.

Through this system, a huge bulk of information related to the performance of administrative agencies is provided by SAI Iran. This project has been implemented broadly on a national level, and will connect more than 3,000 active administrative and executive organizations, ministries, agencies, and public or state-owned companies or other enterprises using public funds.

Main Objectives of SANA Plan:

•Using ICT capabilities in the field of electronic auditing;

•Increasing speed, precision, accuracy and comprehensiveness of monitoring and auditing;

•Achieving good interaction and communication between agencies and Supreme Audit Court, and development and integrity of databases and basic information;

•Maintenance and availability of detailed comprehensive information of auditors and instant access to the information;

•Applying methods of powerful electronic auditing while not being influenced by social and political changes;

•Reducing the bulk of evidence and documents attached to reports;

•Creating a safe and secure platform for sharing information with the least possible errors and preventing the disclosure of information;

•Reducing the possibility of change in the exchanged information;

•Facilitating the analysis and investigation of financial performance of ministries and public companies;

•Updating rules and regulations of electronic auditing and control of financial and budgetary performances of ministries and public companies;

•Preventing the interference of interests, developing a unified approach, and systematizing electronic auditing;

•Offering the necessary consultation on-line to the agencies using budget in order to prevent violations;

•Accelerating the investigation of crimes and financial and budgetary abuses;

•Extending the scope of comprehensive electronic auditing and developing a regulated system

• Doing all tasks, filling forms & worksheets, letters management, document management, findings & results registering, and confirmation management.

• Automatic auditing report generator, reports issue management, generating and issuing reports for prosecutor.

• And Follow Up all of the finding through the IT Auditing System (SANA)

• Registering & analyzing all revenues & costs of government, finding all mismatches between government report, national budget & auditor's reports, preparing many reports for liquidation report.

• Quality control & evaluation system for improving actions

Currently, SANA is able to manage all auditing processes. However, the most important features of the system that are currently being used by auditors include:

1) Analysis of Information, bills, and received financial statements of executive agencies/auditees under electronic auditing

2) Connecting to the State and Parliament regulations system and updating required regulations for auditing

3) Receiving information electronically, online and remotely

4) Management dashboards for evaluating the performance of auditing units

5) Referring violations of financial laws and regulations to the Public Prosecutor's Office at SAI Iran through the system electronically. Needless to say that SAI Iran enjoys a judicial audit system having a court in its organization.

6) Administrative automation

7) Education and Research

8) Quality Control

9) Annual audit report

10) Offers System

11) Document Management

Presently, the most important issues and challenges in use of SANA include:

1) All technical problems of SANA are at a manageable size and could be removed by our technical staff.

2) The most important challenge is related to the public promotion of use SANA in the audit and culture building practices

3) Training

4) Connecting all devices under auditees to the headquarters of SAI Iran in a secure platform

5) We are planning to use Information technology and SANA system in audit. This aims at using information technology in the related audit projects. The same planning is to overcome the workers' resistance toward the system

6) We are studying to use the latest findings and experiences of leading countries in the field of information technology and auditing.

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