

ICGFM Winter Conference
Washington, 2-4 December 2007

Experience in the audit of the IFMS in Uganda



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Agenda

1. Impact of IFMS on audit
2. IFMS Online audit interface
3. IT audit Capacity building
4. IT infrastructure
5. The IFMS audit report
6. Improvements in financial management and Accountability

Impact of IFMS on audit



- IT system risks and controls
- Audit trail and audit evidence
- New audit techniques
- VFM review of IT investments

IFMS Online audit interface



- Audit trail built into IFMS at the design stage
- Online audit facility connects OAG computers to IFMS
- Online access to IFMS financial data
- Ability to download data and use CAATs

IT audit Capacity building

- Intensive training and development efforts
- A number of training courses delivered
- Group of specialized IT auditors
- Phased approach to capacity building



ICT infrastructure



- IT strategic plan
- Procurement of notebook computers and software tools
- Wide area network
- OAG website (www.oag.go.ug)
- Intranet

The IFMS audit report



- Post–implementation audit of the IFMS system
- Findings on matters relating to security, policies and business continuity
- Recommendations accepted

Improvements in financial management and Accountability

- Clear linkages between the budgets, funds allocations and expenditure
- Classification in into accounts
- Ability track expenditure across Government
- Powerful audit tool for ensuring transparency and accountability



Conclusion

IFMS audit can enhance transparency and accountability , provided :-

- *Supreme Audit Institution builds its own in-house capabilities*
- *IFMS system is properly designed and contains strong controls*



Thank you for your
attention !