Internal Revenue Service
Department of the Treasury
United States of America

# Computer Audit Specialist (CAS) Training and Optional On-the-Job (OJT) Training

## for Foreign Tax Enforcement Officials

## June 18 – August 26, 2000

## Denton, Texas

*Important Notice:*

*Participants must be fluent in English. A copy of this brochure should be given to each nominee. More detailed instructions will be sent to participants at a later date.*

# Computer Audit Specialist (CAS) Training and Optional On-the-Job (OJT) Training

## Seminar Overview

This ten-week program is designed for experienced auditors responsible for analyzing taxpayer data stored on computers. The skills learned will permit the auditor to:

- Analyze taxpayer's electronic data processing (EDP) and accounting systems

- Be a resource person on audits involving large volumes of machine sensitive data

- Determine the availability of records

- Recommend and develop auditing procedures that promote quality audit coverage using available EDP records, and

- Learn to use statistical sampling methods

## Objectives

After completing the CAS program, you will:

- Understand the role of the computer audit specialist

- Be able to:
  1. develop flowcharts
  2. use problem solving techniques, interactive processing and text editing to develop audit programs
  3. develop programs using Common Business Oriented Language (COBOL) to develop programs
  4. use job control language
  5. perform data conversions and file transfers

- Use database concepts and programming

- Use retrieval software

## Who Should Attend

Experienced auditors responsible for conducting audits of taxpayers with automated records.

## Eligibility Requirements

The minimum requirements are:

- Have auditor experience

- Be fluent in English with minimum scores as follows:

  | | |
  |---|---|
  | ALIGU (both listening and reading) | 80 |
  | British Council | Acceptable Level |
  | TOEFL | 525 |

## Dates

There is one session scheduled for the year 2000:

***For Session Dates. . .***
June 18–August 26, 2000

***The Nominations Are Due. . .***
March 27, 2000

## Cost

The training fee includes classroom materials and administrative costs. The fee is reduced for more than one participant per country attending the seminar.

*IRS Training Fee:*

One participant — US $14,500

Two participants — US $13,250 each

Three or more participants — US $12,000 each

## Methodology

The course uses experiential methods concentrating on:

- Practical exercises
- Case studies
- Field visits

## Materials
Students are provided with manuals and reference materials.

## Classroom Hours
Classroom hours are 8:00 a.m. to 12:00 p.m. daily, Monday through Friday. Participants are expected to complete all laboratory assignments and exercises in the afternoon. Participants spend an additional 20 hours per week in the evenings and weekends practicing their skills.

## Participant Presentation
Participants are expected to make a ten-minute presentation during the first week of the course focusing on existing procedures, problem areas, and software/hardware used by their taxpayers.

## Participant Evaluation
A written evaluation is prepared for the sponsoring agency. Participants are graded using a pass/fail system, and are required to complete all practical exercises.

## About Our Instructors
The instructors are professors from the Professional Development Institute of the University of North Texas and computer audit specialists from the Internal Revenue Service.

## Optional Software
Software will be provided for use in the classroom. Participants can purchase copies of the software to take home with them.

Specific information concerning software types and costs will be included in the reporting instructions. The approximate cost of all of the software is US $2,500.

## Optional OJT Session In-Country
We recommend scheduling the OJT one-month after the participant(s) return from the course. The on-the-job instructor (OJI) will work with the participant on actual cases for up to six weeks. The OJT assignments must be scheduled 90 days in advance. The cost will vary according to actual airfare and per diem, however, a typical assignment should cost $25,000.

## Housing and Meal Expenses
Participants may stay in university dormitory rooms while attending the course. The cost is approximately $1,400, which includes housing, and meals served Monday through Saturday. Participants will have to furnish their own meals on Sundays. Dormitory requests must be received prior to May 1, 2000. Participant's family members **cannot** be housed in university housing.

Participants opting to stay in a hotel will need approximately US $8,800 for lodging and meals (based on the U.S. Government per diem of $150 per day). Participants should indicate if they wish to share a room (if possible).

Please note public transportation is not available. Students should consider forming groups to rent cars since most of the hotels are not within walking distance. Participants staying at the dormitory may want to rent cars on the weekends.

## Financial Data
Participants should bring cash, check, or traveler checks to pay for the course. **Checks should be made payable to Internal Revenue Service.**

## Nomination Information
All nominations must include the following information:
- Contact person, including e-mail, phone and fax numbers
- Participant's name
- Present job title
- Date of birth
- Gender
- Passport number
- Participant's e-mail, phone and fax numbers, home and work addresses
- Description of duties and responsibilities
- Former work experience
- Educational background
- Extent of out-of-country travel
- Copies of ALIGU, TOEFL or British Council competency scores (see eligibility requirements)

## Nomination Procedures
See the IRS website for more information: www.IRS.GOV or submit your nomination and inquiries to e-mail: TAAS@m1.irs.gov (please note new e-mail address) or:

Internal Revenue Service
Office of Overseas Operations and Tax Administration Advisory Services
OP:IN:OO:TAAS
950 L'Enfant Plaza South, SW
Washington, DC 20024

Phone: 202–874–1350

FAX: 202–874–1838

# Computer Audit Specialist (CAS) Training and Optional On-the-Job (OJT) Training

*Other tax administrations have experienced:*

- *Assessments increased by 20%*
- *The training gave auditors the confidence to audit in an electronic data environment*
- *Reduced auditing time by 25%*
- *Able to expand the scope of the audit*

## IRS

Department of the Treasury
**Internal Revenue Service**

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***Tax Administration Advisory***
***Services***
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