

**International Centre for Information Systems & Audit  
(ICISA)  
A-52, Sector-62, Institutional Area, Noida**



**ORIENTATION PROGRAMME ON  
“AUDIT METHODOLOGY AND INFORMATION SYSTEMS AUDIT”  
(FOR OFFICERS OF THE UTTARAKHAND GOVERNMENT)  
(4 TO 15 FEBRUARY, 2013)**

## Week I

Date	Session I 1000 - 1130 hrs	Session II 1145 - 1300 hrs	Session III 1400 - 1530 hrs	Session IV 1545 - 1700 hrs
4 Feb, 2013 Monday	Inauguration Introduction to Audit - Basic Methodology	<b>Audit of Expenditure</b> Basics of expenditure audit; Audit of Transactions: Expenditure records maintained in Govt. Offices	Audit Evidence and Reporting A Case study	
	<b>Mr.V. Sai Prasad</b> Deputy Director, O/o PDA (ESM), New Delhi		<b>Mr. Amit Kumar Mittal, Audit Officer/Mr.Sekharesh Sen AAO, ICISA</b>	
5 Feb, 2013 Tuesday	<b>Audit of Expenditure</b> Audit of Sanctions, Regularity and Propriety: Important GFR provisions relevant to audit	<b>Case study</b> Report and documentation	<b>Audit of Receipts</b> Introduction to State Receipts, Tax and non-tax receipts, Relative importance of different receipts Basics of Receipt Audit Stages and methods of Receipt Audit	
	<b>Mr. Inderjit Singh, AO</b> O/o the C&AG of India		<b>Shri S K Chauhan</b> Sr.AO, O/o C&AG of India	
6 Feb, 2013 Wednesday	<b>Selection of Samples in Audit</b> Basics of sampling theory and their application in selecting samples		<b>Case Study : Audit of Receipts</b> (Based on actual case on audit of sales tax/ VAT; participants to be guided through all the stages involved in the audit of receipts)	
	<b>Mr. Debashish Guha</b> Statistical Advisor, O/o the C&AG of India		<b>Shri S K Chauhan</b> Sr.AO, O/o C&AG of India	
7 Feb, 2013 Thursday	Financial Management and Budgetary Controls in Uttarakhand Govt Including issues highlighted in Chapter - I on the Report on State Finances		<b>Risk Assessment and Audit</b> Internal Controls and their evaluation in audit, materiality and risk: Systems audit	
	<b>Mr. J.K. Joshi, Senior Accounts Officer</b> Pr.AG (A&E), Uttarakhand		<b>Ms.Atoorva Sinha</b> Director, O/o Director General of Audit, Central Expenditure, New Delhi	
8 Feb, 2013 Friday	Auditing standards	Developing of audit findings	Case study on MNREGA	
	<b>Mr. Inderjit Singh, AO</b> O/o the C&AG of India		<b>Mr.Santosh Kumar</b> Deputy Secretary	

**Tea Break: 1130 to 1145 hrs**

**Lunch Break: 1300 to 1400 hrs**

**Coffee Break: 1530 to 1545 hrs**

## Week II

Date	Session I 1000 - 1130 hrs	Session II 1145 - 1300 hrs	Session III 1400 - 1530 hrs	Session IV 1545 - 1700 hrs
11 Feb, 2013 Monday	<b>Audit of Grants</b> Basic Features of Grants and Audit Thereof		Audit of Procurements and Contracts	
	<b>Ms. Hema Munivenkatappa, Senior DAG (Admn)</b> O/o Principal Accountant General (A&E), Andhra Pradesh		<b>Mr. V. Sai Prasad</b> Deputy Director, O/o PDA (ESM), New Delhi	
12 Feb, 2013 Tuesday	Audit Of Co operative Society		Audit of Public Works	
	<b>Shri S K Chauhan</b> Sr.AO, O/o C&AG of India		<b>Mr. Faisal Imam</b> Director, O/o Pr.DA(E&SM), New Delhi	
13 Feb, 2013 Wednesday	E Governance plan and risk areas		Auditing in an IT Environment/ Introduction to CAATs	
	<b>Ms. Gauri Karol</b> Director O/o The DGA (P&T), New Delhi.		<b>Mr. K P Singh Sr.AO (IS Wing), O/o the C&amp;AG of India /S.Sen,</b> AAO,ICISA	
14 Feb, 2013 Thursday	<b>Performance Audit</b> Economy, Efficiency and Effectiveness; Importance of Performance Audit: Transaction Vs Performance Audit		Use of CAATs	Group Discussion
	<b>Mr. Anindya Dasgupta</b> Director, iCISA		<b>Mr.Anurag Krishna/Mr.S.Sen</b> AAOs,ICISA	<b>Mr. Govind Bhattacharjee</b> Director General, ICISA
15 Feb, 2013 Friday	Audit of Local Bodies		Audit of Sarva Shiksha Abhiyan	Feedback Evaluation and Valediction
	<b>Mr.Pravindra Yadav</b> Principal Director O/o The C&AG of India, New Delhi.		<b>Shri V P Sharma</b> Consulatant - Report Central O/o The C&AG of India, New Delhi	<b>Mr.Govind Bhattacharjee,</b> Director General, ICISA

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