

**International Centre for
Information Systems and Audit,
(iCISA)**

**Office of the Comptroller and Auditor General of India,
A-52, Sector 62, Noida – 201301 (UP), India**



**86th
International Training Programme
on
“Financial and Certification Audit”
(11th November to 10th December 2008)**



First Week

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
1 st Nov.2008 Monday	Registration	Briefing	Inauguration	
	SK Chauhan	SK Bahri	SK Bahri/ Santosh Kumar	
2 nd Nov.2008 Tuesday	Overview of Legislative Accountability and Financial Audit	Understanding appropriations, compliance and regularity	Financial Auditing Standards : IPSAS & INTOSAI	
	A N Chatterji	Sunil Bahri	H. Abbas	
3 rd Nov. 2008 Wednesday	Excel as a data analysis tool		Excel as a data analysis tool	
	Netsoft		Netsoft	
4 th Nov. 2008 Thursday	Cash & Accrual Accounting – basic differences	Understanding the Entity	Evaluating internal controls including internal audit	Establishing audit objectives and scope
	Rakesh Jain	Monika Verma	Monika Verma	Reena Saha
5 th Nov. 2008 Friday	Visit to Agra			
6 th Nov. 2008 Saturday	Free			

Tea break 11:15 am to 11.30 am, Lunch break 1.00 pm to 2.00 pm, Coffee break 3.15 pm to 3.30 pm



Second Week

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
17 th Nov. 2008 Monday	Risk assessment	Determinig materiality	Auditing against fraud and forensic audit	
	Santosh Kumar	Santosh Kumar	Sadu Israel	
18 th Nov. 2008 Tuesday	Basic concepts and application of Statistical sampling in audit		Departure for study tour to Chandigarh	
	D Guha			
19 th Nov. 2008 Wednesday				
20 th Nov. 2008 Thursday				
21 st Nov. 2008 Friday				
22 nd Nov. 2008	Return from study tour			

Saturday	
23 Nov. 2008	Free
Sunday	

Tea break 11:15 am to 11.30 am, Lunch break 1.00 pm to 2.00 pm, Coffee break 3.15 pm to 3.30 pm



Third Week

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs
24 th Nov. 2008 Monday	Who is interested in Financial and Certification Audits, only outcomes of public spending matter – Panel Discussion		Group Photo with CAG	
	A Kulshrestha, A K Awasthi, S K Bahri and P K Mishra			
25 th Nov. 2008 Tuesday	Certifying accounts of local bodies		Country paper presentations	
	Shivapa			
26 th Nov. 2008 Wednesday	Understanding the IT environment and testing controls and processes		IDEA – Hands on sessions	
	Santosh Kumar/Nilesh Sah			
27 th Nov. 2008 Thursday	Field work and gathering evidence	Working paper standards and documenting audit evidence	IDEA – Hands on sessions	
	A K Mishra	AK Mishra		
28 th Nov. 2008 Friday	Supervision and Review of financial audits		Country paper presentations	
	Ravinder Pattar			
29 th Nov. 2008	Delhi darshan			

Saturday	
30 th Nov. 2008	Free
Sunday	

Tea break 11:15 am to 11.30 am, Lunch break 1.00 pm to 2.00 pm, Coffee break 3.15 pm to 3.30 pm



Fourth Week

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
1 st Dec. 2008 Monday	Certifying accounts of World Bank assisted projects – alongwith case studies		Audit of trial balance, profit and loss account.	How to read balance sheet
	A K Mishra		R M Johri	
2 nd Dec. 2008 Tuesday	Certifying Accounts of Entities substantially financed by the Government		Country paper presentations	
	K P Yadaw & V K Chandhok		SK Bahri/ Santosh Kumar	
3 rd Dec. 2008 Wednesday	Analysing State Finances & Reporting		Access as a data analysis tool	
	JC Sharma		Netsoft	
4 th Dec. 2008 Thursday	Certifying tax receipts and public debt		Access as a data analysis tool	
	Sunil Bahri		Netsoft	
5 th Dec. 2008 Friday	Certification in Result Based/ Outcome Budgeting		Reporting on Financial Audits	Following up on Audit Reports
	SC Panday		Vani Sriram	
6 th Dec. 2008 Saturday	Departure to Jaipur			

7 th Dec. 2008 Sunday	Return from Jaipur
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Tea break 11:15 am to 11.30 am, Lunch break 1.00 pm to 2.00 pm, Coffee break 3.15 pm to 3.30 pm



Fifth Week

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
8 th Dec. 2008 Monday	Country paper presentations		Country paper presentations	
	SK Bahri/ Santosh Kumar		SK Bahri/ Santosh Kumar	
9 th Dec. 2008 Tuesday	Holiday Id U'l Zuha			
10 th Dec. 2008 Wednesday	Feedback	Valediction	Departures	

Tea break 11:15 am to 11.30 am, Lunch break 1.00 pm to 2.00 pm, Coffee break 3.15 pm to 3.30 pm