



**International Centre for  
Information Systems & Audit**

**106<sup>th</sup> INTERNATIONAL TRAINING PROGRAMME  
on  
“FINANCIAL & REGULARITY AUDIT”**

**(13<sup>th</sup> February TO 9<sup>th</sup> March, 2012)**

**Course Schedule**



## First Week

### Module 1: Understanding accounting and auditing:

Date & Days	Session 1 1000 – 1030 hrs	Session 2 1100 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
13.02.2012 Monday	Registration	Briefing/Ice Breaking	Inauguration	
14.02.2012 Tuesday	Mandate, Structure and Organization of SAI India	Framework and International Best Practices for Financial Attest Audit	Basics of Accounting Principles	
	Shri A K Awasthi DAI (C)		Shri Anil Kr. Gautam, GM (Finance) NTPC Shri Mahesh Gupta, O/o CAG of India	
15.02.2012 Wednesday	Understanding Financial Statements: Balance Sheet and Profit and Loss Account		Overview of IPSAS	
	Shri D S Rawat Chartered Accountant		Ms. Gurveen Sidhu Pr. Director (SMU), O/o the C&AG of India	
16.02.2012 Thursday	Overview of IFRS		INTOSAI Auditing Standards	
	Shri Ravindra Vadali Chartered Accountant		Ms. Atoorva Sinha Director, O/o Dir. Gen of Audit (Central Expenditure)	
17.02.2012 Friday	Understanding The Entity and its IT Environment		Internal Controls and Internal Audit	
	Shri Gautam Guha Director General, O/o Dr. Gen. of Audit (Defence Services)		Shri A M Bajaj Pr. Director (ESM)	
18.02.2012 Saturday	Delhi Visit			
19.02.2012 Sunday	Free			

Tea break 11:15 am to 11.45 am

Lunch break 1.00 pm to 2.00 pm

Coffee break 3.15 pm to 3.45 pm

## Second Week

<b>Date &amp; Days</b>	<b>Session 1 1000 – 1115 Hrs.</b>	<b>Session 2 1145 – 1300 Hrs.</b>	<b>Session 3 1400 – 1515 Hrs.</b>	<b>Session 4 1545 – 1700 Hrs.</b>
<b>20.02.2012 Monday</b>	Audit Planning : Materiality and Risk Assessment		Application of Statistical Sampling in Financial Audit	
	<b>Shri B P Yadav Principal Director, Autonomous Bodies/Training</b>		<b>Shri Govind Bhattacharjee Director General (iCISA)</b>	
<b>21.02.2012 Tuesday</b>	Audit (Financial Statement) assertions and gathering evidence		Analytical Procedures and Substantive Testing	
	<b>Shri Vijay Kothari Director (NAAA)</b>		<b>Shri K. S. Gopinath Narayan Director, O/o CAG of India</b>	
<b>22.02.2012 Wednesday</b>	Auditing Standards of Documentation	Reporting on Financial Audit : Types of Audit Opinion-Case Studies	Fraud And Auditors Responsibility Related to Fraud/Forensic Audit	
	<b>Shri Praveen Kumar Chartered Accountant</b>	<b>Ms. Sweety Goyal, AAO Shri Mahesh Gupta, Sr. AO O/o CAG of India</b>	<b>Shri S K Bansal Chartered Accountant</b>	
<b>23.02.2012 Thursday</b>	Financial Audit - Case Studies Accounts of Public Sector Companies		Principles and Practices of Regularity Audit	
	<b>Shri Mahesh Gupta SAO, O/o CAG of India</b>		<b>Shri Amitabh Mukhopadhyay Retd IAAS</b>	
<b>24.02.2012 Friday</b>	Audit Of Accounts Of Autonomous Bodies : Case Studies		Case Studies on Regularity Audit	
	<b>Shri K P Yadaw Director, NTRO</b>		<b>Shri Gautam Guha Director General, o/o the DG (Audit), Defence Services</b>	
<b>25.02.2012 Saturday</b>	<b>Agra Visit</b>			
<b>26.02.2012 Sunday</b>	<b>Free</b>			

Tea break 11:15 am to 11.45 am

Lunch break 1.00 pm to 2.00 pm

Coffee break 3.15 pm to 3.45 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
27.02.2012 Monday	Country Paper			
28.02.2012 Tuesday	IDEA- Presentation & Hands on Sessions		Case study –Financial Audit (Using Excel Tools)	
	Shri KP Singh SAO (IT Audit) O/o CAG of India		Shri Saurabh Shukla Dy Director, O/o Dir. Gen. of Audit (Central Expenditure)	
29.02.2012 Wednesday	Departure for study tour to Shimla - Chandigarh			
01.03.2012 Thursday	Study Tour			
02.03.2012 Friday	Study Tour			
03.03.2012 Saturday	Return from Study Tour			
04.03.2012 Sunday	Free			

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Lunch break 1.00 pm to 2.00 pm

Coffee break 3.15 pm to 3.45 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.
05.03.2012 Monday	Audit of Procurement- Case Studies		Audit of Contracts-Case Studies	
	Ms. Ila Singh Pr. Director (MAB I, New Delhi)		Shri Praveer Kumar Director, O/o Pr. Director of Audit (Air Force & Navy)	
06.03.2012 Tuesday	<b>Theme Country</b>			
	Structure and Organisation of SAI Oman	Audit Issues	Financial and Compliance Audit case study	
	Shri Nasser Al Rawahi Dy. President, SAI Oman			
07.03.2012 Wednesday	<b>Country Paper</b>			
08.03.2012 Thursday	<b>Holi Festival</b>			
09.03.2012 Friday	<b>Country Paper</b>		<b>Valediction</b>	

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