

*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**



**102nd International Training Programme
on
“Audit of Public Sector Enterprises”
(12th September to 7th October, 2011)**



First Week: Basics

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
12 Sept, 2011 Monday	Registration & Pre-Evaluation	Briefing	Inauguration & Photo Session	
	G Bhattacharjee		CAG of India	
13 Sept. 2011 Tuesday	Overview of SAI India : Mandate, Organisation & Methodologies	Organization of Commercial Audit Wing in SAI India	Role of Public Enterprises in the Economy and Company Act Provisions regarding their Audit	
	A K Awasthi, Dy CAG		G Bhattacharjee, PD, iCISA	
14 Sept. 2011 Wednesday	Overview of Financial Accounting and Auditing Standards: IFRS, ICAI, INTOSAI & IPSAS		Understanding Financial Statements and Disclosure Requirements	
	SC Bansal, Faculty, IIM		CS Nanda, CA	
15 Sept. 2011 Thursday	Risk Based Audit and Evaluation of Internal Control		Use of Statistical Sampling in Audit	Financial Audit –I Understanding the Entity
	Gurveen Sidhu, PD , SMU		D Guha, Statistical Adviser	Ila Singh, PD & MAB-I, New Delhi
16 Sept. 2011 Friday	Financial Audit –II Materiality and Risk Assessment		Performance Audit of Public Enterprises	
	G Bhattacharjee, PD iCISA		Geetali Tare, PDA, SD	
17 Sept. 2011 Saturday	Delhi Visit			
18 Sept. 2011 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: Technicalities

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
19 Sept.2011 Monday	Audit of Balance Sheet and P/L Accounts	Audit of Fixed Assets and their Procurement	Audit of Debtors and Creditors	Audit of Provisions and Contingent Liabilities
	S K Bansal, CA		D. S. Rawat, CA	
20 Sept.2011 Tuesday	Audit of Impairment and Depreciation of Assets	Auditor's Responsibility Related to Fraud	Revenue Recognition	Recognition of Deferred Assets and Liabilities
	S K Bansal, CA	Sharad Kumar, CFE	D. S. Rawat, CA	
21 Sept.2011 Wednesday	Significance of Annual Reports of PSUs	Reporting and follow up on Financial Audit	Auditing in IT Environment	
			Understanding the IT Environment in PSEs	Testing IT Controls and Processes
	C S Nanda, CA	Ila Singh, PD & MAB- I New Delhi	R M Johri, PD, IS	
22 Sept.2011 Thursday	Audit of ERP Systems		IDEA – Presentation & Hands on sessions	
	Ranjit Kumar, SAP, India		K P Singh, Sr AO	
23 Sept.2011 Friday	Country Paper		Country paper	
	Moderator : G Bhattacharjee, PD (iCISA)		Moderator : G Bhattacharjee, PD (iCISA)	
24 Sept.2011 Saturday	Agra Visit			
25 Sept.2011 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



Third Week: Study Tour

Date & Days	Session 1 1000 – 1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs
26 th Sept 2011 Monday	An Introduction to Turkish Court of Accounts and the law on TCA, Turkish Foreign Policy Economy and Society	Indo- Turkish Relations: Covering modern History & Economic Reforms	Theme country	
	Ms. Simay Mutluer Third Secretary Embassy of Republic of Turkey	Mr. Anindo Sengupta Jt. Director, M/o. I&B		
27 th Sept 2011 Tuesday	Study Tour to Ahmedabad/ Vadodara (IOCL, GNFC, Anand)			
28 th Sept 2011 Wednesday	Study Tour			
29 th Sept 2011 Thursday	Study Tour			
30 th Sept 2011 Friday	Study Tour			
1 st Oct 2011 Saturday	Return from Study Tour			
2 nd Oct 2011 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



Fourth Week: Emerging Areas

Date & Days	Session 1 1000 –1115 Hrs.	Session 2 1145 – 1300 Hrs.	Session 3 1400 – 1515 Hrs.	Session 4 1545 – 1700 Hrs.
3 rd Oct 2011 Monday	Audit Quality Management Framework		Audit of Power Sector Public Enterprises: Case Study	
	Mr. Santosh Kumar, Dy. Secy, Min of Commerce		M K Biswas, PD MAB III	
4 th Oct 2011 Tuesday	Country paper		Country paper	
	Moderator : G Bhattacharjee, PD, iCISA			
5 th Oct 2011 Wednesday	Performance Management in Public Sector		Emerging Trends in the Public Sector	
	K. K. Sethi & K. Srikanthan (BHEL)		G K Pillay, CMD, HEC	
6 th Oct 2011 Thursday	Dussehra Holiday			
7 th Oct 2011 Friday	Panel Discussion on Auditing the Public Sector: Roadmap for Future		Feedback and Valediction	
	Ms. Usha Shankar, DG Coml., Ms. Naina A. Kumar, PD, MAB II, N.D., Mr. R.P. Dinaraj, PAG, Patna and G. Bhattacharjee, PD (iCISA)			

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