 

**International Centre for Information Systems & Audit**

**129ABILATERAL TRAINING PROGRAMME**

**on**

**“REVENUE AUDIT”**

**(16th May to 3rd June 2016)**

**For SAI Bangladesh**

**Course Schedule**

**First Week**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Date & Days** | **Session 1**  **1000 – 1115hrs** | | **Session 2**  **1145 – 1300 Hrs.** | | **Session 3**  **1400 – 1515 Hrs.** | | **Session 4**  **1545 – 1700 Hrs.** |
| 1. **Concepts and Introduction** | | | | | | | |
| **16.05.2016**  **Monday** | **Registration**  **SAI India: Mandate &Organisational Structure** | | **Legislative framework of Revenue Audit in India** | | **Understanding Financial Statements and their impact on taxation matters** | | |
| Faisal Imam, Director | | | | CA Praveen Kumar | | |
| **17.05.2016**  **Tuesday** | **Principles of Direct Tax Audit** | **Composition and trends of Direct tax** | | | **Visit to DT Central Processing Centre, Ghaziabad** | | |
| Manish Kumar, Principal Director | | | |
| **18.05.2016**  **Wednesday** | **IDEA Overview** | | | | **Principles of Indirect tax Audit** | **Composition and trends of Indirect tax** | |
| **Introduction to IDEA, Field statistics, History, Data importing** | | | **Sorting, Applying criteria, Extraction** |
| Ms. Sowmini S  Sr. Administrative Officer | | | | **Ms M. Himabindu**, Principal Director | | |
| 1. **Revenue audit in an IT environment** | | | | | | | |
| **19.05.2016**  **Thursday** | **Automation of Direct Taxes : OLTAS, E- TDS, e-filing of returns** | | | | **IDEA – Hands on sessions** | | |
| **Stratification, Join, Compare Sampling** | **Using ODBC to import data** | |
| V K Prashanth, Jt. DIT (S) & Ms. Roli Khare, JDIT (S) | | | | Ms. Sowmini S  Sr. Administrative Officer | | |
| **20.05.2016**  **Friday** | **IDEA – Hands on sessions** | | | | **Departure to Jaipur after lunch** | | |
| **Gap detection, Duplicate key, Using key value, Summarisation** | | | **Field manipulation, Using Functions** |
| Ms. Sowmini S  Sr. Administrative Officer | | | |
| **21.05.2016**  **Saturday** | **Visit to Jaipur, Ajmer and Agra** | | | | | | |
| **22.05.2016**  **Sunday** |

**Second Week**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date & Days** | | **Session 1**  **1000 – 1115 hrs** | **Session 2**  **1145 – 1300 Hrs.** | **Session 3**  **1400 – 1515 Hrs.** | **Session 4**  **1545 – 1700 Hrs.** |
| **23.05.2016**  **Monday** | | **Automation of Indirect Taxes: EDI, EASIEST, ACES** | | **Global trends in revenue audit** | |
| Bashistha Prasad, Addl. Director | | Ms. Shefali Andaleeb  Principal Director | |
| 1. **Performance audit case studies** | | | | | |
| **24.05.2016**  **Tuesday** | | **PA Indirect Tax case study** | | **PA Direct Tax case study** | |
| V N Kothari, Director | | **A F Dungdung, Director** | |
| **Study Tour 1 : Shimla** | | | | | |
| **National Academy of Audit & Accounts, Shimla** | **25.05.2016**  **Wednesday** | **Travel to Shimla and Field visit to Forestry -Revenue units at the foothills** | | | |
| **26.05.2016**  **Thursday** | **Performance Audit on Issue of Licences and Allocation of 2G Spectrum– case study** | | **Audit of Transfer pricing** | |
| Ms. Sudha Rajan, Director | | Shailesh Jakhotia, Director | |
| **27.05.2016**  **Friday** | **Performance Audit of Customs Receipts– Case Study** | | **Performance audit case studies in Direct Taxes – Appeal Process, Strengthening Tax Base** | |
| L. V. Sudhir Kumar, Director General | | A K Sharma, Dy. Accountant General | |
| **28.05.2016**  **Saturday** | | **Local sightseeing at Shimla and departure to iCISA after lunch** | | | |
| **Study Tour 2 : Mumbai- Departure on 29 May 2016** | | | | | |
| **29.05.2016**  **Sunday** | | **Sightseeing at Mumbai** | | | |

**Third Week**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date & Days** | | **Session 1**  **1000 – 1115 hrs** | **Session 2**  **1145 – 1300 Hrs.** | **Session 3**  **1400 – 1515 Hrs.** | **Session 4**  **1545 – 1700 Hrs.** |
| **Regional Training Institute, Mumbai** | **30.05.2016**  **Monday** | **Risk Management System** | **Audit of Risk Management System** | **Visit to Air Cargo Complex/ New Customs House** | |
| **31.05.2016**  **Tuesday** | **Process of Auditing Chapter 71 of Indian Custom Tariff Act**   * + Identification of critical and focus areas   + Information gathering   + Evidence analysis | | | |
| **01.06.2016**  **Wednesday** | **Forensic Audit(Revenue cases)** | | **PA on “Special Economic Zones”** | |
| **Departure to Delhi- 1 June 2016** | | | | | |
| **02.06.2016**  **Thursday** | | **Levels in the development of audit findings- Detailed audit techniques**  **Practical work** | | | |
| Ms. Suhasini Gotmare, Director | | | |
| **03.06.2016**  **Friday** | | **Follow up of audit reports** | | **Valediction** | |
| Sanjay Kumar (II), Sr. DAG | |