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International Centre for Information Systems & Audit

142nd International Training Programme

ON

“Financial and Regularity Audit”

(13th August to 7th September 2018)

Course Schedule

**142nd  ITP First week: Introduction and Overview of Financial Reporting Frameworks**

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| **Date & Day** | **Session 1****10:00– 11:15 Hours** | **Session 2****11:45 –13:00Hours** | **Session 3****14:00 – 15:15 Hours** | **Session 4****15:45 –17:00Hours** |
| **13 Aug. 2018****Monday** | **Briefing &****Ice-breaking session** | **Introducing India** | **Inauguration at SAI India Headquarters** |
| **Presentation by****SAI India participant** Room no. 108 | Seminar Hall at HQ,Office of the C&AG of India, New Delhi |
| **14 Aug. 2018****Tuesday** | **SAI India Mandate & Structure for Financial & Regularity Audit** | **Overall objectives of the****Independent Auditor and****the Conduct of an Audit in****accordance with ISAs** | **Overview of Financial Audit Guidelines: ISSAI 1000-2999** |
| **Ms. Ritika Bhatia, Principal Director(Commercial-I)**Office of the C & AG of India, New Delhi | **Mr. Arabinda Das**Principal Director of Audit(Ordnance Factories),Kolkata |
| Room no. 213 |
| **15 Aug. 2018****Wednesday** | **Independence Day Celebration** |
| At iCISA Campus |
| **16 Aug. 2018****Thursday** | **Country papers presentation on****“Financial and Regularity Audit” of respective SAIs** | **Financial Reporting Framework:** **Overview of IFRS** |
| **Presentation by the participants** | **Mr. K. K. Tulshan, CA**Member, Accounting Standards Board, ICAI |
| Room no. 213 |
| **17 Aug. 2018****Friday** | **Interpretation of Financial Statements** | **Observed Half day Holiday by Central Government Offices** **(State Funeral of late Shri Atal Bihari Vajpayee)**  |
| **Ms. Archana Bhutani, CA**Partner, BSR & Associates LLP |
| Room no. 213 |
| **18 Aug. 2018****Saturday** | **Plantation of Saplings** |
| **19 Aug. 2018****Sunday** | **Visit to AGRA** |

**142nd ITP Second week: Audit Planning, Executionusing CAATs and Reporting with case study**

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| **Date & Day** | **Session 1****10:00 – 11:15 Hours** | **Session 2****11:45 – 13:00 Hours** | **Session 3****14:00 – 15:15 Hours** | **Session 4****15:45 – 17:00 Hours** |
| **20 Aug. 2018****Monday** | **Audit Planning:****Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment:** **Case study** | **Audit Execution:** **“Materiality& Internal Control”****(ISSAI 1265 & ISSAI 1320)** |
| **Ms. VidhuSood,Pr. Director**Regional Training Institute,Jaipur | **Mr. Mukesh Sharma,**Administrative Officer,iCISA |
| Room no. 213 |
| **21 Aug. 2018****Tuesday** | **Collection & Analysis of Evidence for Financial Audit:** **Group work** | **Financial Reporting Framework:****Overview of IPSAS** |
| **Mr. V. N. Kothari,**Pr. Director of Audit(Defence Services),Pune | **Mr. R. M. Johri, Director General**International Centre for Information Systems & Audit |
| Room no. 213 |
| **22 Aug. 2018**Wednesday | **Social Programme/Activity(Id-ul-Zuha)** |
| **23 Aug. 2018**Thursday | **Audit of e-Procurement:** **Integrity Issues in e-Procurement & Global best practices** | **Hands-on sessions** |
| **Mr. Jitendra Kohli, Managing Director**M/s Electronic tender.com (I) Pvt. Ltd. |
| Room no. 213 | Room no. 111 |
| **24 Aug. 2018**Friday | **Country papers presentation on****“Financial and Regularity Audit” of respective SAIs** | **Budget and its Impact on Financial Audit** |
| **Presentation by the participants** | **Dr. S. C. Pandey, Special Secretary & Financial Adviser**Ministry of Commerce & Industry,New Delhi |
| Room no. 213 |
| **25 Aug. 2018**Saturday | **Financial Audit using CAATs: Hands on sessions on “Audit Sampling and Analytical Procedures”** |
| **Mr. K. P. Singh, Sr. Administrative Officer & Mr. Anurag Krishna,AAO (iCISA)** |
|  | Room no. 111 |
| **26 Aug. 2018**Sunday | **Social Programme/Activity** |

 **142nd ITP Third week: Study Tour**

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| **Date & Day** | **Session 1****10:00 – 11:15 Hours** | **Session 2****11:45 – 13:00 Hours** | **Session 3****14:00 – 15:15 Hours** | **Session 4****15:45 – 17:00 Hours** |
| **27 Aug. 2018****Monday** | **Transit to Pune (Study Tour)** | **Study Tour (Pune)** |
| **28 Aug. 2018**Tuesday | **Study Tour (Pune)** |
| **29 Aug. 2018**Wednesday | **Study Tour (Pune)** |
| **30 Aug. 2018**Thursday | **Study Tour (Pune)** | **Transit to iCISA** |
| **31 Aug. 2018**Friday | **Theme Country Day** | **Country papers presentation on** **“Financial and Regularity Audit” of respective SAIs** |
| **Presentation by the participants** |
| **Auditorium** | Room no. 213 |
| **01 Sep. 2018**Saturday | **Visit to Heritage monuments at Delhi** |
| **02 Sep. 2018**Sunday | **Social Programme/Activity at iCISA** |

**142nd  ITP Fourth week: Emerging areas and Case studies**

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| **Date & Day** | **Session 1****10:00 – 11:15 Hours** | **Session 2****11:45 – 13:00 Hours** | **Session 3****14:00 – 15:15 Hours** | **Session 4****15:45 – 17:00 Hours** |
| **03 Sep. 2018****Monday** | **Social Programme/Activity**  |
| **04 Sep. 2018**Tuesday | **Audit of PPP Projects:** **Model Concession Agreements** | **Implementation of PPP Projects in NHAI :** **Case study** |
| **Mr. S. D. Sharma, Joint Secretary**Project Monitoring Group, Cabinet Secrétariat | **Mr. Vivek Bhaskar, Sr. Dy. Accountant General,**Office of the Principal Accountant General(Audit), New Delhi |
| Room no. 213 |
| **05 Sep. 2018**Wednesday | **Country papers presentation on****“Financial and Regularity Audit” of respective SAIs** | **Audit of Contracts: Case study** |
| **Presentation by the participants** | **Mr. Shirsat Dattaprasad S., Sr. Dy. Accountant General**Office of the Accountant General (Goa) |
| Room no. 213 |
| **06 Sep. 2018****Thursday** | **Audit of Fraud: Case study****The Auditor’s Responsibilities relating to Fraud in an Audit****of Financial Statements** | **Follow up and Impact of Audit** |
| **Mr. P. K. Tiwari - I,**Director General(International Relations), O/o the C&AG of India | **Mr. Manish Kumar(II)**Director General of Audit (Scientific Departments), New Delhi |
| Room no. 213 |
| **07 Sep. 2018**Friday | **Forming an Opinion and Reporting on Financial Statements (ISSAI 1700/ISA 700):Case study** |  |
| **Mr. Dharmendra Kumar**Director of Accounts, Cabinet Secrétariat, New Delhi |
| Room no. 213 | **Auditorium Valediction** |