



International Centre for Information Systems & Audit

A-52, Sector- 62, Institutional Area, Phase-II, Noida – 201307 (Uttar Pradesh)

157th International Training Programme

on

“Receipt & Compliance Audit”

(20th November to 15th December, 2023)

Course Schedule

157th ITP First week: Introduction to Compliance Audit and various INTOSAI Guidance

| 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 |
|----------------------------|---|---------------------------------------|---|--------------------------------|
| 20 Nov 2023 Monday | Briefing & Ice-breaking session | Introducing India | Inauguration at iCISA (C&AG of India) | |
| | | Presentation by SAI India participant | | |
| | Room no. 108 | | iCISA Auditorium | |
| 21 Nov 2023 Tuesday | Introduction to Compliance Audit & INTOSAI Framework of Professional Pronouncements (IFPP) : Principles & Practices | | Risk Assessment for Compliance Audit and Audit Planning | |
| | Mr. Shourjo Chatterjee, Sr. Manager, INTOSAI Development Inititative | | Mr. Gautam Allada, Sr. DAG, O/o PAG (Audit), Vijayawada | |
| 22 Nov 2023 Wednesday | Audit Execution: Evidence Gathering, Documentation and Evaluating Audit Evidence | | Drawing Conclusion and Audit Reporting | |
| | Mr. Gaurav Rai, Director (IS-I), O/o C&AG of India | | Mr. Rajnish Jha, SAO, O/o DGA (CE), New Delhi | |
| 23 Nov 2023 Thursday | Compliance Audit with an environmental perspective (GUID 5201) and Case Study | | Guidance on the Audit of Public Debt (GUID 5250) and Case study | |
| | Mr. Jahangir Inamdar, Principal Director, iCISA | | Mr. VMV Nawal Kishore, PD(Personnel) | |
| 24 Nov. 2023 Friday | OIOS: Audit Management System of SAI India | | Audit of Public Private Partnership : A case Study | |
| | Mr. Mukesh Kumar, AAO, O/o C&AG of India | | Mr. Dipan Karmakar, Director | |
| 25 Nov. 2023 Saturday | Agra visit | | | |
| 26 Nov . 2023 Sunday | Social programme | | | |

Tea Break: 1115 hours to 1145 hours.

Lunch Break: 1300 hours to 1400 hours.

Coffee Break: 1515 hours to 1545 hours.

157th ITP Second week: Receipt Audit & Case Studies

| 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 Nov . 2023 Monday | Holiday – (Guru Nanak Jayanti) | | | |
| 28 Nov . 2023 Tuesday | Clearing house for economic intelligence: An Overview of Central Economic Intelligence Bureau | | Country papers on “Receipt & Compliance Audit” of respective SAIs | |
| | Mr. Aditya R Bhojghadiya, Dy. Secretary, CEIB | | | |
| 29 Nov. 2023 Wednesday | Audit of Public Works {session at 9:30 am to 12: 30 am , tea break 10:45 am , lunch break 12:30pm to 1:30 pm } | | Tax Receipts in India and Tax Administrative set -up: An Overview including e-Governance Session (1:30 to 2:45 pm) | Receipt Audit in SAI India: An Overview (3:15 pm to 4: 30 pm) |
| | Ms. Shubhangi, SR DAG, O/o AG (Audit-II), Nagpur | | Mr. Varun Ahluwalia, Director, O/o DGA Central, Jaipur | |
| 30 Nov. 2023 Thursday | Country papers on “Receipt & Compliance Audit” of respective SAIs | | Field Visit- GSTN | |
| | | | | |
| 1 Dec 2023 Friday | Guidance for Audits of Public Procurement (GUID 5280) and case study | | Guidance on Audit of Disaster Management (GUID 5330) and Case Study | |
| | Mr. Atul Pakash, Accountant General, O/o AG (A&E), Kolkata | | Mr. S K Jha, Director General, O/o DGA (Energy), New Delhi | |
| 2 Dec 2023 Saturday | Delhi Visit | | | |
| 3 Dec 2023 Sunday | Social programme | | | |

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Lunch Break: 1300 hours to 1400 hours.

Coffee Break: 1515 hours to 1545 hours.

157th ITP Third week – Study Tour & Case Studies

| 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 |
|-------------------------|--|----------------------------------|---|----------------------------------|
| 4 Dec. 2023 Monday | Use of Remote Sensing / GIS in Audit – A case Study on Audit of Non- Tax Receipt | | Use of Data Analytic Tools for Audit and Visualisation - Tableau / Power BI | |
| | Ms. Atoorva Sinha, AG, O/o AG (A&E), Kerala | | Mr. Gowthaman R, Dy. Director, O/o PDA, I&CA, New Delhi | |
| 5 Dec. 2023 Tuesday | Theme country day- Malaysia | | Country papers on “Receipt & Compliance Audit” of respective SAIs | |
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| 6 Dec 2023 Wednesday | Study Tour (Visits to CEDAR, SAI India (Confirmed)) | | | |
| 7 Dec 2023 Thursday | | | | |
| 8 Dec. 2023 Friday | | | | |
| 9 Dec. 2023 Saturday | | | | |
| 10 Dec. 2023 Sunday | Social programme/Activity | | | |

Tea Break: 1115 hours to 1145 hours.

Lunch Break: 1300 hours to 1400 hours.

Coffee Break: 1515 hours to 1545 hours.

157th ITP Fourth week- Case Studies and Application of Emerging Technologies in Audit

| 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 |
|---------------------------------------|--|--|--|--|
| 11 Dec 2023 Monday | Audit of Disinvestment – Case Studies | | Audit of Information Systems (GUID 5100) and Case Study related to audit of revenue | |
| | <i>Mr Kushneet Kumar, SAO, O/o PDA, I&CA, New Delhi</i> | | <i>Mr. Vikash Kumar, Director-IS-II</i> | |
| 12 Dec. 2023 Tuesday | Use of Data for effective risk assessment and audit of non-tax receipts: A case of <i>Vahan</i> and <i>Sarathi</i> in State Transport Departments | | Audit of Indirect Taxation: Non-compliance to provisions of various Export Promotion Schemes of Foreign Trade Policy / Non-compliance to provisions of Customs Act, Customs Tariff Act and Tariff notifications | |
| | <i>Ms. Niti Sethi, Consultant (CDMA), O/o C&AG of India</i> | | <i>Ms. Jyoti Chaurasia, Director, O/o DGA, CR, New Delhi</i> | |
| 13 Dec. 2023 Wednesday | Application of Artificial Intelligence in audit – A case Study | | Audit of Income Tax: Refunds & Appeals, Tax Exemptions, Deductions & Audit of Exemptions: Case Studies | |
| | <i>Mr. Anil Goyal, SAO, O/o C&AG of India</i> | | <i>Ms. Subhashini K, SAO, O/o PDA (Central), Bengaluru</i> | |
| 14 Dec. 2023 Thursday | Introduction to Blockchain and a case study on use of Block chain in GST | | Use of Data Analytics Tool KNIME in Audit: An overview | |
| | <i>Colonel(Retd.) Inderjeet Singh, Vara Technologies Ltd. ,Gurgaon</i> | | <i>Ms. Niti Sethi, Consultant (CDMA), O/o C&AG of India</i> | |
| 15 Dec 2023 Friday | Use of Power BI Tool 10:00 -11:15 AM | | Valediction | |
| | <i>Mr. Piyush Tiwari, AAO, iCISA Noida</i> | | <i>Auditorium, O/o C&AG of India</i> | |

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