

COURSE CONTENTS

2020-21

**Effective Communication, Language and Drafting skills (Including Draft of Factual Statement/Draft Para
(3 Working Days)**

DAY	SESSION	CONTENT
DAY 1	I & II	Communication: Meaning and importance; Communication as a important tool of organisation; Types of communication Written communication, Verbal and Nonverbal/Body language communication its merits and demerits; characteristics of a good communication system; One way versus Two way communication
DAY 1	III & IV	Audit Documentation and Quality assurance: Effective Noting and Drafting, Quality of Inspection Reports; Explanatory examples on Noting and Drafting
DAY 2	I	Communicate effectively in a multicultural environment Active listening Communication planning Clarifying and Questioning during communication
DAY 2	II	Exercise on Developing Communication Style
DAY 2	III & IV	Drafting of a Factual Statement/Draft Para
DAY 3	I & II	Effective communication in work place; challenges in communication; understand your interpersonal communication and conflict styles; dealing with different communication styles; practical skills for communicating with all internal and external stakeholders

Audit Quality (AQMF & Peer review) Framework

(3 Working Days)

DAY	SESSION	CONTENT
DAY 1	I & II	System of quality control in Audit Process executing audit plan
DAY 1	III & IV	Introduction about Quality and Basic Principle of quality with key definitions, Importance of Audit Quality Management Framework ISSAI-40 Requirement on quality: Key elements-Leadership and Direction
DAY 2	I & II	System of quality control in audit process- selection of audit units and planning audit
DAY 2	III	Quality control on Reporting, Recommendation and Follow-up.
DAY 2	IV	Introduction about Elements of audit performance
DAY 3	I & II	Fundamentals of Public Sector Ethics and Code of Ethics for IA & AD
DAY 3	III	Quality guidelines on communicating with auditee and improvement process

**~Rules and Principles of Government Accounting, Overview of
Accounts Compilation-Finance & Appropriation Accounts, Issues
related to Quality of Accounts
(5 Working Days)**

DAY	SESSION	CONTENT
DAY 1	I & II	Introduction to Government Accounts and Overview of Government Accounting Structure
DAY 1	III & IV	Understanding Rules and Principles of Government Accounting Class Room exercise Discussion & Quality issues in compilation, presentation and finalization of accounts“ Case examples
DAY 2	I	Budgetary Process in Government
DAY 2	II	Quality issues in compilation, presentation and finalization of accounts“ Case examples Contd.
DAY 2	III & IV	Management Activity group discussion
DAY 3	I & II	Overview of IFMS Objective of IFMS its relation to government financial Accounting and Budgeting practices, need of e-account submission, online reconciliation, role of AG office in IFMS
DAY 3	III & IV	Budget module, pay-manager module, panchayati raj payment and stamp module in accordance with Budget Manual, Rajasthan Treasury Rules 2012 & GF&AR
DAY 4	I & II	A brief introduction to Treasury Module, Reconciliation Module, Works Accounting Module (WAM) in the light of directions issued by Finance Department
DAY 4	III	A brief introduction to working of e-govt receipt accounting system (e-GRAS), interface module, Financial data warehouse module and MIS Reports under IFMS
DAY 4	IV	Structure of Finance and Appropriation Accounts
DAY 5	I	Inter-government Adjustments, Inward and Outward Accounts, Qualitative issues on Accounting of Debt, Deposit (including personal deposit) and Clearance of various suspense balances
DAY 5	II	Qualitative issues on Accounting of Debt, Deposit (including personal deposit)
DAY 5	III	Works Accounts

**Financial Attest Audit (FAAM, FAA Guidelines, State Finance Report)
(5 Working Days)**

DAY	SESSION	CONTENT
DAY 1	I & II	Overview of Government Accounts: Structure, Forms of accounts, Rules & Principles, Elements of Financial statements
DAY 1	III & IV	Audit planning, Materiality, Risk Analysis in Financial Attest Audit, Concept of Assertions Audit Objectives, Approach (Phase I & II), Sampling (FAAM)
DAY 2	I & II	How to interpret Financial Statements; Analysis and interpretation of Financial Ratios
DAY 2	III & IV	An understanding of preparation of Appropriation Accounts and Audit of Appropriation Accounts
DAY 3	I & II	Audit of accounts of Autonomous Bodies , overview, important checks, separate audit reports (Context and formats)
DAY 3	III & IV	Checks on vouchers/ MCA, Checks on assertions, completeness, measurement (FAA guidelines)
DAY 4	I & II	Important provisions of Companies Act with reference to audit of Government Companies
DAY 4	III & IV	Overview of the State Finance Report; Structure, contents, Area of concern
DAY 5	I & II	Analysis of financial statements of Companies- Case examples

International Standards of Supreme Audit Institutions (ISSAI) (3 Working Days)

DAY	SESSION	CONTENT
DAY 1	I & II	Public Sector Ethics and Code of Ethics for IA & AD with case exercises
DAY 1	III & IV	Introduction to ISSAI- Framework of Professional Pronouncement & Founding Principles (ISSAI) 1. INTOSAI core principles (ISSAI 10,12) 2. SAI Organizational requirements (ISSAI 30, 40) 3. Fundamental principle of Public Sector Auditing (ISSAI 100)
DAY 2	I & II	ISSAI 200- Fundamental Principles of Financial Auditing
DAY 2	III & IV	ISSAI 300- Fundamental Principles of Performance Auditing
DAY 3	I	ISSAI 400- Fundamental Principles of Compliance Auditing
DAY 3	II	Group Exercise on Principles of Public Sector Auditing

**Performance Audit (PA Guideline, Sector case studies, distinguishing features of Thematic audits, exposure to SDGs, Gender Mainstreaming in policy and programmes etc)
(5 Working Days)**

DAY	SESSION	CONTENT
DAY 1	I	Fundamentals of Ethics and Code of Ethics for IA& AD
DAY 1	II	General principles for Performance Audit, 3Es in performance audit, objectives and elements of Performance Audit (PA Guidelines)
DAY 1	III & IV	Risk Based Audit Approach, concept of Risk and Materiality
DAY 2	I & II	Class room exercise/ case study approach Planning an individual performance audit Understanding the steps in Performance Audit; How to design objectives, sub-objectives; Understanding criteria Determining Audit approach Developing Audit questions
DAY 2	III & IV	Characteristics of Evidence and nature of evidence in Performance Audit (Chapter 6 of P.A. Guidelines; ISA 500)
DAY 3	I & II	Performance Audit-A Case study in Environmental Audit
DAY 3	III & IV	Developing Audit findings and Conclusions
DAY 4	I & II	Understanding Thematic Audits (Practical exercises)
DAY 4	III & IV	Case study Performance Audit of Right to Education Act.
DAY 5	I & II	Exposure to Sustainable Development Goals Linking SDGs to National Policy and Programmes & Discussion on possible audit approaches in SDG environment
DAY 5	III	Gender Mainstreaming in policy & Programmes

**Social Sector Audit (including concepts of Outcome based audit
Compliance audit guidelines & Gender Mainstreaming
(5 Working Days)**

DAY	SESSION	CONTENT
DAY 1	I & II	Introduction of Social Sector and Social Sector Audit, Distinguish between Social Sector and Economic Sector, Classification of unit under Social Sector.
DAY 1	III	Fundamentals of Public Sector Ethics and Code of Ethics for IA&AD
DAY 1	IV	Audit process: Compliance Audit Guidelines
DAY 2	I & II	Audit Process: Performance Audit Guidelines
DAY 2	III & IV	Group Work & case example: Performance Audit in Social Sector
DAY 3	I & II	Documentary screening on water scarcity and social impact; water issues and how they impact women disproportionately.
DAY 3	III & IV	Performance Audit in Social Sector- Case study
DAY 4	I & II	Social Sector Audit in Panchayati Raj Institutions
DAY 4	III & IV	Planning, Methodology and broad parameters for executing Outcome Based Audit
DAY 5	I	Gender Mainstreaming in social sector programmes
DAY 5	II	Gender Mainstreaming in social sector: Understanding through group activities

Audit Planning (including statistics and sampling in audit & risk based audit approach)
(5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	Fundamentals of Ethics and Code of Ethics for IA& AD
DAY 1	II	Audit planning- Meaning & Importance; strategic Audit planning- Objective & Process, Preparation and implementation of Annual audit Plan(PA Guideline C-3)
DAY 1	III & IV	Risk Based Audit Approach – Identification and Assessment of various risk e.g. Inherent Risk, Control Risk and Detection risk and Risk Model An introduction to COSO’s Enterprise Risk Model (ERM)
DAY 2	I & II	Planning a individual audit – Understanding the auditee entity, framing the objectives/Sub Objectives and the scope of the audit, determining audit criteria & Deciding audit approach (Compliance Audit Guideline chapter 3&4)
DAY 2	III & IV	Materiality –Its scope and determination of materiality, how materiality is fixed on the basis of value, nature and context, its importance in Risk Based Audit Approach internal Control – meaning and scope of of internal control, (with respect to COSO’s framework)
DAY 3	I & II	Statistical Sampling in Audit- Meaning & importance, Relevance of Statistical Sampling in Audit; law of large Inertia, Sampling Error and non Sampling error, Biasness in Sampling
DAY 3	III & IV	Various Sampling methods e.g. Simple random Sampling ,Statistical random Sampling, cluster sampling, Stratified sampling Probability proportional to size Sampling and Multistage Statistical Sampling
DAY 4	I & II	Monetary unit Sampling and application of sampling in EDP Environment;
DAY 4	III & IV	Planning a individual Unit (PA Guide line Chapter 4)
DAY 5	I	Group Discussion and Case studies on Statistical Sampling in Audit

Accounting of Works and Audit of Works Contracts (5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	Brief introduction to the functions of Public Works Department; Classifications of works e.g. Original works, repairs and petty works. Stages for execution of works- Urgent and emergent works. Administrative approval, Technical sanction, Financial sanction, Budget provision, Allotment of fund; Deposit work.
DAY 1	II & III	Detailed Estimates: Basis of preparation- difference between Preliminary and Detailed estimates. Schedule of rates- Scheduled items & Non-scheduled items analysis rates. Provision for contingencies in different kinds of works. Recasting of estimates- Supplementary estimate, Revised estimate. Addition, alterations and substitution of items, analysis of rates.
DAY 1	IV	Notice Inviting Tender- Procedure- Competent Authority Opening of Tenders- preparation of comparative statement. Acceptance of Tenders- procedure, comparative statement-competent authority. Important provisions of standard forms of a tender.
DAY 2	I	Details of Process of taking measurements. Recording of measurements in Measurement Books- Sources of entries. Quantitative calculation including taking of Stock measurement.
DAY 2	II	Define contract- Types of works contracts e.g. Lump -sum contract, Item rate contract, Percentage rate contract, Cost plus contract, Labour rate contract.
DAY 2	III & IV	Supply of Departmental Materials, Material at site Account, Stock suspense, Issue rate, Recovery rate. Recovery on penal rate, Payment at part rate, Payment of different kinds of advances to contractor. Documentations of Accounts- Bills Register, Contractors Ledger, Register of Works, Dismantled Materials Accounts, Losses of Government Assets.
DAY 3	I	Preparation of RA & Final Bills. Consumption Statement, Excess quantity statement. Ad-interim payment, adjustment of advances, payment of escalation.
DAY 3	II	Internal Control in Public Works and Projects, Red flags and anti fraud measures in Public works, Project monitoring (CPM, PERT).
DAY 3	III & IV	Cash Accounts- Upkeep, Balancing, Rectification of Errors & Verification; Imprest Account; Temporary Advance Account; Stores- Quantity & Value Accounts, Ledger, Stock-taking, Rectification of Accounts; Transfer entries; Preparation of Works Accounts.
DAY 4	I & II	Preparation of Monthly Account, Relevant Schedules (PWA Forms) and subsidiary records.
DAY 4	III	Audit of Stores and Stock in light of guidelines issued by the C&AG.
DAY 4	IV	Audit of Central Government Sponsored Scheme: Introduction, methodology for audit with Case Study
DAY 5	I & II	Important check points to be examined in the PW audit relating to works executed through Piece Works Agreement (PWA), Work Order, and Contract Agreements viz., comparative cost and variance analysis. Arbitration Law including procedures and provisions for dealing arbitration matters. Works Analysis: Introduction, records related to the particular work, methodology, process and techniques.
DAY 5	III	New areas of contracting: Management contracts, leasing, service contracts, BOT, BOOT and BOLT- concepts and case studies. Turnkey contracts, a brief insight to PPP projects. Important points to be seen during Audit of contracts.

Indian Accounting Standards (Ind.AS) (5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I & II	Introduction to Ind.-AS Why there is a need of INDAS, Applicability and Stage wise mandatory application of Ind-AS, determination of Net Worth, Ind. AS1-Presentation of financial statements Ind. AS 101- First time adoption of Indian Accounting Standard
DAY 1	III	Fundamentals of Ethics and Code of Ethics for IA& AD
DAY 1	IV	Ind. AS 8-Accounting Policies, Changes in Accounting Estimates and Errors Ind. AS 7- Statement of Cash Flow
DAY 2	I & II	Ind. AS 16- Property, Plant and Equipment Ind. AS 17- Leases Ind.AS 18- Revenue
DAY 2	III & IV	Ind. As 11-Construction Contracts Ind. AS 12- Income Taxes
DAY 3	I & II	Ind. AS 2- Inventories, Ind. AS 10-Events after the Reporting Period
DAY 3	III & IV	Ind. As 19- Employee Benefits Ind. AS 20- Accounting for Government Grants and Disclosure of Government Assistance
DAY 4	I & II	Ind. As 23- Borrowing Costs Ind. As 24- Related Party Disclosures
DAY 4	III & IV	Consolidation and Business Combination (Ind. As 110,111 & 112) Consolidation and Business Combination (Ind. As 27,28 & 103)
DAY 5	I & II	Ind. AS 36-Impairment of Assets Ind. AS 37-Provisions, Contingent Liabilities and Contingent Assets

Workshop on Goods and Services Tax (5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	Audit of GST : Challenges and way forward
DAY 1	II & III	Overview of GST/IGST/SGST/UGST Acts , Central & State Financial relations, constitutional amendments made for Implementation of GST
DAY 1	IV & V	Meaning, Scope, Time, Place of Supply under GST
DAY 2	I & II	Levy & Important Exemptions under GST; Value of Supply under GST
DAY 2	III & IV	Registration (Procedure for Registration of Govt. Depts./Autonomous bodies etc.), Filing of Returns(Including returns filed by Govt. Departments) and Payment of Taxes and provisions related to TDS under GST
DAY 3	I & II	Input Tax Credit and Cross utilization of Taxes under GST
DAY 3	III & IV	GST Network Front end business process on GSTN portal-IT Strategy for GST
DAY 4	I	Payment of Taxes under GST
DAY 4	II	Refund of Taxes under GST
DAY 4	III	Transitional provisions under GST
DAY 4	IV	Hands on Exercise
DAY 5	I	Applicability of GST to Govt. Work Contracts; Treatment of Govt. Services under GST
DAY 5	II	Provisions related to E-way bill under GST; Reverse Charge Mechanism under GST

**Private Sector Financial Reporting, Audit of PSUs, Main features of Companies Act, 2013
(5 Working Days)**

DAY	SESSION	CONTENT
DAY 1	I	Fundamentals of Ethics and Code of Ethics for IA&AD
DAY 1	II	Concepts and process of financial reporting, qualitative Characteristics of Information in Financial Reporting e.g. Understandability, Relevance, Reliability and Comparability. Assumptions to be followed preparing financial statements, elements of financial statements
DAY 1	III & IV	Important provisions of Companies act 2013, important provisions regarding books of accounts and financial statements of a company, Provisions for Audit of PSUs, Appointment removal of statutory Auditors, Powers of Auditors (u/s 143(1)); Duties and Responsibilities of Auditors [Section 143(2)]; Penalties [Section 147]; Audit of Accounts of Public Sector Commercial Entities- Supplementary Audit of PSUs-Objective and Advantages; Steps involved in audit
DAY 2	I & II	An introduction to Indian accounting standards-meaning and purpose, Applicability of Accounting Standards, IND AS 101 (First-time Adoption of Indian Accounting Standards) important provisions of IND AS-1(Presentation of Financial Statements); IND AS-2 (Inventories)
DAY 2	III & IV	Important provisions of IND AS-8(Accounting Policies, Changes in Accounting Estimates and Errors); IND AS-10 (Events after the Reporting Period); IND AS-16 (Property, Plant and Equipment)
DAY 3	I & II	important provisions of IND AS-17 (Leases);IND AS-19 (Employee Benefits); IND AS-20 (Accounting for Government Grants and Disclosure of Government Assistance); IND AS-23 (Borrowing Costs)
DAY 3	III & IV	Meaning of true & fair view of financial statements, General instructions for preparation of balance sheet and Statement of Profit and Loss -how various items are to be shown under liabilities and assets side of a balance sheet -how items are to be shown under profit and loss account
DAY 4	I & II	A brief introduction to ratio analysis- interpretation of financial statements through various ratios e.g. Liquidity Ratios, Capital Structure/Leverage Ratio, Activity Ratios Profitability Ratios
DAY 4	III & IV	Preparation of Cash Flow Statement determination of cash flows during the period from operating, investing and financing activities, Direct method, and Indirect method used for preparation of cash flow statement ; provisions of IND AS 7 (Statement of Cash Flows) Funds Flow Statement " meaning of "fund "™ what constitute flow of fund; sources of fund and uses of fund;
DAY 5	I	Corporate governance-meaning & importance, key constituents of corporate governance - Board of Directors, the Shareholders and the Management. corporate Social Responsibility (provisions u/s 135); International Financial Reporting Standards (IFRS) & "Converged Indian Accounting Standards"™ or "Ind.AS"™
DAY 5	II & III	Case examples of audit comments from various audit reports- hands on exercise

**SEMINAR ON PERFORMANCE AUDIT
(3 Working Days)**

DATE & DAY	SESSION	TOPIC
DAY 1	I	Inaugural address Engaging with stakeholders in planning for Performance Audits, moving towards evaluating outcomes in Performance audits
	II	Gender Mainstreaming in Government Policy and Programme
	III & IV	Challenges in auditing in SDG environment
DAY 2	I & II	Interaction with Dr. Chhavi Rajawat, Sarpanch on Soda village (as a model of social change)
	III	Group discussion: Moving towards assurance engagements & outcome audits
	IV	Appreciating the digital ecosystem of delivery of public services
DAY 3	I	Approach in the Audit of Hospital Management (U.P) (by skype)
	II	Group work by Participants
	III	Programme Delivery by Grassroot Functionaries- Appreciating their Problems and Constraints
	IV & V	Presentations by participants

Audit Evidence, Documentation & Reporting (3 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	Fundamentals of Ethics and Code of Ethics for IA&AD
DAY 1	II & III	What constitutes Audit Evidence: Characteristics of Audit Evidence (ISA 500) Classroom exercise Audit procedures to obtain audit evidence. Identifying sources of evidence in different types of audit.
DAY 1	IV	Class room exercise on evaluating strength of evidence.
DAY 2	I	Characteristics of a good audit paragraph (Criteria, Condition, Cause, and Effect)
DAY 2	II	Reporting in Compliance & Performance Audit (C&AGs Compliance & Performance Audit Guidelines ISSAI 3000), Style Guide.
DAY 2	III	Documentation in Audit with respect to Performance/Compliance/Financial Audit guidelines. Requirement of working papers.
DAY 2	IV	Forming an opinion and reporting on financial statement & reporting financial Audit.
DAY 3	I & II	Audit finding, Conclusions and recommendations (Classroom exercise)
DAY 3	III	End Course Assessment
DAY 3	IV	Evaluation and Valediction

Course on Contract Management (5 Working Days)

DATE & DAY	SESSION	TOPIC
DAY 1	I & II	An Overview on SPPP & Gem Portal.
	III	Types of Procurement – (i) Open/Limited/Direct Negotiation Tender. (ii) Single Stage vs Two Stage, Single Packet vs Two Packet system. (iii) Expression of Interest (EOI), Request for Qualification (RFQ) and Request for Proposal (RFP)
	IV	Evaluation of Tenders- Instructions to Bidder, Bidding and Evaluation Procedures and Evaluation Criteria
DAY 2	I & II	Terms and Conditions of Contract: (i) General Conditions of Contract (GCC) and Special Conditions of Contract (SCC). (ii) Significant clauses in contract- Performance Security, Term, Termination, Dispute Resolution, Force Majeure, Payment schedule, default, deliverables, etc. New Procurement Processes- Hybrid Annuity, Swiss Challenge, Revenue Share models.
	III& IV	Audit process- Preparation of Audit Design Matrix related to Jaipur Metro w.r.t. CAG's practice guide on procurement and contract management.
DAY 3	I& II	Group Discussion on Audit Design Matrix
	III & IV	Case study- Jaipur Metro- Presentations
DAY 4	I & II	Project appraisal techniques; Financial analysis, Sensitivity analysis
	III	Demo of e-procurement
	IV	Specific clauses in contract: Price variation, Penalty clauses, Blacklisting of a contractor/firms
DAY 5	I& II	EPC Contracts vs PPP Contracts and Risk Management in Contracts Models of PPP in Departments- BOT, BOLT, Annuity Model.
	III	E-Tendering / E-Procurement (i) Tendering, Forward and Reverse Auctions. (ii) Manual tendering vs Online tendering/auction

Audit of Public Private Partnership (PPP) Projects (5 Working Days)

DATE & DAY	SESSION	TOPIC
DAY 1	I	An overview of PPP and Privatization, Requisites for the success of PPP Projects, Objectives of PPP- Contractual Relationship, Sharing of Responsibilities, Risk Transfer and Flexible Ownership. Role of Pvt. Sector Partner in PPP projects-Strengths & Weaknesses
	II	Institutional arrangements for Appraisal and approval of PPP Project A study on Organisational structure for Appraisal and Approval of PPP projects, Financial Powers of PPP Appraisal Committee, Procedure for Formulation & Appraisal of PPP Projects Appraisal by/ Approval of PPP Appraisal Committee
	III	Benefits to Public Sector, Private Sector and the public, Common misconceptions about PPP in Infrastructure Projects.
	IV	Fundamentals of Ethics and code of Ethics for IA&AD
DAY 2	I & II	Financial support to PPP projects in Infrastructure, Model Concession Agreements (MCA) Institutional Arrangements in State Governments
	III & IV	Mandate, Scope and Objectives of PPP Audit, Mandate for Audit of PPP Projects, International Auditing Stds. and Guidelines for the Audit of PPP Projects, Scope of PPP audit Objectives, Types of Documents to be audited, When should a Project be subjected to Public audit? Case study on framing audit Objectives (STM based)
DAY 3	I & II	Identifying and Sharing of Risks in PPP: Feasibility/Organisational Risk, Condition Precedent Risks, Financing Risks, Construction Risks, Operation and Maintenance Risk, Demand Risks, Revenue Risks, Risk from unforeseen developments, Termination Risks, Residual Value Risks
	III & IV	Audit Planning and selection of PPP Projects for Audit, Collection of Data and Information on PPP Projects Selection of PPP Projects for Audit, Preparation of Audit Plan, Seeking the Cooperation of the Private Agent/Public Agencies, Engaging External Experts (Case Study)
DAY 4	I & II	Auditing Process and Criteria for PPP Audit: Audit Methodology, Audit of Project Formulation and Approvals, Audit of Concession and Concession Period, Audit of Risk Allocation, Audit of Financing Risk, Audit of Viability Gap Funding, Audit of Tariff/Toll/User Charges, Audit of Total Project cost

	III & IV	<p>Audit of PPP in Infrastructure Projects</p> <p>Audit of Bidding and Evaluation.</p> <p>Audit of Construction of the Proj.</p> <p>Audit of Monitoring of Proj. Constr. Activities Audit of Commercial Devp.</p> <p>Audit of Operation, Maintenance & Devp./ Collection of Revenue</p> <p>Audit of value for money evaluation</p> <p>Audit of valuation of assets. Case study STM based</p>
DAY 5	I & II	<p>Reporting Audit Findings and Recommendations Discussion- Audit Reports on PPP already placed in Parliament/ Legislature. How to report Audit Findings, How to make Audit Recommendations, Finalized Audit Reports on PPP.</p>

Audit of Fraud & Corruption (3 Working Days)

DATE & DAY	SESSION	TOPIC
DAY 1	I & II	Definition of the word 'Fraud' • Elements of 'Fraud' • Distinction between fraud and error • Understanding the categories of fraud • Understanding the categories of corruption
	III & IV	Guidelines on Auditing of fraud – Detection of frauds Audit and investigation CAG's Standing orders on the Audit of Fraud
DAY 2	I	Auditor's responsibility on Fraud and Corruption - How to identify potential Fraud and High Risk Areas (Red Flags and Anti- Fraud Measures)
	II	Fraud Detection using CAATS Techniques Computer Frauds – IT security
	III & IV	Emerging Risks in IT
DAY 3	I	Frauds in Government sector :- • Fraud in Civil works – Pre execution and post stages of works • Fraud in contract agreement
	II	Case Study on Fraud detection/reporting

Seminar on Social Sector Audit (3 Working Days)

Day	Session	Topic
DAY 1	10.00 am	Inauguration An Overview of Social Sector and Social Sector Audit
	I	Difference between Social Sector and Economic Sector, Functional classification of Budget and Classification of units under Social Sector.
	II	Direct Benefit Transfer (DBT) in Social Sector schemes.
	III & IV	Use of Geographic Information System (GIS) and Remote Sensing in Social Sector Audits.
DAY 2	I & II	Field visit (Traditional Water Conservation Structures)
	III & IV	Social Sector Audit in Panchayati Raj Institutions.
DAY 3	I & II	Planning, Methodology and Broad Parameters for executing Outcome Based Audit in Social Sector.

All India Course on e-Governance

(4 Working Days)

Day	Session	Topic
Day-1	Session 1	Introduction to e-Governance : Understanding e-Governance Goals & Objectives Need for Transformation in Government, Challenges.
	Session 2	e-Governance Vision and Strategy : Introduction to e-Governance vision and strategy Need for e-Governance vision and strategy Key Elements of e-Governance Strategy,G2C,G2B,G2G,G2E
	Session 3	e-Governance Project Life Cycle : Describe the e-Governance Project Development life cycle Explain the need for a holistic approach, Key Challenges
	Session 4	NEGP & core infrastructure components : An introduction to National e-governance plan (NEGP), brief introduction to core infrastructure components of NEGP e.g. State Data Centres (SDCs), State Wide Area Networks (S.W.A.N),
Day-2	Session 1	NEGP & core infrastructure components : Common Services Centres (CSCs) and middleware gateways i.e National e-Governance Service Delivery Gateway (NSDG), State e-Governance Service Delivery Gateway (SSDG)
	Session 2	Government Process Re-engineering(GPR) : Defining the vision for GPR
	Session 3	Government Process Re-engineering(GPR) : Major components of GPR Constraints in GPR execution,
	Session 4	An introduction to various Mission Mode Projects under NEGP : Insight on e-Kranthi and MMPs Central MMPs, State MMPs & Integrated MMPs,
Day-3	Session 1	National policy on Information Technology : National policy on Information Technology
	Session 2	Case Study Case study Dhara , Registration & Stamps Deptt. , Ajmer, GOR
	Session 3	Field Visit to State Data Center: Cyber laws & legal issues in implementation of e-governance projects : Cyber surakshit Bharat,, Best practices for safe and secure
	Session 4	cyber environment, Information security initiatives
Day-4	Session 1	Audit of e-governance: Role of CAG:
	Session 2	Challenges in audit of e-Governance

Treasury Inspection (6 Working Days)

DATE & DAY	SESSION	TOPIC
DAY 1	I	Inauguration: Mandate for Treasury Inspection and understanding the environment; Role of Treasury in budgetary control of the State Finances.
	II	Functioning of the Treasury with respect to: (i) Accounts rendered to AG (ii) Other important transaction of treasury.
	III	Key Internal Controls and MIS at the Treasury; Role & Responsibility of TOs and DTA. Other related issues regarding penal interest on delayed remittances by agency banks.
	IV	Broad overview of IFMS
DAY 2	I & II	Understanding IT controls; Broad overview of IT controls in the Treasury/IFMS environment & Key Validation in IFMS modules.
	III & IV	Introduction to Budget Module; Budget and bill payment process a. Understanding business rules mapped into the application b. Built-in validations c. Exception reporting d. MIS (Management Information System) reports available in application.
DAY 3	I	Pay Manager Module a. Understanding business rules mapped into the application b. Built-in validations c. Exception reporting d. MIS (Management Information System) reports available in application.

	II	E-GRAS and checks on receipts a. Understanding business rules mapped into the application b. Built-in validations c. Exception reporting d. MIS (Management Information System) reports available in application.
	III	PD accounts, AC DC Bills a. Understanding business rules mapped into the application b. Built-in validations c. Exception reporting d. MIS (Management Information System) reports available in application.
	IV	WAM Module a. Understanding business rules mapped into the application b. Built-in validations c. Exception reporting d. MIS (Management Information System) reports available in application.
DAY 4	I	Stamps module a. Understanding business rules mapped into the application b. Built-in validations c. Exception reporting d. MIS (Management Information System) reports available in application.
	II	Pension, Social Security Pension module a. Understanding business rules mapped into the application b. Built-in validations c. Exception reporting d. MIS (Management Information System) reports available in application.
	III	Planning for Treasury Inspection, Understanding HQ circulars, Office Instruction, checklist regarding TI.
	IV	Data available at HQ - Sampling at HQ Checks to be conducted at HQ and checks to be conducted at Field.
DAY 5	I	Monitoring of Government Business of Agency Bank by Treasuries.

	II	Understanding Key Business Processes in IFMS modules related to inspection of Treasuries.
	III	Important Treasury Inspection checks to be conducted in an IT environment.
	IV	Data downloading using IDEA: Data downloading using CAAT-SQL: Data downloading using MS- Access.
DAY 6	I & II	Data downloading using IDEA: Data downloading using CAAT-SQL: Join database; Append; Random Sampling; Systematic Sampling; Stratified Random Sampling; MUS Direct Extraction.
	III	Key Value Extraction; Duplicate Key; Summarisation; Stratification; Aging.

**Financial Reporting Framework and Audit of ABs, ULBs, PRIs
(3 Working Days)**

DATE & DAY	SESSION	TOPIC
DAY 1	I	Salient features of Manual of Instructions of Audit of Autonomous Bodies. Introduction followed by Provisions of Section 14, 15, 19 and 20 of CAG's DPC Act, 1971 & audit under Section 14, 15, 19(2), 19(3) & 20(1). Practical Problems in deciding on relevant section in each case. Comparative study of Sections 14, 15, 19 & 20 of the Act. Conduct of Audit u/s 14 & 15
	II	Internal Control- Concept and understanding; Types and importance
	III & IV	Concepts and process of financial reporting, qualitative Characteristics of Information in Financial Reporting e.g. Understandability, Relevance, Reliability and Comparability. Assumptions to be followed preparing financial statements, elements of financial statements Meaning of true & fair view of financial statements, General instructions for preparation of balance sheet and Statement of Profit and Loss -how various items are to be shown under liabilities and assets side of a balance sheet -how items are to be shown under profit and loss account
DAY 2	I & II	Certification of annual accounts of Central and State Autonomous Bodies. Checks to be exercised in audit. Receipts and Payments accounts Profit and Loss /Income and Expenditure account and Balance Sheet. Preparation of Income and Expenditure account on the basis of Receipts and Payments accounts, Cash book and other information- a practical exercise
	III	Analysis of Balance Sheet-Importance of Accounting policies/notes on Accounts –Accounting Standards
	IV	Constitution and Organisation of ULBs and Powers and Functions of ULBs in context of 74 th constitutional amendment, Flow of Funds in ULBs, A brief introduction to National Municipal Accounting Manual (MNAM)
DAY 3	I	Accounting system adopted in ULBs i.e. Accrual Accounting- Accounting concepts and conventions, Significant Accounting Principles, General Accounting Procedures, Accounting for Transactions e.g. interpretation of Capital & Revenue income and expenses into accounts, Treatment of Grants and borrowings, purchasing and disposal of fixed assets, Reconciliation Procedures, Financial Statements, Environmental issues in implementation of schemes and programmes by ULB

	II	A brief introduction to 73 th amendment ; Revenue sources of PRIs; State Finance Commission; classification of financial transactions on three tier structure i.e. Functions (major head), programs/ schemes (minor head)and objects (object head); accounting and budgeting functions as a tool of budgetary control; an introduction to primary books of accounts, maintaining of Ledger, preparation of Scheme wise Income & Expenditure account
	III	Audit of Autonomous Bodies, New Format of SAR/Audit Certificate

Training course for newly recruited Divisional Accountants under the cadre control of AG (A&E)

Rajasthan

(5 Working Days)

Coming Soon.....

**Management Development Programme
(5 Working Days)**

DATE & DAY	SESSION	TOPIC
DAY 1	I	Unleashing the Leadership potential in you
	II	Fundamentals of Ethics and Code of Ethics for IA&AD with case study
	III	Time and Stress Management for better performance.
	IV	Gender Mainstreaming in Government Policy and Programmes
DAY 2	I	Communication: Meaning & Importance Formal & Informal Communication; Communication channels; Effective communication in workplace; Barriers of effective communication and pre-requisites for effective communication.
	II	Developing Communication skills including exercises.
	III & IV	<ul style="list-style-type: none"> • Human Resource Development- Supervision & Control eg. How supervision enhances the productivity in organisations. • Frontline manager- Role of a supervisor in organisations, Qualities of a supervisor.
DAY 3	8.00 am to 8.45 am	Yoga Session
	I	Brief introduction of Roster system and DPC meetings about promotions.
	II	Office procedure, Budgetary control & Propriety in public expenditure.
	III	Roles & Responsibilities of a civil servant including vigilance matters.
	IV	Role of Disciplinary Authority and Role of Inquiry Officer with case examples.
DAY 4	I & II	Quality Assurance: Drafting of Factual Statement/ Draft Para (practical exercises).
	III & IV	<ul style="list-style-type: none"> • Organizational effectiveness: Meaning; Measures of Organizational effectiveness; A brief introduction to Decision making process. • Motivation in Organizations: Need & Importance; Types of Motivation; Motivation process; How Motivation is related to Morale and Work efficiency.

DAY 5	I & II	Effective leadership is all about communicating effectively: Connecting Leadership and Communication. How Communication improves Leadership qualities.
	III	e-Governance: Transparency and Accountability for Good Governance.

**Workshop on Outcome based Audit
(2 Working Days)**

DATE & DAY	SESSION	TOPIC
DAY 1	I	Inaugural address Evaluating outcomes in Performance audits.
	II	Analysing outcomes in Environmental audits
	III	Piloting Outcome based Audits: A field office perspective.
	IV	Experience and learning during conduct of Audit of Hospital Management (U.P)
DAY 2	I & II	Engaging with stakeholders in planning for Outcome based Performance audits.
	III	Use of Geographic Information System (GIS) and Remote Sensing in outcome based Audits.
	IV	Group Discussion: Inputs on Performance Audit on 'National Solar Mission' by MAB-IV

I. EDP COURSE CONTENTS

Cyber Security & Cyber crime & IT Security
(3 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	Introduction to cybercrime with the latest trends cyber criminals modus operandi
DAY 1	II & III	Network fundamentals - Ports protocols - IPv4 and IPv6 - Subnetting - Network devices Anonymous methodology used by cyber criminals - Tor (Darknet) - Proxy - VPN - User Agent switcher - Temp mail Fundamentals of Mac Address, domain name system, name server, virtual private server dedicated & shared serve
DAY 1	IV	Computer Hacking & Security - Malware - Types of Malware - System Hacking Live demonstration - Antivirus bypass techniques used by attackers
DAY 2	I & II	Open Source Intelligence tools and techniques case studies and hands on practice Acquiring intelligence for a remote target. Here target can be a person, computer, website, server, email, mobile number, social media account etc.
DAY 2	III	E-mail & Social Media Investigation - Hacking Case Studies - Defamation & Case Studies -Identifying & Tracing fake mails - Analyzing email headers - Log Analysis
DAY 2	IV	Cryptography & Steganography - Data Protection techniques - Data Hiding techniques - countermeasures I
DAY 3	I & II	Smart Phone Hacking Incident - Smartphone Threats - Countermeasures
DAY 3	III	Investigation of Phishing cases with case studies Types of Phishing Hands on Practice on phishing Understanding attackers modus operandi Banking Phishing case study Email phishing cases Shopping portal phishing cases Investigating methodologies Countermeasures to avoid such attacks
DAY 3	IV	Credit/Debit Card frauds investigation with case studies Vishing Frauds Card Cloning Cases Online Shopping Frauds Investigation Techniques Countermeasures

Oracle (SQL) (5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	Fundamentals of Public Sector Ethics
DAY 1	II	Introduction to RDBMS Concepts
DAY 1	III & IV	Writing Basic SQL Statements
DAY 2	I & II	Restricting and Sorting Data (Where clause, Character Strings and Dates and Comparison Operators)
DAY 2	III & IV	Selecting Data from Oracle Other Comparison Operators Using the (BETWEEN,IN,LIKE, IS NULL)Operator, Logical Operators, Using the (AND,OR,NOT) Operator, Rules of Precedence, ORDER BY Clause, Sorting in Descending Order, Sorting by Column Alias, Sorting by Multiple Columns
DAY 3	I & II	Single Row Functions SQL Functions Two Types of SQL Functions Single Row Functions Character Functions Case Conversion Functions Character Manipulation Functions, Number Functions (ROUND, TRUNC MOD) Working with Dates Arithmetic with Dates Using Arithmetic Operators with Dates Date Functions Conversion Functions (TO_CHAR TO_NUMBER TO_DATE) Date Format, Special Functions (NVL DECODE)Nesting Functions
DAY 3	III & IV	Displaying Data from Multiple Tables EQUIJOIN, NONEQUIJOIN OUTERJOIN SELFJOIN Aggregating Data Using Group Functions AVG SUM MIN MAX, COUNT GROUP BY and HAVING Clauses
DAY 4	I & II	Subqueries Creating and Managing Tables CREATE TABLE ALTER TABLE DROP TABLE
DAY 4	III & IV	Manipulating Data INSERT UPDATE DELETE COMMIT ROLLBACK
DAY 5	I & II	Including Constraints

Audit in IT Environment (6 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	Ice Breaking Session Entry Knowledge Test (EKT)
DAY 1	II	Understanding IT environment- Challenges and opportunities
DAY 1	III	Importance of controls with specific reference to Application Controls
DAY 1	IV	Introduction to CAATs â€œ IDEA and Excel
DAY 2	I & II	Excel as data analytic tool- Features of Excel (we intend to cover the aspects relating to following underlining the purpose for which these are used as Audit Tool) Conditional formatting Filter including Advanced filter Pivot Table
DAY 2	III & IV	Excel functions â€œ User defined functions Numeric Text Conditional Date and time Financial Aggregation
DAY 3	I & II	Creating Projects â€œ Managed and External, Import of data from diverse formats â€œExcel, Access, csv, text ; understanding data using the field statistics, Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
DAY 3	III & IV	Importing of PDF/PRN Data, Importing data using ODBC, Indexing of Data â€œ Quick Index, Composite Index, Sorting Data
DAY 4	I & II	Field Manipulation in IDEA â€œ Append, Remove, Modify columns â€œ Data types â€œ Virtual, Non Virtual, Editable, Enabling/Disabling deletion n of non-virtual fields Analysis Basic data analysis in IDEA â€œ Duplicate Key Detection/Exclusion, GapDetection, Summarization
DAY 4	III & IV	Data Extraction â€œ Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases â€œ Join, Visual Connector, Append, Compare
DAY 5	I	Commonly used @ Functions in IDEA, introduction to #functions
DAY 5	II	Stratification of Data, Aging analysis, Sampling
DAY 5	III & IV	Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA Revision & Queries Hands on Session Case Study â€œ Selection of vouchers
DAY 6	I & II	Way Forward â€œ Overview of Qlikview
DAY 6	III & IV	Way Forward -Overview of Tableau

Data Analytics Visualization and Presentation Skills (5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I & II	Excel as data analytic tool- Conditional formatting, Filter including Advanced filter, Pivot Table
DAY 1	III	Principles of Visualisation & Tableau public software
DAY 1	IV	Tableau: Data downloading; Database Connectivity; Manipulation; Visualisation,
DAY 2	I & II	Tableau :Calculated fields; Filters; Hierarchy, Dashboards Other features in Tableau: Story, Distribution of workbooks
DAY 2	III	Tableau Exercise/ Case Study: Analysing data, Deriving Insights; Identifying risk areas, building dashboards.
DAY 2	IV	Working with charts: Creating a chart Formatting a chart
DAY 3	I	Case Study on Charts
DAY 3	II	Creating Projects: Managed and External, Import of data from diverse formats Excel, Access, csv, text ; understanding data using the field statistics,
DAY 3	III & IV	Importing of PDF/PRN Data, Indexing of Data: Quick Index, Composite Index, Sorting Data Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
DAY 4	I & II	Data Extraction Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases Join, Visual Connector, Append, Compare
DAY 4	III	Commonly used @ Functions in IDEA, introduction to # functions, Stratification of Data, Aging analysis, Sampling
DAY 4	IV	Field Manipulation in IDEA Append, Remove, Modify columns Data types Virtual, Non Virtual, Editable,

DAY 5	I & II	Enabling/Disabling deletion of non-virtual fields Analysis Basic data analysis in IDEA Duplicate Key Detection/Exclusion, Gap Detection, Summarization
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Level-2 Group II, IT Audit Advanced/IDEA

(3 Working Days)

Day	Session	Topics
DAY 1	I	Creating Projects – Managed and External, Import of data from diverse formats – Excel, Access, csv, text ; understanding data using the field statistics, Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
	II	Hands on Session
	III	Importing of PDF/PRN Data, Importing data using ODBC, Indexing of Data – Quick Index, Composite Index, Sorting Data
	IV	Hands On Session
DAY 2	I	Field Manipulation in IDEA – Append, Remove, Modify columns – Data types – Virtual, Non Virtual, Editable, Enabling/Disabling deletion of non-virtual fields Analysis Basic data analysis in IDEA – Duplicate Key Detection/Exclusion, Gap Detection, Summarization
	II	Hands on Session
	III	Data Extraction – Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases – Join, Visual Connector, Append, Compare
	IV	Hands on Session
DAY 3	I	Commonly used @ Functions in IDEA, introduction to #functions, Stratification of Data
	II	Sampling ,Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA
	III	Case Study – Selection of vouchers

Forms & Reports in Oracle 11G (5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	Introducing Oracle Forms Developer and Forms Services Grid Computing Oracle 11g Products Oracle Application Server 11g Architecture Running a Forms Developer Application
DAY 1	II	Creating Forms Modules Creating a Basic Forms Module Creating a Master-Detail Forms Module Modifying the Data Block Modifying the Layout
DAY 1	III	Working with Data Blocks and Frames Using the Property Palette Managing Object Properties Creating and Using Visual Attributes Controlling the Behavior and Appearance of Data Blocks Controlling Frame Properties Creating Control Blocks Deleting Data Blocks
DAY 1	IV	Working with Input Items Creating Text Items Controlling the Behavior and Appearance of Text Items Creating LOVs Defining Editors Creating Check Boxes Creating List Items Creating Radio Groups
DAY 2	I	Working with Non Input Items Creating a Display Item Creating an Image Item Creating a Push Button Creating a Calculated Item Creating a Hierarchical Tree Item Creating a Bean Area Item
DAY 2	II	Working with Windows and Canvases Overview of Windows and Canvases Displaying a Forms Module in Multiple Windows Creating a New Window
DAY 2	III	Producing Triggers Grouping Triggers into Categories

		Defining Trigger Components: Type, Code, and Scope Specifying Execution Hierarchy Using the PL/SQL Editor Writing Trigger Code Using Variables and Built-ins Using the When-Button-Pressed and When-Window-Closed Triggers
DAY 2	IV	Adding Functionality to Items Displaying LOVs from Buttons Run-Time Messages and Alerts Built-ins and Handling Errors Controlling System Messages The FORM_TRIGGER_FAILURE Exception Using Triggers to Intercept System Messages Creating and Controlling Alerts
DAY 3	I	Query Triggers SELECT Statements Issued During Query Processing WHERE and ORDER BY Clauses and the ONETIME_WHERE Property Writing Query Triggers Query Array Processing Coding Triggers for Enter-Query Mode Navigation Navigation Overview Understanding Internal Navigation Using Object Properties to Control Navigation Writing Navigation Triggers: When-New Instance, Pre- and Post- Triggers
DAY 3	II	Sharing Objects and Code Reusing PL/SQL Working with PL/SQL Libraries
DAY 3	III	Using WebUtil to Interact with the Client Benefits of WebUtil Integrating WebUtil into a Form Interacting with the Client
DAY 3	IV	Introducing Multiple Form Applications Multiple Form Applications Overview Starting Another Forms Module
DAY 4	I & II	Basic Concepts Oracle Reports Builder Reports Report Styles Wizards The Object Navigator The Report Editor Data Model Objects Layout Objects Parameter Form Objects The Property Instructor

		<p>Runtime Views</p> <p>Oracle Reports Components</p>
DAY 4	III & IV	<p>Advanced Concepts</p> <p>Reports</p> <p>Web Reports</p> <p>Data Model Objects</p> <p>Layout Objects</p> <p>Parameter Form Objects</p> <p>PL/SQL</p> <p>Templates</p> <p>Output Formats and Capabilities</p> <p>Data Sources</p> <p>Debugging Tools</p>
DAY 5	I	<p>Visual Index</p> <p>Building Basic Reports</p> <p>Building Group Reports</p> <p>Building Reports w/ Special Formatting</p> <p>Building Matrix Reports</p> <p>Building Reports for Business Cases</p> <p>Building Reports w/ PL/SQL and Java</p> <p>Building Reports w/ Pluggable Data Sources</p>
DAY 5	II	<p>How To ...</p> <p>Access Oracle Reports Documentation</p> <p>Set Properties and Preferences</p> <p>Perform Common Tasks</p> <p>Work with the Object Navigator</p> <p>Work with Reports</p> <p>Run and Dispatch a Report</p> <p>Work with the Data Model</p> <p>Work with the Report Layout</p> <p>Work with Report Sections</p> <p>Work with Parameters and the Parameter Form</p> <p>Define a Template</p> <p>Use PL/SQL in a Report or Template</p>

Linux

(3 Working Days)

DAY	SESSION	CONTENTS
DAY 1	I & II	Managing Files from the Command Line Getting Help in Red Hat Enterprise Linux, Creating, Viewing, and Editing Text Files
DAY 1	III & IV	Managing Local Linux Users and Groups Controlling Access to Files with Linux
DAY 2	I & II	Analyzing and Storing Logs, Linux File System Permissions
DAY 2	III & IV	Managing Red Hat Enterprise Linux Networking Archiving and Copying Files Between System
DAY 3	I & II	Monitoring and Managing Linux Processes, Installing and Updating Software Packages
DAY 3	III	Accessing Linux File Systems Using Virtualized Systems