

## 1. Course on Awareness on Financial Attest Audit

Day	Session One	Session Two	Session Three	Session Four
1	Auditing Standards of the CAG of India relating to Financial Attest Audit. Audit Planning (Sample Matrix for audit planning), Audit Objective and Approaches for financial Attestation Audit		Budget, Budget Process, Budget Scope and budgeting principles	
2	<b>Compilation of Accounts</b> -Part I, II and III; Overview of compilation of accounts in AG(A&E)		Appropriation Accounts – Original, Supplementary, Re-appropriation, New Service and New Instrument of Service and Structure of Appropriation Accounts; Audit Checks for audit of Annual Appropriation Accounts	
3	Finance Accounts - Definition, Structure of Finance Accounts; Explanation of general checks to be exercised for the preparation of Finance Accounts; Discussion on various statements of Finance Accounts; Notes to Accounts in Finance Accounts; Audit Checks for audit of Finance Accounts		Audit Checks for audit of <ul style="list-style-type: none"> <li>• Vouchers,</li> <li>• Monthly Civil Accounts &amp;</li> <li>• Report on Monthly Expenditure (Monthly Appropriation Accounts)</li> </ul>	

## 2. Course on Audit Evidence & Audit Reporting

Day	Session One	Session Two	Session Three	Session Four
1	What constitutes Audit Evidence? Characteristics of Audit Evidence		Audit Procedures to obtain audit evidence Identifying sources of evidence in different types of audit	
2	Techniques of Evidence Gathering- Financial Auditing		Techniques of Evidence Gathering- Performance Auditing	
3	Introduction to Audit Reporting		Components of an audit paragraph <ul style="list-style-type: none"> <li>▪ Audit Criteria</li> <li>▪ Condition (Evidence)</li> <li>▪ Cause / Effect</li> <li>▪ Audit Conclusion</li> <li>▪ Recommendation</li> </ul>	
4	Balanced and Fair Reporting		Link between Report, Audit Objectives and Working Paper	
5	Audit Report & Style Guide – Language and Structure <ul style="list-style-type: none"> <li>▪ Audit Memos, Inspection Reports and Audit Reports</li> </ul>		Project	

### 3. Course on Awareness on Local Language

Day	Session One	Session Two	Session Three	Session Four
1	Introduction to Kannada Language; Comparison with other Indian Languages	Conversations – 100 topics	Script: 1. Vowels, Vowel signs; 2. Consonants, Half Consonants 3. formation of words 4. numbers from one to ten (in Kannada Script-numbers/words)	
2	Prepositions, Gender, Number, Pronouns Noun, Cases, Case Signs, Adjectives Relationship, Everyday vocabulary, Daily words and Sentences	Interrogative words and their usage in Kannada-questions & answers in day to day transactions: Who, Whom, Whose, What, Why, Which, When, Where Importance of Verbs	<b>Present Tense</b> , Present continuous tense, Present Perfect tenses, Present Imperfect Tense, etc.; <b>Past Tense</b> , Past Continuous Tense, Past Perfect Tense, Past Imperfect Tense, etc. <b>Future Tense</b> , Future Continuous Tense, etc.	
3	Imperative Sentences and Negative sentences - Group Discussion Enquiries, Suggestions, Negative Sentences – Good Discussion Short Phrases, Sentences; Imperatives		Comprehension	
4	Commonly used Kannada words in official correspondence and their English / Hindi equivalents		Commonly used Kannada words in official correspondence and their English / Hindi equivalents	
5	Reading correspondences in Kannada and understanding them		Test, Evaluation & Valediction	

### 4. Course on Leadership & Management Development

Day	Session One	Session Two	Session Three	Session Four
1	<ul style="list-style-type: none"> <li>▪ Integration of Values and Culture</li> <li>▪ Leadership Skills</li> </ul>		Time management	Stress management
2	Presentation and Communication Skills		<ul style="list-style-type: none"> <li>▪ Team Orientation</li> <li>▪ Effective People Management</li> </ul>	
3	Conflict Management Decision Making – Crisis handling		Motivating for Sustainable Performance Evaluation & Valediction	

### 5. Course on Awareness on ISSAI Guidelines – Migration from ISSAI to IFPP

Day	Session One	Session Two	Session Three	Session Four
1	INTOSAI Guidelines • ISSAI FRAMEWORK : Level 1 Level 2		<ul style="list-style-type: none"> <li>ISSAI – Level 3</li> <li>ISSAI 100 , 200, 300 &amp; 400</li> </ul>	
2	Level 4 ISSAI- 230 – Audit Documentation ISSAI 1200- Practice Note to ISA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing		ISSAI –Performance Audit	ISSAI – compliance Audit
3	ISSAI – Financial Attest Audit		Migration from ISSAI to IFPP - International Framework of Professional Pronouncements (IFPP)	Valediction

### 6. Course on Performance Audit Guidelines

Day	Session One	Session Two	Session Three	Session Four
1	Regulation 68: Performance Auditing • Objectives of PA • Elements of PA • Assurance and Confidence in PA • Mandate & General Principles of PA		PA Guidelines 2014-Strategic Performance Audit planning and selection of audit topics by - (a) Understanding the entity/programme (b) Defining audit objectives (c) Scope of audit (d) Determining the audit criteria (e) Deciding audit approach and methods	
2	Developing audit questions Audit Design Matrix Audit Implementation - Data Collection & Analysis Developing audit findings and conclusions Developing recommendations; Audit Findings Matrix		Evidence and Documentation in Performance audit/Compliance Audit	
3	Reporting process and follow up of Performance audits		Discussions of Audit Reports	Course Evaluation

### 7. Course on Compliance Audit Guidelines (INCLUDING LATEST TRENDS IN AUDIT)

Day	Session One	Session Two	Session Three	Session Four
1	Compliance Audit Guidelines 2016: General Principles for Compliance Audits; Compliance Audit Plan; Planning Compliance Audits		Compliance Audit Plan - Planning Compliance Audit	
2	Conducting Compliance Audits, Gathering Evidence and Evaluating Evidence and Forming conclusions		Reporting Compliance Audits	

## 8. Basic Course on GST

Day	Session One	Session Two	Session Three	Session Four
1	<ul style="list-style-type: none"> <li>Introduction to GST;</li> <li>Overview of GST</li> </ul>		Registration Provision	
2	Levy and Exemption from Tax	Filing of returns	Overview of IGST	Transitional Provisions
3	Supply: Meaning, Scope, Time, Place and Valuation of Supply		Input tax credit and cross-utilisation of Tax	
4	Payment of Tax in GST	Refund of Taxes	Front-end Business process on GSTN	
5	GST Accounting		<ul style="list-style-type: none"> <li>Assessment and Audit</li> <li>Role of CAG in GST Regime</li> </ul>	

## 9. Advanced Course on GST

Day	Session One	Session Two	Session Three	Session Four
1	Introduction To GST Overview of Registration		<ul style="list-style-type: none"> <li>Determination Of Nature Of Supply: Section 7 – 9 Of IGST Act</li> <li>Place Of Supply - Goods And Services : Section 10 To 13 Of The IGST Act</li> </ul>	
2	Valuation Of Supply – Unrelated Party, Related Party & Distinct Persons Jobwork, Debit Note And Credit Note & E-way Bill : Sec 34, 141 & 143		Input Tax Credit Cross-Utilisation of Tax	
3	TCS & TDS : Section 51-52 Returns & Records : SEC 35 – 48		Refund : Section 54-58 Transitional Provisions : Section 139 -142	
4	Demand And Recovery Sec 73 – 84		Front-end Business process in GST-N	
5	Offences And Penalties – Section 122-138 Liability To Pay In Certain Cases – Section 85-94		Role of CAG in GST Regime	

## 10. Course on Treasury Inspection

Day	Session One	Session Two	Session Three	Session Four
<b>1</b>	Introduction to IFMS	Finalisation of IFMS compendium/Master circular/treasury rules of the State as relevant	Broad overview of IT controls (Under overall context of internal controls)	Understanding IT controls in context of Treasury inspection - Checklist overview
<b>2</b>	Introduction to Budget module, Budget and bill payment process	Digital signatures and digital vouchers	<ul style="list-style-type: none"> <li>Financial test audit and treasury inspection</li> <li>E-GRAS and checks on receipts</li> </ul>	GST accounting
<b>3</b>	Pension module		PD accounts, AC DC bills GPF module	Stamps module
<b>4</b>	Excel as data analytic tool- Features of Excel: Conditional formatting, Filter including Advanced filter Pivot Table		Excel functions – User defined functions Numeric, Text, Conditional, Date and time Financial, Aggregation	
<b>5</b>	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		Importing of PDF/PRN Data, Importing data using ODBC, Indexing of Data – Quick Index, Composite Index, Sorting Data	
<b>6</b>	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 Stratification of Data, Aging analysis, Sampling Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA		Data Extraction – Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases – Join, Visual Connector, Append, Compare Commonly used @ Functions in IDEA, introduction to #functions	

### 11. Course on risk Based Audit Approach with Statistical Sampling

Day	Session One	Session Two	Session Three	Session Four
1	Introduction to Statistical Sampling: <ul style="list-style-type: none"> <li>General Concept</li> <li>What is Statistical Sampling – non SS</li> <li>Defining the population/Sample</li> <li>Statistical Sampling as Audit Tool</li> <li>Sampling Plan</li> </ul>		Audit Sampling: Statistical Audit Sampling, its advantages and risks, Attributes vs. Variable Sampling, Attribute Sampling Plan, Variable Sampling Plan	
2	<ul style="list-style-type: none"> <li>Outline of Risk Based Auditing, benefits and drawbacks</li> <li>Materiality in Risk Based Audit</li> </ul>		<ul style="list-style-type: none"> <li>Risk Identification and Analysis</li> <li>Risk Model</li> </ul>	
3	Audit Sampling and its role in Risk Based Audit		Audit Sampling by using IDEA Software	Evaluation

### 12. Course on Internal Controls & Internal Audit

Day	Session One	Session Two	Session Three	Session Four
1	Definition and Objectives of Internal Control, INTOSAI Guidelines for Internal control Standards		International Standards for Internal Auditing	
2	Internal Control Mechanism	Risk Identification and Assessment	<ul style="list-style-type: none"> <li>Audit of Control Environment</li> <li>Risk Assessments</li> <li>Information &amp; Communications</li> </ul>	

### 13. Course on Audit of Fraud, Fraud Detection Techniques, Forensic Audit

Day	Session One	Session Two	Session Three	Session Four
1	<ul style="list-style-type: none"> <li>Definition of the word 'Fraud'</li> <li>Elements of 'Fraud'</li> <li>Distinction between fraud and error</li> <li>Understanding the categories of fraud</li> <li>Understanding the categories of corruption</li> </ul>		<ul style="list-style-type: none"> <li>Guidelines on Auditing of fraud – Detection of frauds Audit and investigation</li> <li>CAG's Standing orders on the Audit of Fraud</li> </ul>	
2	<ul style="list-style-type: none"> <li>Frauds in Government sector :-</li> <li>Fraud in Civil works – Pre execution and post stages of works</li> <li>Fraud in contract agreement</li> <li>Auditor's responsibility on Fraud and Corruption - How to identify potential Fraud and High Risk Areas (Red Flags and Anti Fraud Measures</li> </ul>		Emerging Risks in IT	
3	<ul style="list-style-type: none"> <li>Fraud Detection using CAATS Techniques</li> </ul>		Case Studies	

• Computer Frauds – IT security
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#### 14. Induction Course for newly recruited Auditors and Accountants

Day	Session One	Session Two	Session Three	Session Four
1	Organizational structure of Comptroller & Auditor General of India of India, Duties and Responsibilities of Auditors and Accountants, Ethics in public service	Constitutional provisions relating to Indian Audit and Accounts Department, DPC Act, Scope and Mandate of Audit	Introduction to Government Accounting system (1990) and structure; Receipts & Payment Rules, General Financial Rules	
2	Overview of Auditing standards 2017-Chapter I and II: Introduction and General Standards		Overview of Auditing standards 2017-Chapter III: Specific Standards on Financial Audit, Compliance Audit and Performance Audit	
3	Audit of expenditure	Audit of State Receipts	Overview of Accountancy, Financial Statement and Audit thereof	
4	Overview of Budget and Budgeting process	Overview of GST	Overview of Appropriation and Finance Accounts	
5	Introduction to Computers (MS-word, Excel, PowerPoint)		Learning Evaluation, Valediction	

#### 15. Course on Administrative Issues

Day	Session One	Session Two	Session Three	Session Four
1	Good administration	Budget & its Process	Pay Rules & Pension Rules	
2	Awareness of Post Based Reservation Rosters; DPC procedure and proceedings		Legal Provisions – dealing with court cases	
3	CCS(Conduct Rules) CCS (CCA) Rules & Disciplinary Proceedings		APAR	Valediction

#### 16. Workshop on Audit & Accounts Regulation 2007

Day	Session One	Session Two	Session Three	Session Four
1	Overview of Audit and Accounts regulation 2007-covering scope and extent of Audit, guidelines Principles of Auditing Standards		Overview of Compliance and Performance Audit	<b>Overview of Financial Audit</b>
2	<b>Audit of Bodies and Authorities other than Govt. Establishment and Companies</b>	<b>Audit of Government Companies</b>	<b>Role of the C&amp;AG in audit of PRI and ULBs</b>	

**17. Course on Public Finance Management and Accountability including GeM and CPP**

Day	Session One	Session Two	Session Three	Session Four
<b>1</b>	<ul style="list-style-type: none"> <li>Public Finance Management and</li> <li>Principles of Public Finance</li> <li>Public Expenditure</li> <li>Public Revenue</li> </ul>		Financial Administration <ul style="list-style-type: none"> <li>Budgeting &amp; technique of Budgeting</li> <li>Classification of Budget</li> <li>usage of iBEMS in IA&amp;AD and integration with PFMS</li> </ul>	
<b>2</b>	General Financial Rules, 2017		<ul style="list-style-type: none"> <li>Public Procurement</li> <li>Overview of Central Procurement Portal</li> </ul>	
<b>3</b>	Public Procurement through GeM		Course Evaluation and Valediction	

**18. Course on Indian Accounting Standards**

Day	Session One	Session Two	Session Three	Session Four
<b>1</b>	<ul style="list-style-type: none"> <li>Roadmap for Implementation of Ind AS</li> <li>Convergence Process</li> <li>Ind AS 101-First time adoption of Indian Accounting Standards</li> <li>Tax Impact on adoption of Ind AS</li> </ul>		<ul style="list-style-type: none"> <li>Ind AS 1-Preparation of Financial Statements</li> <li>Ind AS 8-Accounting Policies and changes in</li> <li>Accounting Estimates and error</li> </ul>	
<b>2</b>	<ul style="list-style-type: none"> <li>Ind AS 11-Construction Contracts</li> <li>Ind AS 18-Revenue</li> </ul>		<ul style="list-style-type: none"> <li>Ind AS 16-Property, Plant &amp; Equipment</li> <li>Ind AS 17-Leases</li> <li>Exposure Draft of Ind AS 116</li> </ul>	
<b>3</b>	<ul style="list-style-type: none"> <li>Ind AS 19-Employee Benefits</li> <li>Ind AS 20-Accounting for Government Grants and Disclosure of Government assistance</li> </ul>		<ul style="list-style-type: none"> <li>IndAS 110 – Consolidated Financial Statements</li> <li>Ind AS – 28 on Investments in Associates and Joint ventures</li> </ul>	
<b>4</b>	<ul style="list-style-type: none"> <li>Ind AS 107-Financial Statements</li> <li>Ind AS 109-Financial Instruments</li> <li>Ind AS 32-Financial Instruments : Presentation</li> </ul>		<ul style="list-style-type: none"> <li>Ind AS 113-Fair Value Measurement</li> <li>Ind AS 37-Provisions, Contingent Liabilities and Contingent Assets</li> </ul>	
<b>5</b>	<ul style="list-style-type: none"> <li>Ind AS 10-Events after Reporting period</li> <li>Ind AS 12-Income Tax</li> <li>Ind AS 2-Inventories</li> <li>Ind AS 7-Statement of Cash Flows</li> </ul>		<ul style="list-style-type: none"> <li>Experience sharing in respect of Implementation of Indian Accounting Standards from Audit Perspective</li> </ul>	



### 19. Course on Analysis of Financial Statements

Day	Session One	Session Two	Session Three	Session Four
1	CAG's Auditing Standards on Analysis of Financial Statements		Structure and Elements of Financial Statements	
2	Analysis of Financial Statements Accounting principles - Analysis of Balance Sheet-Importance of Accounting policies / notes on Accounts –Accounting Standards		Salient features of Uniform format of accounts – specific focus on receipt & payment a/c and income & expenditure account.	
3	<ul style="list-style-type: none"> <li>Analysis tools and types of Financial Analysis</li> <li>Audit Risks in Financial Audit</li> </ul>		Adoption of Sampling techniques in Audit	

### 20. Workshop on Code of Ethics on Work Sensitization for MTS

Day	Session One	Session Two	Session Three	Session Four
1	<ul style="list-style-type: none"> <li>Brief account of Constitutional Provisions related to our organization, its importance in democracy</li> <li>Working of office and office discipline</li> <li>Ethics</li> </ul>		Duties and Responsibilities of MTS, including handling of documents	Introduction to Basics of Computers
2	Staff Welfare Issues-Pay, Leave, HRA, NPS, CGHS, other allowances		Gender Sensitization and Record Management	

### 21. Workshop on Improving Inspection reports

Day	Session One	Session Two	Session Three	Session Four
1	Planning compliance Audit <ul style="list-style-type: none"> <li>Data Analytics</li> <li>Maintenance of Guard file</li> <li>Desk Review</li> <li>Planning Audit Procedures</li> </ul>		Conducting compliance audit <ul style="list-style-type: none"> <li>Interface with Headquarters section</li> <li>Certification of field audit process (Annexures)</li> </ul>	
2	Reporting Results <ul style="list-style-type: none"> <li>Preparation of Draft Inspection Report</li> <li>Vetting of Inspection Reports</li> </ul>		Grading of Inspection Reports (Annexures)	Valediction

## 22. Workshop on RTI Act, 2005 and Gender Sensitization

Day	Session One	Session Two	Session Three	Session Four
1	Gender Awareness and its Requirement – Gender Sensitization in workplace; Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013		Complaints and Enquiries under Sexual Harassment Act	
2	The need for RTI Act, difficulties, provisions of the Act, what can be sought under the RTI Act, the process of seeking information, authorities involved		Impact of RTI Act and some case Studies on RTI Act	

## 23. Workshop on Ethical Standards / Ethics & Values

Day	Session One	Session Two	Session Three	Session Four
1	Ethics and overview and objectives <ul style="list-style-type: none"> <li>• What is Ethics?</li> <li>• Why is Ethics important?</li> <li>• The Ethics of Auditing</li> <li>• Objectives of Training on Ethical Standards</li> </ul>		Ethics and its application in IA&AD <ul style="list-style-type: none"> <li>• Public Interest</li> <li>• Trust Confidence &amp; credibility</li> <li>• Integrity &amp; Objectivity</li> <li>• Independence</li> <li>• Professional Competence</li> <li>• Due care and concern</li> <li>• Professional Secrecy</li> <li>• Political Neutrality</li> <li>• Conflict of Interest</li> </ul>	
2	Ethical Standards <ul style="list-style-type: none"> <li>• Ethical</li> <li>• Standard</li> <li>• Honesty and Integrity</li> <li>• Essentials for sound character</li> </ul>		Ethical Values and Decision making <ul style="list-style-type: none"> <li>• Greed</li> <li>• Fear &amp; insecurity</li> <li>• Pressure from seniors</li> <li>• Self Esteem</li> <li>• Education</li> <li>• Other issues</li> </ul>	

#### 24. Course for newly promoted AOs

Day	Session One	Session Two	Session Three	Session Four
1	<ul style="list-style-type: none"> <li>▪ Integration of Values and Culture</li> <li>▪ Leadership Skills</li> </ul>		<ul style="list-style-type: none"> <li>▪ Presentation and Communication Skills</li> </ul>	
2	<ul style="list-style-type: none"> <li>▪ Team Orientation</li> <li>▪ Effective People Management</li> </ul>		<ul style="list-style-type: none"> <li>▪ Stress and Time Management</li> </ul>	
3	<ul style="list-style-type: none"> <li>▪ Conflict Management</li> <li>▪ Decision Making – Crisis handling</li> </ul>		<ul style="list-style-type: none"> <li>▪ Motivating for Sustainable Performance</li> </ul>	Valediction

#### 25. Workshop for DEOs on work sensitization and Ethics

Day	Session One	Session Two	Session Three	Session Four
1	Constitutional provisions relating to Indian Audit and Accounts Department, DPC Act	Organizational structure of Comptroller & Auditor General of India of India	Duties and Responsibilities of DEOs, Ethics in public service	
2	Basics of Noting & Drafting		Record Management and its importance	
3	CCS (Conduct) Rules and CCS(CCA) Rules		Course Evaluation and Valediction	

#### 26. Course on Environment Audit

Day	Session One	Session Two	Session Three	Session Four
1	Introduction to Audit of Environment and Sustainable Development Issues		Environment Issues in Urban Areas & Urban Governance, Urban Ecology	
2	Waste Management Issues and Solid Waste Management		Climate Change and its Impact	
3	Urban Planning which includes urban flooding and storm water drains		Sustainable Development and Water Issue – Scarcity, Pollution and Water Conservation Management	