Course Announcement

Course contents (General Courses)

1. Certification and transaction audit of Autonomous bodies

❑ � Mandate for audit of Autonomous Bodies.

❑ � Significance & Principles of materiality for comments in Separate Audit Reports(SARs).

❑ � Bank Reconciliation Statement.

❑ � Audit of transaction, World Bank/EAP Projects.

❑ � IT Audit of Autonomous Bodies.

❑ � Audit of Investments in Autonomous Bodies.

2. International Standards of Supreme Audit Institutions (ISSAI)

� Introduction to ISSAI

❑ � Level two ISSAI

❑ � ISSAI on Financial audit, Performance audit and Compliance audit

❑ � ISSAI GOVs

3. Audit of Contract and works audit

❑ � Nature and scope contracts.

❑ � General principles governing contract implementation and monitoring.

❑ � Audit of contracts in respect of procurement of plant & Machinery/spares, equipment.

❑ � Discharge & Breach of contracts.

❑ � Audit of capital/maintenance service contracts in CPWD/MES/Electricity Board/ companies/Corporation/Local bodies.

❑ � Organizational setup of CPWD

❑ � Audit scrutiny of records of CPWD/PWD divisions

❑ � Provisions of CPWD accounts code

❑ � Audit scrutiny of construction contracts

4. Right to Information Act

❑ � Basic Principle, Role of Public Authorities and APIOs & CPIOs.

❑ � Role of functions of Appellate Authority and IIIrd Parties.

- � Information Commission Powers, Functions, Appeal and Penalties.

5. Disciplinary Proceedings, promotion, roaster and reservations

- � Post vacancy based reservations rosters, Promotional Panel.

- � Writing of Confidential Reports.

- � CCS (Conduct) Rules.

- � Misconduct and Remedial Action, Penalties.

- � Suspension, Subsistence Allowance and Reinstatement.

- � Principle of natural justice and procedure for conducting Inquiry.

6. Audit methodologies, Analysis of audit evidence and presentation of audit findings in IR

- � Audit planning

- � What is Audit methodologies, business risk, risk assessment.

- � Evaluation of Internal control.

- � Sampling techniques and use of IDEA in sampling

- � Audit evidence

- � Performance Auditing, Internal documentation, formulation process.

- � Basic requirements of Audit Reports.

7. Audit of Finance and Appropriation accounts

� Overview, definitions, constitutional provisions, role of audit.

- � Budget of Union & State Government.

- � Important provisions in GFR delegation of financial powers.

- � Manual of Civil Accounts & Appropriation Accounts.

- � Audit checks for Appropriation A/c

- � Preparation of audit checking & Condens1ed Accounts.

- � Guidelines on New Service/New instrument of service relating to Appropriation Accounts.

- � Managing Government Finances.

- � Guidelines to conduct the audit of PAOs.

8. Audit Planning and Implementation

- � Auditee Profile

- � Risk Assessment includes ABC analysis, Analysis of Periodicity.

- � Strategic Planning

- � Annual Audit Plan

- � Thematic audit & other kinds of audit (SAR etc).

- � Quarterly plans, audit program & review of audit plan.

- � Audit engagement letter & Audit file

- � Objectives of Performance Audit

9. ISSAI guidelines on Compliance audit with introduction to Theme based Audit

� What is theme based audit.

- � Back ground of theme based audit.

- � Need for theme based audit.

10. Course on Financial Attest Audit

- � Accounting Principle and Financial Management.

- � Accounting & Auditing Standards

- � Understanding the entity

- � Field work

- � Audit Planning

- � Principle of reporting

- � Balance sheet Asset & Liabilities

11. Recent changes in the Finance Act and its impact on audit of indirect taxes

- � Changes in the finance act related to Central Excise, Customs and Service Tax

- [Information Technology(IT) courses](#)

Regional Training Centre, Delhi

Course contents (Information Technology Courses)

1.Level-II (Database concepts, system concepts and Introduction to DBMS)

�Database basics, Concept of RDBMS and Overview of DBMS

◆Creating database with elaborate data structure

◆Analysis of data using of find/replace, Sort and filter

◆Designing Simple and complex queries

◆Designing Forms

◆Designing Report

◆Creating Switchboards and finalization of application

2.Level-II (IT audit advanced) - Auditing in IT Environment

▪ ◆IT Audit awareness

▪ ◆General controls & Application controls

▪ ◆Network communication basics and Security controls

▪ ◆Database basis and User Level Security

▪ ◆Computer Aided Audit Techniques (CAATs)

▪ ◆Using MS Access as CAAT

▪ ◆Using MS Excel as CAAT

▪ ◆Using SQL DML queries as CAAT

▪ ◆Working on Interactive Data Extraction and Analysis (IDEA) to import, link, sample, summarize, analyze and present data from diverse platforms.

 3.Level-I (MS-Word Advanced)

▪ ◆Using and Creating Style sheet

▪ ◆References ◆ Table of contents

▪ ◆Review ◆ Track changes

▪ ◆Inserting and formatting tables

▪ ◆Using Mail-Merge

▪ ◆Understanding MS Word Themes

▪ ◆Advanced Features for data conversion and presentation

4.MS-Excel

▪ ◆Getting acquainted with anatomy of MS Excel workbook

▪ ◆Understanding data types and entering data into worksheet

- �Preparing Formulas

- �Using functions

- �Formatting worksheet

- �Preparing charts and Graphs

- �Analyzing data using Sorting, Data filter and Pivot tables

5. Interactive Data Extraction and Analysis (IDEA)

�Introduction to IDEA

- �Importing various types of data

- �Data extraction

- �Grouping, indices and Summarization of data using different tools

- �Analysis of data using various tools and functions

- �Joining two data files and appending data in the existing file

- �Sampling (Systematic, Random, Stratified and MUS)

6. Data analytics using Tableau

- �Introduction to Tableau Software

- �Data import into Tableau

- �Understanding dimensions and values

- �Understanding data labels

- �Working with charts

- �Tableau Dashboard

7. Public Financial Management System (PFMS) and important features of E-lekha data software

�Brief history, background and Mandate of PFMS

- �Various Modules under PFMS

- �Fund Flow Monitoring under PFMS

- �Direct Benefit Transfer Modules

- �PAO Computerization-Online payments, receipts and accounting of Govt. of India

- �Non � Tax Receipt Portal

- �CBDT PAN Validation and GSTN bank account validation

- �Implementation Strategy and Status of Implementation

- �Introduction to E-lekha data software

- �Framework and available reports.