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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** | |