



International Centre for Information Systems & Audit (iCISA), Noida  
Course Schedule for Bilateral Training Programme on



**“Training and Knowledge sharing exchange programme for AGO, Maldives staff”**  
under Aid to Maldives programme of Ministry of External Affairs, Government of India  
(31<sup>st</sup> October to 12<sup>th</sup> November, 2022)

Session	Topic	Time in India (hrs.)
<b>Day-1</b>	<b>31<sup>st</sup> October, 2022 (Monday)</b>	
	<b>Registration of participants</b>	
	Inauguration: Overview of the course, Introduction of the participants	9:00 to 9:15
	Presentation on Maldives	9:15 to 9:30
	<b>Ms. Aminath Ziyadha &amp; Mohamed Nasih- SAI Maldives</b>	
	Presentation on India	9:30 to 9:45
	<b>Ms. Divya Yanamadala , Director, iCISA</b>	
	<b>Break</b>	9:45 to 10:00
<b>Session 1</b>	Financial reporting framework: Overview of IFRS and IPSAS	10:00 to 11:15
	<b>Ms. Divya Chugh, CA, Institute of Internal Auditors</b>	
	<b>Break</b>	11:15 to 11:45
<b>Session 2</b>	Interpretation of Financial Statements	11:45 to 13:00
	<b>Mr. Abhinay Gupta, CA, Manager, Ernst &amp; Young</b>	
	<b>Lunch Break</b>	13:00 to 14:00
<b>Session 3</b>	Consolidated Financial Statement (IFRS – 10), Fair Value Measurement (IFRS – 13)	14:00 to 15:15
	<b>Mr. Abhinay Gupta, CA, Manager, Ernst &amp; Young</b>	
	<b>Break</b>	15:15 to 15:45
<b>Session 4</b>	Financial Instruments and its disclosures: (IFRS 7 & IFRS 9)	15:45 to 17:00
	<b>Mr. Amit Jain, CA, Director, Ernst &amp; Young</b>	
<b>Day-2</b>	<b>01<sup>st</sup> November, 2022 (Tuesday)</b>	
<b>Session 1</b>	Business Combinations (IFRS 3), Joint Arrangements (IFRS 11), Disclosure of interests in other entities (IFRS 12), Revenue from Contracts with customers (IFRS-15)	10:00 to 11:15
	<b>Ms. Archana Bhutani, CA, Partner, BSR &amp; Associates LLP</b>	
	<b>Break</b>	11:15 to 11:45
<b>Session 2</b>	Overview of INTOSAI Framework of professional pronouncements pertaining to Financial Audit	11:45 to 13:00
	<b>Mr. Hoveyda Abbas, Principal Accountant General</b>	
	<b>Lunch Break</b>	13:00 to 14:00
<b>Session 3</b>	Introduction to Data Analytics & Computer Aided Audit Technique	14:00 to 15:15
	<b>Mr. Gautam Gahlaut, Sr. Audit Officer</b>	
	<b>Break</b>	15:15 to 15:45
<b>Session 4</b>	Application of Statistical concepts in Data Analytics	15:45 to 17:00
	<b>Mr. Gautam Gahlaut, Sr. Audit Officer</b>	
<b>Day-3</b>	<b>02<sup>nd</sup> November, 2022 (Wednesday)</b>	
<b>Session 1</b>	Application of MS Excel in Audit: Advanced Formulas and Functions (V Look Up, Matching Indexing, logical functions).	9:00 to 10:15
	<b>Mr. Rohit Anand, Sr. Administrative Officer</b>	
	<b>Break</b>	10:15 to 10:45
<b>Session 2</b>	Application of MS Excel in Audit: Pivot Table, Pivot Chart, Interactive Dashboard	10:45 to 12:00
	<b>Mr. Rohit Anand, Sr. Administrative Officer</b>	
	<b>Lunch Break</b>	12:00 to 13:00

<b>Session 3</b>	Financial Audit: Analytical procedures, Audit Evidence & Reporting	13:00 to 14:15
	<b>Mr. V Sai Prasad, Director</b>	
	<b>Break</b>	14:15 to 14:45
<b>Session 4</b>	Financial Audit (Education): A case study	14:45 to 15:45
	<b>Mr. V Sai Prasad, Director</b>	
	Presentation on Consolidated Financial Statement Audit	15:45 to 16:00
	<b>Ms. Maasha Nizam, Manager Financial Audit, SAI, Maldives</b>	
<b>Day-4</b>	<b>03<sup>rd</sup> November, 2022 (Thursday)</b>	
<b>Session 1</b>	Application of MS Excel in Audit- A case study	9:00 to 10:00
	<b>Mr. Sandeep Dabur, Director</b>	
<b>Session 2</b>	Use of Data Analytics Tool KNIME in Audit: Building Basic Workflow, Data manipulation	10:00 to 11:00
	<b>Mr. Gaurav Omee, Assistant Administrative Officer</b>	
	<b>Break</b>	11:00 to 11:15
<b>Session-3 &amp; 4</b>	Use of Data Analytics Tool KNIME in Audit: Statistical analysis, deriving insights about dataset and visualization, Report Generation; Database connectivity, Database Operations	11:15 to 13:00
	<b>Mr. Gaurav Omee, Assistant Administrative Officer</b>	
	<b>Lunch Break</b>	13:00 to 13:45
	Departure for headquarters	13:45
<b>Session 5</b>	Presentation at Headquarters by Professional Practices Group	14:30 to 15:15
<b>Session 6</b>	Meeting with Senior level Officers at headquarters	15:30 to 16:00
<b>Day-5</b>	<b>04<sup>th</sup> November, 2022 (Friday)</b>	
<b>Session 1</b>	Overview of Tableau & Visualisation using tableau	10:00 to 11:15
	<b>Mr. Gowthaman R, Deputy Accountant General</b>	
	<b>Break</b>	11:15 to 11:30
<b>Session 2</b>	Audit using Tableau : A case Study	11:30 to 12:30
	<b>Mr. Gowthaman R, Deputy Accountant General</b>	
	<b>Lunch Break</b>	13:00 to 14:00
<b>Session 3&amp;4</b>	INTOSAI Framework of Professional Pronouncements (IFPP) on Compliance Audit ISSAIs: Principles & Practices along with case studies on Compliance Audit	15:00 to 17:00
	<b>Mr. Santosh Vithal Daware, Director</b>	
<b>Day-6</b>	<b>05<sup>th</sup> November, 2022 (Saturday)</b>	
	<b>Study Tour to Agra</b>	
<b>Day-7</b>	<b>06<sup>th</sup> November, 2022 (Sunday)</b>	
	<b>Social Programme</b>	
<b>Day-8</b>	<b>07<sup>th</sup> November, 2022 (Monday)</b>	
<b>Session 1</b>	Audit of Fraud and Corruption, Red Flags	10:00 to 11:30
	<b>Ms. Suhasini Gotmare, Principal Director</b>	
	<b>Break</b>	11:30 to 11:45
<b>Session 2</b>	Overview of Performance Audit process, Audit planning, Assessing Auditability, Risk Assessment & Sampling	11:45 to 12:45
	<b>Ms. Suhasini Gotmare, Principal Director</b>	
	<b>Special Audit</b>	12:45 to 13:00
	<b>Nafiu Zahir &amp; Mariyam Waheeda, Manager Special Audit, SAI, Maldives</b>	
	<b>Lunch Break</b>	13:00 to 14:00
<b>Session 3</b>	Preparation of PA guidelines: Defining Scope, Criteria & objectives, building Audit Design Matrix	14:00 to 15:15
	<b>Ms. Suhasini Gotmare, Principal Director</b>	

	<b>Break</b>	15:15 to 15:45
<b>Session 4</b>	Audit implementation: Conducting field Audit, gathering audit Evidence, Evaluating audit Evidence, Drawing of Audit conclusions and preparation of Performance Audit Report	15:45 to 17:00
	<b>Ms. Suhasini Gotmare, Principal Director</b>	
<b>Day-9</b>	<b>08<sup>th</sup> November, 2022 (Tuesday)</b>	
	<b>Delhi Visit</b>	
<b>Day-10</b>	<b>09<sup>th</sup> November, 2022 (Wednesday)</b>	
<b>Session 1</b>	Financial Audit in Port Trusts & Shipping Sector : A case study	10:00 to 11:15
	<b>Mr. Anil Menon, Sr. Audit Officer</b>	
	<b>Break</b>	11:15 to 11:45
<b>Session 2</b>	Performance Audit in Health sector : A case study	11:45 to 13:00
	<b>Mr. Maanas Bajpai, DAG</b>	
	<b>Lunch Break</b>	13:00 to 14:00
<b>Session 3</b>	Introduction to Development Project: Overview, Risk Analysis, Various Stages, Cost, Environment aspects	14:00 to 15:00
	<b>Mr. Dipan Karmakar, Director</b>	
	<b>Break</b>	15:00 to 15:15
<b>Session 4</b>	Introduction to Development Project: Project appraisal, Strategic analysis, Constraints, objective, monitoring aspects	15:15 to 16:15
	<b>Mr. Dipan Karmakar, Director</b>	
	Presentation on Performance Audit	16:15 to 16:30
	<b>Mohamed Riznee, Manager Performance Audit, SAI, Maldives</b>	
<b>Day-11</b>	<b>10<sup>th</sup> November, 2022 (Thursday)</b>	
<b>Session 1</b>	Performance Audit of Urban Infrastructure	9:00 to 10:00
	<b>Ms. Hansha Mishra, Director</b>	
	<b>Break</b>	10:00 to 10:15
<b>Session 2 &amp; 3</b>	Performance Audit on conservation of marine coastal ecosystem	10:15 to 12:15
	<b>Mr. S K Jha, Director General</b>	
	<b>Lunch Break</b>	12:15 to 13:15
<b>Session 4</b>	Audit in Revenue Sector (Customs/GST): A case study	13:15 to 14:15
	<b>Ms. Jyoti Chaurasia, Deputy Director</b>	
	<b>Break</b>	14:15 to 14:45
<b>Session 5</b>	Audit of Fisheries	14:45 to 16:00
	<b>Mr. Rakesh Thomas Kurien, Deputy Director, Trade Promotion Council of India</b>	
<b>Day-12</b>	<b>11<sup>th</sup> November, 2022 (Friday)</b>	
<b>Session 1</b>	<b>Strategies for State Owned Enterprises (SoEs) in India</b> –Nature of SoEs in India , Policy towards governance of SoEs, Corporate Governance in SoEs , Performance of SoEs ,its monitoring & Reforms	9:00 to 10:15
	<b>Mr. Nitin Aggarwal, Joint Director , Ministry of Finance</b>	
	<b>Break</b>	10:15 to 10:30
<b>Session 2</b>	<b>Strategies for State Owned Enterprises in India</b> - Control & Accountability mechanism for SoEs, Impact of audit of SoEs by CAG of India as perceived by Department of Public Enterprises /GOI	10:30 to 11:30
	<b>Mr. Nitin Aggarwal, Joint Director , Ministry of Finance</b>	
<b>Session 3</b>	Audit of State Owned Enterprises- SAI India Experience	11:30 to 12:30
	<b>Ms. Shanthi M, Sr Audit Officer &amp; Mr. Piyush Tiwari, Assistant Audit Officer</b>	

	<b>Lunch Break</b>	13:00 to 14:00
<b>Session 4</b>	Audit of State Owned Enterprises (Tourism sector)	15:00 to 16:15
	<b>Mr. Vishwanath V., Office of the AG (Audit -II), Bangalore</b>	
	Presentation on Financial , Compliance & SoE presentation	16:15 to 16:30
	<b>Fathimath Firushana Rasheed, Nazmeenba Mohamed &amp; Hawwa Jannath, SAI, Maldives</b>	
<b>Day-13</b>	<b>12<sup>th</sup> November, 2022 (Saturday)</b>	
<b>Session 1</b>	Audit of National Pension System	10:00 to 11:15
	<b>Mr. Pawan Kumar Konda, Director</b>	
	<b>Break</b>	11:15 to 11:45
<b>Session 2</b>	Audit of Fisheries	11:45 to 13:00
	<b>Mr. J R Inamdar, Pr. Director, iCISA</b>	
	<b>Valediction</b>	13:00 to 13:15