

**Annexure 1**  
**Announcement of training programme**

1. **Course Title:** Pre-retirement course (Officials retiring within the year or next -Group A, B or C)
2. **Date:** 07.04.2020 to 08.04.2020
3. **Duration:** 2 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted based on requisition by User offices of RTI, Mumbai.

**6. Learning Objectives**

- I) Participants will be able to gain awareness and knowledge of the pensionary benefits, the psychological aspects of retirement as well as an insight into the financial aspects with respect to retirement benefits.

**II) Programme Content and Structure**

- Leading a Healthy Life – Yoga session
- Pension benefits and rules – Superannuation and post-retirement benefits-GPF/NPS, Pension, Commutation, Gratuity, Leave Encashment; CGEGIS, Medical Facilities-CGHS/FMA; Mediclaim; Pensioners' Grievances Redressal Machinery.
- Psychological Aspects of Retirement – Retirement and process involved, Managing the change, Retiring to purposeful activity, Change in Mental attitude, Change in lifestyle, Enriching relationships, Discovering own potential, Never too old to work, Difference between growing old and being useful even if old, Time Management.
- Financial Aspects of Retirement – Choosing a consultant, investment avenues, discussion on relevant schemes ranging from short term needs to long term needs, Risk and return of various instruments, Identifying time and need for future expenses (Case studies/Group Discussion).
- Asset allocation-Bank deposits to senior citizens plan, Mutual Funds, Bonds, Post Offices, Term Insurance etc.; Rules and regulations of each scheme, Tax Planning, Implications of Will (Case studies/Group Discussion)

**III)Methodology:** Lectures, presentations, case studies and interactive sessions (Group discussion)

**IV) Target Participants**

Any official who will be retiring within the year or next.

**Additional Information**

- i) **Faculty:** The faculty will be drawn from Group A and B officers from the department and outside experts.
- ii) **Feedback on previous Course:** The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Training Programme on Audit Evidence (Modular Training)  
(Auditors/Accountants to Sr. AOs)
- 2. Date:** 15.04.2020 to 17.04.2020
- 3. Duration:** 3 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training programme is being conducted as per the directions of Headquarters.
- 6. I) Learning Objectives**

Participants will be able to

- Identify the ISSAIs on Audit Evidence and attributes of good evidence as evaluated by instructors.
- Understand evidence-gathering techniques.
- Understand the importance of audit evidence in Financial Audit, various characteristics of audit evidence.
- Understand the importance of audit evidence in Performance Audit; various characteristics of audit evidence.
- Identify the ISSAI guidelines on evidence gathering process during compliance audit.
- Recall some important concepts and terms related to audit evidence and gathering techniques also identify the lessons learnt and challenges faced during the workshop.

#### **II) Programme Content and Structure**

- Ice Breaking - Basic Concepts: Definition of Evidence/Audit Evidence; ISA / ISSAIs on Audit Evidence in Financial, Performance & Compliance Auditing; Attributes of good evidence
- Techniques of Evidence Gathering – Importance of evidence in audit; evidence gathering process; sources of evidence; standards linked with audit evidence; audit documentation; broad classification; Collecting documentary evidence; Case laws and case studies
- Financial Auditing – Case study; Key concepts on Audit Evidence in Financial Auditing
- Compliance Auditing - Case study; Key concepts on Audit Evidence in Compliance Auditing
- Performance Auditing – Case study; Key concepts on Audit Evidence in Performance Auditing

**III) Methodology:** Lectures, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies.

**IV) Target Participants -** Sr. AOs/AAOs/Supervisors/ (Sr.) Auditors/ (Sr.) Accountants may be nominated for the course.

#### **Additional Information**

- i) Faculty: The faculty will be drawn from resource pool comprising of Group A and B officers from the department.
- ii) Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

1. **Course Title:** Financial Rules and Financial Management (Auditors/Accountants to Sr. AOs)
2. **Date:** 20.04.2020 to 23.04.2020
3. **Duration:** 4 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted based on requirements of user offices.

#### **6. Learning Objectives**

**I) Participants will be able to get an over view of**

- Financial rules
- Government Accounting
- Budgeting
- Financial Control
- Financial Management
- Capital budgeting

**II) Programme Content and Structure**

- Financial Control in government
- Constitutional provisions with reference to financial management
- Role of Finance Commission
- Government Accounting & Role of CGA; Budgetary control in Government-Types of budgeting
- Parliamentary financial control
- Budget preparation & Monitoring; FRBM Act
- Finance Act
- Tax and Non-Tax receipts.
- GFRs; Delegation of Financial Powers;
- Contract management, CVC guidelines on procurement of Goods, Govt e-Market place, PLA accounts
- Budgeting and Financial Management in PSUs;
- Balance of Payments and Foreign Exchange Reserves
- Introduction to Capital Budgeting

**III) Methodology:** Lectures and Presentations, exercises, case studies

**IV) Target Participants**

Auditors/Accountants to Sr. AOs may be nominated for the course.

#### **Additional Information**

- i. **Faculty:** The faculty will be drawn from own personnel and from outside Subject matter expert persons.
- ii. **Feedback on previous Course:** The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Training Programme on Goods and Service Tax (Auditors/Accountants to Sr. AOs)
- 2. Date:** 27.04.2020 to 01.05.2020
- 3. Duration:** 5 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training programme on Goods and Service Tax is being conducted based on requirements of user offices & as per Headquarters instructions.
- 6. I) Learning Objectives**

Participants will be able to appreciate the changes in Indirect Taxation on account of the Goods and Service Tax.

#### **II) Programme Content and Structure**

- Introduction & Overview of CGST, SGST and GST (Compensation to States) Acts including recent amendments to Compensation to States Act
- Overview of IGST Act, place of Supply of Goods and Services under IGST Act
- Distribution process among the Centre and State (revenue sharing between Centre and State), GST and Centre-State Financial Relations, Compensation Cess and its distribution
- Meaning & Scope of Supply of Goods & Service
- Significance of – Composite and Mixed Supply from auditor's perspective; Schedule I, II, III in GST
- How to determine Place of supply of Goods & Services under IGST Act
- Exports of Goods of Supply & Supplies in territorial waters
- Time & Valuation of Supply of Goods & Service, Demand and recovery of GST thereon, Levy and Exemption from GST, Reverse charge mechanism, Transitional Provisions of GST, Customs & SAD
- Forms, returns under GST, Filing of returns, matching of Input Tax Credit(ITC) & Composition Scheme
- Registration, Business process; Auditing Works Contracts, High Sea, export, import, branch transfer, sale in transit transactions in GST
- Accounting procedure under GST System
- Audit & Assessment in GST; Inspection, Search, Seizure and Arrest, Offences, Penalties, Appeal, Revision
- "Cost Audit & Cost Records" GST perspective
- Payment of Tax under GST, Refund of Tax under GST; GSTN: Salient features, Front end business process on GSTN
- E-Way Bill
- How to verify Input tax credit (ITC) claims; Anti-profiteering clauses in GST Act and its implementation; Input Service Distributor (ISD); Cross-utilization of IGST & funds transfer E- commerce and Job work; transitional provisions for job work, TDS, TCS under GST
- Role of CAG in audit under GST; E2E Audit mandate in GST; Audit of transitional provisions of the Act, Transitional credit; Records to be seen while auditing GST (Centre tax, State tax and PSUs etc.) (case study & group discussions on the CAG's Reports)

**III) Methodology:** Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

#### **IV) Target Participants**

Personnel engaged in Revenue Audit wings auditing GST based transactions and accounts offices handling accounting of taxes may be nominated for the course.

#### **Additional Information**

- i. Faculty: The faculty will be drawn from Group A / B officers from the department and outside experts.
- ii. Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

1. **Course Title:** Certification Audit of Accounts including Financial Audit of Autonomous Bodies (Supervisors, AAOs and Sr. AOs)
2. **Date:** 11.05.2020 to 14.05.2020
3. **Duration:** 4 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted based on requisition by user offices of RTI, Mumbai.

#### **6. Learning Objectives**

- I) Participants will be able to gain awareness of features of Audit of Autonomous bodies and tools for certification audit.

#### **II) Programme Content and Structure**

- Mandate, scope and procedure for CAG Audit of Autonomous Bodies
- Salient features of Regulations on Audit & Accounts 2007 on Audit of Autonomous Bodies
- Salient features of Uniform format of account/Format of SARs
- Introduction to Accounting Standards of greater relevance to Audit of Autonomous Bodies

#### **III) Methodology:** Lectures, presentations, case studies and group discussions

#### **IV) Target Participants**

Supervisors, Sr. AOs and AAOs engaged in or proposed to be deputed for work relating to Audit of Autonomous bodies or certification of accounts

#### **Additional Information**

- i. **Faculty:** The faculty will be drawn from Group A and B officers from the department and outside experts.
- ii. **Feedback on previous Course:** The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Training Programme on Audit Reporting (Modular training) (Auditors/Accountants to Sr. AOs)
- 2. Date:** 27.05.2020 to 29.05.2020
- 3. Duration:** 3 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training programme is being conducted as per HQ directives.
- 6. I) Learning Objectives -** Participants will be able to
  - Appreciate the ISSAI guidelines on Audit Reporting and also the importance of Reporting Standards of SAI.
  - Draft an audit paragraph to the extent that it contains the various components of a paragraph and recommendations as per ISSAI requirements.
  - Write audit conclusions to the extent that they are linked to the audit objectives decided earlier and supported by adequate documentation, as per ISSAI requirement as evaluated by facilitators.
  - Write audit paragraphs to the extent that they are balanced and fair as per ISSAI requirements.
  - Identify the ISSAI requirements relating to Compliance Audit Reporting Standards.
  - Apply the guidelines issued by CAG and ISSAI regarding the language and structure to be used while drafting an Audit Report through all stages of audit process including Audit Memo, Inspection Report and Audit Report for compliance and performance audits.

#### **II) Programme Content and Structure**

- Ice Breaking - Introduction to Audit Reporting covering ISSAI guidelines on Audit Reporting (Level 2 and Level 3)
- Performance Audit Reporting - Components of an Audit Paragraph with focus on the components of a paragraph in a report
- Emphasis is on the linkage between Audit Objectives identified at the Planning stage and the Audit Report covering Audit objectives linked with ADM; Documenting Audit work
- Balanced and Fair Reporting with focus on Characteristics of good Audit Evidence; balanced and fair reporting, Consideration of audited agencies' response and views
- Guidelines of CAG office in writing Audit Report - Language and Structure, Style guide; audit memos, inspection reports and audit reports; sequencing audit findings and structuring an audit paragraph; common pitfalls in the language used in audit reports
- Compliance Audit Reporting - Compliance Audit Reports with focus on compliance audit reporting requirements (ISSAI 4000)

**III) Methodology:** Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

**IV) Target Participants -** Auditors/ Accountants to Sr. AOs engaged in Civil Audit, Commercial Audit, Railway Audit, Defence Audit and P&T Audit or Inspection of Accounts may be nominated for the course.

#### **Additional Information**

- i. Faculty: The faculty will be drawn from resource pool comprising of Group A and B officers from the department.
- ii. Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

1. **Course Title:** Training Programme on Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR) (Auditors/ Accountants to Sr. AOs)
2. **Date:** 01.06.2020 to 06.06.2020
3. **Duration:** 6 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted based on requisition by User offices of RTI, Mumbai.
6. **I) Learning Objectives**

Participants will be able to get an understanding of:

- System of budget and accounts in government
- Overview of Preparation and Compilation of Accounts
- Audit of Monthly Civil Accounts
- Structure of Appropriation Account as per FAAM & FAAG, Structure of Finance Accounts, Financial Attest Audit as per FAAM & FAAG.
- Audit of Appropriation Accounts and Audit of Finance Accounts
- Statistical Sampling and IDEA for Financial Attest Audit
- Preparation of State Finance Audit Report

#### **II) Programme Content and Structure**

- Budget – Meaning, Annual Financial Statement, Elements of Budget
- Overview of Preparation and Compilation of Accounts & VLC
- Audit of Treasury Accounts and Complied Accounts (Appendix I of FAAM and Annexure E of FAAG)
- Audit of Transactions originating in AG Office and Inter –Government Transactions (Annexure G-Category 2 of FAAG)
- Audit of Monthly Civil Accounts (Appendix I of FAAM and Annexure G and H of FAAG)
- Structure of Appropriation Accounts, Certification audit of Government accounts as per the FAAM& FAAG
- Structure of Finance Accounts, linkages with the Appropriation accounts with Case Studies
- Audit of Finance Accounts (Appendix I of FAAM and Annexure I of FAAG)
- Audit of Appropriation Accounts (Appendix I of FAAM and Annexure J of FAAG)
- Introduction to Statistical Sampling; use of IDEA in FAA for selection of vouchers
- Use of Monetary Unit Sampling – analysis along with Hands on sessions)
- Preparation of Chapter I, II & III of SFAR

**III) Methodology:** Lectures, Presentations, Interactive sessions (Group discussion), Hands on sessions, Exercises & Case Studies.

**IV) Target Participants:** (Sr.) Auditors/ (Sr.) Accountants, Supervisors, AAOs and Sr. AOs engaged in Civil Audit Certification of State Accounts & SFR and A&E offices may be nominated for the course.

#### **Additional Information**

- i) **Faculty:** The training will be held subject to nomination of faculty by user offices concerned. The faculty is intended to be drawn from serving and retired Group A and B officers from the department.
- ii) **Feedback on previous Course:** The course was rated eight (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Performance Audit and Risk based Auditing (Supervisors, AAOs and Sr. AOs)
- 2. Date:** 15.06.2020 to 19.06.2020
- 3. Duration:** 5 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training programme is being conducted in view of the requirements conveyed by user offices of RTI, Mumbai.
- 6. I) Learning Objectives**

Participants will be able to get an overview of:

- Performance Audit
- Risk based Auditing

#### **II) Programme Content and Structure**

- Introduction & salient features of Performance Auditing Guidelines 2014
- Strategic Planning and selection of subjects for Performance Audit-Principles and Procedures
- Risk identification and assessment, risk model - Practical exercise/case study
- Criteria-concepts and sources
- Concept of Audit design matrix
- Evidence – types and sources; preparation of audit test programme, evidence gathering, analysis and documentation
- Audit Sampling Techniques
- Developing conclusions for audit findings and observation and reporting
- Setting objectives and linking to ADM and linking to final report
- Drafting of Performance Audit Report

**III) Methodology:** Lectures, Presentations, Interactive sessions, Hands on sessions Exercises and Case Studies.

#### **IV) Target Participants**

Sr. AOs/ AAOs/ Supervisors in Audit offices may be nominated for the course.

#### **Additional Information**

**Faculty:** The faculty will be drawn from Group A and B officers from the department and eminent persons from outside the department.

**Feedback on previous Course:** The course was rated nine on a scale of zero to ten (17-18) by the participants.



## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Induction course for Auditors & Accountants including Office procedure, CCS (Conduct) Rules, Gender Awareness & Ethics
- 2. Date:** 27.07.2020 to 31.07.2020
- 3. Duration:** 5 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training is being conducted as per the decision of Regional Advisory Committee and training requirements of User offices of RTI, Mumbai.

#### **6. I) Learning Objectives**

The training programme seeks to

- Make the participants aware of the role and mandate of CAG and its organizational structure.
- Provide an overview of the types of audits conducted.
- Introduce the participants to basic governing rules and regulations, including conduct rules
- Improve the communication skills of the participants and help them acquire drafting and motivation skills so that they could be better equipped to handle their official duties.

#### **II) Programme Content and Structure**

- CAG in Indian democracy- Role, mandate, functions, relationship with other arms of government and stakeholders
- Organizational structure of IA&AD, Career progression in IA&AD, CAG's DPC Act and Regulation of Audit & Accounts
- Types of audits
- CCS (Conduct) Rules
- Introduction to Govt. Accounts – Form & Structure, Major & Minor Heads, Classification, Finance & Appropriation Accounts, Treasury operations
- Service Regulations - TA Rules, Leave Rules, Pay Rules, NPS
- Office Procedure, Noting and Drafting
- Introduction to GFR 2017, CVC guidelines on Procurement
- Receipts and Payment Rules
- Communication & Motivation.
- Gender Awareness
- Ethics

**III) Methodology:** Lectures, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

#### **IV) Target Participants**

The newly appointed/promoted Auditors and Accountants engaged in Civil Audit/ Accounts, Commercial Audit, Railway Audit, Defence Audit and P&T Audit may be nominated for the course.

#### **Additional Information**

- i) Faculty: The faculty will be Corporate trainers and Group B officers from the department.
- ii) Feedback on previous course: The course was rated nine (2017-18) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

1. **Course Title:** Workshop on Planning, Conducting and Reporting of Compliance Audit as per new Compliance Auditing Guidelines, 2016 (Auditors to Sr. AOs)
2. **Date:** 05.08.2020 to 07.08.2020
3. **Duration:** 3 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training is being conducted as per the decision of Regional Advisory Committee and training requirements of User offices of RTI, Mumbai.
6. **I) Learning Objectives**

Participants will be able to get an overview of the new Compliance Auditing Guidelines 2016

#### **II) Programme Content and Structure**

- Introduction and overview of the new Compliance Auditing Guidelines, 2016 - General layout of the guidelines.
- Preparation of Annual Compliance Audit Plan along with a case study
- Risk Profiling of the Apex Auditable Entities/Audit Units
- Planning Compliance Audits – Understanding and assessment of internal controls
- Materiality – for planning, for quantum of evidence and for reporting
- Multi stage sampling – selection of transactions
- Compliance Audit Design Matrix (ADM)
- Conducting Compliance Audit with ADM
- Evidence Gathering; Evaluation of evidence; Forming conclusions
- Determining audit conclusions as per Audit Findings Matrix (AFM)
- Reporting Compliance Audits – Inspection Reports, Departmental Appreciation Note, Compliance Audit Report
- Follow-up of the Inspection Report and Compliance Audit Report
- Case studies, Group Discussion & Experience sharing

**III) Methodology:** Lectures, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

#### **IV) Target Participants**

Sr. AOs/ AAOs/Supervisors/ Sr. Auditors/Auditors engaged in Civil Audit, Commercial Audit, Railway Audit, Defence Audit and P&T Audit may be nominated for the course.

#### **Additional Information**

- i) **Faculty:** The faculty will be drawn from resource pool comprising of Group A and B officers from the department.
- ii) **Feedback on previous Course:** The regular course was rated eight (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Regulations on Audit and Accounts (Auditors/Accountants to Sr. AOs)
- 2. Date:** 13.08.2020 to 14.08.2020
- 3. Duration:** 2 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training programme is being conducted based on requisition by User offices of RTI, Mumbai.

#### **6. I) Learning Objectives**

Participants will be able to gain awareness of important provisions of Regulation on Audit and Accounts 2007.

#### **II) Programme Content and Structure**

- Scope and extent of Audit, Guiding principles of Auditing Standards, Financial Audit, Compliance Audit, Performance Audit
- General Principles of Govt. accounting and special provisions - Government Accounting Rules with Examples
- Audit in IT Environment
- Audit of Bodies and Authorities other than Govt. establishment and companies with case studies
- Audit of Government Companies
- Role of CAG in Audit of Panchayati Raj Institutions and Urban Local Bodies
- Conduct of Audit, Audit notes and IRs, Audit evidence and Audit Reports

**III) Methodology:** Lectures, presentations, interactive sessions (Group discussion) and case studies

#### **IV) Target Participants**

Auditors/Accountants to Sr. AOs in Audit and Accounts offices

#### **Additional Information**

- i. Faculty: The faculty will be drawn from Group A and B officers from the department.
- ii. Feedback on previous Course: The course was rated nine (2018-19) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Training Programme on Communication and Motivation (Supervisors, AAOs, Sr. AOs, Sr. PS/PS/Steno)
- 2. Date:** 05.10.2020 to 07.10.2020
- 3. Duration:** 3 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training programme is being conducted based on projected training requirements of user offices of RTI, Mumbai.
- 6. I) Learning Objectives**

At the end of this training programme participants will be able to

- Understanding communication and motivation; Social etiquette and Emotional Intelligence (EI) and how they benefit in their work place and impact positively in their professional and social situation. These skills will help them to increase their poise and confidence.
- Appreciate objectives, format and importance of APAR

#### **II) Programme Content and Structure**

- Emotional Intelligence – Its importance & components
- Importance of Communication and Personality Development
- Effective communication – modes of communication; Body language; barriers to communication
- Corporate Etiquette and Grooming including Social Etiquette
- Etiquette and social norms; developing your professional and personal image; managing different personalities
- Gender sensitisation – Understanding concept of gender; Understanding stereotypes and how it affects our behaviour at a sub-conscious level
- Motivation- Concepts. Law of Motivation, types of motivation, Leadership, Group Dynamics in teamwork, Concept of Team & Group etc.
- Achievable expectation – World view of an individual, motivating subordinates; Interpersonal relationship etc., Counselling technique.
- APAR, a motivational tool – Objective & Importance of APAR, Interpretation of grading, Disposal of representations against adverse remarks
- Stress Management – Definitions and Types,
- Stress Management Strategies and Tools – Cognitive, Behavioral
- Yoga – Mindfulness/Meditation

**III) Methodology:** Lectures, Presentations, Interactive sessions, Role Play, Exercises and Case Studies

**IV) Target Participants -** Supervisors, AAOs, Sr. AOs, Sr. PS/PS/Steno

#### **Additional Information**

- i) Faculty: The faculty will be drawn from resource pool comprising of eminent persons dealing with the subject matter, corporate trainers and Group A & B officers of the department.
- ii) Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

**Annexure 1**  
**Announcement of training programme**

1. **Course Title:** Training Programme on Audit of Consolidated Financial Statements of Companies (IA &AS, Sr. AOs and AAOs)
2. **Date:** 12.10.2020 to 13.10.2020
3. **Duration:** 2 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** Being Knowledge Centre for Commercial Audit, a training programme on 'Audit of Consolidated Financial Statements' is proposed for IA & AS officers and other personnel.

6. **Learning Objectives**

- I) Participants will be able to appreciate the requirements relating to consolidated financial statements of companies

II) **Programme Content and Structure**

- Meaning and features of various types of stake holding by companies
- Holding company, subsidiary company, associate, joint venture, controlled Special Purpose Entity, joint operations
- Foreign Subsidiaries/exemptions
- Formats on consolidation of accounts, Accounting mechanism, non-controlling interest, methods of consolidation, cash flow statement
- Ind AS on consolidation
- CA guidance note
- Format of reports
- Case studies and group discussion

- III) **Methodology:** Lectures, presentations, Exercises, interactive sessions (group discussion), case studies.

IV) **Target Participants**

IA &AS, Sr. AOs and AAOs engaged in supplementary audit of companies and in analysis of group company accounts

**Additional Information**

- i. Faculty: The faculty will be drawn from officers from the department and from outside experts.
- ii. Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RTI Act. (Auditors/Accountants to Sr. AOs, Sr.PS/PS/Steno)
- 2. Date:** 27.10.2020 to 29.10.2020
- 3. Duration:** 3 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training programme is being conducted based on the training requirements of User offices of RTI, Mumbai and RAC decision.
- 6. I) Learning Objectives**

The training programme seeks to educate participants about the various records and procedures in connection with promotions including preparation and operation of panels for promotion, procedures for reservations, a brief of rosters, MACP, disciplinary proceedings and unauthorized absence. The participants will also be able to get an overview of the provisions of the Right to Information Act.

#### **II) Programme Content and Structure**

- Annual Performance Appraisal Reports – Purpose, Importance; Reporting/Reviewing Officer, Periodicity; Guidelines for reporting/reviewing; time schedule for preparation of APARS etc.; Adverse entry - Remediable and irreparable adverse remarks affecting promotions etc.
- Preparation, maintenance and operation of Post based rosters
- Recruitment rules of various cadres in IA&AD
- Reservations and concessions in appointments and promotions in various cadres in IA&AD
- Sealed cover procedure-declining of promotion; review
- Departmental Promotion Committee (DPC)
- Preparation and operation of Panels for Promotion including preparation of Supplementary Panel; Method of promotion
- Treatment of current vacancy and backlog vacancies, MACP, Disciplinary proceedings, unauthorized absence
- Reservation of vacancies (SC/ST), physically challenged – GOI instructions
- Right to Information Act 2005 - Salient features of the act and its implementation in Government

**III) Methodology:** STM, Lectures, Presentations, Interactive sessions, Exercises and Case Studies

#### **IV) Target Participants**

Auditors/Accountants to Sr. AOs. Sr. PS/PS/Steno identified for working in Administration section and/or controlling offices may be nominated for the course.

#### **Additional Information**

- i) Faculty: The faculty will be Group A and B officers from the department.
- ii) Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

**Annexure 1**  
**Announcement of training programme**

1. **Course Title:** Training Programme on Corporate Finance (IA &AS, Sr. AOs and AAOs)
2. **Date:** 02.11.2020 to 07.11.2020
3. **Duration:** 6 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** Being Knowledge Centre for Corporate Governance and Finance, a training programme on 'Corporate Finance' is being conducted for IA & AS officers and other personnel.

**6. Learning Objectives**

I) At the end of the programme, participants will be able to understand

- Various key terms, Concepts and aspects relating to Corporate Finance and the options relating to Financing, Investments & Working Capital and other functions in Corporate Finance.
- Appreciate key audit risk areas pertaining to the domain of Corporate Finance

***II) Programme Content and Structure***

- Overview of the key terms pertaining to project planning & leasing agreements
- Overview of the key terms pertaining to Working Capital Management
- Investment decision
- Financing decision (including Market Borrowings)
- Overview of key terms pertaining to Foreign Exchange, exposure thereto & Risk Management
- Corporate Risk Management
- Hedging using derivatives
- Overview of key terms pertaining to Corporate Mergers, Acquisition & Restructuring & Disinvestment
- Audit issues and case studies pertaining to Valuation, Acquisition and disinvestment risk in the context of PSUs

**III) Methodology:** Lectures, Presentations, Interactive sessions (Group Discussions), field visit, Exercises and Case Studies

***IV) Target Participants***

IA & AS officers, Sr. AOs and AAOs engaged in Commercial Audit and other personnel who can apply knowledge of Corporate Finance in their work may be nominated for the course.

***Additional Information***

- i) Faculty: The faculty will be drawn from resource pool comprising subject matter experts including retired and serving personnel from SEBI, NISM, RBI, PSUs and professionals.
- ii) Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

**Annexure 1**  
**Announcement of training programme**

1. **Course Title:** Training Programme on General Purpose-Financial Reporting (IPSAS) (AAOs and Sr. AOs)
2. **Date:** 23.11.2020 to 25.11.2020
3. **Duration:** 3 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted based on request of user offices

6. **Learning Objectives**

Participants will be able to get an overview of

- Evolution of Accounting Standards
- IPSAS
- Cash basis IPSAS-Financial Reporting
- Important IPSAS, concepts therein and contents thereof
- Comparing IPSAS with IFRS/ Indian Accounting Standards
- Audit based on IPSAS.
- Pronouncements of GASAB.

**II) Programme Content and Structure**

- Session on Evolution of Accounting Standards
- Overview of IPSAS
- Session on Cash basis IPSAS-Financial Reporting under the Cash basis of accounting
- Important IPSAS, concepts therein and contents thereof
- Session on Comparing IPSAS with IFRS/ Indian Accounting Standards
- Case Study and Group Discussion regarding examples of audit based on IPSAS
- Session on Overview of pronouncements of GASAB.

**III) Methodology:** Lectures, Presentations, Interactive sessions (Group Discussions), Exercises and Case Studies.

**IV) Target Participants**

Sr. AOs and AAOs proceeding for UN Audits, engaged in transition to accrual accounting and implementation of GASAB standards may be nominated for the course.

**Additional Information**

- i. **Faculty:** The faculty will be drawn from Group A & B officers from the department and outside experts.
- ii. **Feedback on previous Course:** The course was rated nine (2019-20) on a scale of zero to ten by the participants.



## **Annexure 1**

### **Announcement of training programme**

1. **Course Title:** Training Programme on Corporate Governance (IA&AS, Sr. AOs and AAOs)
2. **Date:** 01.12.2020 to 03.12.2020
3. **Duration:** 3 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training Programme on Corporate Governance is being conducted since it is part of our Knowledge Centre Topics.

### **6. Learning Objectives**

#### ***I) Participants will be able to***

- Appreciate the legal framework and evolution of Corporate Governance.
- Get an overview of Corporate Social Responsibility (CSR)
- Gain awareness of the Principles and practices of corporate governance

#### ***II) Programme Content and Structure***

- Introduction and Concepts of Corporate Governance
- Business ethics & Corporate Governance
- Discussion on recent audit reports and segment of annual report of companies, relating to corporate governance
- CSR provisions
- Evolution of Corporate Governance norms
  - Structures and processes
  - International and National Committees
  - Corporate Governance literature and law
  - Corporate Social Responsibility
- DPE Guidelines
- Environmental consciousness-Sustainability
- Business Responsibility Report (BRR), Risk Management, Internal Control
- Provisions in IRDA regulations
- Provisions in the Companies Act 2013, rules there under
- LODR, 2015
- ICSI and CA institute guidance on Audit of Corporate Governance
- Role of audit & management
- Organisation for Economic Co-operation and Development provisions for State Owned Entities
- Audit Approach and Audit Checklist for Corporate Governance
- Governance issues in accounts and audit-delay in finalising accounts
- Future of Corporate Governance
- Case Studies, Exercises and Group Discussions on these topics

#### **III) Methodology:** Lectures, Presentations, Interactive sessions (Group Discussions), Exercises and Case Study covering latest amendments and developments on these topics

#### **IV) Target Participants**

IA&AS, Sr. AOs and AAOs engaged in Commercial Audit may be nominated for the course.

### **Additional Information**

- i. Faculty: The faculty will be drawn from resource pool comprising of serving officers and outside experts
- ii. Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Audit of PPP Project (Supervisors, AAOs & Sr. AOs)
- 2. Date:** 07.12.2020 to 11.12.2020
- 3. Duration:** 5 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training programme is being conducted based on requisition by User offices of RTI, Mumbai.
- 6. I) Learning Objectives**

Participants will be able to appreciate framework of PPP arrangements, implementation thereof and role of audit therein

#### **II) Programme Content and Structure**

- Overview, Scope & Objectives of PPP Projects
- Implementation of a PPP Project and other Infrastructure areas
- Issues in project formulation and approval
- Concessions and concessions period
- Risk allocation and Financing Risk
- Viability Gap Funding
- Tariff/Toll/user charges & Project Cost
- Internal Rate of Return
- Scope and objectives of PPP Audit
- International Auditing Standards and Guidelines for the audit of PPP Projects
- SAI Risks, Identifying and sharing of risks
- Checklist and Audit perspective on PPP Projects

**III) Methodology:** Lectures in line with STM, presentations, interactive sessions (Group Discussion), Exercises, case studies.

#### **IV) Target Participants**

Supervisors, AAOs and Sr. AOs engaged in or to be deployed in Audit of PPP

#### **Additional Information**

- i.** Faculty: The faculty will be drawn from Group A & B officers from the department and from outside experts.
- ii.** Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

1. **Course Title:** Training Programme on e-Governance with IFMS (AAOs & Sr. AOs)
2. **Date:** 04.01.2021 to 06.01.2021
3. **Duration:** 3 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted as per HQ directives and RAC decision.

**6. I) Learning Objectives**

Participants will be able to appreciate (i) e-Governance objectives and goals and (ii) Overview of IFMS, Objective of IFMS, its relation to government financial accounting and budgeting practices.

**II) Programme Content and Structure:**

- Introduction to e-Governance
  - Understanding e-Governance Goals & Objectives
  - Need for Transformation in Government
  - Key objectives and benefits of e-Governance implementation
- e-Governance vision and strategy
  - Introduction to e-Governance vision and strategy
  - Need for e-governance vision and strategy
  - Definition of e-Governance vision and objectives
  - Key elements of e-Governance strategy
  - Challenges in e-Governance implementation
- NEGP & core infrastructure components
  - The concept of National e-Governance Plan (NeGP), Framework for Citizen Engagement in NeGP
  - Brief introduction to core infrastructure components of NEGP e.g. State Data Centres (SDCs), State Wide Area Networks (S.W.A.N), Common Services Centres (CSCs) etc.
- e-governance service delivery
  - National e-Governance Service Delivery Gateway (NSDG);
  - State e-Governance Service Delivery Gateway (SSDG);
  - Government-to-citizen (G2C), government-to-business (G2B), government-to-government (G2G), government-to-employees (G2E)
- An introduction to various Mission Mode Projects under NEGP
  - Insight on e-Kranti and MMPs
  - Central MMPs
  - State MMPs & Integrated MMPs
- Digital India Framework – Digital Infrastructure as Utility and Digital Empowerment
- Audit of e-Governance project – case study
- 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
- Introduction to Govt. A/cs – Structure & Classification of Accounts
- BEAMS – Budget Estimation Allocation and Monitoring System
- Bill Portal – For online generation of bills
- Treasury Net – For processing of Bills in Treasuries and the accounting of all receipt and payment in District Treasuries and Sub-Treasuries
- e-Kuber – Core Banking Solution of Reserve Bank of India – Facilities offered to Government – Its benefits to Government Departments
- e-GRAS – To collect all types of receipts of the State Government; A brief introduction to working of e-govt receipt accounting system (e-GRAS), interface module, Financial data warehouse module and MIS Reports under IFMS
- Ventanika – Application for pay fixation and verification
- Sevaarth – Database of employees and for generation of pay bills
- Pension (Nivrutivetanwahini) – Online submission of Pension proposals to Pr.AG (A&E) and electronic transfer of PPO by Pr.AG.

**III) Methodology:** Lectures, presentations, Exercises, interactive sessions (group discussion), case studies.

#### **IV) Target Participants**

The Sr. AOs/ AAOs engaged in the above functions may be nominated for the course.

#### **Additional Information**

- i) Faculty: The faculty will be drawn from officers from the department and outside eminent persons.
- ii) Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

1. **Course Title:** Workshop on Statistics and Sampling in audit (AAOs & Sr. AOs)
2. **Date:** 11.01.2021 to 12.01.2021
3. **Duration:** 2 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The workshop is being conducted as per RAC decisions and requirement of User Offices.
6. **I) Learning Objectives**

Participants will be able to appreciate the Statistics and Sampling in audit; how to use and gain a better understanding of data, presenting Audit Data using tables, graphs, Frequency distribution etc., important points to be kept in mind while deciding Sampling Methodology and sample size.

#### **Programme Content and Structure:**

- How to use statistics in Audit to gain a better understanding of data
- Presenting Audit Data using Tables, Graphs and Frequency Distribution
- Use of the various Averages [Measures of Central Tendencies] in Audit.
- Measures of Dispersion and Skewness and their use in the various audit situations
- Correlation and Regression and their use in Audit
- Sampling and its types including Estimation of Parameters like average and proportion
- Point and Interval Estimates of Proportion (percentages) and Mean/Average
- Estimation of errors with case studies
- Use of Data Analysis for Sampling in the different Audits – Case Studies
- Statistical Sampling in Audit – Attribute and Variable Sampling – situations where they can be used in Audit
- Important points to be kept in view while deciding Sampling Methodology and Sample Size – particularly variability and size of population.

**III) Methodology:** Lectures, presentations, Exercises, interactive sessions/group discussion, case studies.

#### **IV) Target Participants**

Sr. AOs/ AAOs engaged in the above functions may be nominated for the course.

#### **Additional Information**

- i) **Faculty:** The faculty will be the Statistical Advisor, HQ and Heads of Departments of the concerned user offices.
- ii) **Feedback on previous Course:** Workshop was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Government Accounting System, Role of GASAB and Transition to Accrual Accounting System (Auditors/Accountants to Sr. AOs)
- 2. Date:** 01.02.2021 to 05.02.2021
- 3. Duration:** 5 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training is being conducted as per the decision of Regional Advisory Committee and training requirements of User offices of RTI, Mumbai.

#### **6. I) Learning Objectives**

Participants will be able to get an overview of

- Government Accounting System
- Role of GASAB
- Transition to Accrual accounting system

#### **II) Programme Content and Structure**

- Role of CAG - Powers enshrined in the Constitution and CAG's (DPC) Act, 1971
- Government Accounting – Purpose and importance of accounting in Government
- Passing of Bills and preparation of initial accounts by the Treasury - Monthly Civil Accounts
- Accounting operations of all Inter-Government Transactions with monetary adjustments through
- RBI Advice Procedure and Cash Settlement System
- PLA A/c, GIA, Transfer entry and other Miscellaneous accounts
- RBD Transactions and its reconciliation; Loan Transactions; Public Works and Forest Transactions
- Finance and Appropriation Accounts
- GASAB – Mandate, scope and its role on development of Government Accounting Standards for implementation of accrual accounting system
- Guidance note on Fixed Assets and Indian Government Accounting Standards (IGAS) – IGAS 1, 2 and 3
- Proforma accrual accounts in Railways
- Cash IPSAS

**III) Methodology:** Lectures in line with STM, Presentations, Interactive session and Case Studies.

#### **IV) Target Participants**

The Auditors/ Accountants to Sr. AOs engaged in Audit & A&E offices may be nominated for the course.

#### **Additional Information**

- i.** Faculty: The faculty will be drawn from Group A and B Officers from the department.
- ii.** Feedback on previous Course: The course was rated nine (2018-19) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Audit of Works Expenditure, Contracts & Projects (Supervisors, AAOs & Sr. AOs)
- 2. Date:** 08.02.2021 to 12.02.2021
- 3. Duration:** 5 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training programme is being conducted based on requirements of user offices.
- 6. I) Learning Objectives**

Participants will be able to get an over view of audit of Works Expenditure, contracts and Projects including the CVC guidelines on procurement, GeM.

#### **II) Programme Content and Structure**

- General outline of Public Works system of accounts
- Analysis of major works
- Audit of projects
- Audit of constructions
- Physical verification of works
- Audit of stores and stock
- Tendering process
- Audit of works expenditure and tenders
- CVC guidelines on procurement
- GeM
- Relevant part of law of contracts
- Case laws on court awards and arbitration
- New areas of contracting, Management contracts, leasing, service contracts, BOT, BOO, BLO, ROT, ROOT and BOLT-concepts and case studies, Turnkey contracts
- Capital budgeting for Project Financial evaluation.
- Introduction to project management concept stages in project execution, project monitoring, (CPM, PERT)

**III) Methodology:** Lectures, Presentations, Interactive sessions, Exercises and Case Studies.

**IV) Target Participants** – Supervisors, AAOs and Sr. AOs may be nominated for the course.

#### **Additional Information**

- i) **Faculty:** The faculty will be drawn from Group A and B officers from the department and outside subject matter experts.
- ii) **Feedback on previous Course:** The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

1. **Course Title:** Training Programme on Goods and Service Tax (Auditors/Accountants to Sr. AOs)
2. **Date:** 15.02.2021 to 19.02.2021
3. **Duration:** 5 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme on Goods and Service Tax is being conducted based on requirements of user offices & as per Headquarters instructions.
6. **I) Learning Objectives**  
Participants will be able to appreciate the changes in Indirect Taxation on account of the Goods and Service Tax.

#### **II) Programme Content and Structure**

- Introduction & Overview of CGST, SGST and GST (Compensation to States) Acts including recent amendments to Compensation to States Act
- Overview of IGST Act, place of Supply of Goods and Services under IGST Act
- Distribution process among the Centre and State (revenue sharing between Centre and State), GST and Centre-State Financial Relations, Compensation Cess and its distribution
- Meaning & Scope of Supply of Goods & Service
- Significance of – Composite and Mixed Supply from auditor's perspective; Schedule I, II, III in GST
- How to determine Place of supply of Goods & Services under IGST Act
- Exports of Goods of Supply & Supplies in territorial waters
- Time & Valuation of Supply of Goods & Service, Demand and recovery of GST thereon, Levy and Exemption from GST, Reverse charge mechanism, Transitional Provisions of GST, Customs & SAD
- Forms, returns under GST, Filing of returns, matching of Input Tax Credit(ITC) & Composition Scheme
- Registration, Business process; Auditing Works Contracts, High Sea, export, import, branch transfer, sale in transit transactions in GST
- Accounting procedure under GST System
- Audit & Assessment in GST; Inspection, Search, Seizure and Arrest, Offences, Penalties, Appeal, Revision
- "Cost Audit & Cost Records" GST perspective
- Payment of Tax under GST, Refund of Tax under GST; GSTN: Salient features, Front end business process on GSTN
- E-Way Bill
- How to verify Input tax credit (ITC) claims; Anti-profiteering clauses in GST Act and its implementation; Input Service Distributor (ISD); Cross-utilization of IGST & funds transfer E-commerce and Job work; transitional provisions for job work, TDS, TCS under GST
- Role of CAG in audit under GST; E2E Audit mandate in GST; Audit of transitional provisions of the Act, Transitional credit; Records to be seen while auditing GST (Centre tax, State tax and PSUs etc.) (case study & group discussions on the CAG's Reports)

**III) Methodology:** Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

#### **IV) Target Participants**

Personnel engaged in Revenue Audit wings auditing GST based transactions and accounts offices handling accounting of taxes may be nominated for the course.

#### **Additional Information**

- i) **Faculty:** The faculty will be drawn from Group A / B officers from the department and outside experts.
- ii) **Feedback on previous Course:** The course was rated nine (2019-20) on a scale of zero to ten by the participants.



## **Annexure 1**

### **Announcement of training programme**

1. **Course Title:** Ind AS, Auditing Standards, Accounting Standards and Analysis of Financial Statements (Supervisors, AAOs and Sr. AOs)
2. **Date:** 01.03.2021 to 05.03.2021
3. **Duration:** 5 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted based on requisition by user offices of RTI, Mumbai.

#### **6. Learning Objectives**

- I)** Participants will be imparted training on Standards on Auditing, Ind AS, Accounting Standards and Analysis of Financial Statements.

#### **II) Programme Content and Structure**

- ICAI's Standards on Auditing
- Applicability and mandate for Ind AS and Accounting Standards
- Important Ind AS
- Important Accounting Standards
- Overview of other standards
- Analysis of Financial Statements
- Session on case studies by pooling resources

- III) Methodology:** Lectures, presentations, exercises, practical sessions and case studies, group discussion

#### **IV) Target Participants**

Sr. AOs, AAOs and Supervisors in Commercial Audit offices or those who are being deployed for audit/ analysis of financial statements governed by Ind AS/ Accounting Standards.

#### **Additional Information**

- i) **Faculty:** The faculty will be drawn from outside experts and officers from the department.
- ii) **Feedback on previous Course:** The course was rated nine (2018-19) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

- 1. Course Title:** Training Programme on Audit of Fraud and Fraud detection techniques (Supervisors, AAOs and Sr. AOs)
- 2. Date:** 08.03.2021 to 10.03.2021
- 3. Duration:** 3 days
- 4. Location:** Regional Training Institute, Mumbai
- 5. Programme Background:** The training programme is being conducted on projected training requirements of user offices of RTI, Mumbai.

#### **6. I) Learning Objectives**

Participants will be able to

- Recognize the need for a planned approach for dealing with fraud and fraud related matters in the audited entity. Identify fraud or corruption; know the various ways in which frauds can take place and develop a heightened sense of awareness and look for appropriate signals for checking of frauds.
- Identify, analyse various fraud symptoms- both attributable to management and employees and develop sensitivity to various financial and non-financial parameters that shape the environment in which the entity functions.
- Identify and evaluate the adequacy or inadequacy of the internal control system to assess the audit risk and perform appropriate audit test and procedure.
- Understand the significance of relevant auditing standards issued by SAI India and ASOSAI guidelines.
- Understand role of a fraud investigator.

#### **II) Programme Content and Structure**

- Understanding fraud and corruption - Elements of fraud and corruption; Distinction between fraud and error
- Audit mandate and Audit mandate within SAI India
- ASOSAI understanding in fighting fraud and corruption
- Categories of fraud and corruption
- General modus operandi of financial fraud, understand the individual and organizational environments in motivating fraud in work place
- General Risk indicators, fraud symptoms, unusual transactions
- Case study highlighting involvement of management in fraud, employees' fraud symptoms, identification of 'red flags'
- Concept of Forensic Investigation and its relevance, Types of fraud; Finding 'red flags', Collection of evidence, Evaluation of evidence & reporting
- Digital Forensic Audit
- Respective roles of audit and management in prevention and detection of fraud, SAI India Auditing standards and ASOSAI guidelines in audit of fraud
- Identification of 'Red flags' in Government entities; field standards in evidence collection and reporting of audit conclusions
- Objectives of Internal control and their role in prevention and detection of fraud; Scope and coverage of Internal control
- Risk assessment and identification of fraud indicators; Sampling methods

**III) Methodology:** Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

**IV) Target Participants -** Sr. AOs/AAOs/Supervisors may be nominated for the course.

#### **Additional Information**

- i. Faculty: The faculty will be drawn from resource pool comprising of eminent persons dealing with the subject matter and Group A & B officers from the department
- ii. Feedback on previous Course: The course was rated nine (2019-20) on a scale of zero to ten by the participants.

## **Annexure 1**

### **Announcement of training programme**

1. **Course Title:** Training Programme on Development of Management Skills (Supervisors, AAOs and Sr. AOs)
2. **Date:** 15.03.2021 to 20.03.2021
3. **Duration:** 6 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted as per the training requirements received from user offices of RTI, Mumbai.

#### **6. I) Learning Objectives**

- The objective of this training programme is to enhance the general awareness and managerial skills at the level of Sr. AOs/AOs/AAOs. Participants will be able to
- Understand the code of ethics for IA&AD.
- Appreciate how to develop strategies for change and growth.
- Learn ways of time management.
- Identify important functions and procedures of communication.
- Enhance the skills in Leadership and team building.
- Learn new skills on communicating with public and dealing with grievances

#### **II) Programme Content and Structure**

- **Organizational Development** – understanding the vision, mission, values of organisation; Aligning oneself to organisational goals; Helping build organisational competencies; Competencies & capabilities of people; Developing an environment for growth; Nurturing talent; Training continuous learning
- **Time Management:** Analysis & Prioritization, Planning & goal setting, Concept of delegation, Delegation in management
- **Personality Development & Professional Etiquette:** Managing change, Personnel re-engineering, Knowing Self, Values & beliefs, Expectations and intentions, Goal Setting, Learning to empower oneself
- **Emotional Intelligence:** Its importance & components - Self-awareness & self-regulation
- **Leadership** - Concept process & formulation, Individual behaviour in a team, Characteristics of effective High performance team leader, Evaluation in terms of achievement of team objective
- **Team Building:** Group Dynamics – concept of team and group; Building trust; Identify building blockages in team building; Conflict Management - Co-operation, Compromise, Win-Win
- **Communication Process & Barriers** - Effective communication, modes of communication, art of effective listening, Skills in Interpersonal communication, Plan to succeed and not to fail, Exposure to people/friendly skills, Listening to the unsaid body language, giving & receiving feedback etc.
- **Motivation & Grooming:** Concepts & Law of motivation; Types of motivation; Characteristics / traits of effective leadership in the context of administrative, audit and accounting functions; Group Dynamics in teamwork; Concept of Team & Group etc.
- **Yoga session**
- **Ethics & Values:** Code of Ethics for the IA&AD; Gender Awareness
- **Environmental Awareness** – A field visit

**III) Methodology:** Lectures, Presentations, Interactive sessions (Group Activities & Discussion), Exercises and Case Studies, Role Play

**IV) Target Participants** - Sr. AOs/AOs/AAOs/Supervisors may be nominated for the course.

#### **Additional Information**

- i) **Faculty:** The faculty will be drawn from resource pool comprising of Professionals, eminent persons on subject from reputed institutes and Group A & B officers from the department.
- ii) **Feedback on previous Course:** The course was rated nine (2019-20) on a scale of zero to ten by the participants.