

HALF YEARLY NEWSLETTER

Oct 2023/Vol. V

PURPLE LOTUS

REGIONAL CAPACITY BUILDING & KNOWLEDGE CENTRE, BENGALURU
INDIAN AUDIT AND ACCOUNTS DEPARTMENT



ABOUT US

The Regional Capacity Building and Knowledge Centre, Indian Audit & Accounts Department, Bengaluru caters to the training requirements of 9 user offices of Indian Audit & Accounts Department located in Karnataka.

The Regional Capacity Building and Knowledge Centre, Bengaluru has been identified as Knowledge Resource Centre in the Area of Information Technology and Information Technology Audit.

A Regional Advisory Committee (RAC) notified by the Comptroller and Auditor General of India advises the training centre in deciding the Annual Training Calendar. This Centre is headed by Principal Director, RCB&KC, Bengaluru.

“To acquire knowledge, one must study; but to acquire wisdom, one must observe”

MARILYN VOS SAVANT

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Principal Director's desk

With utmost happiness I bring this fifth edition of Newsletter "Purple Lotus". In this issue we present before you the activities of our training center for the period from April 2023 to September 2023.

In line with Headquarters Notification No.226/15-SMU/2023 dated 25 July 2023, the Regional Training Centre, Bengaluru has been renamed as Regional Capacity Building and Knowledge Centre (RCB&KC), Bengaluru. We at RCB&KC Bengaluru, are striving with rejuvenated spirit to perform better and move towards excellence.

RCB&KC Bengaluru has organized 18 General Courses and trained 435 participants from 9 User Offices. Phase-III of Induction Training for DRAAOs CGLE Batch 2018 had 12 participants and they were imparted training on various Audit topics. They were taken on a field visit to Vishweshwaraiah Industrial and Technical Museum, Bangalore. A Pre-Examination Training for DRAAOs-CGLE Batch 2019 was conducted for 45 officers from March to April 2023. The sessions included rigorous training on SAS exam subjects and other soft skills. The participants were taken on a field visit to Institute of Wood Science and Technology, Bengaluru. There are 19 participants of CGLE-2021 batch who are undergoing Phase-1 Induction Training.

During this period, RCB&KC had organized seven (7) IT courses and trained 115 participants in various tools viz., Python, Idea, MS Excel Advance, etc and also organised an All-India Seminar on "India Enterprise Architecture Framework (InDEA 1.0)" on 27th June 2023. This topic was taken up for the first time as training. This seminar was attended by 10 IA&AS officers and 116 Sr. AOs/AAOs from different offices. Subject Experts were invited as guest faculties to discuss InDEA.

In every training session, fifteen minutes after lunch is earmarked for community time. The participants are encouraged to sing, dance, and narrate their audit experience. The activity has received positive feedback from the participants who have found training sessions more enjoyable than before.

All the staff of RCB&KC were onboarded in e-HRMS v1.0 and the leave module was fully functional. Further, with effect from 1st September 2023 the data has been migrated to e-HRMS v2.0. The functional Help desk at RCB&KC, Bengaluru has been allotted O/o AG (Audit-1), Mumbai for Pilot work of implementation of e-HRMS v2.0.

I thank all the user offices for their continued support and cooperation in enabling this office to achieve all its endeavors. I also take this opportunity to thank and appreciate the efforts made by the faculties and staff of RCB&KC for smooth functioning of this office.

We look forward to your input and remarks if any on this newsletter for further improvement.

Regards

Deepna Gokulram, IAAS

GENERAL COURSES

Phase 3 of Induction Training for DRAAOs-CGLE Batch 2018

Phase 3 Induction Training was conducted from 27-02-2023 to 13-04-2023. There were 12 Direct Recruit AAOs from Civil Audit branch who attended the training. The topics of Works Audit, Audit Report Noting, drafting, writing skills, Follow up Audits, OIOS, Overview of Taxation, Accounts of Union and State, IT Audit, Cyber Security and Negotiable Instruments Act, etc., were handled during the sessions.

The sessions on Cyber Security and Negotiable Instruments Act were handled by Cyber law expert Sri Ranganatha M A, were enlightening and well received by the trainees.

The participants were taken to Vishweshwaraiah Industrial and Technical Museum, on 10-04-2023. The participants witnessed the history and inventions made in the field of science and technology.

Pre-Examination Training for DRAAOs-CGLE Batch 2019

As per directions of HQs K&CB Wing, SAS Preparatory training of 120 sessions was conducted from 13-03-2023 to 21-04-2023 for 45 Direct Recruit AAOs - Civil Audit stream CGLE 2019 Batch. This training mainly focused on giving an overview of the upcoming Subordinate Audit Service (SAS) Examination in May 2023, detailing the syllabus, tips for preparation to be successful in tackling SAS examination.

Administrative Issues-Batch I

There were 28 participants from different user offices who attended training from 15-05-2023 to 18-05-2023 related to Administrative issues. The training has covered the topics related to CCS rules, Pension rules, TA & LTC rules, PFMS & iBeMS, and E-Office etc.

GENERAL COURSES

Training on Performance Audit

The Performance Audit training held from 18-05-2023 to 19-5-2023 covered Performance Audit Guidelines 2014, Strategic Audit Planning, Selection of Audit topics, Risk Assessment, Preparation of guidelines/ADM, conducting PA, Evidence and Documentation, Reporting process and discussion of PA Reports. With 18 participants with varying levels of experience, the programme was very interactive.

Training on Contract Management GeM and Inventory Management

Training on Contract Management, GeM and Inventory Management was held from 15-06-2023 to 16-06-2023 for 30 participants. The topics related to provisions of GFR for procurement of Goods and Services, Fundamental Principles of public buying, tendering process and contract and inventory management were broadly covered. One evaluation test was also conducted w.r.t. the topics covered under this training.

Training on Pre- Retirement Planning

Training on Pre- Retirement Planning was conducted from 22-05-2023 to 23-05-2023 for 17 participants. The training has covered Overview of IA&AD Post Retirement benefits- Pension, Commutation, Nominations, CGHS etc. and Post Retirement financial planning,, Holistic approach to retirement from service, Health Management- Food, Nutrition and Diet and Awareness on BHAVISHYA Portal.



The expert faculties namely Shri K S Ravi, Chartered Accountant, Shri Ranganath M, Legal/Cyber law expert and Ms. Akshata Kanthraj, Food and Nutrition Expert handled the sessions.

GENERAL COURSES

Phase I Induction training to DRAAOs CGLE 2019 & 2020 Batch

HQ office in June 2023 introduced a new pattern of Phase I of the Induction training for directly recruited Assistant Audit Officers of both CGLE 2019 and 2020 batch. Based on the HQ's instruction, RCB&KC Bengaluru conducted 35 working days training consisting of 140 Sessions to all 68 DRAAOs of CGLE 2019 and 2020 Batch from Civil Audit offices for the period from 19-06-2023 to 07-08-2023.

During the training, the focus was on providing the participants an overview of the organisations, developing their administrative & soft skills. Participants have participated in the various activities conducted during the training and also the participants made group presentations on the topics chosen as a part of the training. During the training, participants taken to field trips to the Institute of Wood Science & Technology, Bengaluru and Sports Authority of India at Bengaluru for their exploration and skill enhancement.

E-Office Training (Batch-I & II)

E office training conducted in online mode comprised of 22 participants in batch I and 21 participants in batch II. The training was conducted on 10.07.2023 and 15.09.2023 respectively. The topics related to Noting, Drafting, Diarization, Receipt, Dispatch, and MIS reports in the e-office module. The training was very useful and approachable for the participants.



*Sri. Pushendra Gehlot, Deputy Director with participants of Induction training -
DRAAOs CGLE 2019 & 2020 Batch*

GENERAL COURSES

Training on use of Dashboard/Data for key personnel of both A&E and Audit offices

As per the instructions from HQ's K&CB Wing, RCB&KC, Bengaluru was entrusted with the conducting the training on "Use of Dashboard/Data for key personnel of both A&E and Audit offices" for the user offices in the states of Bihar, Jharkhand, West Bengal, Odisha, Karnataka and Kerala. The training was conducted from 17-07-2023 to 19-07-2023.

*Ms. Deepna Gokulram, IAAS,
Principal Director, RCB&KC &
Sri. Vigneshwaran, IAAS, DAG
(Admn) O/o A&E, Bengaluru
with participants*



Training on Audit Planning and Reporting

The training on Audit Planning and Reporting held from 24-07-2023 to 26-07-2023 was attended by 12 participants. The training covered topics such as Broad Framework on Types of Audit and Planning, Reporting structures as per Auditing Standards 2017, Risk assessment in Audit planning, Evidence collection & its evaluation, Follow up audit reports with case studies, Discussion of Audit Reports in PAC/COPU, Drafting and presentation of Audit Reports, Style Guide, Reporting principles, etc.

Training on Administrative Issues

Training on Administrative Issues was held from 01-08-2023 to 04-08-2023 for 24 participants from user offices. The training covered the topics on CCS rules, Pension rules, TA & LTC rules, PFMS & iBeMS, and E-Office etc.

During the training, an evaluation test was conducted covering all the above topics & was much appreciated by the participants and overall course rating was also outstanding.

GENERAL COURSES

Training on Commercial Audit

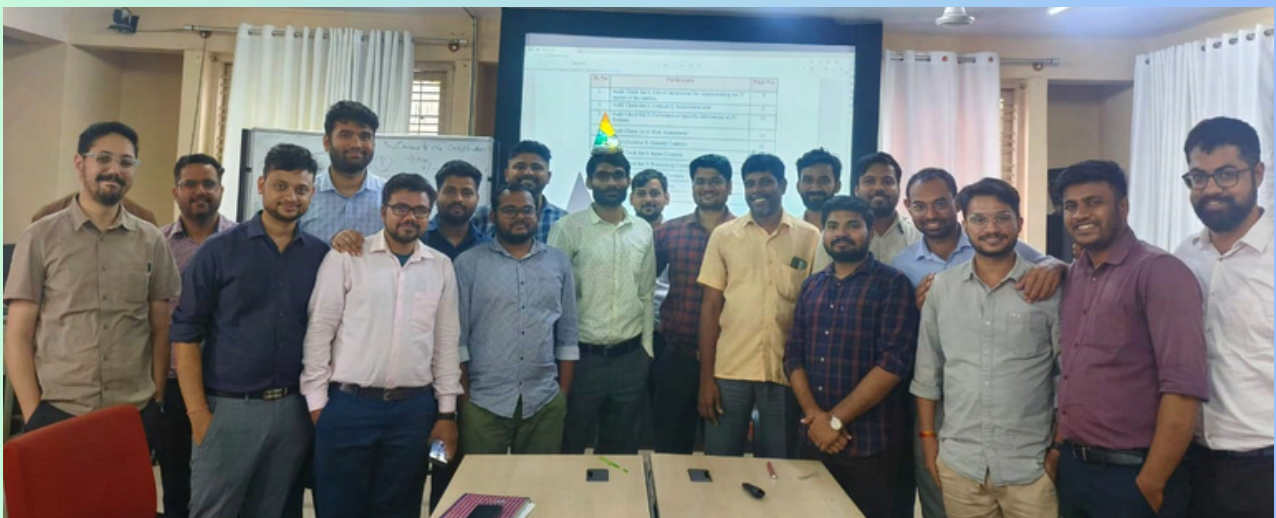
There were 16 participants in this training from 16-08-2023 to 18-08-2023 and the topics viz., Regulation on Audit and Accounts with regard to commercial PSUs, Overview of Accounting Standards, Ind AS, Companies Act 2013, Compliance Audit, Performance Audit of PSUs and standards on auditing by ICAI etc were covered.

Mr. K S Ravi, Chartered Accountant, Guest Faculty, gave inputs on Auditing Standards used by ICAI.

Pre-exam training to DRAAOs CGLE 2020 batch

In accordance with instructions from HQ's training wing in June 2023, SAS Preparatory training of 120 sessions for 30 working days has been conducted for 22 DRAAOs CGLE 2020 batch from 08-08-2023 to 20-09-2023.

This training mainly focused on giving the candidate an overview of the Subordinate Audit Service Examination and the syllabus of the SAS examination was covered during the course to enable the candidate to pass the SAS examination.



GENERAL COURSES

Training on MCTP Level -2

Mid-Career Training Program -Level 2 conducted from 21-08-2023 to 28-08-2023 was attended by 17 participants from user offices.

The training covered various topics, including public finance principles, union budget components, financial and capital markets, IT Act 2008, CERT-in, IT system risks, 2030 SDGs, big data adoption, and IA&AD guidelines. Additionally, soft skills like motivation, effective communication, values alignment, gender sensitization, POSH Act, group dynamics, ethics, and individual personality were addressed. Guest faculties facilitated activities on soft skills. A field visit was arranged to National Gallery of Modern Art, Bengaluru

Training for KSAAD officers under TGS

As per the requests from O/o The PAG(Audit-I), a training was organised from 07-09-2023 to 08-09-2023 for the officers from Karnataka State Audit & Accounts Department.

Topics like Introduction to CAATs, Data Analysis , Sampling, Risk Analysis, Drafting and reporting were discussed.



Faculties with officers of Karnataka State Audit & Accounts Department

GENERAL COURSES

राजभाषा प्रबंधन ऑनलाइन प्रणाली' और 'कंठस्थ संस्करण 2.0

As per the instructions of the HQ Office, two days special training on “राजभाषा ऑनलाइन प्रबंधन प्रणाली ” और “कंठस्थ संस्करण 2.0 ” was conducted from 07-09-2023 to 08-09-2023. There were 11 participants from different user offices.

Ms. Priyanka B Goswami, Hindi Officer, Ms. Aditika, Hindi Officer and Ms. Narmada Kumari, Senior Hindi Translator were invited as guest faculties.



Training on MCTP Level -2 from 21-08-2023 to 28-08-2023

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GENERAL COURSES

Training on MCTP Level -3 from 11-09-2023 to 16-09-2023

There were 07 participants who attended this training and the topics covered were Management of Government Finances, Public Expenditure, Revenue System, Internal Controls - Brief introduction, e-office - e-Governance: Introduction to e-office, Role of e-office in e-governance, Stakeholders Engagement, Governance, Risk Management & Compliance, Auditing in IT Environment, National IT Policy 2012, National e-governance plan, Environmental Governance, etc.

Apart from the above topics, soft skills such as Analytical Thinking, Time Management & Stress Management, Role Change Management & Tactful behaviour, Team Management - the concept of Teams and Team Dynamics etc were also covered.

Field visit was arranged to the office of Finger Print Bureau and Forensic Science Laboratory, Karnataka State Police Department.

Phase I Induction training to DRAAOs CGLE 2021

A Phase I Induction training to DRAAOs CGLE 2021 is organised for 19 participants from 25-09-2023. The programme concluded on 20-11-2023.



Participants of MCTP Level -3

FIELD VISITS

Vishweshwaraiah Industrial and Technical Museum

The participants were taken to Vishweshwaraiah Industrial and Technical Museum, on 10-04-2023. The participants witnessed the history and inventions made in the field of science and technology.



Sports Authority of India, Bengaluru

A field visit to Sports Authority of India, Bengaluru (SAI) was arranged on 28-07-2023 for the participants of Induction Training CGLE Batch 2019 and 2020- Phase I. The tour to the SAI Sports Medicine/Science Centre, Bio-Mechanics, Anthropometry, Nutrition departments and the inputs by the experts was valuable learning for all the trainees. The various games organised by Mr. Gaurav Pratap Singh Chauhan, Tennis Coach and coordinator was rejuvenating and thoroughly enjoyed by all. Highlight of the visit was the opportunity to meet Shri Satender Kumar, (Arjun Awardee 1998) Coach I/C Shooting and interact with him.



Our Hon'ble Prime Minister's key words "फिटनेस की डोज, आधा घंटा रोज" on FIT INDIA MOVEMENT being reiterated by all sports faculties has inspired the trainees to diligently adopt fitness in their daily lives.



FIELD VISITS

Institute of Wood Science and Technology, Bengaluru

The trainees of Induction Training CGLE Batch 2019 and 2020 - Phase I were taken on field visit to Institute of Wood Science and Technology, Bengaluru on 07-07-2023. The day commenced with the presentation by Shri.Shivakumar C.M, IFS & Group Co-ordinator - Research covering the importance of wood and forestry in our life and IWST's various research projects and capacity building activities of the Institute. The session was followed by Shri Manoj Kumar Dubey, Scientist G - Head Extension, and Shri Sakti Singh Chauhan, Scientist G - Head Wood properties and processing division, on IWST activities covering history of the Institute, vision, mission, objectives, establishment of laboratories, besides sharing his valuable field experiences. The field visit to the various units was informative and educational.

National Gallery of Modern Art, Bengaluru

The Participants of MCTP Level 2 were taken to National Gallery of Modern Art (NGMA), Bengaluru on 25-08-2023. The afternoon visit started with a documentary on the activities of NGMA in the Auditorium followed by an educational movie on sculpture, art and paintings of various artists portraying folkart, impressionist, contemporary and modern art works. The talk on sculpture and art by Ms. Amrutha.R, Deputy Curator aided to comprehend the various exhibits in the gallery walk. Further, Mr.Shailendra Pratap Singh Baghel, Assistant Curator's detailed explanation of the exhibits all along during gallery walk was invaluable learning to all.



FIELD VISITS

Finger Print Bureau and Forensic Science Laboratory

The Participants of MCTP Level 3 were taken to the offices of Finger Print Bureau and Forensic Science Laboratory covered under Karnataka State Police on 15-09-2023 . The visit to the Finger Print Bureau and the inputs by the experts was valuable learning for all the trainees. The information related to work culture of FPB and the techniques followed for collecting the evidence at crime scene was specifically given. The arrangements made by Shri Thippaswamy BM, Dy. Superintendent of Police(HQ), and Shri Girish H N, System Admin was much appreciated.

Sri Mahabaleshwar T Hegade, Dy. SP, Sri Rama Chandregowda HN, Inspector, Sri Ravi Kumar S, Sub-Inspector, Sri Ramakrishna H K, Sub-Inspector, Sri Umesh CT, Sub-Inspector, Sri Renukesh S, Sub-Inspector and Sri Sendil Kumar, Constable provided valuable inputs during the visit. The field visit overall provided an insight on the various activities of FPB, besides acquainting with the awareness of activities of the forensic department.



Participants of MCTP 3 on field visit to Finger Print Bureau, Bengaluru



IS COURSES

Data Analytics using Python

A training on Data Analytics using Python was organised by Regional Training Centre Bangalore for the period from 24/04/2023 to 28/04/2023 as per the instructions of O/o Comptroller and Auditor General (C&AG) Southern Wing, New Delhi.

The training comprised a total of 30 participants from O/o C&AG, Southern Wing, New Delhi, O/o PAG Audit II & PAG Audit, Karnataka Bengaluru, O/O PAG Audit I & Audit II Kerala, Branch office, O/o DG Audit I Trissur, PAG Audit I, Tamilnadu, PAG Audit II, Tamilnadu & Puducherry.

The sessions comprised topics on python basics, numpy and pandas. An external faculty Sri. Boby John, Technical Officer from Indian Statistical Institute imparted sessions on Descriptive statistics, probability distribution, hypothesis testing, co-variance and correlation analysis using Jupiter notebook in Python language.



Training session on Data Analytics using Python

*Sri. Pushpendra Gehlot, Dy. Director, RCB & KC
with participants of Data Analytics using
Python*



"Imagination is more important than knowledge. Knowledge is limited. Imagination encircles the world."
—Albert Einstein

IS COURSES

MS-Excel (Online)

A training on MS-Excel was organised from 15/05/2023 to 17/05/2023 in online mode. There were 12 participants from user offices. The participants learnt the basics of MS Excel along with Functions, Conditional formatting and Pivot tables.

Audit in IT environment (with Oracle)

A total number of 17 participants from different user offices attended a training on Audit in IT Environment (with Oracle) from 22/05/2023 to 26/05/2023. The participants were imparted sessions on RDBMS concepts, CAAT tools, SQL queries in Oracle, etc. A guest faculty Sri. T.V Sreekumar, Sr.AO from O/o PDAC, Bengaluru was invited to discuss about IT Audit reports.

MS PowerPoint & MS Word (Online)

MS PowerPoint & MS Word classes was organised for 17 participants of user offices from 12-06-2023 to 16-06-2023 in online mode. The participants were imparted sessions on tables, graphs, charts, tracking documents, comparing documents, etc in MS Word and PowerPoint basics.

IT Audit

A total number of 14 participants from different user offices attended a training on IT Audit from 10-07-2023 to 11-07-2023. The participants were imparted sessions on Regulations on Audit and Accounts; Introduction to IT Audit, IT Act 2000 and amendments, Database management systems, IT General Controls/ Application Controls, IS audit-processes, Enterprise Architecture and ITSM concepts, IT Audit reports/Case studies



With IT Audit training participants

IS COURSES

Data Analytics (Advanced Excel & IDEA)

A total number of 14 participants from different user offices attended a training on Data Analytics from 24-07-2023 to 28-07-2023. The participants were imparted sessions on data analytics and tools for Audit CAATS, Vlookup, Hlookup, Data validation, Filters, Charts etc. Further IDEA tool was introduced to the participants. They learnt about Importing Excel and CSV files, Field statistics, History, Control totals, Filters, Indexing, Extractions, Field manipulation, Functions, Duplicate key detection, exclusion, Gap detection, Join, Sampling and Importing PDF files into IDEA. There was an evaluation test on the last day of the training.

MS-Excel - Advanced

A total number of 15 participants from different user offices attended a training on MS Excel Advanced from 21-08-2023 to 23-08-2023. The participants were imparted sessions on Basic Excel concepts, String and Numeric functions, Conditional functions, Data cleansing techniques, Data Tools, Formula Auditing etc. There were 2 participants from O/o Director of Accounts, Cabinet Secretariat, New Delhi. The course was rated exceptionally well with 10 points.



Participants of MS-Excel - Advanced training

IS COURSES

All India Seminar on India Enterprise Architecture Framework (IndEA 1.0)

A National seminar on India Enterprise Architecture Framework (IndEA 1.0) was held on 27-06-2023. The participants included 10 IA&AS officers and 116 Sr. AOs/AAOs of different user offices.

The seminar was inaugurated by Shri. Pushpendra Gehlot, IAAS, Deputy Director RCB&KC Bengaluru, followed by a welcome address by Sri. JJS Anand, Sr. Audit Officer - Core faculty IS/KC, RCB & KC Bengaluru.

The session began with an Introduction to Enterprise Architecture by guest faculty Sri. Kiran Divakar, Lead Expert, Enterprise Architecture. He spoke about the key components of EA like Business, Information, Application and Technology Architecture.

In the second session Sri. Dr. S. Upendra Rao, Lead Expert, Enterprise Architecture, discussed a case study of SBI on Practicing EA which involves a structured and systematic approach to aligning an organization's business processes, technology infrastructure, and resources with its strategic objectives. He also discussed about EA Compliance which refers to the extent to which an organization adheres to the established architectural standards, guidelines, and principles outlined in its EA framework. The post lunch session was a Question and Answer session which was handled by Sri. Dr. Pallab Saha, Senior Lead Expert/ Subject Matter Expert.

The final session was handled by Sri. Vikash Kumar, IAAS, Director IS, O/o C&AG of India, New Delhi. The interactive session included discussion on Audit of incorporation of Enterprise Architecture principles in IT projects.

The seminar ended with a vote of thanks from Dy. Director, RTC Bengaluru. We are happy to have received overwhelming feedback on this seminar.

OIOS ACTIVITIES

TRAININGS, WORKSHOPS, AND MORE!

Ms. Sowmini S, Senior Administrative Officer-OIOS, is the Functional Help Desk for OIOS, for IA&AD offices in Karnataka (excluding Branch office-F&C Audit) and the Office of the Accountant General (Audit), Tripura. Notable activities during 1st April 2023-30th September 2023, excluding routine training, handholding, and incident support, are highlighted below.

Empowering Audit Teams

Two training programs were conducted from 1st April 2023 to 30th September 2023, through the RCB&KC Bengaluru's Calendar. The courses included a one-day intensive training on Field visits and a five-day comprehensive training in OIOS modules for lead trainers from user offices. The lead trainers underwent comprehensive training covering the entire spectrum of processes in Audits, from Audit planning to Follow-up, including the creation of BI reports. Participants were presented with various scenarios, prompting them to identify issues and propose potential solutions. In addition to the FHD-OIOS of RCB&KC, Bengaluru, Functional Help Desks from other RTIs Mr. Sadhashiv Ranade (RCB&KC Chennai), Mr. Aseem Beetan (RCB&KC New Delhi), Mr. Shivam and Mr. Anurag Srivastav (RCB&KC Prayagraj), served as resource persons for the training. A training on offline-module was organized for Navigating Transitions.

A walk-through of the OIOS processes was provided to the Direct Taxes wings of the Central Audit offices during their transition from the SAI-DT application to OIOS. Additionally, guidance was given to the DT wing of the lead office in preparing toolkits and rolling them out. Handholding support was provided to DT wings in the Central Audit offices for cloning and creating the toolkits in OIOS.

An exclusive workshop was arranged for officers in the Office of the Director General of Audit, SWR Hubli, focusing on Performance Audits and All-India SSCAs as they were being performed for the first time through OIOS. Training sessions were conducted for officials involved in a Performance Audit led by the Office of the Director General, SWR Hubli for creation and publishing of toolkits required for the Performance Audit. Additionally, a workshop was held for offices participating in the Performance Audit for providing guidance on filling the toolkits and downloading data received through the toolkits.

OIOS ACTIVITIES

TRAININGS, WORKSHOPS, AND MORE!

Standardizing Processes in Pan India SSCAs

Sr AO-OIOS, RCB&KC, Bengaluru prepared the SoP for OIOS processes for the SSCA on Departments' Oversight on GST Payments and Return Filing-Phase II lead by GST wing of O/o The Principal Director of Audit (Central), Bengaluru. Three workshops were also conducted for the Central Audit offices and all State Audit offices conducting the SSCA where the processes in the SoP were demonstrated and the participants' queries answered.

Extending Our Reach

Beyond formal training, we have been actively engaging with our user offices through knowledge sharing activities. A workshop was conducted for the Planning wings of the user offices at the beginning of the year. The workshop aimed to help participants understand the Audit planning related processes outlined in Compliance Audit guidelines and how they were integrated into OIOS. Director Shri N.N. Subramanian, mentored the participants and fostered a lively and open discussion on the subject.

A half-day informal training session on 'Financial Audits' was arranged for the Functional Help Desks (FHDs) of OIOS. Ms. Saikrupa Nalkur, Senior Audit Officer, provided an overview of the processes related to Financial Audits and attentively addressed the questions raised by the FHDs. Additionally, she shared reading material and visual aids in the form of process flowcharts with the FHDs to enhance their understanding.

Involvement in Committees

Sr AO-OIOS, RCB&KC, Bengaluru was a member of the Committee formed to map the processes between the SAI-Direct Taxes application and OIOS, and to identify the existing gaps to ensure a seamless transition to OIOS. Furthermore, she is actively contributing to the Committee responsible for preparing SoPs on ADM, Sampling, Audit plans, and Field visits, which is headed by Ms. Saranya Bhaskar, DAG.

Additional activities in OIOS

Sr. AO-OIOS at RCB&KC Bengaluru was involved in User Acceptance Testing and Pre-production testing for sprints released from April 1 to September 30. She is assisting the IS wing in transitioning toolkits from ODK Aggregate to the advanced ODK Central platform and managing these toolkits within the new environment.

OIOS ACTIVITIES

WHAT'S NEW IN OIOS?

New features and upgrades in OIOS that were introduced between 1st April 2023 and 30th September 2023 are highlighted below:

1. An improved platform for toolkits in ODK Central

- Users can now view and edit data submitted by them through toolkits, eliminating the need for resubmission.
- A user-friendly interface allows project managers of Data collection projects to oversee and download all toolkit data.
- Toolkit creation is now simpler and more efficient compared to the previous platform.

2. Revamped Interface for Audit Programs

- Ability to choose to create a Field visit or not for an audit activity
- Ability to provide information on whether audit party is On Tour or not for the audit activity
- Improved interface to view Holidays and events

3. Follow-Up Module

- A dedicated Follow-Up module for processing of replies received for IRs.
- Follow-Up dashboard for real-time monitoring of observation statuses.

4. Enhanced Offline module

- An improved and updated Offline module for enhanced functionality

5. Taxonomy dashboard

- A dashboard providing a centralized view of ADMs, Toolkits, and Audit products based on specific subjects.

OIOS-NEW FEATURES

Changes in Audit program interface

New features released on 16th September 2023

The enhancements in Audit program are

1. Flexible Programming Options

Before September 2023, programming sections had two options when adding implementing units/ units for desk review:

a. Assign a program to the units, creating a field visit. While this was useful for TA claims, the field visit, though not used by the Audit party to issue requisitions/queries had to be sent for QA/QC and approved by the Group officer.

b. Choose not to assign a program and show the dates of audit of the implementing units or desk reviews in Noting. This avoided creation of empty field visits but risked inadvertent assignment of another unit to the audit party during the same period. The application now allows assignment of program to such entities without the creation of field visits.

2. Audit Party On-Tour Specification:

Users can now specify whether the audit party will be on tour during the audit of an entity including during desk reviews.

3. Default audit period:

The audit assignment now automatically retrieves the period covered in the Audit from the Audit assignment.

4. Holiday Calendar Integration

Holidays from the Holidays menu relevant to the audit program are displayed in a calendar. Users can add auditee-specific holidays and events during the audit program directly to the calendar.

OIOS-NEW FEATURES

5. Options to search entities:

Users have the choice to search for all entities mapped to an Audit assignment (All) or only those that have not been programmed yet (Unscheduled) while creating the Audit program.

The screenshot shows the 'Audit Programme' creation form. The 'Programme name' is 'CAP XI Qtr 2' and the 'Financial year' is 'FY 2023-24'. The 'Office' is 'AG Audit-II, Kerala' and the 'Wing' is 'AMG 2 Wing'. The 'Team name' is 'LAP - 1' and the 'Quarter' is 'Q2'. A calendar for September 2023 is shown with a red arrow pointing to the date '1'. The 'Schedule' section shows 'Kerala State Road Transport Corporation' with 'AA Name: Performance Audit of Mahila free bus pass (FY 2023-24)'. The 'Attachments' section shows 'File(s) in queue: 0' and 'File(s) saved to DMS: 0'. The 'Audit assignment' section shows 'Performance Audit of Mahila free bus pass (AA-212)' with a list of entities including 'Public Works Department Sec etaral' and 'Department of Transport'. Red arrows point to the 'Add' button next to 'Department of Transport' and the 'Unscheduled' filter option. Annotations include: 'Use this icon to add/edit period of Audit' pointing to a pencil icon; 'Unscheduled shows only those entities that are yet to be programmed' pointing to the 'Unscheduled' filter; 'Type key words in an Assignment to search for a particular Assignment' pointing to the search input; and 'Click on Add to add an the entity to the Audit' pointing to the 'Add' button.

Steps for creating an Audit program

Search and add Audit entity:

Type a part of the Audit assignment name and click on search. Financial year of the audit assignment may be chosen as an additional filter item. One may also search for an audit entity. The default option All lists all Audit assignments searched for or Audit assignments where the searched entity is mapped to. Selecting Unassigned option would list only those entities which have not been programmed yet.

OIOS-NEW FEATURES

Filling the period, Type of audit, On tour details

Fill in the Start Date and End Date.

Choose Type of Audit. Field visit will create a Field visit where the party can issue requisitions, enquiries, observations Three options have been currently provided for Type of Audit without field visit viz. Central audit, Desk review and Implementing units. More options would be added after receiving inputs from users in Programming wing. When these options without Field visit are selected, no Field visit would be created but would be shown in the Audit program.

Choose whether the party would be on Tour or not (work from HQ). Examples: If a party is conducting Desk Review where they would not be raising any queries, then Desk review (without Field visit) may be chosen. If the party is conducting the Desk review at HQ, On Tour may be chosen as No. If the Desk review would be conducted at the place of Audit, On tour may be chosen as Yes

A PA party may have completed the Field visits but they may have to collect additional information vide enquiries based on inputs from HQ. They would not be travelling to raise the enquiry at the place of the entity but would issue the enquiry from HQ. They may re-open the Field visit case and choose the type of Audit as Field Audit but On Tour as No

The screenshot shows a form titled "Select dates" with the following fields and options:

- Actual Start Date***: A text input field with a calendar icon on the right. Below it, a red error message reads "Value cannot be blank".
- Actual End Date***: A text input field with a calendar icon on the right.
- Type of Audit***: A dropdown menu currently showing "Field Audit". The dropdown list is open, showing the following options: "Field Audit", "Central Audit (without field visit)", and "Desk Review (without field visit)". A "Cancel" button is located below the dropdown.
- On tour***: A dropdown menu currently showing "Yes".

OIOS-NEW FEATURES

Editing an Audit program after Save draft/ During Review/ During Approval

Audit Programme

Programme name *
Sowmini's team September 2023

Financial year *
FY 2023-24

Office
AG Audit-II, Kerala

Wing
AMG 2 Wing

Team name
Sowmini's Team

Quarter *
Q2

Schedule

Centre for Mangement Development
AA Name: Performance audit of Shakti scheme (FY 2023-24)
No. of Working days: 2
Is Supplementary: No
Period of audit: 01.01.2020 to 31.03.2023
Type of Audit: Desk Review
On tour: Yes

30/08/2023 To 31/08/2023 (Deviation) **Cancel**

Centre for Mangement Development
AA Name: Performance audit of Shakti scheme (FY 2023-24)
No. of Working days: 1
Is Supplementary: No
Period of audit: 01.01.2020 to 31.03.2023
Type of Audit: Data Collection
On tour: No

01/09/2023 To 01/09/2023 (Deviation) **Cancel**

Add to schedule

Financial year
Assignment name
Auditee entity

Unscheduled All Search

Audit assignment

- Child 1 (AA-56)
- Compliance audit of factory act (inspector) (AA-119)
- Compliance audit of implementation of factory safety act and rules (AA-5)

Holidays

Holidays are marked in Green on the Calendar. Click on Holidays to view the list of Holidays. Holidays specific to the entities in the Audit program mayn also be added. Only holidays relevant to the program are shown in the Calendar as well as the list.

Audit Programme

Programme name *
CAP XI Qtr 2

Financial year *
FY 2023-24

Office
AG Audit-II, Kerala

Wing
AMG 2 Wing

Team name
LAP - 1

Quarter *
Q2

Holidays List

Office	Holiday	Start date	End date	Status	Edit	Action
---	Ganesh Chaturthi	20/09/2023	20/09/2023	Active	Edit	

Add holiday

Attachments

File(s) in queue: 0
File(s) saved to DMS: 0

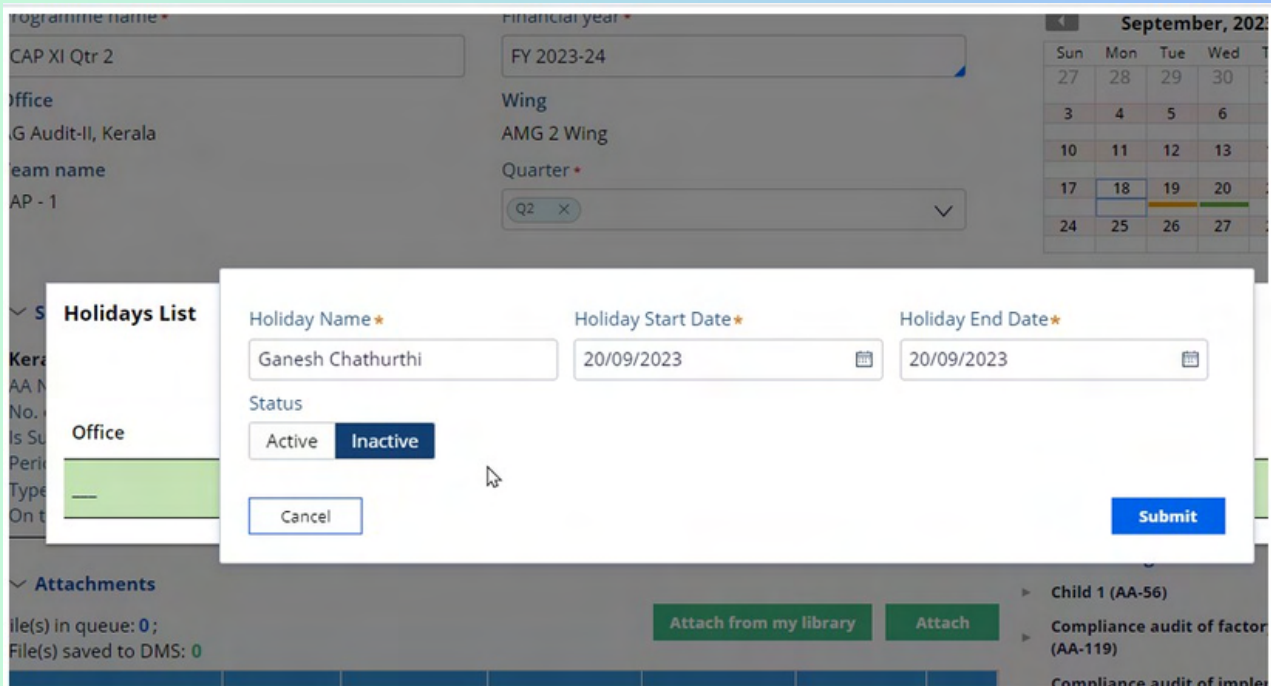
Audit assignment

- Child 1 (AA-56)
- Compliance audit of factory act (inspector) (AA-119)

OIOS-NEW FEATURES





Making holidays inactive

Holidays can be made inactive by clicking on the Edit icon and choosing Inactive



Events

Events can be added by clicking on Events. They are marked in Orange in the Calendar. Events can be added before the start date and the end date of the program. They can be edited through Edit icon.

Event Type	Event details	Start date	End date	Status	Edit	Action
Transition	Transit	22/09/2023	22/09/2023	Active		
Transition	Transit	19/09/2023	19/09/2023	Active		

Save Draft, Review and Approve Program

There are no changes in these functionalities.

ADMINISTRATION

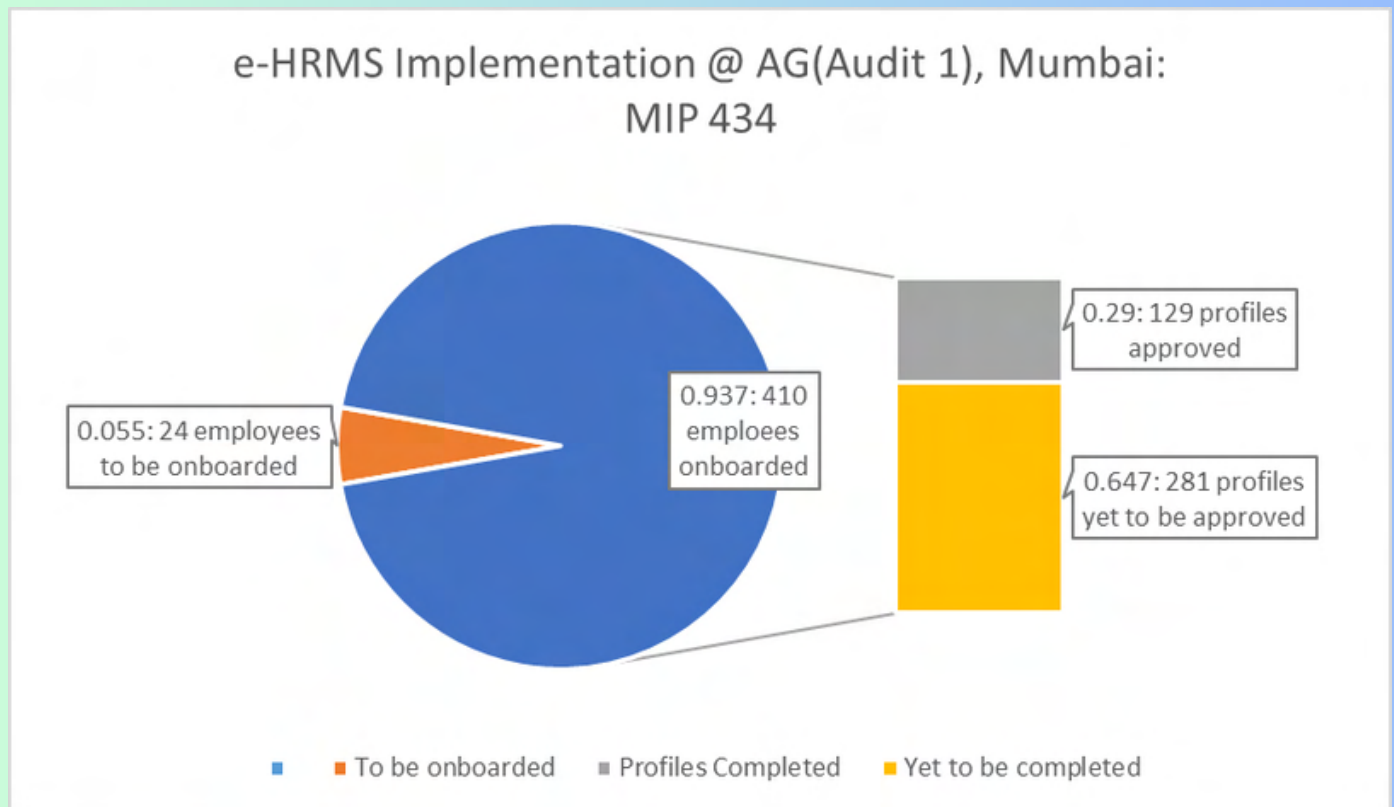
Implementation of e-HRMS

Till 1st September 2023, all the staff were onboarded in e-HRMS v1.0 and the leave module of the version 1.0 of e-HRMS was fully functional. The Functional Help Desk at RCB&KC, Bengaluru was a part of the team involved in the User Acceptance test (α -testing) of the version 2.0 of e-HRMS.

With effect from 1st September 2023, all the data of the employees of RCB&KC was migrated to the newer e-HRMS v2.0. On migration, the process of updation and approval of employee profile was successfully completed. The Leave Module has also been rolled out for its staff.

Pilot Office-Office of the AG(Audit 1), Mumbai.

The functional Help desk at RCB&KC was allotted the Pilot office – office of the AG(Audit 1), Mumbai for implementation of e-HRMS v2.0. Out of MIP of 434, 410 employees have been onboarded by migrating data to e-HRMS v2.0, from the template furnished to DoPT. The process of completion and approval of employee profile is going on. As on 30th September 2023, 129 employees had completed the profile and approved by the Nodal Officer. Once the process is completed, the roll-out of leave module and Reimbursement module has been planned from 11th October 2023.



GENERAL COURSES CONDUCTED FROM APRIL TO SEPTEMBER 2023

Sl. No.	Course Name	From	To	No. of participants	Overall Course rating
1	Phase-III of Induction Training for DRAAOs CGLE Batch 2018*	27-02-2023	13-04-2023	12	9.5
2	SAS Preparatory Pre-Examination Training-DRAAOs CGLE Batch 2019*	13-03-2023	21-04-2023	49	8.25
3	Administrative Issue (Batch-1)	15-05-2023	18-05-2023	29	9.8
4	Performance Audit	18-05-2023	19-05-2023	18	9.5
5	Pre-retirement Planning	22-05-2023	23-05-2023	17	9.7
6	Contract Management GeM and Inventory Training	15-06-2023	16-06-2023	30	9.4
7	Induction Training for DRAAOs CGLE 2019 & CGLE 2020	19-06-2023	07-08-2023	66	9.1
8	E.Office (Batch-1)	10-07-2023	10-07-2023	22	9.6
9	Use of Dashboard/Data for key personnel of both A&E and Audit offices	17-07-2023	19-07-2023	36	9.3
10	Audit Planning & Reporting Training	24-07-2023	26-07-2023	12	9.3
			Total (A)	291	

GENERAL COURSES CONDUCTED FROM APRIL TO SEPTEMBER 2023

Sl. No.	Course Name	From	To	No. of participants	Overall Course rating
11	Administrative Issue (Batch-2)	01-08-2023	04-08-2023	26	9.4
12	SAS Prepratory Training for DRAAOs CGLE 2020 Batch	08-08-2023	21-09-2023	22	7.5
13	Commercial Audit	16-08-2023	18-08-2023	18	9.5
14	MCTP Level 2	21-08-2023	28-08-2023	17	9.3
15	Training for KSAAD officials under TGS	07-09-2023	08-09-2023	17	
16	"राजभाषा प्रबंधन ऑनलाइन प्रणाली' और 'कंठस्थ संस्करण 2.0"	07-09-2023	08-09-2023	12	9.1
17	MCTP Level 3	11-09-2023	16-09-2023	11	9.7
18	E-Office (Batch-2)	15-09-2023	15-09-2023	21	9.28
19	Phase I -140 Sessions Induction Training for DRAAOs CGLE-2021Batch	25-09-2023	20-11-2023	19	ongoing
			Total (B)	161	
			Total (A + B)	454	

IS COURSES CONDUCTED AT RTC, BENGALURU APRIL TO SEPTEMBER 2023

Sl. No.	Course Name	From	To	No. of participants	Overall Course rating
1	Data Analytics using Python	24-04-2023	28-04-2023	30	9.07
2	MS-Excel (Online)	15-05-2023	17-05-2023	12	8.83
3	Audit in IT environment (with Oracle)	22-05-2023	26-05-2023	17	9.07
4	MS Power point & MS Word	12-06-2023	16-06-2023	17	9.42
5	All India Seminar on India Enterprise Architecture Framework (IndEA 1.0)	27-06-2023	27-06-2023	126	8.91
6	IT Audit	10-07-2023	11-07-2023	14	9.4
7	Data Analytics	24-07-2023	28-07-2023	15	9.69
8	MS-Excel - Advanced	21-08-2023	23-08-2023	10	10
			Total	241	

**INTERNAL FACULTY FROM
APRIL 2023 TO SEPTEMBER 2023**

Sl.No	Name of Faculty	Designation
1	Mr. Surinder Kumar Garg	Sr.A.O (Admn & Core faculty -General) upto 12/07/2023
2	Ms. Sowmini S	Sr.A.O (OIOS)
3	Mr. Anand J J S	Sr.A.O (Core faculty-IS & KC)
4	Ms. Meena P.V	Sr.A.O (Core faculty-General)
5	Ms. Veena Sudhir Naik	AAO (Core faculty IS & KC)
6	Mr. Arvind Kumar	AAO (Admn-RTC)
7	Ms. Suma K R	AAO (e-hrms)
8	Mr. Ganta Srikanth	AAO (Core faculty IS & KC)
9	Mr. Nishanth Raj	AAO (Core faculty-General) from 05/06/2023
10	Mr. M Mahesh	Sr. Auditor

EXTERNAL FACULTY FROM APRIL 2023 TO SEPTEMBER 2023

Sl. No	Faculty name	Designation	Sl. No	Faculty name	Designation
1	Mr. Nethrapal M S	Additional Commissioner of Income Tax	9	Mr. K S Ravi	Chartered Accountant
2	Mr. Sunil S Kulkarni	Scientist / RRSC South, ISRO Bangalore	10	Mr. Ramkrishna Y	HR Expert
3	Mr. Manoj Kumar Dubey	Scientist G and Head Extension/ IWST	11	Mr. Jayasimha	HR Expert
4	Dr. Sakti Singh Chauhan	Scientist G and Head Extension/IWST	12	Mr. Boby John	Sr. Technical Officer, Indian Statistical Institute, Bengaluru
5	Ms. T N Srividya	Income Tax Officer / Faculty-DTRTI	13	Adv. Mr. Ranganath	Founder, Roots Cyber Law, Guest Faculty – NLSIU
6	Ms. Nathalia Helen Lobo	Income Tax Officer / Faculty-NADT	14	Mr. Kiran Divakar	Lead Expert, Enterprise Architecture
7	Ms. Neeta Baindur	Counsellor And Soft Skill Trainer	15	Dr. S. Upendra Rao	Retd. CTO, State Bank of India & Lead Expert, Enterprise Architecture
8	Mr. Subrahmanian SV	HR Expert	16	Dr. Pallab Saha	Sr. Lead Expert, Enterprise Architecture & General Manager (India) -The Open Group

SERVING IA&AD FACULTY FROM APRIL 2023 TO SEPTEMBER 2023

Sl. No	Name of Faculty	Designation
1	Ms. Deepna Gokulram	Principal Director/RCB& KC PD/PDAC
2	Mr. Sreeraj Ashok	Senior Deputy Accountant General
3	Dr. Arun Kumar V M	Director
4	Mr. Vikash Kumar	Director
5	Mr. Somashekar P	Director
6	Mr. Subramanian N N	Director
7	Ms. Saranya B	Deputy Accountant General
8	Mr. Ajay Yeshwanth V	Deputy Accountant General
9	Ms. Monali Ashok Phadtare	Deputy Accountant General
10	Mr. Vigneshwaran K	Deputy Accountant General
11	Mr. Pavan KumarReddy R	Deputy Accountant General
12	Mr. Prinson Varghese	Deputy Accountant General
13	Ms. T. M. Yamini	Deputy Accountant General
14	Mr. Pushpendra Gehlot	Deputy Director

**SERVING IA&AD FACULTY FROM
APRIL 2023 TO SEPTEMBER 2023**

Sl.No	Faculty name	Designation	Sl.No	Faculty name	Designation
1	Mr. Vishwanath V	Sr.AO	19	Mr. Shivam	AAO
2	Mr. Dileesh V K	Sr.AO	20	Mr. Arun Samadhiya	AAO
3	Mr. Ambreesh Rai	Sr.AO	21	Ms. Twarit Tiwari	AAO
4	Mr. Dattaraj B S	Sr.AO	22	Mr. Omkumar Adlak	AAO
5	Ms. Vyjayanthi M D	Sr.AO	23	Mr. Aditya u	AAO
6	Mr. Unnikrishnan	Sr. AO	24	Mr. Ramesh K B	AAO
7	Mr. Narayanan M	Sr.AO	25	Ms. Bhagya Jyothi G N	AAO
8	Mr. Harinath Reddy M	Sr.AO	26	Ms. Nagajyothi M	AAO
9	Ms. Shanthi M	Sr.AO	27	Mr. Chandan Kumar Chaudhary	AAO
10	Ms. Saikrupa Nalkur	Sr.AO	28	Mr. Shashi Kumar Sharma	AAO
11	Ms. Geeta Girish Hanagandi	Sr.AO	29	Ms. Priyanka B Goswami	Hindi Officer
12	Mr. Dhirendra Kumar Shrivastav	Sr.AO	30	Ms. Aditika,	Hindi Officer
13	Mr. Srinath B S	Sr.AO	31	Ms. Narmada Kumari	Sr. Hindi Translator
14	Ms. Kavitha B	Sr.AO	32	Mr. Sai Krishna Tatta	AAO
15	Ms. Nirmala H	Sr.AO	33	Mr. Ramaswamy A	AAO
16	Mr. Sreekumar TV	Sr.AO	34	Mr. Himanshu Khatkar	Auditor
17	Ms. Subhashini K	Sr.AO	35	Mr. Dinesh Kumar Agarwalla	Accountant
18	Mr. Syed Masood	Sr.AO	36	Mr. Venkatesh V	Asst Supervisor

IT Classes

PARTICIPANTS

Data Analytics using Python

My expectations were to develop a working knowledge of python. I think I'm equipped to use python to gain insights from data. Yes, Whole course was way above my expectations, I thoroughly enjoyed all the sessions.

IMS-Excel (Online)

The detailed explanation of every concept with examples and questions. The Faculty resolved every doubt related to the topic with proper explanations. Pivot table, chart preparation and using of functions.

Audit in IT environment

Presentation of topic "IT Audit Reports on NAIC and Khazane". Many practice sets followed by proper tests.

MS PowerPoint & MS Word

The effort of the faculties to solve the questions and also the practical approach were helpful. Making charts and graphs from the available data. And automatic tables

All India Seminar on India Enterprise Architecture Framework (IndEA 1.0)

I am thankful for the good initiative by RTI, Bengaluru. In addition to the EA, the course helped us to revisit and refocus our IT audit assignments. This was the first occasion that I got an opportunity to hear about EA and the relevance of EA in Audit. Hence, it has given me a new perspective for future IT audits. The case study regarding implementation of EA in SBI was very interesting and informative.

IT Audit

In depth explanation of the teachers regarding the course. Rule position, digital signature (creating hash), case studies were well explained.

Data Analysis in MS Access

Got clarification about how to get necessary data from database
All topics covered were interesting

Data Analytics

Faculties were knowledgeable and cleared doubt whenever asked

National Seminar on Information Tecnology Service Management

Faculty members are very experienced and they conveyed their ideas well
Training given by Shri Vikash Kumar, Director, Information Systems, Indian Audit & Accounts Department.
Choice of the faculty and quality of discussion was of the topmost level

FEEDBACK

General Classes

PARTICIPANTS

Performance Audit

The classes were focused on practical issues after theory, that gives opportunity to realize how a Performance audit is conducted. Best lectures, Practical Exercises provided by the faculty

Pre-retirement Planning

Presentation of all the Faculties were good and very Informative for investment and benefits of retirement

Contract Management GeM and Inventory Training

Practical experience of GeM. The topic tried to cover wide areas of topics in short span of time

E-Office (Batch-1)

Coverage of all topics related to application of Dashboard for validation of Annual Accounts. Delivery Skill and Practical given by faculties was good.

Audit Planning & Reporting Training

The structure of the training sessions, from the inception and planning to reporting stage was good.

The presentation and interaction by the faculty was very good.

Administrative Issue (Batch-2)

Very interesting and useful course. All topics are relevant and interesting

SAS Preparatory Training for DRAAOs CGLE 2020 Batch

Interactive sessions with senior faculties.

The expectation to gain in-depth knowledge of the subjects to help us deal with the SAS examination was met.

Commercial Audit

The course will very useful for Auditing. Faculty shared very good experience with us and it will be helpful during our work.

MCTP Level 2

Interactive Activity based and tagged with field visit. More emphasis was given on soft skills, It covered important topics like morals, values etc which are usually ignored in the official trainings.

FEEDBACK

PHOTO GALLERY



Mr. Vighneshwaran K, DAG (Admn) with Phase I- Induction CGLE Batch 2021 trainees



Classroom activities for MCTP Level 2 participants



DRAAO-CGLE 2021- during field visit to Sports Authority of India



Ms Deepna Gokulram, IAAS, Principal Director, RCB&KC Interacting with participants of MCTP Level-3



Sri. Nethrapal M S, IRS, Additional Commissioner of Income Tax addressing CGLE Batch 2019 & 2020 participants



PPT presentation by DRAAO-CGLE 2019-2020 Batch participants



Shri. Thippaswamy, BM, Dy. Superintendent of Police(HQ) Finger Print Bureau and Forensic Science Laboratory, Bengaluru



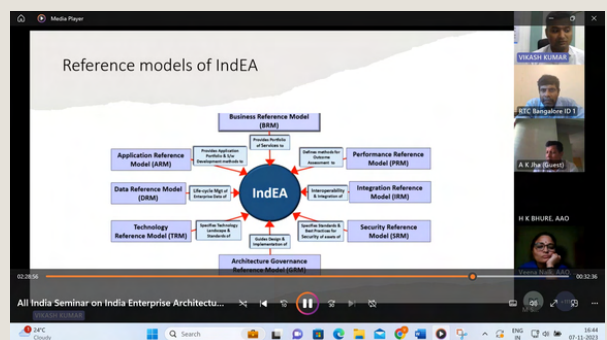
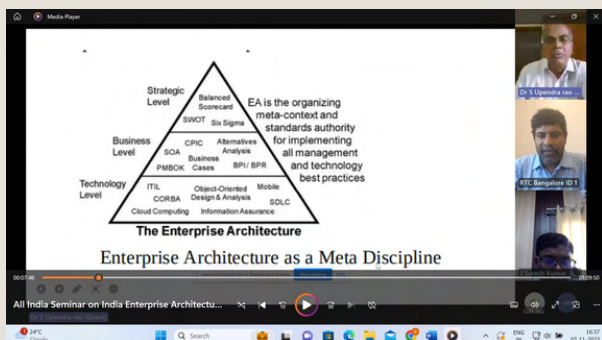
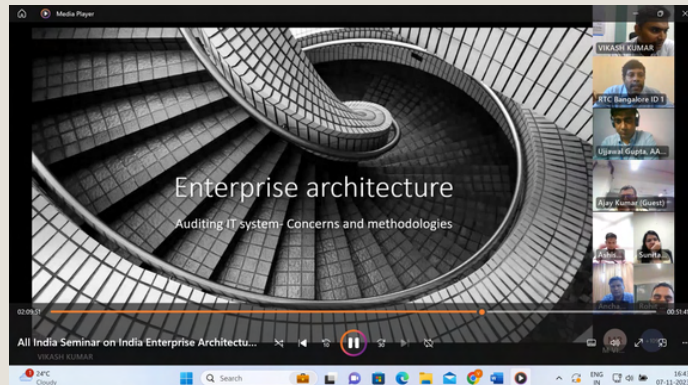
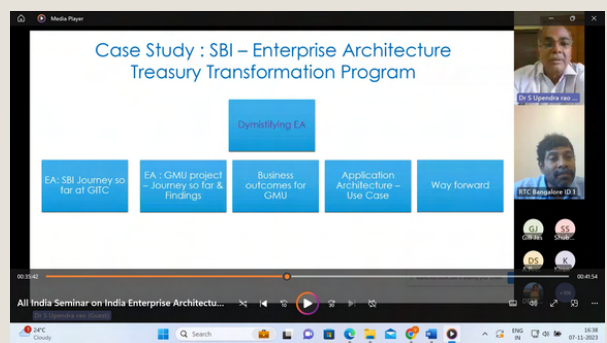
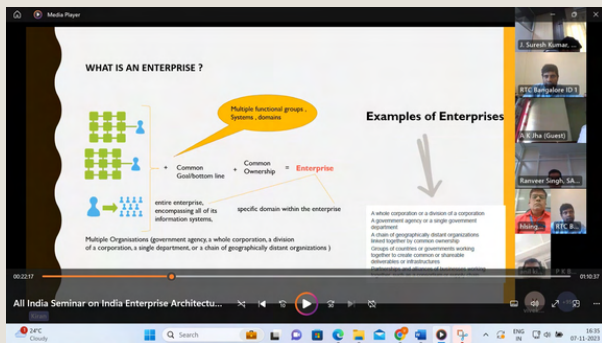
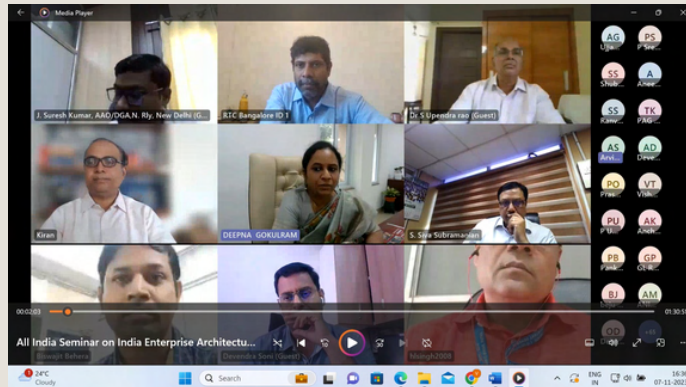
Smt. Ritu Pathik, Regional Director I/C, Sports Authority of India



MCTP Level 2 participants at National Modern Art Gallery, Bengaluru

PHOTO GALLERY

All India seminar on
" India Enterprise Architecture Framework (InDEA 1.0)"
held on 27-06-2023



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