

PROJECT MANAGEMENT UNIT
Uttarakhand Public Financial Management Strengthening Project (UKPFMS)
PDU- CTRFA

Dehradun (Uttarakhand) PIN – 248 007

Ref: 05 UKPFMS/2022

Date: 12 April 2022

Office Order

In order to strengthen internal audit in the State Consultancy as named as **Consulting service of strengthening audit Directorate audit manuals and development audit manuals and training** had been awarded to Ernst and Young LLP. Under the Consultancy Eleven audit manuals (11 audit manuals) were to be developed by the Consultant.

Uttarakhand Internal Audit Manual with checklist of various Department, Uttarakhand Financial Attest Audit Manual and Uttarakhand Works Audit Manual has been notified by the State Government in December 2021. As per the Gazette Notification of Uttarakhand Internal Audit Manual 2021 Para No. 6 (b) has classified Internal Audit into functional system and specialized nature audit. The manuals of specialized nature have been reviewed by the Committee and Draft manuals viz. Performance Audit, Procurement Audit, Information Technology Audit, Fraud and Forensic Audit. In terms of Functional Audit an elaborate manual of Revenue Audit manual has also been finalized.

As per the Consultancy for audit as per the deliverable a Final Training is being scheduled for the manuals issued by the Government of Uttarakhand. These manuals are Uttarakhand Internal Audit Manual and the checklist of various departments, Uttarakhand Financial Attest Audit Manual and Work Audit Manual. The final training also includes training on Uttarakhand Revenue Audit Manual and Detailed Audit of ULB and RLB which have been completely finalized but to be approved by the Finance Department.

Secondly a training is also schedule on Draft Audit Manuals which includes Performance Audit, Procurement Audit, Information Technology Audit, Fraud and Forensic Audit manuals

The training has been scheduled after the discussion and agreed by both the officers of Directorate of Audit and Consultant Ernst Young LLP. **The training shall**



be completely Residential Training at Center for Training and Research Financial Administration, Sudhowala, Dehradun. The training is scheduled from 18th April 2022 (Monday) to 2nd May 2022 (Monday).

It is requested to issue necessary directives to issue order to all the officers and personnel of Audit to attend the training compulsorily, no leave shall be allowed of any kind until a matter is quite urgency and same shall be approved by the Head of Department Only.

The training shall be a quite extensive and rigorous training with new concepts of audit being introduced to the officers of audit and personnel of audit. The training shall include case studies, practical problems, and assignment at the end of the day. It also requested to include all the personnel whether in ministerial cadre who assist the audit parties with the audit work, especially officers having at least ten years of service left can be included by the Directorate of Audit at its discretion.

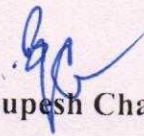
It is also requested to issue directions to the audit personnel that all the officers are required to be with the laptops and internet dongles during the training as in audit field, as the training shall have problems pertaining to excel and case studies. The Officer and personnel shall be trainee. Hence no officer or Personnel shall be allowed to leave the training premises during the hours of training for any work or reason.

A brief Schedule of training is as follows -

S. No.	Name of the Manual	Propose Date of TRC's Meeting
1	Uttarakhand Internal Audit Manual (Final Training)	18 th and 19 th April 2022
2	Works Audit Manual (Final Training)	20 th April 2022
3	Procurement Audit Manual (Draft Manual Training)	21 st April 2022
4	Revenue Audit Manual (Final)	22 nd April to 25 th April 22
5	Financial Attest Audit Manual (Final)	26 th and 27 th April 22
6	Performance Audit Manual (Daft Manual training)	28 th and 29 th April 2022
7	Detailed Audit (Draft Manual Training)	29 th April 2022
8	I T Audit Manual (Draft Manual Training)	30 th April 2022
9	Fraud and Forensic Audit Manual	2 nd May 2022

The training is essential as immediately after the training there shall be a pilot study for all the manuals, the tentative date of starting pilot study is 10th May 2022. This shall provide a practical insight to the manuals.

The Director, PDU- Center for Training and Research in Financial Administration shall raise the bill for training for boarding and lodging charges for residential training in the name of Directorate of Audit and the amount shall be paid by Directorate of Audit through the requisite Budgetary Head.


**(Bhupesh Chand Tiwari),
Deputy Project Director,
UKPFMS**

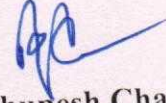
No: UKPFMS/2022 : Date March 2022

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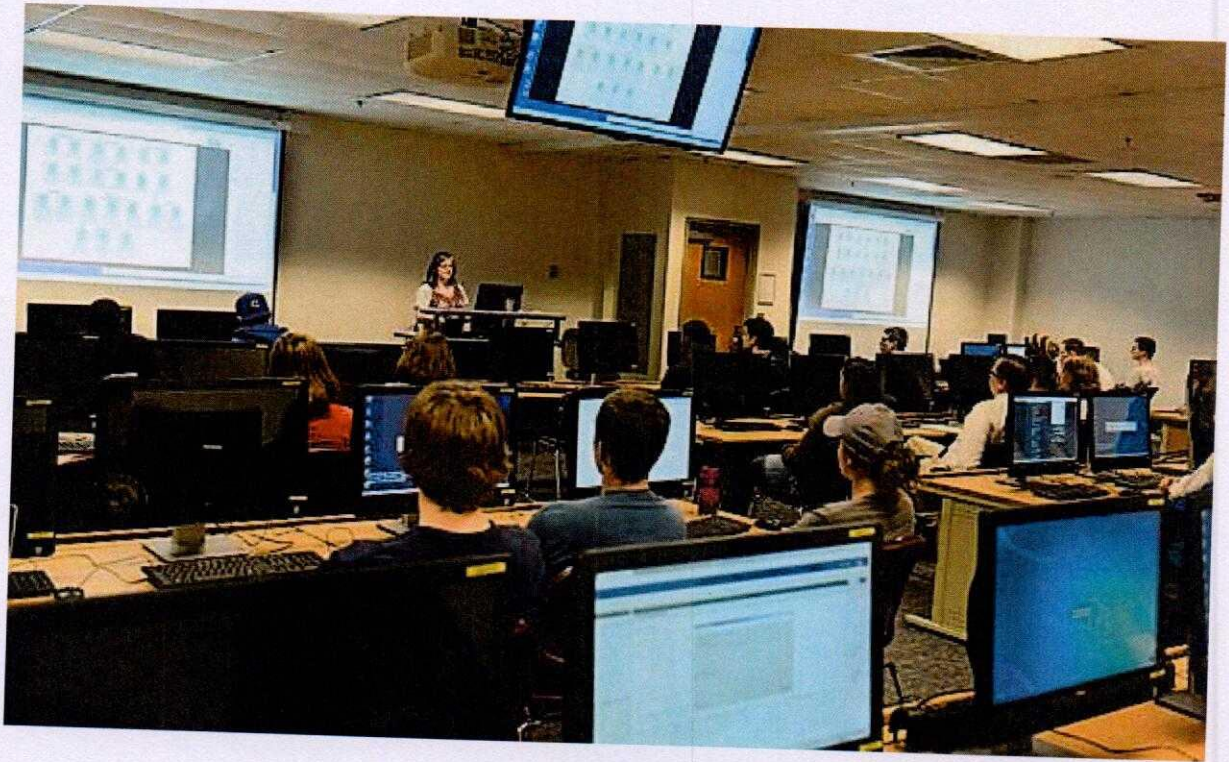
- a. Senior Personal Secretary, Secretary Finance, Government of Uttarakhand.
- b. Director, Audit, Directorate of Audit, Dehradun, Uttarakhand with request to issue directions for training to all the officers and personnel in field of audit or who assist in audit to attend the meeting compulsorily and no leave shall be allowed during the period
- c. Project Director, Uttarakhand Public Financial Management Strengthening Project.
- d. Director, PDU-CTRFA to allocate and book the training hall and book hostel for the above-mentioned dates with coordination with officers of Directorate Audit
- e. Joint Secretary, Finance Audit cell, the training shall be compulsory for all the all the officers of the audit cell also who are carrying out the activities of audit in any manner in order to understand the concepts of audit and types of audit to attend the complete training period compulsorily.
- f. Mr. Vipin Bihari Lal, Deputy Director Audit and Mr. Ramesh Mishra Senior Audit Officer to coordinate with the CTRFA for Training

requirements. The list of residential officers shall be provided by 16th April 2021 by 12:00 Noon.

g. Mr. Gautam Kumar, Engagement Director and Mr. Nirbhay Mishra, Engagement Partner to ensure the training materials and other training supplies are provided to trainees as per the contract term. It is also requested to provide case studies and practical problems to provide to the trainee as decided in the meeting 6th April 2022.

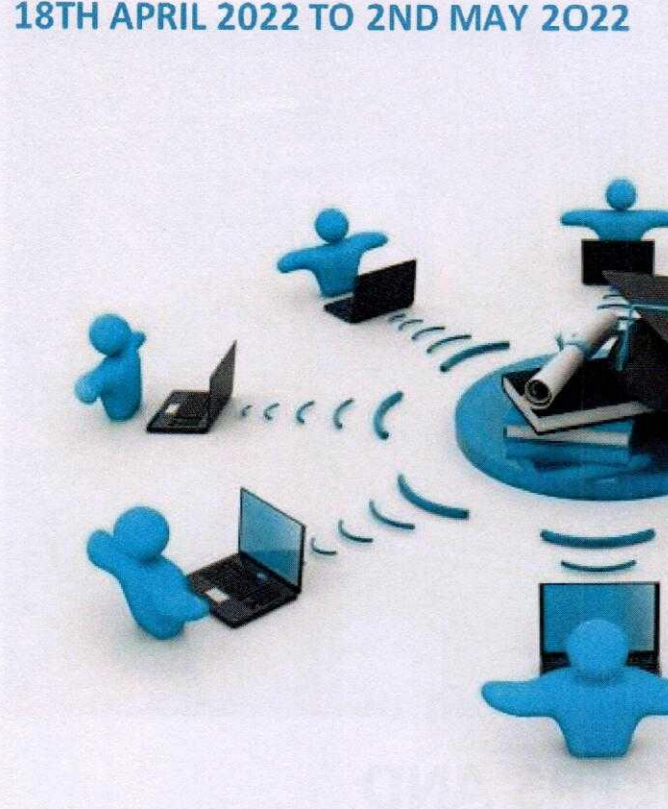


(Bhupesh Chand Tiwari)
Deputy Project Director,
UKPFMS



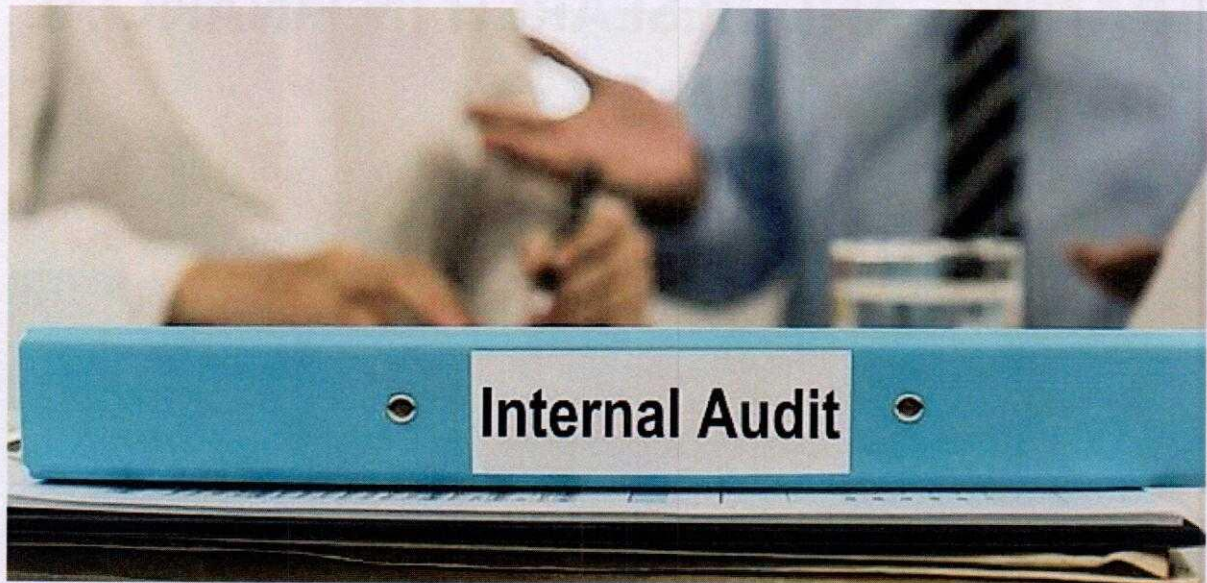
**TRAINING OF OFFICERS AND
PERSONNEL OF DEPARTMENT OF AUDIT,
UTTARAKHAND AT PDU CENTER FOR
TRANING AND RESEARCH IN FINANCIAL
ADMINISTRATION**

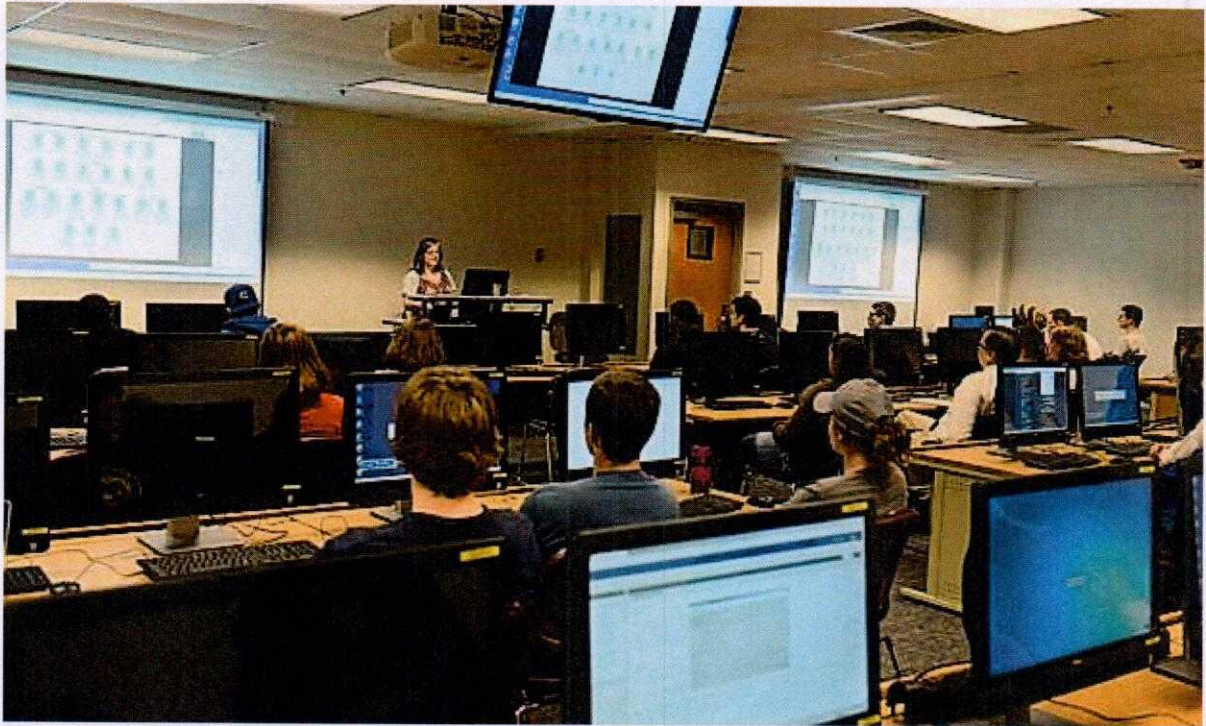
18TH APRIL 2022 TO 2ND MAY 2022



Uttarakhand Internal Audit Manual
April 2022 - 19th April 2022

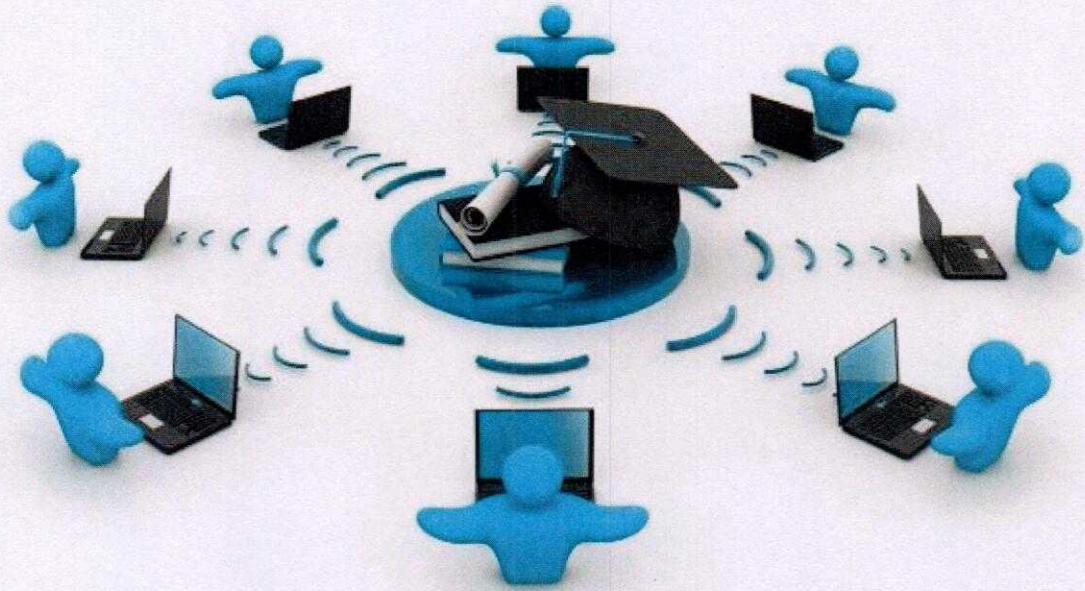
18th





**TRAINING OF OFFICERS AND
PERSONNEL OF DEPARTMENT OF AUDIT,
UTTARAKHAND AT PDU CENTER FOR
TRANING AND RESEARCH IN FINANCIAL
ADMINISTRATION**

18TH APRIL 2022 TO 2ND MAY 2022



Uttarakhand Internal Audit Manual
April 2022 - 19th April 2022

18th



Risk-Based Internal Audit: IIA Principle and Standards, Risk-Based Internal Audit with the four-tier approach for risk assessment



Time	Agenda / topic	Requirements
18th April 2022 उत्तराखंड आंतरिक लेखापरीक्षा नियम संग्रह		
9:30 to 10:00	Introduction to the training	
10:30 to 11:30	Concept of Internal Audit and Risk based internal Audit along with the case study of a department जोखिम आधारित अंतरिक लेखापरीक्षा की अवधारणा विभाग की केस स्टडी सहित	Notification of GoUK on Internal Audit Chapter No 8
11:30 to 11:45	Break	
11:45 to 12:45	IIA standards and principles of Internal Audit अन्तरराष्ट्रीय आंतरिक लेखापरीक्षा संस्थान के द्वारा आंतरिक लेखापरीक्षा हेतु मानक एवं सिद्धांत	Notification by Gouk on Internal Audit Chapter No.1 Vol I Part I Annexure 3 Volume I Part II
12:45 to 13:15	Internal Audit Charter and Code of ethics	Chapter No.3 Part I Vol I Annexure no.4 Volume I Part -II
13:15 to 14:00	Break	
14:00 to 15:00	Audit Planning : Concept of TIER-1 to TIER-IV लेखापरीक्षा कार्ययोजना : टियर-I से टियर -iv की अवधारणा	Chapter No.8
15:00 to 16:00	Concept of Strategic Audit Plan नीतिगत लेखापरीक्षा कार्ययोजना की अवधारणा	Chapter No 7
16:00 to 17:30	Risk Register along with a case study रिस्क रिजिस्टर केस स्टडी सहित	Chapter No 8 Part I Vol Annexure 8 and Annexure no.9 of Volume No II Part I and Checklist of Department and Work Audit and Revenue Audit Manual Checklist
Assignment of the Day	Preparation of risk register of a department विभाग के रिस्क रिजिस्टर को तैयार किया जाना	
19th April 2022 (In Cont..)		
09:30 to 10:30 & 16:30-17:30	Demonstration of Risk Register	
10:30 to 11:30	Audit Planning Memorandum, Execution, Audit evidence and Working Papers लेखापरीक्षा नियोजन ज्ञापन , लेखापरीक्षा क्रियावयन लेखापरीक्षा साक्ष्य एवं वर्किंग पेपर	Chapter No.9 and Chapter No.11 and relevant annexure of Part I Volume -II
11:30 to 11:45	Break	
11:45 to 13:15	Test of Controls and Internal Control Framework नियंत्रणों का परीक्षण एवं आंतरिक नियंत्रण रूपरेखा	Chapter No.5 and Annexure No. 5 and No.6
13:15 to 14:00	Break	
14:00 to 15:00	Audit Report and Integrated audit report लेखापरीक्षा रिपोर्ट एवं एकीकृत लेखापरीक्षा रिपोर्ट	Chapter No 10 and Annexure no 20 and 21
15:30 to 16:30	Effective Audit Report writing प्रभावपूर्ण लेखापरीक्षा रिपोर्ट आलेखन	

Works Audit
2022

Date: 20th April



Module: Work Audit Complete cycle of Work Department from Approvals to Final payment to Contractor



Time	Agenda /Topics	Requirements
10:00 to 12:00	Work Cycle in terms of Accounting, Auditing and IFMS पूर्ण निर्माण कार्य चक्र लेखांकन , अंकेक्षण एवं ई पी मी एस से संबंधी	Chapter No 2 , 3 and 4
12:00 to 13:30	Checklist of Work Audit and Major audit observations along with the methodology to calculate such observation निर्माण कार्य की जांच सूची एवं मुख्य लेखा परीक्षा आपतियों एवं संबंधित आपतियों की गणना किए जाने की कार्य विधि	Chapter No 6 of Work Audit Manual and Some major audit observation of CAG as examples
13:30 to 14:30	Break	
14:30 to 15:30	Audit observation in Works Audit related to construction of buildings , roads, and bridges भवन, रोड ,ब्रिजस के निर्माण कार्यों की लेखापरीक्षा के संबंध में लेखापरीक्षा आपतियां	Chapter No 6 of Work Audit Manual and Some major audit observation of CAG as examples
15:30 to 16:30	Audit observation in works audit relating to canals, sewage work and water supply construction and maintenance and electrical work and stores नहरों, सिंचनेज कार्य, जल आपूर्ति के निर्माण कार्यों एवं विद्युतकार्य एवं स्टोर के अंकेक्षण संबंधित लेखा परीक्षा आपतियां	Chapter No 6 of Work Audit Manual and Some major audit observation of CAG as examples
16:30 to 17:30	Risk Parameter and Risk Assessment Matrix in Work Audit and scoring matrix for contract निर्माण कार्य लेखापरीक्षा के लिए जोखिम मापदंडों एवं जोखिम आकलन मयटिक्स एवं अनुबंध के लिए गणना मैट्रिक्स	
Assignment of Day	A case study on work audit of tender process for inflated SOR or excess extra items inclusion led to cost escalation , the audit parties to draft a para with calculation on excel निर्माण कार्य लेखापरीक्षा के अंतर्गत केस स्टडी शेड्यूल ऑफ रेट से वर्धित रेट पर टेन्डर किया जाना या अतिरिक्त आइटम को समविष्ट किए जाने से निर्माण की लागत में वृद्धि के संबंध में ड्राफ्ट पर एवं इस संबंधी गणना इक्सेल के माध्यम से	

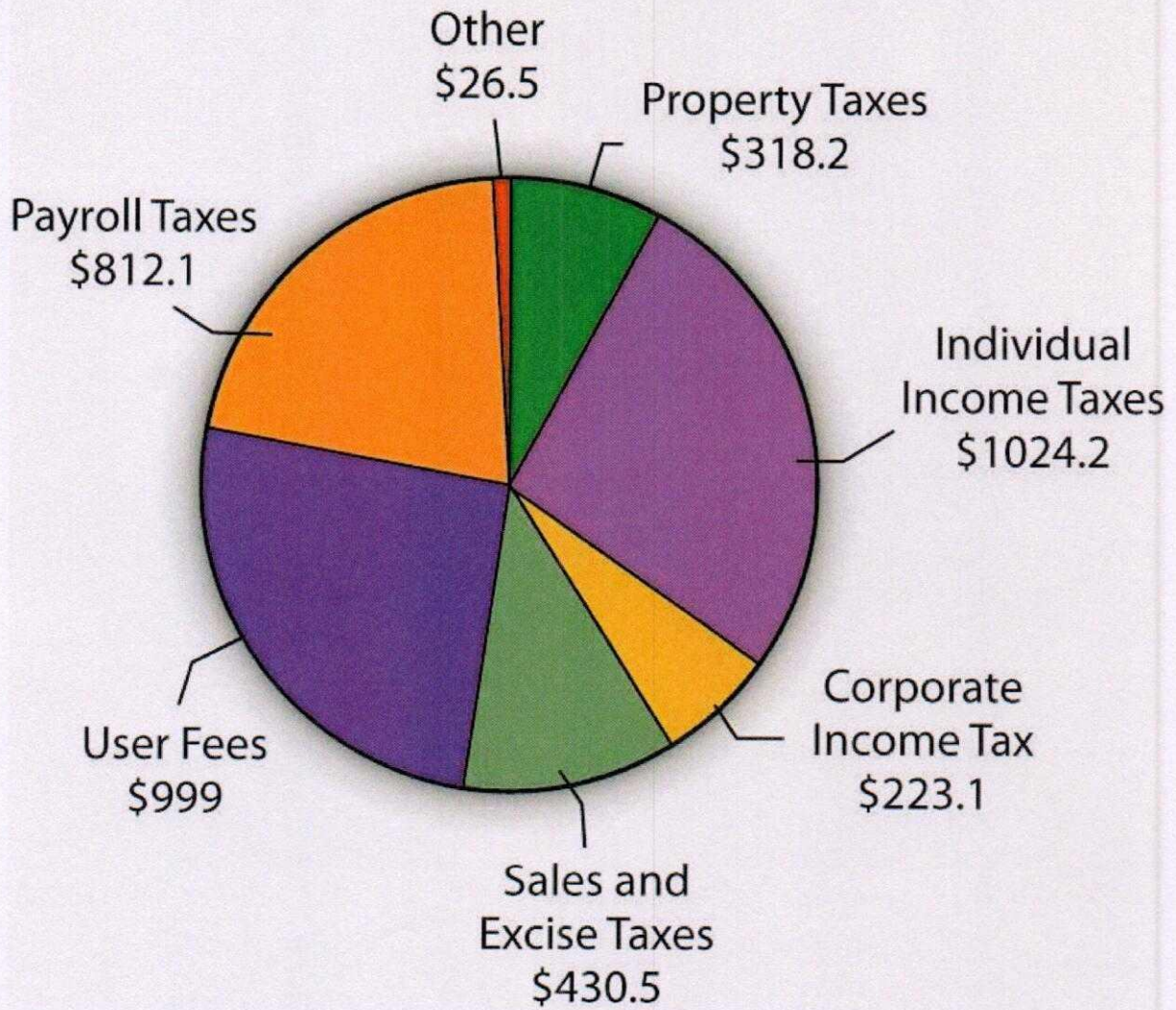


Module: Procurement Audit Procurement Rules of State Government, EAP Projects and CVC and other Guidelines



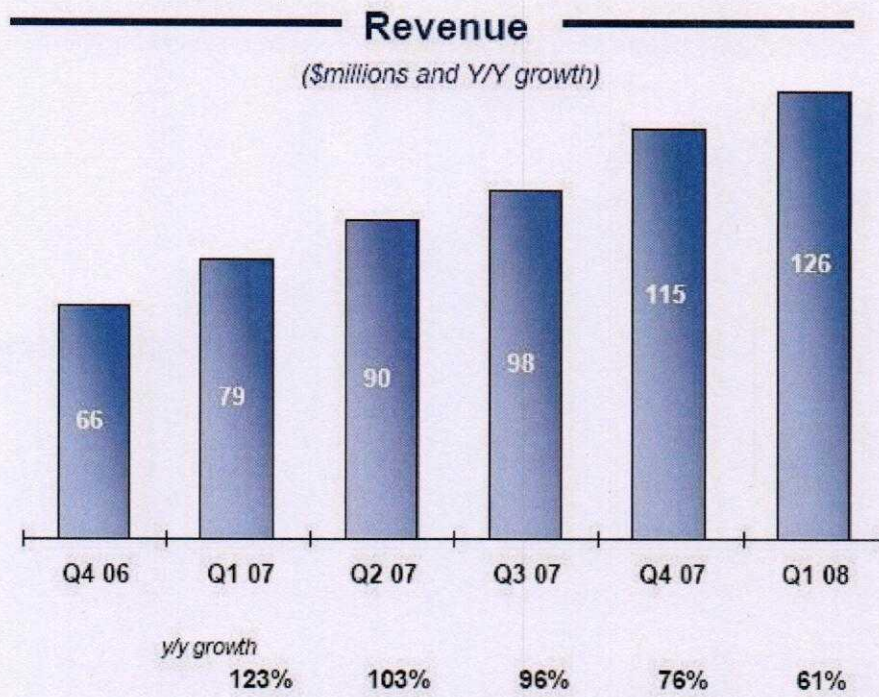
Time	Agenda /topic	Requirements
10:0 to 11:00	audit areas, laws rules and Regulations related to procurement , scope and objective of Audit लेखापरीक्षा कार्यक्षेत्र अधिप्राप्ति से संबंधी अधिनियम नियम एवं विनियम ,संबंधित: ऑडिट का कार्यक्षेत्र एवं उद्देश्य	Particular Provision in terms of procurement extract shall be provided
11:00 to 13:00	Audit Risk and Procurement Audit in relation to Uttarakhhand Procurement Rules लेखापरीक्षा जोखिम एवं अधिप्राप्ति लेखापरीक्षा उत्तराखंड अधिप्राप्ति नियम के संदर्भ	
13:00 to 14:00	Break	
14:00 to 15:00	CVC Guidelines and Other Guidelines from other institutes for Procurement केन्द्रीय सतर्कता आयोग एवं अन्य संस्थानों से अधिप्राप्ति संबंधित मार्गदर्शक दिशा निर्देश	CVC guideline issued on Procurement ,Work and Consultancy soft copy may be provided
15:00 to 16:00	Introduction on EAP Guidelines for Procurement बहाय्य सहायतित परियोजनाओं के अधिप्राप्ति संबंध में प्रस्तावना	WB Procurement Regulation ADB Procurement Handbook in soft may be provided
16:00 to 17:00	Contract Management अनुबंध प्रबंधन	Chapters of Contract Management from Manual of Goods , Services and Work of GOI and WB
Assignment of Day	Preparation of Audit risk assessment matrix for either a procurement of Hardware or management of contract of a Consultant हार्डवेयर की अधिप्राप्ति या परामर्शदाता के अनुबंध के प्रबंधन हेतु लेखापरीक्षा जोखिम आकलन मैट्रिक्स को तैयार किया जाना	

Sources of Government Revenue, 2007



GOOD AND SERVICE TAX
DUTY
REGISTRATION FEE
REVENUE

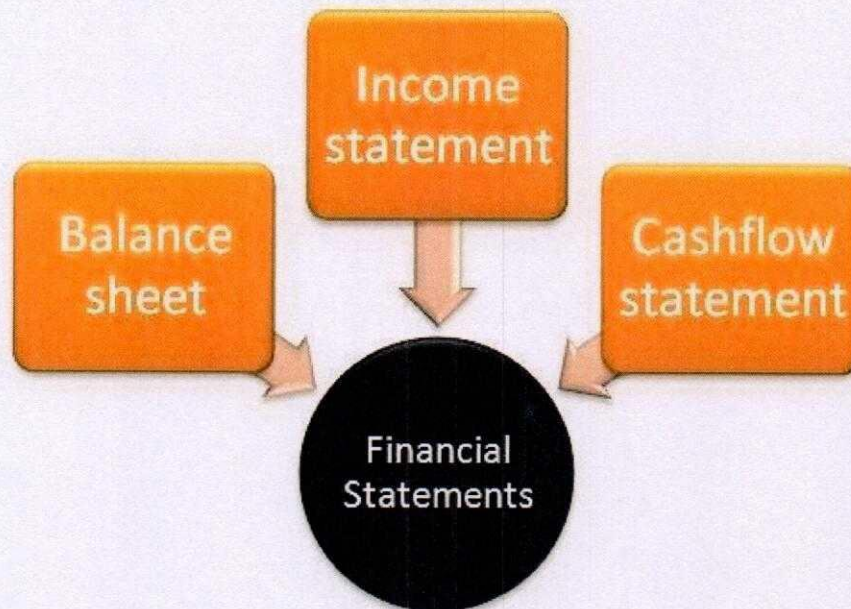
EXCISE
STAMP AND
FOREST PRODUCE
MINING



Time	Agenda Topic	Requirement
22nd April 2022		
10:00 to 11:00	In GST, various provisions such as supply, place of supply of goods and services, registration etc. मान एवं सेवा कर अधिनियम के अंतर्गत महत्वपूर्ण प्रावधान बन्ध - आपूर्ति, आपूर्ति का स्थान, पंजीकरण इत्यादि	Draft Revenue audit manual for the details of GST can be shared
11:00 to 12:30	Input Tax Credit and Reversal of Input Tax Credit इनपुट टैक्स क्रेडिट एवं इसका	
12:30 to 13:30	Reverse charge mechanism and Composite Scheme परिष्कार की प्रक्रिया एवं कॉम्पोसिट स्कीम	
13:30 to 14:30	Break	
14:30 to 16:00	GST Return and various type of audit, assessment, refund and demand जी एस टी रिटर्न, विभिन्न प्रकार की लेखापरीक्षा, अनुमति, मांग एवं प्रतिदाय	Draft Revenue audit manual of the checklist for the details of GST can be shared
16:00 to 16:30	Indicators of Red Flags	
16:30 to 17:00	Provision of GST for Import and Export आयात एवं निर्यात के संबंध में जी एस टी के प्रावधान	
Assignment of Day	Notes to be provided for study on Stamp Act, Acts related to forest produce and mining.	
23rd April 2022 (In ConL.)		
9:30 to 12:30	Revenue Audit, GST Checklist w.r.t red flag indicator, Outward liability not reported and Under-Reported (Including Reverse Charge Liability), Excess/ineligible ITC availed/Utilised, Excess/ineligible refund claimed Non-disposal/late disposal of refund cases resulting in interest liability जी एस टी रिविन्यूड रेड फ्लैग इंडिकेटर तथा जाचक देयता का विवरण प्रतिक्रियित न किया जाना या न्यून प्रतिक्रियित किया जाना, अधिक या अयोग्य/अपान आईटीसी का लाभ/अयोग्य लेना, अयोग्य/अपान प्रतिदेय को मांग, प्रतिदेय प्रकरण का निपटारा न किए ब्याज की धरनाशि पर देयता	A Complete exercise shall be provide done or two as examples of each red flag indicator
12:30 to 13:30	Remaining Checklist	
13:30 to 14:30	Break	
14:30 to 16:30	Use of Excel in auditing लेखापरीक्षा में इक्सेल का प्रयोग	
16:30 to 17:30	Stamp and Registration Department rules with checklist स्टाम्प एवं लिखित विभाग के नियम एवं चेकलिस्ट	
	Practice illustration for calculation of Inward and outward liability, ITC Claim इनपुट टैक्स क्रेडिट आवाक एवं जाचक देयता, अन्य विषयों पर व्यावहारिक पत्र	
25th April 2022 (In ConL.)		
10:00 to 11:00	Excise Act/rules with details of distillery and wastage आबकारी अधिनियम / नियम के प्रावधान एवं आसानी में विभिन्न प्रकार की शक्तियाँ	
11:00 to 12:30	Checklist of Excise with audit of distillery and FL2 Godown आबकारी विभाग की चेकलिस्ट आसानी एवं एफ एल 2 गोदाम	
12:30 to 14:00	Mining Acts and checklist खनन अधिनियम एवं अन्वेषण हेतु चेकलिस्ट	
14:00 to 15:00	Break	
15:00 to 16:30	Forest Revenue checklist वन विभाग से राजस्व अर्जन के संबंध में चेकलिस्ट	
16:30 to 17:30	CAAT Tool, Excel tool and Introduction to IDEA कंप्यूटर एडिड ऑडिट तकनीक इक्सेल एवं आईडिया की अवधारणा	
Assignment of the Day	Practice example related to basic concept with calculation of excise of Wastage with draft para आबकारी विभाग में आसानी के अंतर्गत शक्ति की गणना करते हुए शपथ पत्र	

Module: Financial Attest Audit Manual
27th April 2022

26th April 2022 to



Financial Attest of ULBs and RLBs: Financial Accounting Reporting Framework, ISSAI and INTOSAI Standards, Complete Audit Cycle



Time	Agenda / topics	Requirements
26th April 2022		
9:30 to 10:00	Brief of INTOSAI with broad guideline on financial audit as per INTOSAI 200, Performance audit 300 and compliance audit 400 इन्टोसाई के संक्षिप्त विवरण के सहित वित्तीय लेखापरीक्षा-200, निष्पादन लेखापरीक्षा 300 अनुपालन लेखापरीक्षा-400 का संक्षिप्त में दिशानिर्देश	Financial Attest Audit Manual Part I VOLUME I
10:00 to 11:30	Detail of financial audit with INTOSAI general Principle on Code of Ethics and Principle from 2910 ,2920 वित्तीय लेखापरीक्षा का विवरण , आधार सहित के सिटिफाएट एवं सिटिफाइड सडखा 2910 ,2920	Financial Attest Audit Volume I Part I- Chap-3 and Volume I Part II- Chap12 and Gazette Notification
11:30 to 13:00	Concept of Materiality महत्त्व की अवधारणा	Financial Attest Audit Part I Volume I Chapter 3 Practical small problems to understand the concept of planning performance materiality and ISSAI 2320
13:00 to 14:00 Break		
14:00 to 16:00	Financial Reporting Framework of ULBs with significant and non-significant activities शहरी निकायों की वित्तीय रिपोर्टिंग फ्रेमवर्क महत्वपूर्ण एवं अमहत्वपूर्ण कार्यकलाप	UMAM Chapter 1 to 3 and Chapter 27 Annual Financial Statement and Chapter 29 Audit Financial Attest Audit Volume- Part-I Chapter No 5
16:00 to 17:00	Financial Reporting Framework of RLBs with significant and non-significant activities ग्रामीण निकायों की वित्तीय रिपोर्टिंग फ्रेमवर्क महत्वपूर्ण एवं अमहत्वपूर्ण कार्यकलाप	CAG 08 Format and Chapter No 5 and the Guidelines for CAG for PRIs issued in December 2021
Assignment of the Day	Calculation of materiality through AFS of ULB and one of ZP RLB वित्तीय विवरणों के आधार पर नगर पालिका एवं जिला पंचायत भौतिकता की गणना	Audited Financial Statement of ULB and ZP RLB is required
27th April 2022 (In Cont..)		
10:00 to 11:30	Audit Execution -Audit evidence as per financial audit and non-significant area, Audit assertion on assets, liabilities, income, expenditure, and receipts and payment वित्तीय लेखापरीक्षा में ऑडिट सम्पादन ,वित्तीय साधक , महत्वपूर्ण एवंअमहत्वपूर्ण कार्यक्षेत्र, लेखापरीक्षा अभिक्रमण को परिसंपत्तियों , दायित्वों, आय व्यय , खर्च एवं भुगतान	Chapter No 5 and Chapter 6 of Financial Attest Audit Manual Part I Volume I and ISSAI 2500,I S5AI 2505, ISSAI 2520 ISSAI2530 ISSAI 2540
11:30 to 14:00	Types of Financial Attest Audit Report with Basis on Opinion, criteria, Evaluation of Material वित्तीय लेखापरीक्षा रिपोर्ट के प्रकार ,मत का आधार,महत्वपूर्ण आयव्ययों विवरण की समीक्षा ,मत के लिए समीक्षा	ISSAI 2230, ISSAI2240 ISSAI- 2315 ISSAI2330, ISSAI 2350 ISSAI -2700,ISSAI 2701, ISSAI 2705 Chapter 5 and Chapter 7 FAAM Volume I and Chapter 12 FFAM Volume I Part-II
14:00 to 15:00 Break		
15:00 to 16:00	Discussion on FAAR Reports	ISSAI -2700,ISSAI 2701, ISSAI-2705,ISSAI 2706,ISSAI-2720 Chapter 7 FAAM Volume I and Chapter 12 FFAM Volume I Part-II
16:00 to 16:30	Concept of Detailed Audit विवृत लेखापरीक्षा की अवधारणा	ISSAI-400 and ISSAI-4000 with Gazette Notification
16:30 to 17:15	Correlation of compliance audit with financial audit वित्तीय लेखापरीक्षा एवं अनुपालन लेखापरीक्षा में पारस्परिक संबंधता	
17:15 to 18:00	Walk Through E- gram Sewaraj for Data Extraction ई ग्राम सवाज से डेटा एकत्राशन	
Assignment of the Day	Problem of determining significant and non-significant areas through an AFS of ULB and RLB शहरी एवं ग्रामीण निकायों के वार्षिक वित्तीय विवरणों से महत्वपूर्ण एवं अमहत्वपूर्ण कार्यक्षेत्रों का निर्धारित किए जाने के लिए परत	

Module: Performance audit and Compliance Audit
28th April and 29th April 2022

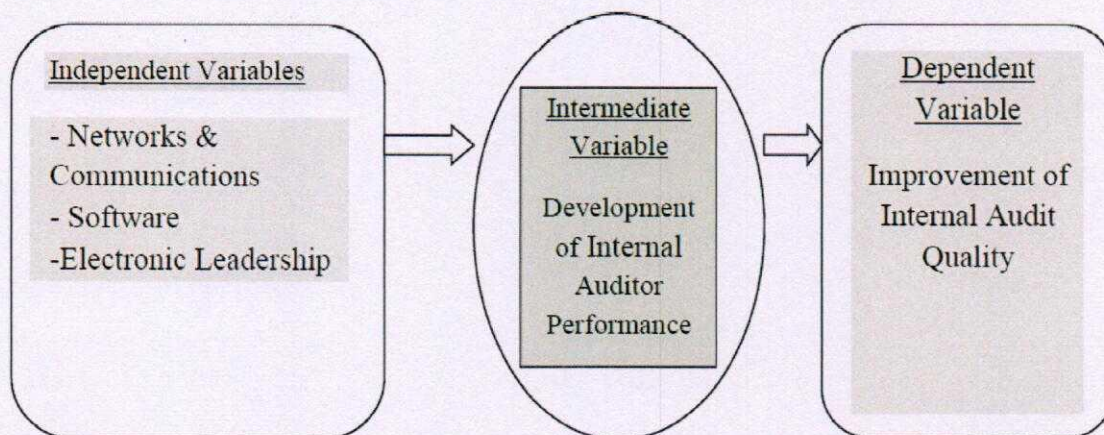
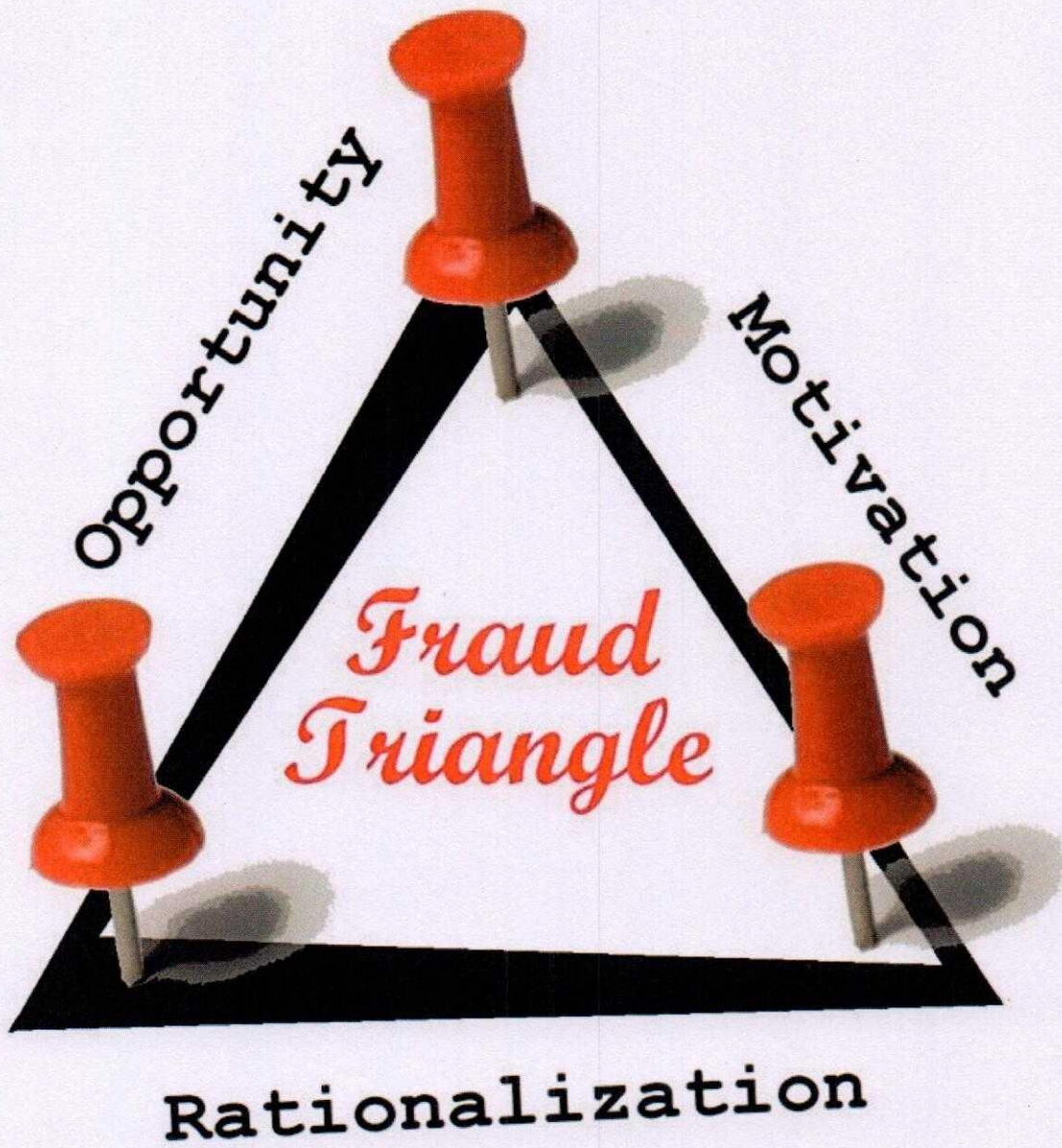


FIGURE 1
STUDY VARIABLES

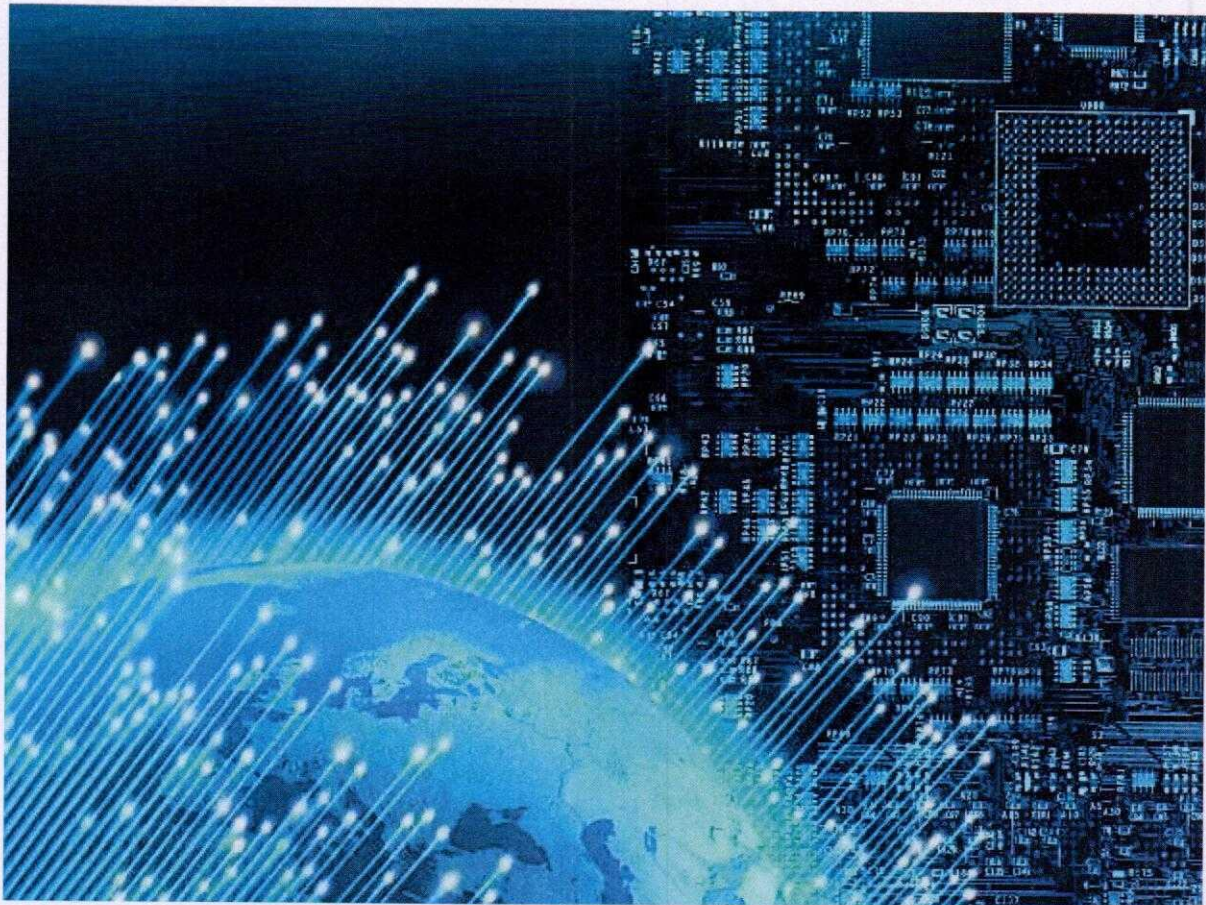
Performance Audit: INTOSAI Standards, Three-Es and Complete Audit Cycle



Time	Agenda /Topics	Requirements
28th April 2022		
10:00 to 11:00	Performance Audit, Concept of 3Es with INTOSAI along with examples of schemes, activities and process. निष्पादन लेखापरीक्षा की अवधारणा , तीन ई इस संबंध में योजना , क्रियाविधि एवं क्रियाकलाप	INTOSAI Standards INTOSAI 300 Performance Audit ,INTOSAI - 3910
11:00 to 12:00	Concept of planning of Performance Audit, Audit approaches and Pilot Study निष्पादन लेखापरीक्षा में नियोजन /कार्ययोजना एवं पायलट स्टडी की अवधारणा	<ul style="list-style-type: none"> PA of District Hospitals of Uttarakhand (activity). Second PA audit of Procurement and Contract management by PWD for road construction (Process of Procurement) Third PA audit of AIBP or PDS (Scheme)
12:00 to 13:00	Planning of Individual Audit: Audit Objective, Audit Scope and criteria लेखापरीक्षा उद्देश्य ,लेखापरीक्षा कार्यक्षेत्र ,मापदंड	Above three examples for Objective , Scope and Criteria in detail
13:00 to 14:00	Break	
14:00 to 16:00	Planning of individual audit: Audit question, sub question, creating an Audit Design Matrix विशिष्ट लेखापरीक्षा की योजना लेखापरीक्षा हेतु प्रश्न ,उप -प्रश्न एवं लेखापरीक्षा रूपरेखा मयट्रिक्स	Above three examples one or two areas two draft question and Sub question and finally Audit Design Matrix Such as question regarding Medicine availability for OPD Patient or Procurement Planning
16:00 to 17:30	Audit Evidence Methods and Techniques , case study and example to check audit relevance, sufficiency and competence लेखापरीक्षा साक्ष्य : कार्यविधि एवं तकनीक, केस स्टडी ,लेखापरीक्षा साक्ष्यों को प्रासंगिकता ,पर्यपता,योग्यता के जांच के लिए उदाहरण	Evidence to be collected on the above cases Survey for DH for the OPD patient to calculate average time taken by a Doctor for check up or average time to get a laboratory test
Date: 29th April 2022		
10:00 to 12:00	Audit finding and Audit finding matrix लेखापरीक्षा निष्कर्ष एवं लेखापरीक्षा निष्कर्ष मयट्रिक्स	On the above cases Audit finding with cause , effect , findings
12:00 to 12:15	Break	
12:15 to 13:30	Building recommendations through Audit finding and causes, viewpoint of auditee on recommendation लेखापरीक्षा निष्कर्ष से सिफारिशें विकसित करना निष्कर्ष एवं कारण आडिटी का सिफारिशों पर मन्तव्य	Recommendation similarly on the above examples with assumption of replies by auditee
13:30 to 14:30	Break	
14:30 to 16:00	Audit report and follow up report लेखापरीक्षा रिपोर्ट एवं अनुवर्ती प्रक्रिया	A complete audit report format to be discussed with emphasis on Executive Summary . One of the case study executive summaries elaborated Discussion on recommendations
16:30 to 17:00	Introduction of Compliance Audit अनुपालन लेखापरीक्षा	
Assignment of the Day	Preparation of Audit Finding Matrix and recommendation	



Time	Agenda /topics	Requirements
9:30 to 10:30	Meaning of Fraud, Forensic, Forensic Accounting, Fraud Auditing, features of Fraud Triangle, Fraud Diamond and Fraud Pentagon कपट , न्याय संबंधी , न्याय संबंधी लेखांकन एवं लेखापरीक्षा , कपट विभुज , कपट , कपट पंचभुज	
10:30 to 12:00	Red Flag, Fraud Tree and other concepts of fraud with different Government sector, Fraud Audit and normal audit, various laws in term of fraud खतरे के सुचाकनं , कपट की अवधारणा एवं शासकीय कार्यों मे कपट की विभिन्न प्रकार एवं प्रकृति , कपट के संबंध मे विभिन्न अधिनियम मे दिए गए प्रावधान	
12:00 to 14:00	Forensic audit: audit evidence, Evidence collection technique, Benford Law , interview , CATT tools न्याय सम्बन्धी लेखापरीक्षा : लेखापरीक्षा साक्ष्य एवं, एकत्रित किए जाने की तकनीक ,साक्षात्कार , बेनफोर्ड लॉ, कंप्यूटर ऐडिड तकनीकी का प्रयोग	
14:00 to 15:00	Break	
15:00 to 16:15	Fraud Audit Report , case study of one Corporate Sector (PNB/ Satyam) and one Government Sector (Fodder/ Telgai Stamp ,Sharda Chit Fund) न्याय संबंधी लेखापरीक्षा रिपोर्ट एक निगमित क्षेत्रक (पंजाब नेशनल बैंक /सत्यम) एवं शासकीय क्षेत्रक (चारा/ टैलगी स्टाम्प /शारदा चिट फंड) केस स्टडी	
16:15 -1700	Evidence collection in terms of Court proceedings; Primary, Secondary, Oral, Hearsay evidence etc. Indian evidence act and for digital evidence IT Act. न्यायालय कार्यवाही संबंध मे साक्ष्य संग्रहण प्राथमिक साक्ष्य , गौण साक्ष्य , मौखिक साक्ष्य ,अनुश्रुत साक्ष्य भारतीय साक्ष्य अधिनियम के परिपेक्ष्य मे , आई टी अधिनियम के अंतर्गत डिजिटल साक्ष्य	
Assignment of the Day	A case study on fraud audit	



Information Technology Audit relates to audit of Controls and includes Information System Concepts of BRP, Information Security etc.



Time	Agenda /Topics	Requirements
10:00 to 11:00	IT Audit Concept and IT Audit, IS Audit difference between IT Audit and IS Audit आईटी ऑडिट की अवधारणा सूचना प्रणाली लेखापरीक्षा, सूचना प्रौद्योगिकी लेखापरीक्षा एवं सूचना प्रणाली लेखापरीक्षा में अंतर	
11:00 to 12:00	Test of IT Control: Input and Output control आईटी नियंत्रण का परीक्षण : इनपुट एवं आउटपुट नियंत्रण	
12:00 to 13:00	Test of IT Control: Application Control and General Control controls Data Cyber Crime and Forensic Technique आईटी नियंत्रण का परीक्षण : प्रसंस्करण नियंत्रण एवं सामान्य नियंत्रण साइबर अपराध , एवं न्याय संबंधी तकनीक	
13:00 to 14:00	Break	
14:00 to 15:00	IT Audit Planning, Execution and Reporting आई टी ऑडिट : क कार्ययोजना निष्पादन एवं रिपोर्टिंग	
15:00 to 16:00	IS Topics -IT governance, IT operations, Procurement, and outsourcing service सूचना प्रणाली संबंधित विषय - आईटी /तकनीकी शासन, अधिप्राप्ति ,	
16:00 to 17:00	IS Topics - IT Security, BRP, DRP, SLDC, Agile and Waterfall mode सूचना प्रणाली संबंधित विषय: आईटी सुरक्षा , व्यावसायिक निरन्तरता प्रबंध ,आपदा सुधार योजना ,तंत्र विकास आयुष्क चक्र फूर्तीला एवं जल प्रवाह तंत्र	
17:00 to 17.30	Discussion on Pilot Studies पायलट स्टडी के संबंध में विचार विमर्श	