

[E] Course Content :

I. General Courses

Sr. No.	Course Title	Modules Covered	Preferred Participants Profile	Duration
1	Audit Reporting *	<ul style="list-style-type: none"> • Introduction to Audit Reporting • Performance Audit Module • Balanced and fair Reporting • Compliance Audit Module Style Guide 	Group "A" & Group "B" Officer	3 days
2	Workshop on Writing Audit Memos, Key Documentation and Draft Report	<ul style="list-style-type: none"> • Art of effective Drafting • Writing Audit Memos • Salient features, Meaning, Object • Writing Inspection Report • Good & Bad Inspection Reports 	Group "B" Officer	5 days
3	Workshop on Writing Annual Performance Appraisal Reports, Maintenance of Rosters & DPC Meetings (For Group B Officers only)	<ul style="list-style-type: none"> • Recruitment rules of various cadres of the IA&AD. • Procedure for direct recruitment and deputation. • Comprehend the purpose and importance of APARs. • Maintenance of Rosters & DPC Meetings 	Group "B" Officer	5 days
4	Audit of Public Private Partnership	<ul style="list-style-type: none"> • PPP Types, Success, Objectives • Criteria Guidelines for the Audit. • Identification & Sharing of Risks • Audit planning. Audit Methodology. • Reporting Audit findings & recommendations 	Group "B" Officer	4 days
5	Awareness of ISSAIs * (Batch - 1)	<ul style="list-style-type: none"> • ISSAI level 1 - Founding principles • ISSAI level 2 - Prerequisites • ISSAI Level 3 - Fundamental Auditing Principles • ISSAI level 4 - Auditing Guidelines 	Group "B" Officer	3 days
6	Workshop on 'R.T.I. Act, 2005 and Communication Policy of IA & AD'	<ul style="list-style-type: none"> • Introduction to RTI Act 2005 • Role of Central/State Governments. • Role of PIO, disposal of Appeals • Communication Policy of IA &AD, • FAQ s on RTI Act, Case Studies. 	Group "B" Officer	5 days
7	Audit Evidence * (Batch - 1)	<ul style="list-style-type: none"> • Concepts of Audit Evidence • Techniques of Evidence Gathering • Case Study:- <ol style="list-style-type: none"> 1. Financial Auditing 2. Performance Auditing • Compliance Auditing 	Group "B" Officer	3 days
8	Course on Performance Audit & Thematic Audit	<ul style="list-style-type: none"> • Understanding the Entity, Concept Statistical Sampling Structure, • Implementation guidelines, Strategic Planning & Selection of subject • Concept of study design matrix Hands on exercise • Evidence: Types & Sources. • Audit and Quality assurance overall reporting process .Good and bad models. 	Group "B" Officer	5 days

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9	Audit Reporting * (Batch - 1)	<ul style="list-style-type: none"> • Introduction to Audit Reporting • Performance Audit Module • Balanced and fair Reporting • Compliance Audit Module Style Guide 	Group "B" Officer	3 days
10	Awareness of ISSAIs * (Batch - 2)	<ul style="list-style-type: none"> • ISSAI level 1 - founods principles • ISSAI level 2 - Prerequisites • ISSAI Level 3 - Fundamental Auditing Principles • ISSAI level 4 - Auditing Guidelines 	Group "B" Officer	3 days
11	Course on Audit of Fraud, Fraud Detection Techniques & Forensic Audit.(Module I)	<ul style="list-style-type: none"> • Basic concepts of Fraud, Error • Theories of Fraud. Role & responsibilities of Management • Losses suffered. Internal Control System, Control Procedures, • Assessment & evaluation of Internal Control System. • Forensic Audit as distinct from normal audit. 	Group "B" Officer	5 days
12	Audit Evidence * (Batch - 2)	<ul style="list-style-type: none"> • Concepts of Audit Evidence • Techniques of Evidence Gathering • Case Study:- <ol style="list-style-type: none"> 1. Financial Auditing 2. Performance Auditing • Compliance Auditing 	Group "B" Officer	3 days
13	Workshop on Writing Annual Performance Appraisal Reports, Maintenance of Rosters & DPC Meetings (For Group B Officers only)	<ul style="list-style-type: none"> • Recruitment rules of various cadres of the IA&AD. • Procedure for direct recruitment and deputation. • Comprehend the purpose and importance of APARs. • Maintenance of Rosters & DPC Meetings 	Group "B" Officer	5 Days
14	Workshop on Financial Attest Audit Manual	<ul style="list-style-type: none"> • Background of Financial Attest Audit, • Audit mandate, Auditing Standards, • Reporting Format Elements, Principles of accounting and basics of financial management. • Format of Accounts. Cash and Accrual Systems. • Accounting standards & disclosure requirement. 	Group "B" Officer	4 Days
15	Workshop on Audit of Fraud, Fraud Detection Techniques & Forensic Audit (Module II)	<ul style="list-style-type: none"> • Review of concepts of Fraud & Fraud Risk Management. Digital Forensic & Forensic Audit • Fraud Scenario in India. • Focus on the cases reported in the Audit Reports of the C & AG of India. • Criminology & Ethics, Future Challenges. • Fraud Detection using CAATS Techniques 	Group "B" Officer	4 Days

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16	Audit Reporting * (Batch - 2)	<ul style="list-style-type: none"> • Introduction to Audit Reporting • Performance Audit Module • Balanced and fair Reporting • Compliance Audit Module Style Guide 	Group "B" Officer	3 days
17	Awareness of ISSAIs * (Batch - 3)	<ul style="list-style-type: none"> • ISSAI level 1 - foudns principles • ISSAI level 2 - Prerequisites • ISSAI Level 3 - Fundamental Auditing Principles • ISSAI level 4 - Auditing Guidelines 	Group "B" Officer	3 days
18	Workshop on Department Centric Audit / CCO Based Audit	<ul style="list-style-type: none"> • Background, Concept and Objectives • Risk Evaluation and Selection of CCOs / DDO units. • Planning for Department Centric Audit, Internal Controls • Audit conclusions and Reporting. 	Group "B" Officer	4 days
19	Audit Evidence * (Batch - 3)	<ul style="list-style-type: none"> • Concepts of Audit Evidence • Techniques of Evidence Gathering • Case Study:- <ol style="list-style-type: none"> 1. Financial Auditing 2. Performance Auditing • Compliance Auditing 	Group "B" Officer	3 days
20	Course on Environmental Audit	<ul style="list-style-type: none"> • Environmental Auditing (EA) and Sustainable, Development. • Application of INTOSAI Auditing standards. • CAG's (DPC) Act on EA; • Creation of Central/State Pollution Control Boards • Audit of Waste/Hazardous Waste/Chemical and Municipal waste- 	Group "B" Officer	5 Days
21	Workshop on Use of Statistical Sampling in IA & AD	<ul style="list-style-type: none"> • Probability distribution • Distribution Concepts, Multistage Statistical Sampling • What is an Attribute? • Frequency distribution of data. Concept of random variable. • Excel/IDEA in Sampling 	Group "B" Officer	4 days
22	Code of Ethics for the IA&AD and Gender Sensitisation *	<ul style="list-style-type: none"> • Gender issues and legal framework. • Constitution of special committees. • Vishaka Case Study • Gender issues relating parliament / legislature. 	Group "B" Officer	5 Days
23	Audit Reporting * (Batch - 3)	<ul style="list-style-type: none"> • Introduction to Audit Reporting • Performance Audit Module • Balanced and fair Reporting • Compliance Audit Module Style Guide 	Group "B" Officer	3 days
24	Awareness of ISSAIs * (Batch - 4)	<ul style="list-style-type: none"> • ISSAI level 1 - foudns principles • ISSAI level 2 - Prerequisites • ISSAI Level 3 - Fundamental Auditing Principles • ISSAI level 4 - Auditing Guidelines 	Group "B" Officer	3 days

Sr. No.	Course Title	Modules Covered	Preferred Participants Profile	Duration
25	Workshop on Departmental Enquiries & Disciplinary Proceedings	<ul style="list-style-type: none"> • Introduction to CCS (CCA) Rules 1965. • Suspension, Deemed Suspension and Entitlements • Preliminary Inquiry/Show cause notices. • Framing of Charge Sheet • Minor Penalty, Major Penalties. Proceedings. • Action of Inquiry Report. 	Group "B" Officer	4 days
26	Audit Evidence * (Batch - 4)	<ul style="list-style-type: none"> • Concepts of Audit Evidence • Techniques of Evidence Gathering • Case Study:- <ol style="list-style-type: none"> 1. Financial Auditing 2. Performance Auditing • Compliance Auditing 	Group "B" Officer	3 days
27	Course on Performance Audit & Thematic Audit	<ul style="list-style-type: none"> • Understanding the Entity, Concept Statistical Sampling Structure, • Implementation guidelines, Strategic Planning & Selection of subject • Concept of study design matrix Hands on exercise • Evidence: Types & Sources. • Audit and Quality assurance overall reporting process .Good and bad models. 	Group "B" Officer	5 days
28	Audit Reporting * (Batch - 3)	<ul style="list-style-type: none"> • Introduction to Audit Reporting • Performance Audit Module • Balanced and fair Reporting • Compliance Audit Module Style Guide 	Group "B" Officer	3 days
29	Awareness of ISSAIs * (Batch - 5)	<ul style="list-style-type: none"> • ISSAI level 1 - founs principles • ISSAI level 2 - Prerequisites • ISSAI Level 3 - Fundamental Auditing Principles • ISSAI level 4 - Auditing Guidelines 	Group "B" Officer	3 days
30	Awareness of ISSAIs * (Batch - 6)	<ul style="list-style-type: none"> • ISSAI level 1 - founs principles • ISSAI level 2 - Prerequisites • ISSAI Level 3 - Fundamental Auditing Principles • ISSAI level 4 - Auditing Guidelines 	Group "B" Officer	3 days