

Programme Schedule

**Training Programme in ‘AUDITING of Govt Offices, Local Bodies and Statutory Authorities like State Universities, Urban Development Authorities, Muzrai institutions & Other Departments’ for Karnataka State Audit & Accounts Department Group” A and B” officers
(29th July to 07th August 2019)**

	10.00 to 10.30	10:30 to 11:45	12:00 to 1:30	2:15 to 3:45	4:00 to 5:30
29th July 2019 Monday	Inauguration	KSAAD and Audit : An Overview (i) Introduction to the Dept. (ii) History, mandate and functions of the Dept. (iii) Vision, mission and core values of the Dept. (iv) Organisational structure and strength. (v) Reforms in the Dept. (vi) Functions of LACs, GAs and CAs (vii) KSAAD Audit Manual	Role of KSAD in conducting Audit of Govt. Offices and Urban/Rural Local bodies. Role of KSAAD in regard to Audit by C&AG	C&AG and Types of audit i) Role of C&AG (ii) Constitutional provisions of C&AG institution. (iii) C&AG’s (DPC) Act, 1971 (iv) Different Types of audit undertaken by C&AG	Role of Public Accounts Committee, Committee on PRI & Auditing Local Bodies.
RP		Sri Srikanth B V Vanahalli, Retd Principal Director, KSAAD		Sri Radhakrishna Retd Sr. AO	
		10:00 to 11:30	11:45 to 1:15	2:15 to 3:45	4:00 to 5:30
30th July 2019 Tuesday	Nature, Purpose & Scope of Audit Functions and spirit of audit Primary & Secondary Objectives of audit Benefits of audit Role of auditor i. Concept of professional ethics	Audit Concepts Audit process & related principles Concept of quality-audit evidence, Audit criteria, Audit risk- Definition, components, concept of materiality assessment and significance	Introduction to Audit Planning and audit techniques i. Audit Planning ii. Sampling Risk Identification and its relation to Audit Documentation and Working papers	Audit Evidence and Documentation – Link with audit plan and audit report (i) Characteristics of good audit evidence (ii) Documenting audit work papers (iii) Audit evidence and working papers – link with audit plan and report	
RP	Smt. Beena Thomas Sr. AO			Sri V Balasubramanian, Retd, Sr.AO	
31st July 2019 Wednesday	Audit enquiries, drafting of objections/paras, Audit reporting, Process of finalizing audit report and Balanced/fair reportin	Audit Compliance Replies to draft C&AG paras, PAC, Action Taken Notes	Auditee Institutions (i) Municipalities audit (ii) Karnataka Municipalities Act (iii) Municipalities Accounting and Budgeting Rules (iv) Manuals and accounting tools (v) Checklist for audit	Forensic Audit	
RP	Sri V Balasubramanian, Retd, Sr.AO			Sri Srikanta V S, Consultant FPI	Sri Guruprasad Chartered Accountant

	10:00 to 11:30	11:45 to 1:15	2:15 to 3:45	4:00 to 5:30
1st Aug 2019 Thursday	Works Audit- Theory	Works Audit- Practical	Compliance Audit, Performance Audit, Special Audit and Technical Audit.	
	Sri V Balasubramanian, Retd, Sr.AO		Sri B L Vasudev Welfare Officer	
02nd August 2019 Friday	Auditing of Financial Statements		Role in AG Finance (Karnataka)	Design Thinking –A creative Problem Solving technique.
RP	Sri K S Ravi Practicing Chartered Accountant		Ms. Niveditha	Ms.Latha Raj IIM Director
03rd August 2019 Saturday	External & Internal Audit of Rural Local Bodies and Ad-hoc committee Audit- Certification of Accounts of ZP & TP, Committee on PRI & LB , Paper laid down Committee		Components of Internal Control Control environment, Control Activities, Information and communication and Monitoring – Theory & Practical Contd...	Components of Internal Control :Control environment, Control Activities, Information and communication and Monitoring – Theory & Practical
RP	Sri. B L Vasudev Welfare Officer		Smt. Beena Thomas Sr. AO	
05th August 2019 Monday	Environment audit	Components of audit paragraph and audit matrix	TGS by C & AG-ULB/PRI Audit	Auditee Institutions (i) Universities and other institutions (ii) Mandate for audit (iii) Checklist for audit
RP	Sri. Sethumadhavan, Retd IA&AS, Member IIPA.	Sri. G P Nagarajan Rtd, Sr. AO	Sri Manikumar YKS Sr Audit Officer	Sri Srikanta V S, Consultant FPI
06th August 2019 Tuesday	Social Audit	Financial Frauds & how to control them	Autonomous bodies Internal & External Audit	Financial/Certification Audit, COPU
RP	Sri. Sethumadhavan, Retd IA&AS, Member IIPA.	Sri. G P Nagarajan Rtd. Sr. AO	Sri Vishwanath, Sr Audit Officer.	
07th July 2019 Wednesday	Computer aided audit techniques, Information System Audit	Data Analysis Audit	Valedictory	
RP	Smt. Maragathavalli Sr. AO			

Breaks: Tea / Coffee: 11.30 – 11.45 am & 3.45 – 4.00 pm **Lunch:** 1.15 – 2.15 pm