

Course Contents:

I. General Courses:

Sl. No.	Name of the course	Contents
1.	Awareness about ISSAIs	<ul style="list-style-type: none"> • Guide lines • Pre-requisites for functioning of SAIs • Principles of Transparency and accountability • Code of ethics
2.	Right to Information Act	<ul style="list-style-type: none"> • Rights conferred on the citizen, Responsibilities of Public Authorities • Process of providing information including Third party information, Duties of CPIOs /ACPIOs • Powers and functions of Central/State Information Commission, Exemptions from disclosure • Appeal procedure and penalties.
3.	Calculation of Income tax and uploading on IT website	<ul style="list-style-type: none"> • Calculation of Income tax on individuals for the current assessment year. • Uploading of IT returns on IT website
4.	Office Procedure	<ul style="list-style-type: none"> • Various topics dealt in Manual of General Procedure (MGP)
5.	Goods and Services Tax	<ul style="list-style-type: none"> • Fundamentals of Public Sector Ethics • Indirect Tax structure in India • Concept of GST & its advantage • Salient feature of proposed GST • Challenges before GST and Transitional Provisions • Impact of GST on Industries and other Sectors • GST-expected rate structure and exemption • Proposed Framework and expected model • IT strategy for GST network • GST and Centre State Financial relations
6.	Ethics and values in Public governance	<ul style="list-style-type: none"> • Why ethics- need of ethics in Governance expectations/pressure of external stake holders- civil society, media etc • Concepts of ethics-Traditional and contemporary approaches. Role of SAIs- Values and Benefits of SAI • Role of SAIs- Values and Benefits of SAI , IAAD code of ethics, promoting ethics through new initiatives and ethical dilemma • Case studies on core values and principles in IAAD, Code of ethics, Ethics Advocacy(Who, For Whom, How)
7.	Financial Attest Audit Module 1	<ul style="list-style-type: none"> • Background of Financial Attest Audit, • Audit mandate, Auditing Standards, • Reporting Format Elements, Principles of

		<p>Accounting and basics of financial management.</p> <ul style="list-style-type: none"> • Format of Accounts. Cash and Accrual Systems. • Accounting standards & disclosure requirement.
8.	Workshop on Statistical Sampling	<ul style="list-style-type: none"> • Basic statistical issues in relation to audit like Measures of Central Tendency(Averages),Measure of Dispersion and Normal Distribution • Sampling Techniques-Equal probability sampling, Stratified sampling, Cluster sampling etc. • Sampling & its relevance in Audit (including calculation of Sample size and methods of drawing Sample) • Control Measures for Non-sampling Errors and Sampling designs for Socio Economic Surveys conducted by NSSO • Case Studies: P.A. on MGNREGA/IAY or any other PA involving different/special kind of Sampling • Application of MUS in Financial and Attest Audit • To be decided by the NSOs • Use of Sampling in the last six months by NSOs and challenges faced by them, if any.
9.	Awareness about Gender Sensitization	<ul style="list-style-type: none"> • Gender concepts • Education and its impact, Gender mainstreaming • Legal dimensions in Gender Empowerment
10.	Documentation at various stages of Audit and Audit Evidence	<ul style="list-style-type: none"> • Audit Planning-obtaining the scheme information, relevant GOs, Financial information, Risk analysis • Evidence gathering-collection of relevant documents of the schemes, detecting deviations from the approved norms collecting reply of the unit head • Concepts of Audit Evidence • Techniques of Evidence gathering • Financial Auditing –case study • Performance Auditing –case study • Compliance Audit-case study
11.	New Compliance Audit Guidelines	<ul style="list-style-type: none"> • Introduction and General Principles for Compliance Audits • Compliance Audit Plan and Planning Compliance Audits • Conducting Compliance audits • Reporting compliance audits
12.	Disciplinary proceedings and legal matters and role of officials to perform as Inquiry Officer and Presenting Officer in Disciplinary cases	<ul style="list-style-type: none"> • CCS(Conduct) Rules, CCS(CCA) Rules • Court cases-when a person can approach a court; legal course of action; preparation of para wise remarks; filing of counter etc.; if judgment is in favour of Govt. servant then the process of filing appeal • Guide lines for Inquiry Officers and Presenting Officers • Questions that can be posed • Case studies

13.	Report Writing including style guide	<ul style="list-style-type: none"> • Purpose of Audit Memo etc.-Objection conveyance. Drafting of Reviews and Reports • Drafting of Inspection Report. Documents to accompany draft IR, incorporation of replies to Audit Memos in IR • Technique for development of draft paragraphs. Reporting Standards of IA&AD .Tone of draft paras. Systems defects and individual failure. Practical exercise in DP • Drafting of D.P.s and supporting material to go with it. Processing of material for audit report. • IA&AD style of Reporting • IA&AD conventions which must be followed • Common errors & weaknesses
14.	Workshop on Maintenance & Implementation of Rosters and preparation and conduct of DPC meetings	<ul style="list-style-type: none"> • Maintenance of Post based Rosters, probation, confirmation, change of name/DOB • Preparation of DPC material, DPC meeting, Selection, Non-selection methods, Sealed cover procedure.
15.	Performance Audit guidelines	<ul style="list-style-type: none"> • Mandate and General Principles for performance audits • Strategic audit planning and Selection of audit topics • Planning individual performance audits • Implementing the performance audits • Evidence and Documentation • The Reporting process • Follow-up of performance audits
16.	Noting and Drafting	<ul style="list-style-type: none"> • Preparation of Note • Page referencing • Preparation of Draft • Types of Drafts
17.	Workshop on Social Audit	<ul style="list-style-type: none"> • A basic appreciation course along with presentation of videos. • Field visit
18.	Regulation on Audit and Accounts 2007	<ul style="list-style-type: none"> • Introduction, Scope and extent of Audit, Financial Audit, Audit of receipts and expenditures and compliance of audit • Guiding principles of auditing standards, audit of stores and stock and audit evidence • Audit of Government Companies, Performance Audit, Audit of bodies and authorities. • Role of C&AG in audit of Panchayat Raj Institutions and Urban Local Bodies and Review of Inspection Reports.

19.	Management Training Programme	<ul style="list-style-type: none"> • Gender Sensitization • Effective Leadership and Building High Performing Team • Communication skills , Stress Management , Time management, Attitude & Positive thinking • Improving Transparency and accountability • Ethics and values public governance.
20.	Special course on Telugu language	<ul style="list-style-type: none"> • Reading and writing of words and sentences including familiarization with frequently used words/sentences in offices • Formation of sentences including basic rules in forming sentences • Practice of conversation during various situations • Translating sentences (from Newspapers and Reports) and Comprehension practice/exercises • Letter writing/Essay writing
21.	Special Course on Financial Audit of Autonomous Bodies including Regulatory Authorities and NGOs	<ul style="list-style-type: none"> • Salient features of Manual of Instructions for Audit of Autonomous bodies. • Certification Audit of Autonomous Bodies –Synergy of Commercial and Civil Audit staff for better financial audit performance. • Analysis of Balance sheet, Salient features of Uniform format of Accounts – Special focus on R&P Account and Income & Exp. Account. • Essential features of AAS-28 – Emphasis on significance of materiality – Audit of fraud • New format of SAR/Audit Certificate & Drafting and contents of draft SAR/Management letter. • Evaluation of Internal control mechanism. • Adoption of sampling techniques. • Audit of regulatory authorities (with particular reference to A.P. Electricity Regulatory Commission)
22.	Establishment Audit for Sr. Auditors / Auditors	<ul style="list-style-type: none"> • Conduct Rules • Maintenance of various registers of Establishment branch • Pay fixation- Fixation of pay in various conditions of service, anomaly and MACPS • Audit of pay bills, TA and LTC bills

II. Information Services Courses

Sl.No	Name of the course	Course contents in brief
1.	Auditing in IT environment	<ul style="list-style-type: none"> • Auditing in IT environment - need, challenges and opportunities • Excel as a CAATs tool • IDEA as a CAATs tool - imp features of IDEA - importing, extractions, summarisation, duplicate key detection etc. • Introduction to Qlik view • Introduction to Tableau
2.	Database concepts, System concepts and Introduction to MS-Access	<ul style="list-style-type: none"> • Concepts of DBMS – MS Access as RDBMS – Concepts of databases and tables In MS Access. • Tables - Creation of databases – design of tables – insertion of data – delete data, linking tables, Relationships • Queries – Querying data using different types of queries • Forms – Creation of forms for data entry • Reports– Generation – Printing of Reports
3.	Introduction to Networking concepts	<ul style="list-style-type: none"> • Introduction to Networking • LAN,WAN, MAN and Sharing of data and hardware • Viruses and Firewalls, Internet security and Anti-virus software • Networking Components, Network Protocols, Setting up of LAN – IP Address • Intranet, Planning and Creation of Intranet and its benefits. • Internet, Browsers, Search engines, E-mail
4.	Extraction of data from VLC database	<ul style="list-style-type: none"> • Introduction to VLC data tables • SQL queries and practical exercises for extracting Receipts data from VLC database • SQL queries and practical exercises for extracting Payments data from VLC database • Practical exercises to generate expenditure and Budget figures at various levels of classification • Extracting information from Voucher level data
5.	Oracle 11g– SQL queries	<ul style="list-style-type: none"> • DBMS Concepts, Introduction to RDBMS • Creation of tables, inserting data, modification of data • Queries - Simple Select Statements • ORDERBY/WHERE clause • Queries/Sub Queries using AND/OR operators, Describe table • Using functions in Select statements • Queries – Sub Queries – GROUPBY clause • Joint tables – Equi join & Self join, Aliases for table names • Reports: Creation and formation of reports in Oracle
6.	IDEA	<ul style="list-style-type: none"> • Introduction to IT Audit • Computer Assisted Audit Techniques • IDEA software • Importing data from various database applications into IDEA • Different types of Extractions including Indices & sorting • Different types of sampling(Systematic, Random, Stratified Random Sampling & MUS

III. SPECIAL WORKSHOPS

1	Workshop on Financial and Health Management(for those officials who are due to retire on or before 30.04.2018)	<ul style="list-style-type: none">• Management of Personal Finances: Most Common Mistakes, Choosing a low standard deviation portfolio. Stages of retired life.• Management of Health Issues: Health Problems arising at this stage, Preventive measures, Health checks to be exercised.• Managing the transition from an active career to retirement :Understand, cope with and embrace changes that retirement brings in everyday life
2	Workshop on Financial Planning and Management for Clerks and MTS	<ul style="list-style-type: none">• Management of Personal Finances /Resources effectively