SKILL BASED COURSE

102

THE RECTOR
PAKISTAN AUDIT & ACCOUNTS ACADEMY,

(Department of the Auditor General of Pakistan)
Central Government Offices Building, Gulberg-III, Lahore.
Phone No. 99263203, 99263200 **Fax No. 99263201**

PAAA/CDMDU/Misc/2017 347 Dated: 23-09-2019

To

Mr. Sami Ullah Khan Niazi
Deputy Director (HRM)
O/o Auditor General of Pakistan

Subject: **Skills Based Course for Newly Inducted Officers (IDC)**

With reference to your letter No. 342/TRG/PAAA/SBC.DCOfficers/2018/3/16 dated 2nd August, 2019 on the subject cited above.

The draft syllabus for Newly Inducted Officers has been revised as desired. The said course is possibly extended for two days. One complete day has been allocated for discussion on Accounts related topics, and the other day has been covering Emerging Areas of Auditing as proposed in above referred letter. The revised syllabus is attached for kind approval.

This issues with the approval of worthy Rector.

Tehreem

Tehreem Rafaqat
Deputy Director (CD&MDU)

Encl: As above

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30/9

AAO (TR)
30/9/19

Sr. AO (TR)

Office Of The
AUDITOR-GENERAL OF PAKISTAN
Constitution Avenue Islamabad

No.342/TRG/PAAA/SBC.DCOfficers/2018/ 49 Dated: 22.10.2019

Notification

The competent authority has been pleased to approve the revised syllabus of skill based course of newly inducted IDC officers to be conducted by Pakistan Audit & Accounts Academy, Lahore.

Encl: as above.

(Sami Ullah Khan Niazi)
Deputy Director (HRM)

CC:

i. The Director General (IT) for notification on the website.

ii. The Director to AGP, Local.

iii. The Deputy Director (CDMDU), Pakistan Audit & Accounts Academy, Lahore with reference to their letter No.PAAA/CDMDU/Misc/2017/347 dated 23.09.2019.

10 Days Course on Induction into Inter Departmental Cadre

Day 1

Domain : Introduction to DAGP & its Constitutional Mandate

	Time Allocation	Learning Objectives	Contents	Activities	
				Knowledge Set	Skill Set
	09.00 To 09.30	**Registration of participant**			
Session 1	09.30 To 10.30	**Overview of Department of Auditor General of Pakistan and CGA**	**Introduction to DAGP:** ➢ The AGP role in accountability and transparency. ➢ DAGP roles and responsibilities. ➢ AGP's Process of maintaining Partnership with different stakeholders. ➢ AGP'S Vision, Mission, Core Values and Quality. ➢ Office structure of DAGP all wings of DAGP ➢ Coordination between different Wings of DAGP **Introduction To CGA ordinance** ➢ Powers / Functions of the Controller General of Accounts ➢ Background of CGA ordinance ➢ Delegation of powers ➢ Power to make regulations ➢ Offices working under the CGA. ➢ Reporting structure of CGA	i.PPT ii. Handouts of DAGP and CGA ordinance	**Assignment/ Presentation/ Class Activity For Day 03. Participants may be asked to prepare a presentation on "Conduct/ Behavior during audit activity" to be present on day Three.**
	10.30 To 11.00 Tea Break				

Domain : AGP Strategic Plan					
	Time Allocation	Learning Objectives	Contents	Activities	
				Knowledge Set	Skill Set
Session 2	11:00 To 01:30	To improve Understanding of AGP's strategic plan	**AGP's Strategic Plan:** ➢ Strategy and how to develop strategy, types of strategies ➢ Vision, Mission, core values for strategic ➢ Strategic issues ➢ Prioritize issues and goals of current strategic plan: - **Goal 1:** Improving financial and organizational independence - **Goal 2:** Development of professional and institutional capacity - **Goal 3:** Developing communication and cooperation with internal and external stakeholders - **Goal 4:** Use of modern audit techniques and technologies - **Goal 5:** Improving internal governance ➢ Implementation matrix ➢ Audit strategy: - The DAGP commitments and challenges - Alignment with current and emergent Challenges • Enhanced audit coverage and responsibility • Greater demand of accountability • Expected privatization of public Enterprises • New initiatives • Increased foreign assistance • Audit of Non-Governmental sector	i.PPT ii. Hand out of strategic plan	

			➢ Strategy for audit: • Perspective audit plan • Perspective Plan for emerging areas • Projected cost benefit ratio • Resource requirement • Budget Requirement • Implementation, monitoring and evaluation of strategic plan.		
01:30 To 02:30 Namaz & Lunch Break					
Domain: Code of Ethics and Conduct Rules					
Session 3	**Time Allocation**	**Learning objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
	02:30 To 04:00	**Discussion of good ethical behavior and code of conducts**	**<u>AGP's Code of Ethics and Standards.</u>** ➢ Fundamental ethical values ➢ Integrity and Independence. ➢ Objectivity and Impartiality. ➢ Competence and Professional behavior. ➢ Confidentiality and Transparency. **<u>The Conduct Rules 1964:</u>** This training session will develop the behavior of employees as per The Conduct Rules 1964. ➢ Its Includes the Rule Provision on Following items: ➢ Acceptance of foreign awards ➢ Public demonstration in honor of Government servants ➢ Gift to medical officers ➢ Subscriptions ➢ Lending and borrowing	i. Ppt ii. Handout of Code of ethics & conduct rules	Exercise of conduct rules **(Annex-A)**

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			➢ Buying and selling of movable and immovable property ➢ Declaration of immovable property ➢ Disclosure of assets, immovable and liquid ➢ Speculation and investment ➢ promotion and management of companies, etc ➢ Private trade, employment or work ➢ Insolvent and habitual indebtedness ➢ Intimation of involvement and conviction in a criminal case ➢ Unauthorized communication of official documents or information ➢ Approach to members of the Assemblies, etc ➢ Management of newspapers or periodicals ➢ Radio broadcasts and communications to the Press ➢ Publication of information and public speeches capable of embarrassing the Government ➢ Taking part in politics and elections ➢ Propagation of sectarian creeds, etc ➢ Government servants not to express views against Ideology of Pakistan ➢ Government servants not to take part in or assist, any public demonstration against Government decisions ➢ Nepotism, favoritism and victimization, etc ➢ Membership of service associations ➢ Use of political or other influence ➢ Approaching foreign missions and aid giving agencies ➢ Delegation of powers.		

Day2					
Domain: Enhancing Knowledge for International Linkages					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 1	**09:00 To 10:30**	**Understanding of International Linkages of AGP with INTOSAI, ASOSAI and ECOSAI**	**International Linkages of AGP with INTOSAI, ASOSAI and ECOSAI:** ➢ **INTOSAI:** - **Objective:** institutionalized framework for supreme audit institutions to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities, standing and influence of member SAIs in their respective countries. - Foundation, Introduction and background of INTOSAI - Regional organization of INTOSAI - Link between AGP and INTOSAI ➢ **ASOSAI:** - **Objective:** • Promote understanding and exchange of ideas • Provide facilities for training • To serve as a center of information • To promote closer collaboration among auditors - Functions of ASOSAI - Link between AGP and ASOSAI ➢ **ECOSAI:** - **Objective:** Promoting the state auditing profession in member countries through exchange of ideas and experience - Vision, mission core values - Link between AGP and ECOSAI. ➢ Partnership of SAI Pakistan with international organizations.	**i.ppt**	
10.30-11.00 Tea Break					

Domain: Introduction to ISSAIs					
	Time Allocation	Learning Objective	Contents	Activities	
				Knowledge Set	Skill Set
Session 2	11:00 To 01:30	Understanding of ISSAIs and its levels	➢ **Introduction of different level of ISSAI & their scope.** ➢ **Level 1:** - Lima Declaration - Lima declaration provides introduction of audit in public sector independence of SAI , their relationship with government. - Administration power of SAI and reporting responsibilities of SAIs. ➢ **Level 2: Prerequisites for the functioning of SAIs:** - **ISSAI 10 and 11**-Mexico Declaration and INTOSAI guidelines and good practices on SAI Independence - **ISSAI 11**-INTOSAI Guidelines and Good practices related to SAI independence - **ISSAI 12**- The Value and benefits of supreme Audit institutions - Strengthening the accountability, transparency and integrity of government and public sector entities. - **ISSAI 20 and 21**- Principles of transparency and accountability and good practice. • SAIs perform their duties under a legal framework that provides for accountability and transparency • SAIs adopt audit standards, processes and methods that are objective and	i.ppt	

			transparent • SAIs apply high standards of integrity and ethics for staff of all levels • SAIs ensures that these accountability and transparency principles are not compromised when they outsource their activities. - **ISSAI 30-** Code of Ethics • Overall approach to ethical behavior - **ISSAI 40-** Quality control for SAIs • Introduction and scope of ISSAI • Structure of ISSAI-40 • Framework for an SAI's system of quality control.		
01:30 to 02:30 Namaz & Lunch break					
Domain: Introduction to ISSAIs					
Session 3	**Time Allocation**	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
	02:30 To 04:00	**Understanding of ISSAIs and its levels**	**Levels of ISSAIs** - **LEVEL 3: Fundamental auditing principles:** - **ISSAI 100-** Fundamental principles of public sector auditing - **ISSAI 200-** Fundamental principles of financial auditing - **ISSAI 300-** Fundamental principles of performance auditing - **ISSAI 400-** Fundamental principles of performance auditing	**i.ppt**	

			- **LEVEL 4: Auditing guidelines:** - **ISSAI 1003-1810**: Financial Auditing standards - **ISSAI 3000-3200**: Performance Auditing standards - **ISSAI 4000**: Compliance Auditing standards - **ISSAI 5000-5140**: Environmental auditing standards - **ISSAI 5210-5240**: Auditing standards on Privatization - **ISSAI 5300-5310**: Auditing standards on IT - **ISSAI 5410- 5450**: Auditing standards on public Debt - **ISSAI 5500-5540**: Auditing standards on Disasters and disaster related Aids - **ISSAI 5600-5800**: Auditing standards on corruption		

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DAY 3					
Domain: Conducts during Meeting & Administrative Skills					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
	09:00 To 09:30	**Improving conduct/ behavior of participants during audit activity**	➢ Conduct/Behavior during audit activity.		Group presentation following by a brain storming session.
Session 1	**09:30 To 10:30**	**To understand how to behave in meeting**	**Conducts during Meeting with Legislature and Executive Officers:** ➢ Pre-departure planning ➢ Conduct during meeting: ➢ Role of body language ➢ **Prepare for a meeting:** - Review the meeting agenda and be sure you understand the objectives/goals of the meeting. - Prepare for the discussion, by conducting any necessary research. - Show up on time or, better yet, a few minutes early. - Introduce yourself to all others. - Participate in the meeting and pay attention to what's happening. - Think before you speak and make sure that what you say is relevant to topic being discussed. - Take responsibility for completing (on time) any action items you're assigned. -	**i.ppt** **ii. Exercise & notes**	
10:30 To 11:00 Tea Break					

Domain: Administrative Skills					
	Time Allocation	Learning Objective	Contents	Activities	
				Knowledge Set	Skill Set
Session 2	11:00 To 01:30	To improving administrative skills of participants.	**Monitoring and Supervision of (Audit Offices)** ➢ What is meant by monitoring or supervision? ➢ Basic concept of monitoring and supervision and difference between both terms and how it works for audit and accounts offices. ➢ Monitoring & supervision of audit at HQ level as per FAM. ➢ Monitoring & supervision of audit offices as per FAM & Sectoral guidelines. ➢ Regular visits to audit parties ➢ Scrutiny of inspection reports ➢ Monitoring field audit work ➢ Settlement of Audit Para ➢ Preparation of detailed guidelines for audit strategy and highlight issues of potential risk. ➢ Supervision of all stages of audit activity: - Planning - Execution - Reporting	i.ppt	
01:30 To 02:30 Namaz & Lunch Break					

Domain: Administrative Skills					
	Time Allocation	Learning Objective	Contents	Activities	
				Knowledge Set	Skill Set
Session 3	02:30 To 04:00	To improving administrative skills of participants.	**Monitoring and Supervision of (Accounts Offices)** ➢ Working/Background of accounts offices ➢ Supervision of account sections & payroll sections ➢ Monthly/quarterly/yearly submission of reports to CGA. ➢ Monitoring & supervision of office staff: - Admin and establishment staff - Payroll section: 1. Pre-auditing of bills 2. Issuance of cheques 3. Issuance of authorities - Pension section: 1. Preparation of pension cases 2. Issuance of PPO 3. Pension finalization payment - GP Fund section - IT section - Compilation of accounts	i.ppt	

DAY 4					
Domain: FAM & Field Audit Standards					
	Time Allocation	**Learning objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 1	**09:00 To 10:30**	**To improve understanding over field audit standards**	➢ **Introduction to FAM:** - The Purpose of the Financial Audit manual - The Audit entities dealt with in the Manual. - Accounting Responsibility Structure of the Government of Pakistan ➢ **Field Audit standards on:** - Planning - Supervision & Review - Study & evaluation of internal Controls - Compliance with applicable laws and regulations - Audit evidence - Analysis of financial statements	**i.ppt** **ii. Handouts of scope of standards**	**i. Class discussion on auditing standards**
10:30 To 11:00 Tea Break					
Domain: Performance Auditing					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 2	**11:00 To 01:30**	**Learning of Performance Audit & its cycle**	**Understanding Performance Audit (PA)** - Background ,Definition, Scope, objectives and Criteria - Difference between performance and Financial Audit - AGPs mandate for performance audit - INTOSAI performance audit standards **Performance Audit Cycle** - Cycle and its phases	**i.ppt** **ii. Manual of Performance audit**	**Class discussion performance audit report**

			- Planning Phase - Execution Phase - Reporting Phase, - Follow up Phase - PA Policy, Roles and Responsibilities of Staff .		
01:30 To 02:30 Namaz & Lunch Break					
Domain: Forensic Audit					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 3	**02:30 To 04:00**	**Understanding of Forensic Audit**	**Forensic Audit:** ➢ Historical Background of forensic Audit, definition and other concepts. ➢ Definition of the terms Forensic Auditing and forensic accounting and difference between both. ➢ What is risk and types of risk ➢ What is risk management ➢ How to identify financial crime risk ➢ How to deal with risk ➢ Audit approach for assessing Financial crimes/Fraud and corruption risk on an entity wide basis ➢ Procedures for assessing those risks ➢ Obtaining information needed to identify fraud and corruption risks ➢ Attributes to fraud and corruption risks ➢ Identifying potential fraud ➢ Assessing identified risks ➢ Forensic Audit report preparation. ➢ Introduction to Corruption in Public Sector.	**i.ppt** **ii. Manual of forensic auditing developed by Mr. Mohsin Atta & Team**	**i. Class discussion of case study on payroll fraud**

DAY 5					
Domain: Audit Emerging/Critical Areas					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 1	**09:00 To 10:30**	**Energy audit definition and levels**	**Energy Audit:** ➢ Definition of energy audit ➢ The sources of energy use, an energy audit seeks to prioritize the energy uses according to the greatest to least cost effective opportunities for energy savings. ➢ Types of energy audit ➢ Main issues of audit process: - The analysis of building and utility data, including study of the installed equipment and analysis of energy bills; - The survey of the real operating conditions; - The understanding of the building behavior and of the interactions with weather, occupancy and operating schedules; - The selection and the evaluation of energy conservation measures; - The estimation of energy saving potential; - The identification of customer concerns and needs. ➢ **Levels of energy audit Analysis:** - **Level 0:** Benchmarking - **Level 1:** Walk through audit - **Level 2:** Detailed/general energy audit - **Level 3:** Investment-Grade audit	**i.ppt**	
			10:30-11:00 Tea Break		

Domain: Audit Emerging/Critical Areas					
	Time Allocation	Learning Objectives	Contents	Activities	
				Knowledge Set	Skill Set
Session 2	11:00 To 01:30	Understanding of environmental Audit	**Environment audit:** **Introduction of Environmental Audit:** ➢ DAGP mandate for Environment audit. ➢ Environment audit ➢ Emerging Role of Environment Audit. ➢ INTOSAI audit guidelines **Performance Auditing in context of Environmental Audit:** ➢ Auditable Area: - The performance of environmental programs. - The environmental impact of other programs. - Environmental management systems and environmental reporting. - Evaluations of proposed environmental policies and programs; and - Addressing cross-cutting environmental issues. **Audit criteria for environment audit:** ➢ Qualitative or quantitative ➢ General or specific ➢ Audit criteria will vary from one environmental audit to another ➢ Uncontroversial sources of audit criteria: - Legislation, regulations, international agreements and binding standards issued by recognized authorities. ➢ Generally accepted criteria: ➢ Professional associations, recognized bodies of experts, and academic literature. **1. Performance indicators in environmental audit** ➢ Environmental indicators are defined for evaluating	i.ppt ii. Handout of INTOSAI audit guidelines for environmental audit	

			and reporting the environmental performance of an organization. **2. Audit Techniques/Methodology** ➢ Interviews or focus groups ➢ site visits ➢ gather the information from a valid statistical sample of the entities ➢ Use of Geographic information system (GIS)		
01:30 To 02:30 Namaz & lunch Break					
Domain: Audit Emerging/Critical Areas					
	Time Allocation	**Learning Objectives**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 3	**02:30 To 04:00**	**Orientation of IS Audit**	**Orientation of IS Audit** ➢ IS audit definition. ➢ Management of IS audit function ➢ IS controls ➢ Performing an IS audit ➢ Risk management ➢ IT organization structure and responsibilities ➢ Identification of IT internal control system ➢ Information security management ➢ Information system operation ➢ Application controls	**i.ppt**	**Class activity (Annex-C)**

DAY 6					
Domain: Audit Command Language					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 1	**09:00 To 10:30**		➢ Audit Planning ➢ Resource Planning ➢ Compliance Testing ➢ Substantive testing ➢ Sampling o Manual vs computerized o CAATS o ACL ➢ Introduction to ACL ➢ The ACL Interface ➢ Audit sampling and evaluation using ACL ➢ Method of sample selection ➢ Calculating sample size using MUS ➢ Evaluate command	**i.ppt**	
10:30 To 11:00 Tea Break					
Domain:					
	Time Allocation	**Learning Objectives**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 2	**11:00 To 01:30**		➢	**i.ppt**	
01:30 To 02:30 Namaz & Lunch Break					
Domain:					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 3	**02:30 To**		-		

	04:00				

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DAY 7					
Domain: Audit Report Writing					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 1	**09:00 To 10:30**	**To improve the report writing skills of participants**	➢ **Public sector audit and its reports:** - Certification audit report - Compliance audit report - Performance audit report - Investigation audit report ➢ **Audit reporting function.**	**i.ppt**	
10:30 To 11:00 Tea Break					
Domain: Audit Reporting Writing					
	Time Allocation	**Learning Objectives**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 2	**11:00 To 01:30**	**To improve skills for performance Audit report writing**	➢ **Stages of Performance Audit Report:** - Draft Performance Audit Report - Final Performance Audit Report - What is the Format of Audit Report: • Preface • Executive Summary • Introduction • Audit objectives • Audit scope and methodology • Audit findings and recommendations • Conclusion • Acknowledgement • Annexes ➢ **Audit Report templates approved by AGP Office**	**i.ppt**	
01:30 To 02:30 Namaz & Lunch Break					

Domain: Audit Reporting Writing					
	Time Allocation	Learning Objective	Contents	Activities	
				Knowledge Set	Skill Set
Session 3	02:30 To 04:00	Contents of Report	➢ **Essentials punctuation** - Why should I care about punctuation - Full stops or periods - Colons - Semicolons - Commas - Apostrophes ➢ **What should be included in report** - What the correct order of element - How do I write covering letter or covering email - How do I write the executive summary - What are the goal of report - When do I need the table of contents - When do I need a foreword - Should I include a glossary & Reference ➢ **Common mistakes and how to avoid them:** - **Reutilization:** Frequent use of same text in reporting - **Not being clear and concise:** When objective scope and test period of audit are not specified, this may results in misinterpretation or incomplete perception of the report. - **Failure to target clients:** Failed as management is the main client of audit function. - **Pointing out problems only:** Failed to point out positive aspects.		

DAY 8					
Domain: Accrual Accounting					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 1	**09:00 To 10:30**		➢ Shift from cash to accrual bases of accounting, in international accounting context. ➢ Gap analysis –IPSASS vs. Govt. financial statements ➢ Legal and conceptual framework for public sector accounting in Pakistan ➢ Brief discussion on First IPSAS financial Statements & Transitional IPSAS Financial Statements	**i.ppt**	
10:30 To 11:00 Tea Break					
Domain: Budgeting under MTBF					
	Time Allocation	**Learning Objectives**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 2	**11:00 To 01:30**		➢ Different types of Budgeting ➢ Introduction to Medium Term Budgetary Framework ➢ Budget Preparation Process under MTBF	**i.ppt**	
01:30 To 02:30 Namaz & Lunch Break					
Domain: Chart of Accounts					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 3	**02:30 To 04:00**		➢ **Chart of Accounts** - Chart of Accounts Elements - Mapping Exercise - Forms- Financial		

DAY 9					
Domain: IT & Computer Skills (MS Word)					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 1	**09:00 To 09:30**	**Presentation**	**Recap of Last Session** **Group Presentations:** Topics given by instructor.		
	09:30 To 10:30	**Understanding of MS word**	**Advance Course on MS Word** ➢ Familiarizing the participants with the reports relating to MS Office Package. ➢ To enhance skills of participants for analyzing using official routine work. ➢ To improve typing skills and other editing skills.	**i.ppt**	**i. Practical session for:** **- Format & designing** **- Insert Tables** **- Page numbering/ header footers** **- Page boarder** **-Text alignment.**
10:30 To 11:00 Tea Break					
Domain: IT & Computer Skills (MS Excel)					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 2	**11:00 To 01:30**	**Understanding of MS Excel**	**Advance Course on MS Excel** ➢ Participant will enable to have knowledge of MS excel and will be able to automate official assignments and would be able to analyze data through MS excel. ➢ Formulas of MS Excel will be described in detail: - Multiple - Sum if - Count if - Pivot tables - V lookup - Charts and date functions.	**i.ppt**	**i. Practical session on:** **- Formulas** **-Tables** **-Graphs**

			➢ Use of Tables and Ribbons and other mathematical functions.		
01:30 To 02:30 Namaz & Lunch Break					
Domain: IT & Computer Skills (Power Point Presentation)					
Session 3	**Time Allocation**	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
	02:30 To 04:00	**How to make a good Power Point presentation**	**How to make a good Presentation:** - Use of slide master feature to create a consistent and simple design template. - Simplify and limit the number of words on each screen. - Limit punctuation and avoid putting words in all capital letters. Empty space on the slide will enhance readability. - Use of contrasting colors for text and background. - Avoid the use of flashy transitions such as animation and sounds. - Use of good quality images. - Limiting the number of slides.		**i. Practical session on:** **-Contrasting of colors** **-Adding slides** **-designs of slides** **-Adding Tables & graphs.**

DAY 10					
Domain: Effective Communication Skills & Presentation skills					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 1	**09:00 To 10:30**	**Understanding of communication and managerial skills**	➢ **Discussion of Managerial Skills with participants as per their list.** ➢ Technical ➢ Conceptual ➢ Human or interpersonal management skills. - **Effective Communication** - **Introduction: <u>Communication skills</u>** • The importance of effective communication ➢ **A brief introduction of 7 C's:** ➢ **7 C's Principles with Examples and Exercise:** - Correctness - Conciseness - Clarity - Completeness - Concreteness - Consideration - Courtesy **<u>Barriers Of Effective Communication</u>** - Physiological Barrier ▪ Poor Listening Skills ▪ Information Overload ▪ Inattention ▪ Emotions		**i. Class discussion on improving good communication skills**

			▪ Poor Retention - Physical and Environmental Distractions - Psychological Barrier - Social Barriers - Cultural Barriers - Semantic Barrier - Linguistic Barriers - Past Experience - Organizational Barriers ▪ Technological Failure ▪ Time Pressures ▪ Complexity in Organizational Structure - Barriers Related with the Message ▪ Unclear Messages ▪ Stereotypes - Role of body language		
10:30 To 11:00 Tea Break					
Domain: Presentation skills					
Session 2	**Time Allocation**	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
		How to be a effective Presentation	➢ **How to improve Presentation skills** - Practice - Transform Nervous Energy Into Enthusiasm. - Attend Other Presentations. - Arrive Early. - Adjust to Your Surroundings.		**i. Presentations by all participants on selected topics at (Annex-D)**

	11:00 To 01:30		- Meet and Greet. - Use Positive Visualization. - Remember That Most Audiences Are Sympathetic. - Take Deep Breaths. - Smile. - Exercise. - Work on Your Pauses. - Don't Try to Cover Too Much Material. - Actively Engage the Audience. - Be Entertaining. - Admit You Don't Have All the Answers. - Use a Power Stance. - Drink Water. - Don't Fight the Fear. **How to be an effective Presentation:** ➢ **Show your passion and connect with your audience:** - Be honest with audience about what is important to you and why it matters. ➢ **Focus on your audience needs:** - Your presentation needs to be built around what your audience is going to get out of presentation. ➢ **Keep it simple:** - Concentrate on your core message ➢ **Smile and make eye contact with audience:**		

			- It will help the audience to connect with you and your subject ➢ **Start Strongly:** - The beginning of your presentation is crucial. You need to grab your audience's attention and hold it. ➢ **Remember 10-20-30 rule for slide show**: Slide show should: - Contain no more than 10 slides; - Last no more than 20 minutes - Use of font size of no less than 30 point ➢ **Tell stories:** - Human beings are programmed to respond to stories so create your story in accordance with your presentation. ➢ **Use your voice effectively:** - Varying the speed at which you talk, and emphasizing changes in pitch and tone all helps to make your voice more interesting and hold your audience attention. ➢ **Use your body too:** - It has been estimated that more than three quarters of communication is non-verbal. ➢ **Relax, breathe and enjoy:** If you can bring yourself to relax, you will almost certainly present better.		
01:30 to 02:30 Namaz & Lunch break					

Domain: Organizational Correspondence					
	Time Allocation	Learning Objective	Contents	Activities	
				Knowledge Set	Skill Set
Session 3	02:30 To 04:00	To improve understanding of organizational correspondence	➢ **Improving Organizational Correspondence:** - DO Letter - Notification - Circular - Memorandum - Office Memo - Office Order - Email & Fax message - Press Note - Telegram & tele printer message		**Differentiate between different forms of office correspondence Exercise (Annex-E)**

DAY 11					
Domain: Negotiation Skills					
	Time Allocation	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
Session 1	**09:00 To 10:30**	**Understanding of good negotiation skills**	➢ **Introduction to Negotiation skills** ➢ **Why Negotiation?** - Help you build better relationships - Deliver lasting, quality solutions - rather than poor short-term solutions that do not satisfy the needs of either party - Help you avoid future problems and conflicts ➢ **Getting Out Of An Impasse** **Tips to get out of an Impasse** - Practice till perfection - Accept compromise - Pay attention on timing - Offer and anticipate commitment - Drop your ego - Don't be too compassionate of others' problems - Employ active listening - Hold on to your principles - Ask for what you want - Don't close without confirmation ➢ **Dealing with Personal Attacks** ➢ **Controlling your Emotions**		**ii. Exercise on negotiation skills (Annex-F) (Annex-G)**
10:30 To 11:00 Tea Break					

Domain: Stress management					
	Time Allocation	Learning Objective	Contents	Activities	
				Knowledge Set	Skill Set
Session 2	11:00 To 01:30	To understand stress management term	**Stress Management** - What are stress, anxiety and depression? - Signs of Stress? - Types of stress - Measuring Stress points in participants' lives (Quiz) - Important Stressor, (Causes of Stress) - Avoiding and Managing Stress - Relaxation of mind and body - How do you do guided imagery?		iii. Exercise on stress management (Annex-H) (Annex-I)
01:30 to 02:30 Namaz & Lunch break					
Domain: Decision making					
	Time Allocation	Learning Objective	Contents	Activities	
				Knowledge Set	Skill Set
Session 3	02:30 To 04:00	To learn about the importance of decision making	➢ The nature of problems and decision making process ➢ How to deal with multiple problems and maximum chance of solutions ➢ Theoretical models of decisions making and problem solving techniques	i.ppt	

DAY 12					
Domain: Team Management Skills & time Management Skills.					
Session 1	**Time Allocation**	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
	09:00 To 10:30	**Learning of managing time.**	**10 keys to every successful time management program:** ➢ Why it's important to plan? ➢ Time accountability log ➢ Master task list vs daily to do list ➢ How to schedule your tasks to get on time	**i.ppt**	
10:30 To 011:00 Tea Break					
Domain: Team Management Skills & time Management Skills.					
Session 2	**Time Allocation**	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
		Learning of managing time.	**Team Management Skills & time Management Skills.** - Large task or project management - Action planning workshops - Work your plan - Overcoming daily time robbers - Helpful tips for handling drop in visitors and interruptions - Multitasking Works- Myth or Reality - What you should delegate and what you should do yourself - Guidelines for effectively delegating routine task - How to survive when you're caught in a time management crisis - Reinforcement techniques for making time and task management a lifelong habit - Small changes to make to your work area that will give a boost to your productivity - Turning your telephone into a time saver instead of a		**i. Exercises on time management and team management skills (Annex-J) (Annex-K)**

			time waster		
01:30 to 02:30 Namaz & Lunch break					
Domain: Team Management Skills & time Management Skills.					
Session 3	**Time Allocation**	**Learning Objective**	**Contents**	**Activities**	
				Knowledge Set	**Skill Set**
	02:30 To 04:00	**Learn how to manage time**	➢ Choose your weapon to fight disorganization and ➢ decide what works best for you ➢ Know what triggers push your stress buttons ➢ The 12 step plan for controlling stress and avoiding burnout.		

Annex-A

Kindly specify the actions of Govt. Servant under Conduct Rules 1964, and tick the Correct Option.

1. A Govt. Servant was blessed with a baby boy; he bought some sweets for his officer.

   Correct/Incorrect
2. A person has two commercial plots as his share is his father property. He joined Govt. Service but didn't mention his property in asset declaration form.

   Correct/Incorrect
3. A Govt. Servant approached an MNA for his transfer to office of his interest.

   Correct/Incorrect
4. A Govt. Servant doing part time job, without prior approval from competent authority.

   Correct/Incorrect
5. A Govt. Servant is involved in speculation business.

   Correct/Incorrect
6. A Govt. servant provides information to press.

   Correct/Incorrect
7. A Govt. Servant (X) appointed in admin section. he comes to know another Govt Servant (y) transferred out, before issuing of an official order Mr. X informed Mr. Y.

   Correct/Incorrect
8. A government servant takes regular debts from friends, family banks etc. And has a reputation of debtor, he again applies for loan without any permission from his office.

Correct/Incorrect

9. A government servant visited the house of head of Department, with a friend of head of Department, to influence his transfer for particular section.

Correct/Incorrect

10. A government Servant purchased a house for accommodation, but didn't mention this purchase in asset declaration form.

Correct/Incorrect

Annex-B

Next Day Task:

Participants from audit side asked to prepare a presentation on How to communicate with Auditee.

Annex-C:

Day End Assignment/Task:

Participants may be asked to identify some other emerging areas of audit and make a presentation of 05 min by each group.

Annexure – D

Topics for Public Speaking

1. What it means to be a hero
2. The dangers of smoking
3. Study strategies
4. The dangers of credit cards
5. My favorite celebrity
6. My best childhood memory

7. My worst childhood memory
8. The person who most influenced my life
9. All about me!
10. My best friend
11. How to meet new people
12. My new year's resolution
13. How to plan a vacation
14. How to lose weight and keep it off
15. How to stop smoking
16. Why Is Reading Important?
17. My life dreams
18. If I won the lottery
19. My previous Work Experience
20. Leadership Qualities

Annex-E

Kindly Specify/ Mention the form of Communication used for:

1. When the AGP Office want to announce the promotion of staff from BPS 17 to BPS 18. (Notification)
2. When AGP office want to transfer MR. A from Director Staff PAAA, Karachi to Director Office of D.G commercial Audit & Evaluation, Karachi. (Notification)
3. Ehen the Ministry of Foreign Affairs want to announce the deputation of an officer as Deputy Secretary General, ECO, Secretariat, and Tehran among different Ministries for nomination. (Office Memorandum)

4. When the AGP office want to announce the deputation of an officer as Deputy Secretary General, ECO, Secretariat, Tehran, among its field offices. (Circular)
5. When Finance Division wants to announce the grant of Medical allowance to Civil servants of the federal government to all ministries and divisions. (Office Memorandum)
6. When AGP office wants to inform to different offices about the change of address iof Directorate General Audit (Disaster Management) Islamabad. (Circular)
7. When the AGP office wants to dismiss a government servant from service. (Notification)
8. When Rector PAAA wants to assign some charges/duties to officers/officials (Office Order)
9. When this office wants to communicate to AGP office "No objection certificate" for deputation of an officer.(Letter)
10. When Supreme Court of Pakistan wants to give publicity of its decision about Media Commission case. (Press Release)

Annex F

Group Activity:
Angry Customer

Brief for Participants: You are a graduate trainee working in the customer relations team for a large retail firm, a customer has come in to speak to a member of staff to make a complaint. They are threatening to go to a consumer watchdog. Your objective is to resolve the issue with minimum financial and reputation damage to the company.

Give one tactic for successfully interacting with each of the following personality traits:

- ✓ Bully
- ✓ Rude
- ✓ Know-it-all
- ✓ Passive

Time Allowed:
Time for Discussing Personality Traits: 30 min
Time for preparing indentifying tactic for successful interaction 15 min

Time for observers: 10 min

Annex G

Annexure I

STOP NEGATIVE THOUGHTS

How can you stop thoughts?

To stop unwanted thoughts, you focus on the thought and then learn to say "Stop" to end the thought. At first, you will shout "Stop!" out loud. Then you will learn to say it in your mind so that you can use this technique anywhere. Here's how to get started:

List your most stressful thoughts. These are the thoughts that distract you from your daily activities and make you worry more. You wish you could stop having these thoughts, but they keep occurring. Write down your upsetting thoughts in order of the most stressful to the least stressful. Start practicing thought-stopping with the thought that is the least stressful. Here's an example of a list, starting with the most stressful:

- ✓ I'm always worried that something bad will happen to my child, even if she just gets a cold.
- ✓ I just know that one of us is going to get laid off from work.
- ✓ I'm so nervous about making a presentation at work that it's all I can think about.

Imagine the thought. Sit or lie down in a private place (so you can say "Stop!" out loud and not feel self-conscious). Close your eyes. Imagine a situation in which you might have this stressful thought. Then allow yourself to focus on the thought.

Stop the thought. Startling yourself is a good way to interrupt the thought. Try one of these two techniques:

> Set a timer, watch, or other alarm for 3 minutes. Then focus on your unwanted thought. When the timer or alarm goes off, shout "Stop!" If you want, stand up when you say "Stop." Some people snap their fingers or clap their hands. These actions and saying "Stop" are cues to stop thinking. Empty your mind, and try to keep it empty for about 30 seconds. If the upsetting thought comes back during t that time, shout "Stop!" again.

Instead of using a timer, you can tape-record yourself shouting "Stop!" at intervals of 3 minutes, 2 minutes, and 1 minute. Do the thought-stopping exercise. Focus on the thought, and then stop thinking about the unwanted thought—or anything else—when you hear your recorded voice say "Stop." Hearing your own voice telling you to stop helps strengthen your commitment to getting rid of the unwanted thought.

Practice steps 1 through 3 until the thought goes away on command. Then try the process again. This time, interrupt the thought by saying the word "Stop!" in a normal voice.

After your normal voice is able to stop the thought, try whispering "Stop." Over time, you can just imagine hearing "Stop" inside your mind. At this point, you can stop the thought whenever and wherever it occurs.

Pick another thought that bothers you more than the last one, and continue thought-stopping.

Annexure J

This first activity should give you a good idea of your own time management skills.
Instructions:
For each set of three statements below, circle the number of the one that best describes you:
1. I like my watch to be set exactly at the correct time.
2. I like my watch to be set a few minutes ahead of the correct time.
3. Most of the time, I don't wear a watch.

1. I tend to arrive at most functions at least 5 minutes early.
2. I tend to arrive at most functions exactly on time.
3. I tend to arrive at most functions a little late.

1. In the course of my daily activities I tend to walk and talk quite fast.
2. In the course of my daily activities I tend to take my time.
3. In the course of my daily activities I tend to walk and talk quite slowly.

1. In high school I almost always complete my assignments.
2. In high school I usually complete my assignments.
3. In high school I often fail to complete my assignments.

1. I rarely spend more than 15 minutes at a time on my mobile.
2. I sometimes spend more than 15 minutes at a time on my mobile.
3. I often spend more than 15 minutes at a time on my mobile.

1. I like to finish assignments and reports with a little time to spare.
2. I like to finish assignments and reports exactly on their due dates.
3. I sometimes finish assignments and reports a little late.

1. I rarely spend more than an hour eating a meal.
2. I sometimes spend more than an hour eating a meal.
3. I usually spend more than an hour eating a meal.

1. I never watch more than 1 1/2 hours of TV on a weeknight.
2. I sometimes watch more than 1 1/2 hours of TV on a weeknight.
3. I usually watch more than 1 1/2 hours of TV on a weeknight.

1. I never spend more than an hour on the internet surfing or chatting at any one time.
2. I sometimes spend more than an hour on the internet surfing or chatting at one time.
3. I usually spend more than an hour on the internet surfing or chatting at one time.

Now add up the numbers that you have circled _____.

The higher the total, the more you need to work on time management skills now that you are in VCE. If your total is more than 10, you probably need to adjust your priorities and begin to take more responsibility for managing your time.

Annexure K

Arrange the Cards Activity:

This Fun activity will help you prove to your class participants the importance of planning and delegating tasks in being able to properly manage time. This fun competitive activity will sure get everyone energized and motivated.

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List of Resource Persons for Inter Departmental Cadre

Sr. No	Domain Name	Name of Trainer
1	Introduction to DAGP & its Constitutional Mandate AGP Strategic Plan Code of Ethics and Conduct Rules	✓ Mr. Imran Iqbal ✓ Mr. Intesar Ahmed ✓ Mr.. Aamir Fayyaz ✓ Mr. Aamir Usman
2	Enhancing Knowledge for International Linkages Introduction to ISSAIs	✓ Mr.. Aamir Fayyaz ✓ Mr. Aamir Usman ✓ Mr. Moeed Ali
3	Conduct during Meeting & Administrative Skills	✓ Mr. Afzal Khayal ✓ Mr. Khuda Bakhsh
4	FAM & Field Audit Standards Emerging/Critical Areas of Auditing i. Performance Auditing ii. Forensic Audit	✓ Mr. Aamir Usman ✓ Mr. Aamir Fayyaz ✓ Mr. Saeed Aslam ✓ Ms. Zilla-e-Fatima ✓ Ms. Farasat Zareen
5	Emerging/Critical Areas of Auditing i. Energy Audit ii. Environment Audit iii. IS Audit	✓ Mr. Mujtaba Baqir ✓ Mr. Saeed Farooqi ✓ Ms. Anam Khalid ✓ Mr. Asif Gillani ✓ Mr. Ali Farooq Gheba ✓ Mr. Hassan saqlain
6	Audit Report Writing Skills	✓ Mr. Aamir Fayyaz
7	IT & Computer Skills i. MS Word ii. MS Excel iii. Power Point Presentation	Mr. Ikhlaque Ahmad Khan
8	Soft Skills i. Effective Communication Skills ii. Presentation skills iii. Correspondence Skills	✓ Mian Khuda Bakhsh ✓ Ms. Faryal Magsi ✓ Ms. Rukhsana Rafique ✓ Mr. Afzal Khayal
9	Soft Skills i. Negotiation Skills	✓ Mr. Mazhar Alam ✓ Ms. Fouzia Saleem

	ii. Stress Management iii. Decision MAKING	✓ Mr. Basit Afzal ✓ Ms. Faryal Magsi ✓ Mr. Afzal Khayal
10	Team & Time Management	✓ Ms. Faryal Madsi ✓ Mr. Moeed Ali ✓ Ms. Rukhsana Rafique ✓ Mr. Afzal Khayal

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