



Training on Post Clearance Audit for Sri Lanka Customs 08 – 12 November 2021

Agenda

08 November 2021, Monday

13.00 – 14.00	Introduction and opening remarks
14.00 – 15.00	Principles of Auditing
15.00 – 16.30	Interviewing techniques
16.30 – 17.00	Advance Notification Procedures

09 November 2021, Tuesday

13.00 – 17.00	Audit Planning and Interpretation of Annual Accounts (Handout)
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10 November 2021, Wednesday

13.00 – 15.00	Examples - Interpretation of Annual Accounts (Handouts x2)
15.00 – 15.30	Initial meeting, guided tour and fact finding
15.30 – 17.00	Internal controls and exercise (Handout)

11 November 2021, Thursday

13.00 – 15.00	Control Testing
15.00 - 17.00	Substantive Testing

12 November 2021, Friday

13.00 – 15.30	Substantive Testing Exercise (Handouts x3)
15.30 - 16.00	Audit Reporting
16.00 – 17.00	Course Review, the way forward and closing remarks