



**Training (Second Batch) on Post Clearance Audit for Bhutan Customs
Punakha, Bhutan
26 – 30 September 2022**

Agenda

Monday, 26 September 2022

08.30 – 09.00	Registration
09.00 – 10.00	Introductions and Opening Remarks (+Photo)
10.00 – 10.30	Tea/Coffee break
10.30 – 11.00	Strategic Overview
11.00 – 11.30	Principles of Auditing
11.30 – 13.00	Audit Planning
13.00 – 14.00	Lunch
14.00 – 16.30	Audit Planning – Interpretation of Annual Accounts
16.30 – 17.00	Review of the day

*There will be a tea/coffee break in the afternoon

Tuesday, 27 September 2022

09.00 – 09.30	Non-Systems Based Controls
09.30 – 10.00	Advance notification
10.00 – 10.30	Tea/Coffee break
10.30 – 11.00	Interviewing Techniques
11.00 – 13.00	Interview Techniques Exercise
13.00 – 14.00	Lunch
14.00 – 15.00	Interview Techniques Exercise
15.00 – 15.30	Tea/Coffee break
15.00 – 17.00	Exercise - Interpretation of Annual Accounts
17.00 – 17.30	Review of the day

Wednesday, 28 September 2022

09.00 – 09.30	Initial Meeting, Guided Tour and Fact Finding
09.30 – 11.00	Internal Controls
11.00 – 11.30	Tea/Coffee break
11.30 – 13.00	Testing Internal Controls
13.00 – 14.00	Lunch
14.00 – 14.30	Integrity
14.30 – 16.30	Accounting Records
16.30 – 17.00	Review of the day

*There will be a tea/coffee break in the afternoon

Thursday, 29 September 2022

09.00 – 10.00	Risk Areas
10.00 – 10.30	Tea/Coffee break
10.30 – 13.00	Substantive Testing
13.00 – 14.00	Lunch
14.00 – 15.30	Substantive Testing Exercise
15.30 – 16.00	Tea/Coffee break
16.00 – 16.30	Dealing with Audit Issues
16.30 – 17.00	Audit Reporting
17.00 – 17.30	Review of the day

Friday, 30 September 2022

09.00 – 13.00	PCA Practical Exercise (including Tea/Coffee break)
13.00 – 14.00	Lunch
14.00 – 15.00	Course Review, Award of Certificates and Closing Remarks