



Training on Post Clearance Audit for Bhutan Customs 3-7 January 2022, Bhutan

Agenda

3 January 2022, Monday

13.30 – 14.30	Introduction and opening remarks
14.30 – 15.30	Principles of Auditing
15.30 – 16.00	Advance Notification Procedures
16.00 – 17.30	Interviewing techniques

4 January 2022, Tuesday

13.30 – 17.30	Audit Planning and Interpretation of Annual Accounts (Exercise)
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5 January 2022, Wednesday

13.30 – 15.30	Examples - Interpretation of Annual Accounts (Exercise)
15.30 – 16.00	Initial meeting, guided tour and fact finding
16.00 – 17.30	Internal controls and exercise (Exercise)

6 January 2022, Thursday

13.30 – 15.30	Control Testing
15.30 - 17.30	Substantive Testing

7 January 2022, Friday

13.30 – 16.00	Substantive Testing Exercise (Exercise)
16.00 - 16.30	Audit Reporting
16.30 – 17.30	Course Review, the way forward and closing remarks