

CONTENTS

<i>Foreword</i>	Page
<i>Syllabus</i>	I-3
	I-5

MODULE A

INTRODUCTION AND TYPES OF AUDIT

Unit 1	: Introduction to Auditing and Types of Audit	3
Unit 2	: Bank Audit and Various Types of Audit in Banks	25
Unit 3	: Risk-Based Supervision - A New approach	57

MODULE B

INTERNAL AUDIT

Unit 4	: Internal Audit - Role in overall governance	81
Unit 5	: Risk-based Internal Audit in Banks	95
Unit 6	: Risk Based Internal Audit Procedures	129
Unit 7	: Risk Management	187
Unit 8	: Data Analytics and Continuous Controls Monitoring	209

MODULE C

AUDIT IN COMPUTERIZED ENVIRONMENT

Unit 9	: Audit in Computerized Information System (CIS) Environment - An Introduction	241
Unit 10	: Audit in Computerized Environment	271

MODULE D**AUDIT ASPECTS OF FINANCIAL STATEMENTS OF BANKS**

Unit 11 : Audit Aspects of Advances	301
Unit 12 : Audit Aspects of Bank's Financial Statements - Assets side (other than Advances)	349
Unit 13 : Audit aspects of Capital, Reserves & Surplus and Borrowings & Deposits	373
Unit 14 : Audit aspects of Other Liabilities & Provisions and Contingent Liabilities	395
Unit 15 : Audit Aspect of Treasury Operations - Forex & Derivative Transactions	411
Unit 16 : Audit Aspects of Profit and Loss Account	445
Unit 17 : Disclosure Requirements in Financial Statements	467
Unit 18 : Audit Aspects of Consolidation of Branch Accounts	483
Unit 19 : Audit Aspects of Consolidation of Financial Statements	493
Unit 20 : Audit Aspect of Inter-Office Transactions	505
Unit 21 : Long Form Audit Report of Bank Branches	515
Unit 22 : Long Form Audit Report of Head Office/Central Office	559
Unit 23 : Basel III Regulations and Disclosures	585
Unit 24 : Database Security Audit	603
Unit 25 : Remote Auditing	621