

PAKISTAN INSTITUTE OF PUBLIC FINANCE ACCOUNTANTS



**ANNUAL PROFESSIONAL DEVELOPMENT PROGRAM FOR
OFFICERS OF BS-17 AND ABOVE OF
LOCAL FUND AUDIT DEPARTMENT, PUNJAB**
Duration: 6 Weeks (split up into 6 days a year)

**OUTLINES OF COURSE FOR ANNUAL PROFESSIONAL
DEVELOPMENT PROGRAM FOR OFFICERS OF BS-17 AND ABOVE OF
LOCAL FUND AUDIT DEPARTMENT, PUNJAB**

Duration: 6 Weeks

Learning Objectives:

The participants shall be required to study the topics first themselves so as to enable them to discuss and ask questions during training sessions to remove their confusion and get clarity. They shall be required to develop SOPs / Checklists / Internal Control mechanisms on each and every topic and submit the same in soft and hard copies to the Provincial Directorate LFA and PIPFA Management through Faculty Members. Each participant will be required to gather learning materials, slides and case studies during training for their subsequent use during day to day working.

S.No.	Topic	Hours
1.	An Overview of Financial Provisions of the Constitution of the Islamic Republic of Pakistan 1973 and Functions & Responsibilities of Local Fund Audit Department	10
2.	Public Sector Financial Management (Financial Controls)	06
3.	Financial Audit	08
	i. FAM and the Legacy Audit	
	ii. INTOSAI Auditing Standards – An Overview	
	iii. FAM and An Orientation to Audit Cycle under FAM	
	iv. Understanding Entity – Permanent File	
	• Process Mapping	
	• Control Identification	
	• Control Evaluation and Audit Check List	
	v. Audit Working Paper kit and Sectoral Audit Guidelines	
	vi. Audit Command Language (ACL)	
4.	Computer Assisted Financial Management	06
5.	ADP /MTBF	06
6.	Project Management	04
7.	NAM and SAP (HR & F I Data)	10
8.	Monthly and Annual Accounts of Local Governments/ the Punjab Government	06
9.	Management Information System	12

10. System of Financial Control and Budgeting	06
11. External audit observations and compliance for settlement	06
12. Role of DAC,SDAC and PAC in Accountability	06
13. NFC Award and Punjab Finance Commission-Distribution Management	06
14. Assets Management (Including Cash Management)	06
15. Treasury Rules, Assignment Account and Personal Ledger Account	06
16. Federal and Provincial Business and Tax Laws applicable to Public Sector	06
17. Estacode (all important service matters, including Discipline and Writing of Inquiry Reports, Dealing of Appeals and Cases in Courts, etc)	08
18. Punjab Procurement Authority Act/ Rules	06
19. Submission of cases to Chief Minister / Minister (Summary Writing)	06
20. Change Management	06
21. Policy and Strategy Development Processes and Framework	06
22. Public Sector Financial Reporting Framework	06
23. Corporate Finance	06
24. Risk Management	04
25. Impression Management	04
26. Study Tours	06
27. Group Presentations	04
28. Quizzes	04
29. Contingencies	04

Total: 180 Hours

NOTE:

- Above topics for courses are illustrative and not exhaustive. Topics of emerging issues and of significance will be added.
- Selection of topics will be made annually in collaboration with concerned departments.