

**Four Hundred Seventy Eighth batch of the Certificate Course  
on Concurrent Audit of Banks**

**on September 5, 6, 12, 13, 19 & 20, 2026**

**at ICAI Bhawan, B3, B4 Industrial Area, Patliputra, Patna - 800 013**

**Organized by : Internal Audit Standards Board of the ICAI**

**Hosted by : Patna branch of CIRC of ICAI**

| <b>Date</b>                  | <b>Technical Sessions<br/>(90 minutes each)</b> | <b>Topics</b>                                                                                                                  |
|------------------------------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| <b>September 5,<br/>2026</b> | <b>9:45 AM to 10:00 AM</b>                      | Inaugural Session                                                                                                              |
|                              | <b>I<br/>10:00 AM to 11.30 AM</b>               | Legal and Regulatory Framework                                                                                                 |
|                              | <b>II<br/>11.45 AM to 1.15 PM</b>               | Effective Concurrent Audit                                                                                                     |
|                              | <b>III<br/>2.15 PM to 3.45 PM</b>               | KYC norms & Obligation of banks under<br>Prevention of Money Laundering Act (PMLA 2002)<br><br>Negotiable Instrument Act, 1881 |
|                              | <b>IV<br/>4:00 PM to 5.30 PM</b>                | Book Debts and Stock Audit<br>Review of Due-Diligence Reports and Credit<br>Audit Reports                                      |
| <b>September 6,<br/>2026</b> | <b>V<br/>10:00 AM to 11.30 AM</b>               | Loans and Advances                                                                                                             |
|                              | <b>VI<br/>11.45 AM to 1.15 PM</b>               |                                                                                                                                |

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|                                     | <b>VII</b><br><b>2.15 PM to 3.45 PM</b>                                                                                                                                          | Prudential Norms on Income Recognition,<br>Assets      Classification and Provisioning                                                                                                                                                                                                                                                                  |
|                                     | <b>VIII</b><br><b>4 PM to 5.30 PM</b>                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                         |
| <b>September 12,</b><br><b>2026</b> | <b>IX</b><br><b>10:00 AM to 11.30 AM</b><br><br><b>X</b><br><b>11.45 AM to 1.15 PM</b><br><br><b>XI</b><br><b>2.15 PM to 3.45 PM</b><br><br><b>XII</b><br><b>4 PM to 5.30 PM</b> | Concurrent Audit Procedures                                                                                                                                                                                                                                                                                                                             |
| <b>September 13,</b><br><b>2026</b> | <b>XIII</b><br><b>10:00 AM to 11.30 AM</b>                                                                                                                                       | Treasury and Investment Function Part I                                                                                                                                                                                                                                                                                                                 |
|                                     | <b>XIV</b><br><b>11.45 AM to 1.15 PM</b>                                                                                                                                         | Treasury and Investment Function Part II                                                                                                                                                                                                                                                                                                                |
|                                     | <b>XV</b><br><b>2.15 PM to 3.45 PM</b>                                                                                                                                           | Implementation of Basel Capital Regulatory<br>Requirements in India<br>Disclosure Requirements                                                                                                                                                                                                                                                          |
|                                     | <b>XVI</b><br><b>4 PM to 5.30 PM</b>                                                                                                                                             | Banker Panel Discussion (GMs/any other person of<br>equal stature of Banks to Address)<br>Concurrent Audit-Banker's perspective and<br>Expectations<br>- To be finalized by the Branch<br>The objective is to get banker's views on<br>expectations from concurrent auditors and how the<br>chartered accountants can add value to concurrent<br>audit. |

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| <b>September 19,<br/>2026</b> | <b>XVII</b><br>10:00AM to 11.30 AM<br><br><b>XVIII</b><br>11.45 AM to 1.15 PM<br><br><b>XIX</b><br>2.15 PM to 3.45 PM | FOREX AND TRADE                                                                                                      |
|                               | <b>XX</b><br>4 PM to 5.30 PM                                                                                          | Fraud Detection, Classification and Reporting                                                                        |
| <b>September 20,<br/>2026</b> | <b>XXI</b><br>10:00 AM to 11.30 AM<br><br><b>XXII</b><br>11.45 AM to 1.15 PM                                          | Audit in CBS Environment                                                                                             |
|                               | <b>XXIII</b><br>2.15 PM to 3.45 PM                                                                                    | Software Usage in Banks                                                                                              |
|                               | <b>XXIV</b><br>4 PM to 5.30 PM                                                                                        | Effective Concurrent Audit Reporting                                                                                 |
| Objective assessment          |                                                                                                                       | The Board would send e-mail to all the participants of the said batch about the examination date, timings and venue. |

- For detailed Course Structure, please refer link:  
<https://resource.cdn.icai.org/29877course-structure19476.pdf>
- CPE Hours: 30 hrs
- Participation Fees: Rs. 11,800 (Rs. 10,000 per participant +18% GST)
- Online payment link: <https://learning.icai.org/committee/iasb/patna-phy/batch-478/>

| <b>Course Chairman</b>                                                                                                                                                                        | <b>Course Director</b>                                                                          |
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| CA. Ravi Kumar Patwa<br>Central Council Member, ICAI and<br>Chairman, Internal Audit Standards Board                                                                                          | CA. Abhay Chhajer<br>Central Council Member, ICAI and<br>Member, Internal Audit Standards Board |
| <b>Course Coordinator</b>                                                                                                                                                                     |                                                                                                 |
| CA. Rajesh Kumar Mishra<br>Chairman<br>Patna branch of CIRC of ICAI<br>Contact No.: 9931199728<br>E-mail ID: <a href="mailto:mishrarajesh_78@yahoo.co.in">mishrarajesh_78@yahoo.co.in</a>     |                                                                                                 |
| <b>For Registration, please contact:</b><br><br>Mr. Satish Prasad<br>Patna branch of CIRC of ICAI<br>Contact No.: 9386443124<br>E-mail ID: <a href="mailto:patna@icai.org">patna@icai.org</a> |                                                                                                 |