

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)





ACTIVITY REPORT 2023-24

PROFESSIONAL DEVELOPMENT COMMITTEE

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ACCOMPLISHMENTS

Exploring unchartered

avenues and opportunities for the Chartered Accountancy Profession.



Red Flag System for Automation in scrutiny

of Financial Documents in MEF.

Panel submission

to various regulators

Policy Inputs for Multi state Cooperative Societies

Bank Branch Auditors-

Transparency in Selection and Allotment.

Active Liaisoning

with RBI, C&AG and other regulators for taking up matters of professional Interest

Launching

of Certificate Course on Project Financing

Introduction

of the Category Calculator feature in MEF.

REGULATORS

I. Reserve Bank of India

- 1. Proposal submitted to RBI for establishing institution 2. Discussion regarding Audit Quality Parameters with arrangement on Information System's (IS) audit
 - The RBI informed that there is a need for establishing an institutional set-up (something similar to the ICAI), which is for Chartered Accountants (CAs) to carry out financial audits. This new set-up should be able to create a pool of professionals (CAs and non-CAs) as IS auditors by conducting rigorous examinations. In addition, it may also be ensured that these professionals are up to date with the latest technologies and methodologies. Accordingly, a proposal was submitted jointly with Digital Accounting and Assurance Board (DAAB) to RBI.
- Shri Arnab Kumar Choudhury and Shri Rajnish Kumar

A meeting was held with Shri Arnab Kumar Choudhury, CGM Incharge, RBI and Shri Rajnish Kumar, CGM, Department of Supervision on 3rd August 2023 in Mumbai to discuss matters of professional interest including Audit Quality parameters. During the meeting RBI was apprised of various activities undertaken by ICAI including various meetings held with SCAs, Independent Directors, CFOs etc. alongwith RBI.



Shri Arnab Kumar Choudhury, CGM Incharge, RBI and Shri Rajnish Kumar, CGM, Department of Supervision greeted by CA. Prasanna Kumar D, Chairman, PDC and CA. Mangesh P Kinare, Vice-Chairman, PDC

Untitled-1.indd 4 05/02/24 2:24 PM challenges faced by statutory auditors of Urban Co-operative Bank's (UCB's)

RBI sought inputs from the ICAI on issues and challenges faced by various stakeholders pertaining to the statutory audit of UCBs. Detailed inputs abd suggestions were submitted to RBI after thorough brainstorming sessions from domain experts.

3. Suggestions submitted to RBI on issues and 4. Discussion with RBI to understand the difference in practices adopted by Statutory Auditors while passing of Memorandum of Changes (MoCs)

> RBI informed ICAI that it has undertaken a study to understand the difference in practices adopted by Statutory Auditors while passing of Memorandum of Changes (MoCs) in Public Sector Banks and Private Sector Banks. During the meeting ICAI has shared the some key points on differences in practices adopted by Statutory Auditors while passing of Memorandum of Changes (MoCs) in Public Sector Banks and Private Sector Banks.



II. Meeting with O/o Comptroller & Auditor General of India

Discussion with Shri R G Viswanathan, Dy. C&AG and Ms. Kavita Prasad, Director General

Chairman and Vice-Chairman, PDC met Shri R G Viswanathan, Dy. C&AG, Shri Deepak Kapoor, Director General (Commercial-1) Office of Comptroller & Auditor General and Ms. Kavita Prasad, Director General on 20th June, 2023 to facilitate smooth implementation of the newly laid down norms by the O/o C&AG for empanelment of CA Firms.



Shri R G Viswanathan, Deputy Comptroller & Auditor General, (Commercial Cum Chairman Audit Board) being greeted by CA. Prasanna Kumar D, Chairman, PDC and CA. Mangesh P Kinare, Vice-Chairman, PDC.



Shri Deepak Kapoor, Director General (Commercial- II), Office of Comptroller & Auditor General, being greeted by CA. Prasanna Kumar D, Chairman, PDC and CA. Mangesh P Kinare, Vice-Chairman, PDC.



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President, ICAI is a Part Time Member on the Board of IRDAI and accordingly, views of PD Committee of ICAI are represented at highest level of the Insurance Sector.

IV. Ministry of Cooperation

Draft parameters for eligibility criteria for Statutory Audit and Concurrent Audit of the multi-state Cooperative

A meeting was held with Special Secretary (Cooperation) & CRCS, Ministry of Cooperation to discuss strengthening of audit mechanism in the Multi-state Cooperative Societies and creation of a panel of auditors for audit of such societies.

Accordingly, the draft parameters for eligibility criteria for Statutory Audit and Concurrent Audit of the multi-state Cooperative (both Credit and non-credit) entities were prepared and submitted to Special Secretary, Ministry of Cooperation.

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V. Meeting with NABARD

Meeting with Shri J.S. Upadhyay, CGM and Shri Subrat Kumar Nanda, CGM, Institutional Development Department, NABARD for enhancement of fees for auditors of RRBs

A meeting was held on 3rd August 2023 in Mumbai with Shri J.S. Upadhyay, CGM and Shri Subrat Kumar Nanda, CGM, Institutional Development Department, NABARD alongwith Senior officers of NABARD, to discuss matters of professional interest including Auditors Panel for Cooperative Banks, RRBs, development of ERP for "Primary Agricultural Credit Societies" (PACS) and enhancement of fees for auditors of RRBs.



Shri J.S. Upadhyay, CGM and Shri Subrat Kumar Nanda, CGM, Institutional Development Department, NABARD being greeted by CA. Prasanna Kumar D, Chairman, PDC and CA. Mangesh P Kinare, Vice-Chairman, PDC.

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VI. Ministry of Finance

Meeting with Shri Kartikeya Misra, IAS, Director, Department of Financial Services, Ministry of Finance, Govt. of India

A meeting was held on 31st August 2023 with Shri Kartikeya Misra, IAS, Director, Department of Financial Services, Ministry of Finance, Govt. of India to discuss the matter regarding revision of Audit fees for Statutory Auditors of Regional Rural Banks (RRBs).



Shri Kartikeya Misra, IAS, Director, Department of Financial Services, Ministry of Finance, Govt. of India being greeted by CA. Prasanna Kumar D, Chairman, PDC, CA. Mangesh P Kinare, Vice-Chairman, PDC and CA. Gyan Chandra Misra, CCM.

SIGNING OF MoU's

1. SOI with NITI Aayog

NITI Aayog and PDC has entered into a Statement of Intent (SOI) on 3rd October 2023 in Goa in the presence of Hon'ble Chief Minister Dr. Pramod Sawant, Government of Goa and Shri B V R Subrahmanyam, CEO, Niti Aayog, Ms. Anna Roy, Senior Advisor, Niti Aayog, CA. Prasanna Kumar D, Chairman, PDC and CA. Mangesh P. Kinare, Vice-Chairman, PDC. at ICAI's various knowledge portals.

2. MoU with IIM Ahmedabad

PDC recently signed MoU with IIM Ahmedabad to provide specialized courses for Chartered Accountants to upskill the knowledge of the Members. Various programmes/courses are exclusively designed for Chartered Accountants to acquire managerial excellence in functional and operational areas.









Panels

Professional Development Committee sends panels containing the eligible Chartered Accountants / firms after application of the empanelment norms of Reserve Bank of India to various regulators and government offices:

Panel submitted to Shri B. Ramachandraiah, General Manager, The Andhra Pradesh State Co-operative Bank Ltd, Vijayawada.

Panel submitted to Dr. Samir R Samantara, NABARD, Odisha Regional Office Bhubaneswar.

Panel submitted to Shri.
Mahendra Ojha, Deputy
General Manager– Accounts,
Mumbai Metro Rail
Corporation, Mumbai.

Panel submitted to the Assistant Registrar (Hqr), Cooperative Societies, J&K.

Panel submitted to Smt.
Vasud Torsekar, Deputy
Director, FIU-India, New
Delhi.

Panel submitted to Shri H.R.
Patel, Chief Executive
Officer, Supervision & Audit
Committee, Co-op Dept.,
Gujarat State, Ahmedabad.

Panel submitted to Dr. K. N. Kher, Registrar, Gujarat Technological, University, Gandhinagar Highway, Chandkheda, Ahmedabad.

Panel submitted to Shri Pritam Dutta, Deputy Secretary to Govt. of India, Ministry of Skill Development and Entrepreneurship (MSDE), (National Skill Development Fund), New Delhi.

53.592

44.173

9

Panel submitted to Ms. Rajani Agadi, Deputy General Manager -Division 2, SEC Vertical - Investment Management Department, Securities and Exchange Board of India, Mumbai-400051.

10

Panel submitted to Director (Administration), The Institution of Engineers (India), 8 Gokhale Road, Kolkata.

11

Panel submitted to The Dy. General Manager, Indian Bank, Chennai.

12

Panel submitted to The Punjab State Cooperative Bank Ltd, Chandigarh.

13

The Joint Director,
Directorate of Local Fund
Audit, Treasury & Accounts
Bhawan, Unit-III,
Bhubaneswar.

14

Central Bureau of Investigation, Anti-Corruption Branch, Chennai.

15

Panel submitted to Shri P. Murugan, Head of Branch, Central Bureau of Investigation, Anti-Corruption Branch, Chennai.

16

Panel submitted to Shri A.
Dinesh Kumar, Senior
Manager, Inspection & Audit
Department, Tamil Nadu
Grama Bank, Head Office Salem.

17

Panel sent to Ms. V. Shyamala Devi, Superintendent of Police, Central Bureau of Investigation, North Range, Directorate of Vigilance and Anti-Corruption, Chennai panel of Tamil Nadu based III & IV Chartered Accountants/ Firms.

18

Panel sent to Shri Ritu Mathur, Director- CII & Head- NFCG, National Foundation for Corporate Governance (NFCG) panel of Delhi based Proprietary Concern with 1 Paid Chartered Accountant.

MULTI PURPOSE EMPANELMENT FORM (MEF), CATEGORY CALCULATOR, RED FLAG SYSTEM & SOFTWARE FOR BANK BRANCH ALLOTMENT

MEF

The MEF application for this year was made simpler and more user friendly. The data pertaining to members and firms was auto populated from the SSP

Category Calculator

Further, in the continuous efforts to improve the MEF processes, the PDC has introduced a new feature known as the "Category Calculator".

This feature has helped the MEF applicants in knowing the Category as per the revised norms of RBI dated 6th

March 2023.

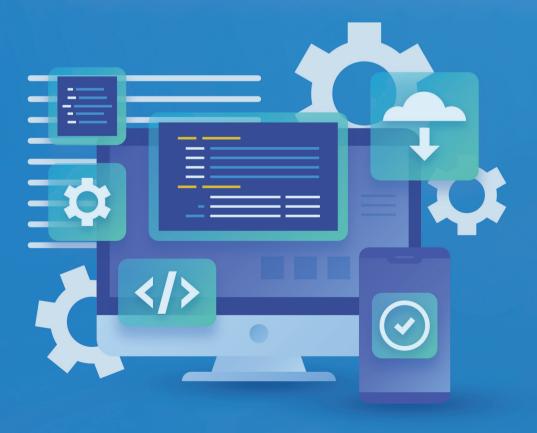
Red Flag System

An automated system to examine the financial data of the MEF applicants and criteria for generating red flags (exceptions) has been developed. By adopting the said automated red flag system, the Professional Development Committee has achieved a significant milestone of 100% verification of the Financial documents received from MEF applicants. This innovation streamlines the auditing process overall and speeds it up while simultaneously improving accuracy and compliance.

Automated Audit Allotment Software

In an effort to streamline the audit allotment mechanism on PAN India basis across the different sectors wherein the audit and assurance functions are being extended by the fraternity, PDC has introduced an Automated Auditors Allotment System (AAAS) wherein the allotment of Auditor's can now be made taking into consideration the location, experience, seniority, rotation, waiting list etc. without manual intervention.

The software was utilized by 5 public sector banks and this year Life Insurance Corporation alongwith Bank of India and Bank of Maharashtra expressed keen interest in the Automated Auditors Allotment System (AAAS).



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KNOWLEDGE UPDATION

PD Portal

The Committee manages a knowledge portal known as the PD Portal, accessible at www.pdicai.org. This portal is diligently maintained with the objective of providing ICAI members comprehensive information to enhance their knowledge for professional practice, enabling them to offer value-added and updated services to their clients. The portal encompasses various sections, including

- > Daily mailer for updates on current economic developments
- > Tenders available for practicing CAs
- > Information on MEF applications
- > Upcoming webcasts and events hosted by the Committee
- > Consolidated links to websites of different authorities

Launching of Certificate Course on Project Financing

PDC is launching a Certificate Course on Project financing to equip the professionals to get hands-on working knowledge in the concerned field.

Project Financing has emerged as one of the key aspects in the financial sector. The scope of project financing in the financial market result in the expansion of the economy, the recovery of the industrial sector, and the growing influence of private sectors in infrastructure.



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Diploma in Insurance and Risk Management (DIRM)

The Committee administers a Post Qualification Course on Diploma in Insurance and Risk Management. The Committee is taking up appropriate measures to popularize the DIRM Course amongst the members of the Institute.

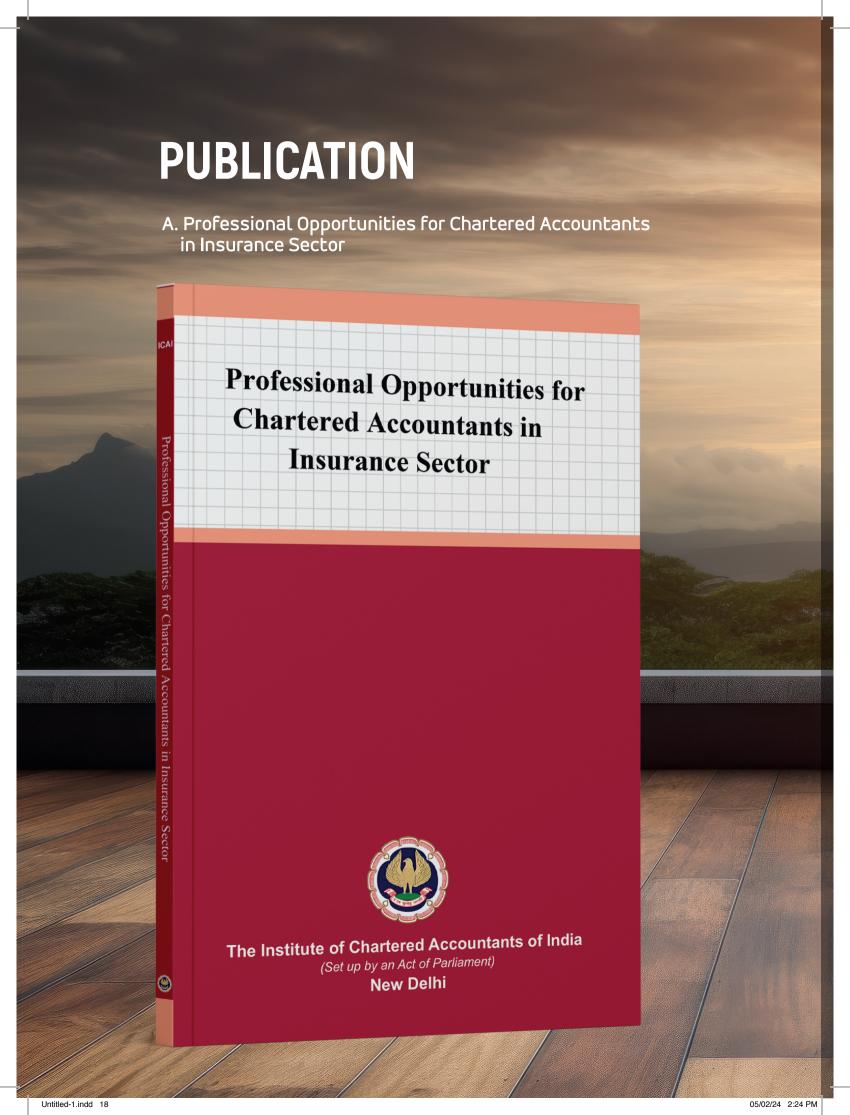
No. of members registered to the DIRM Course Total: 5520

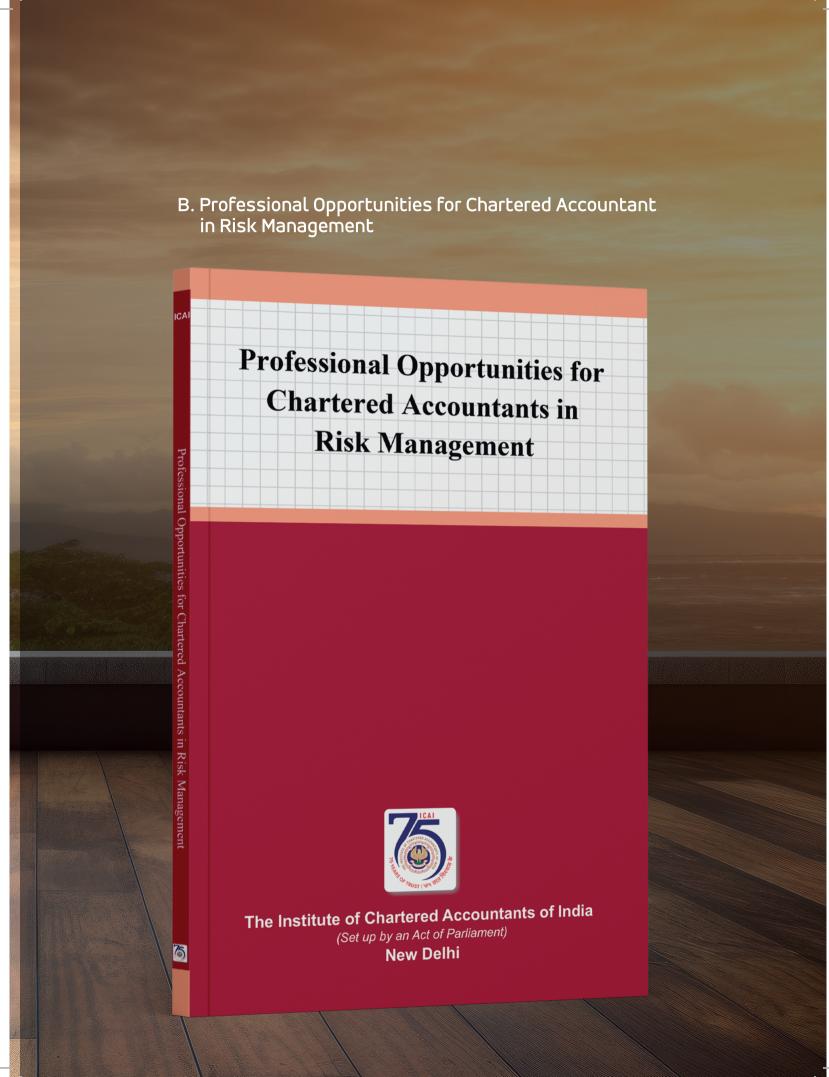


No. of Members Qualified DIRM Course Total: 1043



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LANDMARK EVENTS

1. 250th Meeting of the PDC

On 18th April, 2023, 250th Meeting of the PD Committee was held to strategize and forsee areas to be focused for development of the Profession and creating the new opportunities for the members in areas like banking, financial services, insurance, etc. It was also envisaged to strengthen the existing and conventional areas of practice jointly with the synergy of other non-standing committees of Institute.



Group Photograph taken during the 250th meeting of PDC held in ITO, Delhi. Seen in the Picture are CA. Aniket S. Talati, President, ICAI, CA. Ranjeet Kumar Agarwal, Vice-President, ICAI, CA. (Dr.) Debashis Mitra, Past President, ICAI, CA. Prasanna Kumar D, Chairman PDC and CA. Mangesh P Kinare, Vice-Chairman, PDC along with other PD Members.



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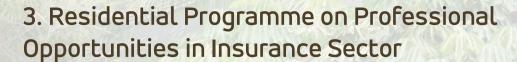
2.Interactive meet for Statutory Central Auditors of Banks

An Interactive meet for Statutory Central Auditors of Banks was organized on 14th March 2023 in Mumbai in Hybrid mode wherein more than 100 participants attended in person and 50 attended through virtual mode. A special session was taken up by Shri Sivakumar Bose, Chief General Manager, Department of Supervision, Reserve Bank of India on the "RBI's perspective and Expectations from the Statutory Central Auditors and Supervisory Assessment on Divergences observed."



Shri Sivakumar Bose, Chief General Manager, Department of Supervision, Reserve Bank of India at Statutory Central Auditors' Meet lighting the lamp in presence of CA. Aniket Sunil Talati, President, ICAI, CA. Ranjeet Kumar Agarwal, Vice-President, ICAI, CA Prasanna Kumar D, Chairman, PDC and CA. Mangesh P Kinare, Vice-Chairman PDC along with other Central Council Members and faculties. (14th March 2023)

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PDC organized its first Residential Programme with the Centre of Excellence wherein Ms. SN Rajeswari, Member was the chief guest and addressed the participants. Various topics like "Overview of Life Insurance and role of Chartered Accountants, Changes in investments Regulations in the Insurance Sector in last 2 decades, Regulator mandated audits of investments arena in Insurance Industry, Cyber Security Threats Assessments and mitigating measures by the regulators and Statutory Audit and Compliances in Life and Non-Life Insurance along with Professional Opportunities in Insurance Sector" were also addressed by the renowned faculties. 55 members attended the programme.



Programme on Professional Opportunities in Insurance Sector in Centre of Excellence held from 3rd November 2023 to 5th November 2023 in Hyderabad.

4. Release of Publication on Professional Opportunities for Chartered Accountants in Insurance Sector in the Council Meeting



Professional Development Committee of ICAI has successfully released the publication titled – "Professional Opportunities for Chartered Accountants in Insurance Sector" with the principal objective to create awareness about the various opportunities and areas within the insurance sector that could serve as promising domains for Chartered Accountants to explore.

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05	18 th March to 22 nd March 2023 Webinar on Bank Audit: Virtual	22	24 th & 25 th June 2023 National Conference 2023-Paradigm Shift: Surat
06	21st March 2023 Seminar On Bank Branch Audit: Thiruvanthapuram	23	15 th July 2023 One Day Seminar on Professional Development: Kozhikode
07	25 th & 26 th March 2023 Two Days National Conference on Bank Audit: Indore	24	6 th August 2023 Half Day Seminar on Networking And MDP: Bhilai
80	20 th March 2023 Full Day Seminar on Bank Audit & Professional Opportunities: Bhilwara	25	11 th August 2023 Full Day Seminar: Raipur
09	20 th March 2023 Seminar On Bank Audit and Union Budget 2023: Gwalior	26	18 th & 19 th August 2023 National Conference on Direct Taxes at Solapur (Jointly Organized by Professional Development Committee & Direct Tax Committee): Solapur
10	22 nd & 23 rd April 2023 National Conference Achieve- 2023 (Limitless Potential): Bhilai	27	24 th August 2023 Seminar on Mergers & Acquisitions: Ahmedabad
11	29 th April 2023 One Day Seminar on Professional Opportunities For CAs: Jamnagar	28	25 th & 26 th August 2023 Two Days National Conference "SHRESTA"- The Ultimate Learning: Vishakhapatnam
12	5 th , 6 th & 7 th May 2023: Three Days Residential Refresher Course (RRC): Ernakulam	29	3 rd September 2023 Seminar On "Tax Audit, Code of Ethics & New Avenues For CAs": Ranchi Branch
13	7th May 2023 Half Day Seminar: Dhanbad	30	9 th September 2023 Workshop On Tax Audit: Jhansi
14	19 th May 2023 Webinar on Professional Opportunities in Project Financing: Virtual	31	1st October 2023 Seminar On New Emerging Areas of Profession – Litigation Aspects: Guwahati
15	23 rd & 24 th May 2023 Spreading Knowledge - 2 Day Tax Workshop: Anand	32	7 th October 2023 One Day Seminar- "FINATHON"- Professional Opportunities in Various Financial Sectors: Thane
16	1st June 2023 Workshop On Audit Trail: Dehradun	33	6 th & 7 th October 2023 Two Days National Conference for CA Members: Ghaziabad
17	2 nd & 3 rd June 2023 National CA Conference 2023- "Artha Chakra- Wheel of Social Equilibrium": Cuttack	34	3 rd November to 5 th November 2023 Three Days Residential Programme on Insurance Sector: Hyderabad
18	2 nd & 3 rd June 2023 2 Days Seminar: Madurai	35	15 th November 2023 One Day Workshop: Dhanbad
19	6 th & 7 th June 2023 Avinya- Innovate to Excel: Mangalore	36	1st & 2nd December 2023 Taxathon- Two Days National Conference: Thane
20	8 th June 2023 Webinar on Professional Opportunities in Financial Markets: Virtual	37	21st & 22nd December 2023 Two Days Conclave On GST, Income Tax, Al And Cyber Security: Varanasi
21	10 th & 11 th June 2023 2023 National Conference - The Endless Opportunities: Bhilwara	38	30 th December 2023 One Day Seminar- Themed As "VISISTA – VISESH VIGNAN -UDYATI-5": Visakhapatnam

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STATE LEVEL COORDINATION COMMITTEE (SLCC)/SUB-SLCC MEETINGS

The Reserve Bank of India holds quarterly meetings of State Level Coordination Committee to regulate Non-Banking Financial Companies (NBFCs) and deposit accepted activities of incorporated bodies (UIBs) at each of their regional offices.

Such meetings are convened by Regional Director of respective regional office of RBI and attended by Principal Secretary/Secretaries of various departments such as

Finance, Home, Law etc. of respective states, National Housing Board (NHB), Securities Exchange Board of India (SEBI), Registrar of Companies (RoC), Insurance Regulatory and Development Authority of India (IRDA), Registrar of Chit Fund, Department of Chit Fund and the Institute of Chartered Accountants of India (ICAI).

More than 40 SLCC/ Sub-SLCC meetings were held during the year and were attended by the representatives of ICAI

No. of Meetings



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INITIATIVE FOR MEMBERS

1. Advisory issued to SCAs and CFOs regarding fixation of the fees for all other items of work done on 31st March 2023

Reserve Bank of India has issued a circular dated 1st March, 2023 on Remuneration payable to the Statutory Central Auditors (SCAs) and Statutory Branch Auditors (SBAs) from Financial year 2022-23 wherein the remuneration payable to SBAs has been increased *10% across all the slabs pertaining to Para no 2.3 which is related to "Fees for all other items of work done by Statutory Auditors". Post the issue of the said circular, the PDC of the Institute was in receipt of various requests from the SCAs and the banks for bringing standardization in the fee structure for the various certifications provided and other works carried out during the Statutory Audit as the ACBs of the respective banks have been empowered to decide the fee. Accordingly, based on the Revised recommended scale of fees issued by the Council, an Advisory was prepared and issued to Statutory Central auditors and CFOs on 31st March, 2023.

2. RBI's Revised Circular dated 24th April 2023 (para 4):

RBI had issued a circular Ref.DoS.Co.ARG/S8213/ 08.91.001/2022-23 dated 6th March 2023 on (i) Revised Guidelines for Appointment / Re-appointment of Statutory Branch Auditors of Public Sector Banks; and (ii) Norms on Business Coverage under Statutory Branch Audit of Public Sector Banks, on which various concerns had been raised by the members on the applicability of Paragraph 4 of the said circular.

Accordingly, a representation was made by the ICAI to the RBI on the same, and the RBI has issued a revised instruction on Paragraph 4 of the said circular to the Public Sector Banks on 24th April 2023.

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3. Representation to Shri Dilip Walse Patil, Hon'ble Minister of Cooperation, Government of Maharashtra and Shri Devendra Fadnavis, Hon'ble Deputy Chief Minister, Government of Maharashtra

A detailed representation was personally submitted to Shri Dilip Walse Patil, Hon'ble Minister of Cooperation, Government of Maharashtra and Shri Devendra Fadnavis, Hon'ble Deputy Chief Minister, Government of Maharashtra to express the concerns of Chartered Accountants.



Representation was submitted to Shri Dilip Walse Patil, Hon'ble Minister of Cooperation, Government of Maharashtra and Shri Devendra Fadnavis, Hon'ble Deputy Chief Minister, Government of Maharashtra to express the concerns of Chartered Accountants by CA. Mangesh P Kinare, Vice-Chairman, PDC and CA. Umesh Ramnarayan Sharma, Central Council Member

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CA. Aniket Sunil Talati President, ICAI



CA. Ranjeet Kumar Agarwal Vice-President, ICAI



CA. Prasanna Kumar D Chairman, PDC



CA. Mangesh Pandurang Kinare Vice-Chairman, PDC

COUNCIL MEMBERS AND PD MEMBERS



CA. (Dr.) Rajkumar



CA. Piyush Satyanarayan Adukia Sohanrajji Chhajed



CA. Chandrashekhar Vasant Chitale



CA.Vishal Doshi



CA. Durgesh Kumar Kabra



CA. Dheeraj Kumar Khandelwal



CA. Purushottamlal Hukamichand Khandelwal



CA. Priti Paras Savla



CA. Umesh Ramnarayan Sharma



CA. Dayaniwas Sharma



CA. Sridhar Muppala



CA. Rajendra Kumar P



CA. Cotha S. Srinivas



CA. Sripriya Kumar



CA . SushilKumar Goyal



CA. (Dr.) Debashis CA. Rohit Ruwatia Mitra Past President



Agarwal



CA. Abhay Kumar Chhajed



CA. (Dr.) Anuj Goyal



CA. Gyan Chandra Misra



CA. Prakash Sharma



CA. Kemisha Soni



CA. Sanjay Kumar Agarwal



CA. (Dr.) Raj Chawla



CA. Hans Raj Chugh



CA. Pramod Jain



CA. Charanjot Singh Nanda



CA. (Dr.) Sanjeev Kumar Singhal

GOVERNMENT NOMINEES





Shri Sanjay Kumar Shri Ritvik Ranjanam Pandey



Shri Manoj Pandey



Shri Deepak Kapoor



Shri Rakesh Jain



Dr. P.C. Jain



Adv. Vijay Kumar Jhalani



Shri Chandra Wadhwa

CO-OPTED MEMBERS



CA. Rakesh Kumar Gupta



CA. Alok Shah



CA. PS Prabhakar



CA. Laxmi Narayan Agarwal



CA. Pankaj Verma



CA. Upkar Singh



CA. Shakun Gupta

SPECIAL INVITEE



CA. Aman Dhir



CA. Rachit Bhandari



CA. Sandeep Mandawewala



CA. Shubham Garg



CA. Rattan Bansal



CA. Durgesh Vijayvargiya



CA. Paras Bilala



CA. Manmohan Puri



CA. Jatin Tagra



CA. Ajay Aggarwal



CA. Sunil Sarin



CA. Ajay Kumar Jain



CA. Ravinder Kumar Gupta



CA. Pankaj Dadu



CA. Ravinder Singh



CA. Rohitashwa RC Agrawal



CA. Krishan Sharma CA. Puneett Nanda





CA. Pawan Parashar



CA. Avichal Somnath Kapur



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