

Contents

Contents of Accompanying CD

Foreword and Preface of Past Years

1. Text of Guidance Note on Audit of Banks 2017 Edition

2. Banking in India

3. Accounting and Auditing Framework

4. Accounting Systems

5. Legal Framework

6. Appendices

I. Section 6 of the Banking Regulation Act 1949

II. The Third Schedule to the Banking Regulation Act, 1949

III. Illustrative Format of Report of the Auditor of a Nationalised Bank

IV. Illustrative Format of Report of the Auditor on the Standalone Financial Statements of a Banking Company

V. Illustrative Format of Report of the Branch Auditor of a Nationalised Bank

VI. Illustrative Format of Report of the Branch Auditor of a Banking Company

VII. Illustrative Format of Engagement Letter in case of a Nationalised Bank

VIII. Illustrative Format of Engagement Letter to be sent to the Appointing Authority of the Nationalised Bank by Branch Auditor

IX. Illustrative Format of Engagement Letter to be sent to the Appointing Authority of the Banking Company

X. Illustrative Format of Engagement Letter to be sent to the Appointing Authority of the Banking Company (Separate only for Internal Financial Control u/s 143(3)(i) of Companies Act, 2013)

XI. Illustrative Format of Written Representation Letter to be obtained from Branch Management

XII. Demonetization

7. Illustrative Bank Branch Audit Programme for the year ended March 31, 2017

8. Illustrative Checklist for the Verification of the aspects of the Treasury/ Investments of the Bank in Statutory Audit

9. List of Relevant Master Directions issued by RBI

10. List of Relevant Master Circulars issued by RBI

11. List of Relevant General Circulars