Course content

 **Receipt and Compliance Audit**

* Tax administration– Constitutional, Legislative and Institutional framework
* Understanding financial statements and their impact on taxation matters
* Audit of direct and indirect taxes:- Risk based audit planning, Evaluation of internal controls, Audit of tax refunds and appeals
* Audit of Non tax Receipts – Mining, Forest, Water, Minerals
* Tax planning, Tax management and Tax evasion
* Use of Computer Assisted Audit Techniques (CAATs) in Receipt Audit –
* Audit of revenue sharing contracts
* Case studies: Performance and thematic audits in direct and indirect taxes, Audit of Contracts, Audit of procurement