Course content

**Performance Audit**

* + General auditing concepts on Performance audit
	+ Principles of performance audit
	+ Strategic planning and annual operational plan
	+ Implementation guidelines for performance audit of individual subjects
	+ Field audit, evidence and audit test programmes, etc.
	+ Survey Methodology
	+ Contemporary approaches to evaluation
	+ Statistical reasoning & inference
	+ Computer Assisted Audit Techniques
	+ Reporting the performance audit
* Recommendations & best practices
	+ Follow-up to performance audits
	+ Case Study of various Audit Reports of SAI, India