**Course Content**

• 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 and Data Analytics tools

• Reporting the performance audit

• Recommendations & best practices

• Follow-up to performance audits

• Case Study of various Audit Reports of SAI, India