

Course Content

- Introduction to Compliance Audit & INTOSAI Framework of Professional Pronouncements (IFPP)
- Audit planning, Execution & Reporting
- Various INTOSAI Guidance (s) related to Compliance audit
- Tax Receipts in India and Tax Administrative Set-UP
- Overview of Receipt Audit in SAI India
- 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
- Use of Data Analytics tool and emerging Technologies in Receipt and Compliance Audit
- Case studies: Performance and thematic audits in direct and indirect taxes, Audit of Contracts, Audit of procurement