

## **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 Data Analytics tool in Receipt and Compliance Audit
- Audit of revenue sharing contracts
- Case studies: Performance and thematic audits in direct and indirect taxes, Audit of Contracts, Audit of procurement