

CHAPTER-3

Specific Standards

3.1 Introduction

The general principles relating to the basic audit concepts and those relating to the audit process applicable to all types of public sector audits constituting the general standards have been described in Chapter 2. In addition, this section contains the specific considerations regarding their applicability to financial, compliance and performance audits, which the auditors shall observe as specific standards during the conduct of these audits.

- Financial Audit
- Performance Audit
- Compliance Audit