

The purposes of the thesis are to study the concepts and methodologies of performance audit by the Office of the Auditor General as well as problems encountered in conducting the audits and their causes including ways and means to problem solving.

As a conclusion of the study of academic works, there are two performance evaluation approaches, i.e. direct and indirect evaluation approaches. The survey and analysis of performance audit by the Office of the Auditor General can be summarized as follows: (1) among divisions and regional offices within the Office of the Auditor General, concepts and methodologies of performance audit are clear and similar, i.e. either direct and indirect evaluation approaches are applied with the emphasis on indirect approach; (2) problems and obstacles encountered when the direct evaluation approach applied are : In most cases; (2.1) there are no standard cost nor actual cost data available for evaluation purpose; (2.2) there are no measurable target benefit nor actual benefit data available for evaluation purpose.

In consequence of the above conclusions, the recommendations are:(1) public agencies should put into existence the performance evaluation system of direct evaluation approach, and make available for evaluations the appropriate standard costs, measurable target outputs, and measurable target benefits as well as accurate data on actual costs, actual outputs and actual benefits; (2) bodies having authority to approve project proposals should stipulate a condition that the approval of a project proposal will not be made unless the executing agency has put into existence the appropriate performance evaluation system; (3) The Office of the Auditor General should; (3.1) at the stage of deliberating and approving project proposal, take part in establishing a performance evaluation system and/or reviewing the system already established by an agency ; (3.2) develop concepts and methodologies of performance audit to include in an audit by direct evaluation approach all aspects that should be evaluated, i.e. effectiveness, efficiency, economy and/or worthwhileness; (3.3) publicize to draw public agencies' attentions to the significant of a performance evaluation by direct evaluation approach; (3.4) improve the performance audit manual to make it clearer and more complete; (3.5) support and influence the public agencies to establish and maintain effective internal financial and operation audits.