

Performance Auditing for the Public Sector (PAUD)

DAY/S: 3

CPD: 24

LEVEL: 1,2,3

PUBLIC SECTOR



COURSE BENEFIT

Participants will be able to:

- Identify situations in which performance audit will add value
- Gain knowledge of the legislative framework for performance auditing
- Gain the required skills to perform the planning, execution and reporting phases of a performance audit



COURSE OBJECTIVE

- To facilitate understanding of the objectives of performance audit and the value that performance auditing adds (outcome: to be able to identify situations in which performance audit will add value)
- To transfer knowledge regarding the legislative framework for performance auditing in the public service environment (outcome: knowledge of the legislative framework for performance auditing)
- To transfer knowledge regarding the theory of the performance audit methodology and performance audit process and to practice conducting a performance audit (outcome: trainees who are skilled to perform the planning, execution and reporting phases of a performance audit)



COURSE CONTENT

The course will be based on the book: Performance auditing: A Step by- step approach (of which a copy is included in the course fee)

- Definition and why performance auditing is necessary
- Scope and objectives of a performance audit
- Audit working papers and lay-out of audit file
- Strategic planning
- Pre-engagement and planning phase
- Execution phase
- Reporting phase
- Economy
- Efficiency
- Effectiveness
- Developing audit criteria
- Audit evidence
- Project management

Assessment

Case studies will be done throughout the course and multiple-choice questions will be completed and marked after each session.