How to Audit Performance Information for Public Sector Internal Auditors (AOPI)

Welcome & Background

Welcome to this 3-day course on how to effectively and efficiently audit the performance information cycle of public sector organisations. The course has been designed to ensure that you are adequately equipped and capacitated with the knowledge and skills required to perform your work as effectively, efficiently and economically as possible in your quest to add value to your clients.

Internal Audit is one of nine Public Financial Management (PFM) disciplines that the Capacity Building Chief Directorate in the National Treasury is responsible for in terms of building capacity. In its endeavours to build a capable and competent state, and to professionalise the Public Sector, this short course has been designed specifically to simulate the workplace and bring a practice-orientated approach to learning.

Purpose

Performance information has become an increasingly important focus area in the public sector environment. This course aims to give practical guidance on how internal auditors in the public sector can positively influence the usefulness and reliability of performance information throughout the performance information cycle.

This course is designed to address the needs highlighted in South Africa’s National Development Plan – Vision 2030 with specific reference to the three main priorities of the Plan being:

- Improving the quality of education, skills development and innovation; and
- Building the capacity of the state to play a developmental, transformative role.

The National Treasury Capacity Development Strategy’s (CDS) which is aligned to the NDP 2030, has been designed to address capacity and competency challenges and strives to achieve four key strategic objectives, being to:

- Support the development of an enabling environment;
- Enhance organisational capacity;
- Develop and empower a corps of competent and committed high-performance employees; and
- Create an environment that enables and sustains mutually beneficial stakeholder relationships.

Outcome

Upon completion of this course, each participant should be able to demonstrate practically, through consulting and assurance work, how to:

a) Evaluate whether compliance with the relevant legislation, frameworks and policies has been achieved in the development of the:

- Strategic Plan (SP)/ Integrated Development Plan (IDP) and
- Annual Performance Plan (APP)/ Service Delivery Implementation Plan (SDBIP).

b) Determine if there is consistency/alignment between the:

- mandate of the institution;
- strategic objectives as indicated in the SP/ IDP;
- performance indicators (PI’s);
- APP/ SDBIP;
- quarterly performance reports (QPR’s);
- annual performance reports (APR); and

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Delegates are also requested to review the content and the levels of the courses presented before booking, to ensure they are attending the right course.
c) Ensure that controls around the development, maintenance and reporting of the SP and APP are appropriately designed and effectively implemented.
d) Identify priority areas for audit, through inspection of amongst others the:
   • budget;
   • risk identification process; and
   • mandate of the institution.
e) Develop an adequate audit programme to address the identified risks.
f) Effectively audit the performance information in terms of:
   • Usefulness/“SMART” criteria; and
   • Reliability criteria (validity; accuracy and completeness).

WHO SHOULD ATTEND?

This course is aimed at all public sector internal auditors at junior management to senior management levels for National Departments, Provincial Departments and Municipalities.

REQUIREMENTS

The following is required from delegates attending this course:

- Basic knowledge on the frameworks for performance information
- Pre-reading on the following:
  - Framework for managing programme performance information
  - Framework for Strategic plans and annual performance plans
  - Internal Audit Guidance manual: AoPI at National & Provincial Departments (NT 1st edition 2016)
- Competent in use of Microsoft Products:
  - Word
  - Excel
- Laptops/notebooks are required
- Assessments will be completed for this course:
  - Self-Pre-Assessment
  - Overall Self-assessment (with post assessment debrief)

NOTE:

The Pre-Assessment will be taken during the first session of the first day of the Training Module with the overall assessment mid-day on the last day.

DISCLAIMER:

It should be noted that this course provides guidance on the consulting and assurance engagements that internal auditors could perform in respect of performance information. All attempts have been made to refer to all relevant guidance documentation but take note that new guidance is continuously being developed. Internal auditors must ensure that they remain abreast of new developments (as required by the International standards for the professional practice of internal auditing standards).

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