Auditing the management & reporting of Performance Information in the Public Sector (APIA)

Background

Please note this course has to be distinguished from the Performance Auditing (PAUD) and Advanced Performance Auditing (APAUD) courses which have a different focus and audit methodology.

The auditing of performance information and the management thereof is an integral part of government’s drive towards a more effective and efficient public service. The national Treasury issued the Framework for Programme Performance Information in May 2007. This Framework aims to:

• clarify the standards for performance information and supporting regular audits of non-financial information where appropriate;
• improve the structures, systems and processes required to manage performance information;
• define roles and responsibilities for performance information; and
• promote accountability to Parliament, provincial legislatures and municipal councils and the public through timely, accessible and accurate publication of performance information.

COURSE BENEFIT

Participants will:

• Understand the context of the auditing of performance information
• Be able to identify performance information and describe the role it plays within the regular business cycle of government
• Develop a list of regulated and best practice requirements for performance information as set out in the Framework developed by the National Treasury.
• Develop an audit programme based on a sound knowledge and understanding of best practice management of performance information.

COURSE CONTENT

• The rationale for the auditing of performance information
• The auditing of performance information with reference to:
  o Planning, budgeting and reporting cycle
  o Key performance information concepts
  o Developing performance indicators
  o Managing performance information
  o Publishing performance information
  o Developing an audit programme for internal auditors

Assessment

Short case studies will be done throughout the course

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.

Please click here for general course information

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.