

PERFROMANCE AUDITING FOR THE PUBLIC SECTOR (PAUD)

Presenter: Jeanne Prinsloo B Proc, B Com, LLB

HOW WILL THIS COURSE BENEFIT YOU?

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 OBJECTIVES

- 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 with regard to the legislative framework for performance auditing in the public service environment (outcome: knowledge of the legislative framework for performance auditing)
- To transfer knowledge with regard to 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
- Pr-engagement and planning phase
- Execution phase
- Reporting phase
- Economy
- Efficiency

- Effectiveness
- Developing audit criteria Audit evidence
- Project management

ASSESSMENT

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

WHO SHOULD ATTEND

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject.

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and staff management.

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants