



Public Sector

Public Sector courses have been specially developed in addition to the technical skills courses to cater to the unique needs of auditors in the public service. They cover topics that have specific reference to the public service, and focus on the requirements of the Public Finance Management Act (PFMA) and Municipal Finance Management Act (MFMA).





ADVANCED PERFORMANCE AUDITING IN THE PUBLIC SECTOR (APAUD)

Public sector

PRESENTER:

Jeanne Prinsloo, B Proc, B Com, LLB –
Pro Publico

KEY INFORMATION:

DURATION: 3 DAYS

CPD HOURS: 24

VENUE: JOHANNESBURG

DATE / S: 7-9 MAY

29-31 AUGUST

28-30 NOVEMBER

COST PER DELEGATE (INC VAT):

MEMBERS: 4 650

NON MEMBERS: 5 700

HOW WILL THIS COURSE BENEFIT YOU?

Participants will be able to:

- Analyse systems and sub-systems in government
- Define an ideal management framework for a given system or systems
- Develop an audit framework for a given focus area

COURSE OBJECTIVES

To facilitate an understanding of government structures, systems and sub-systems as well as best practice management (outcome: to be able to identify best practice management for a given focus area)

To facilitate an understanding of the role of research when developing an audit framework (outcome: to be able to conduct research for a specific focus area)

To facilitate an understanding of how to identify best practice management and use that as basis for the development of an audit programme (outcome: to be able to develop and audit programme)

COURSE CONTENT

The course will cover various aspects of the public administration and management, including:

- An overview of the performance audit methodology
- The macro-, intermediate and micro environment
- Government structures
- Basic public management functions (policy, planning, organising, coordination, monitoring, evaluation, reporting)

- Generic administrative functions (policy-making, personnel provision, financing)
- Enabling or instrumental activities (File and documents management, E-communication, change management)
- Auditing of economy
- Auditing of efficiency
- Auditing of effectiveness
- Auditing of project management

ASSESSMENT

Case 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 manage staff

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

A 10% discount applies if 2 or more participants from the same company attend this course.

Please be advised of the terms and conditions set out in the General Information and Fee Information sections of this booklet.

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.

AUDITING THE MANAGEMENT AND REPORTING OF PERFORMANCE INFORMATION IN THE PUBLIC SECTOR (APIA)



Public sector

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.

HOW WILL THIS COURSE BENEFIT YOU?

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

WHO SHOULD ATTEND?

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Level 3

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PRESENTER:

Jeanne Prinsloo, B Proc, B Com, LLB –
Pro Publico

KEY INFORMATION:

DURATION: 2 DAYS
CPD HOURS: 16
VENUE: JOHANNESBURG
DATE / S: 5-6 MARCH
13-14 SEPTEMBER

COST PER DELEGATE (INC VAT):

MEMBERS: 3 100
NON MEMBERS: 3 800

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FUNDAMENTALS OF AUDITING THE SUPPLY CHAIN MANAGEMENT (PROCUREMENT) FUNCTION (ASCM)

Public sector

PRESENTER:

Deon van der Westhuizen CIA, CA (SA), BCom, BCompt (Hons), CTA, – Watermark Assurance Services.

KEY INFORMATION:

DURATION: 2 DAYS

CPD HOURS: 16

VENUE: JOHANNESBURG

DATE / S: 31 MAY - 1 JUNE
18-19 OCTOBER

COST PER DELEGATE (INC VAT):

MEMBERS: 3 100

NON MEMBERS: 3 800

HOW WILL THIS COURSE BENEFIT YOU?

Upon completing the course, participants will have a comprehensive understanding of how to execute an effective procurement audit.

COURSE CONTENT

- Different terminologies used for describing the procurement functions within organizations
- Different role players in the procurement function
- Different processes within the procurement function
- Five critical success factors for high impact procurement functions and how to address these factors during an operational audit
- The value that internal audit can add to auditing an procurement function
- How to apply the COSO framework to audit the procurement function
- Important governance (policies and procedures) that should be evident in the procurement function
- Assess the adequacy of conflict of interest
 - Controls that should be in place.
- Evaluating the tendering process
 - Assessing the current internal controls
 - Benchmarking the tender process
 - Determining when to embark on a tender process
- Keys to effective inventory management
- Evaluate vendor or supplier management
 - Contract management
 - Vendor evaluations

- How to discover fraud (white collar/commercial crime) in the procurement process
 - Using electronic data to find footprints of fraud
 - Using data mining to find new patterns of fraud
 - Using Benfords law to find false numbers
 - Cover quoting as one of the techniques to commit fraud in the procurement function
 - Definition of cover quoting
 - Characteristics of cover quoting
 - Different techniques used during cover quoting with examples
 - Techniques used to discover cover quoting in the procurement function
- Making use of CAAT during the procurement audit

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject

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 manage staff

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PERFORMANCE AUDITING FOR THE PUBLIC SECTOR (PAUD)



Public sector

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
- Strategic planning
- 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.

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3-5 OCTOBER

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