



Turkish Court of Accounts

Activity: International Intensive Training Program In Performance Auditing (101 -ITP)
In Pakistan

Date: Monday, 25th February – Friday 22nd March, 2019

Place: Lahore, PAKISTAN

Participant Countries & Organisations: Nepal, Libya, Pakistan, Turkey,

Participant(s): Serdar SÜNGÜ (Principal Auditor- Court 7th)

Summary:

The 101st International Intensive Training Program held in Lahore, Pakistan, from Monday, 25th February to Friday 22nd March, 2019, and was hosted by the Department of the Auditor General of Pakistan, Director General Performance Audit Wing. The topic of the intensive training program was "Performance Auditing".

18 auditors attended the intensive training program from Nepal, Libya, Pakistan and Turkey. Three from Nepal, Two from Libya, One from Turkey (me) and thirteen from different federal government of Pakistan; Islamabad (FG), Lahore (PUNJAB), (Sindh) KARACHI, (Quetta), (South) KARACHI.

During the program, we learned a lot on Performance Auditing:

First, SAIs should have a strong legal framework to provide efficient performance auditing and quality of performance reports.

Second, performance auditing is a means for provision of a basis for the improvement of public sector management; a tool of improvement in the quality of information on the results of public sector management that is available to policy makers, legislators and the general community. It also encourages public sector management to introduce process for reporting on performance; and to re-orient the implementation strategy of public sector programs in light of the issues, which impede efficient and effective utilization of public resources.

Third, performance auditing contributes good governance, accountability, transparency; provides reliable and independent information and improved conditions for decision making.

Performance auditing generally known **3 Es; Economy, Efficiency and Effectiveness**. **Economy**; as acquiring resources at the lowest cost keeping in view the objectives of the organisation. **Efficiency**; as the relationship of inputs and outputs. **Effectiveness**; as the extent to which an organisation achieves its objectives.

But nowadays; other three Es is very important for performance auditing. These are **Equity, Environment and Ethics**.

6 Es; Economy, Efficiency, Effectiveness, Equity, Environment, Ethics plus Regularity (ISSAI Standards) are known as value for money objective.

In addition, there are ISSAI standards on performance auditing such as:

- ISSAI 3000-Implementation guidelines for Performance Auditing
- ISSAI 3100 – Performance Audit Guidelines – Key Principles
- ISSAI – 3200 Central Concepts in Performance Auditing.

We examined the five parts of ISSAI 3000, which are so important for internationally efficient reporting.

During the intensive training program, we also visited some historical places in Lahore and Islamabad. It is very interesting for us to witness the culture and lifestyle of Pakistan. I strongly recommend this program as it provides a multicultural working group and it gives useful information on principles of performance auditing and its implementation in different countries. I also recommend that participation of at least two colleagues should be much more beneficial.

Lastly, I want to thank to our administrators for their support and help in my joining in this program.

Photo(s):

