

TURKISH COURT OF ACCOUNTS



PERFORMANCE AUDIT

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逦 Training Days : 5 or 14 Training Hours : 20 or 40

PROGRAMME

TRAINING

PROGRAMME COMPONENTS

- Definitions, concepts and objectives of performance 1. audit
- Performance auditing and accountability 2.
- Performance auditing standards and fundamental 3. principles of performance auditing
- Comparison performance audit and financial audit 4.
- Process of performance auditing 5.
- Strategic planning -study selection (understand the 6. audited entities, identify main problem and risk areas, determine and rank audit topics, prepare study proposals)
- 7. Study design-planning
- Conduct the audit-audit execution (audit evidence, 8. qualities of audit evidence and documentation of the audit evidence)
- 9. Gather and analyse evidences
- 10. Reporting and quality assurance
- 11. Follow-up

LEARNING OUTCOMES

At the end of the programme, participants will be able to:

- Understand the definitions, concepts and objectives of performance audit
- Gain awareness on fundamental principles of performance auditing
- Understand main international performance auditing standards
- Identify the difference between performance audit and financial audit
- Know the overall process of the performance auditing
- Gather and analyse audit evidences
- Prepare study proposals, study plans and audit reports

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