

TURKISH COURT OF ACCOUNTS



PUBLIC **PROCUREMENT AUDIT** TRAINING

PROGRAMM



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😇 Training Days : 5 or 14 💮 Training Hours : 20 or 40

PROGRAMME COMPONENTS

- 1. Definition, Purpose and Objectives of Public Procurement
- 2. Regulatory Framework for Public Procurement (in general)
- Basic Principles of Public Procurement and Why Public 3. Procurement is important?
- Public Procurement Process (-Planning and Prerpatory Stage 4 - Procedure to award the contract - Execution of Contracts)
- Objectives and Principles of Public Procurement Audit (on the 5. basis of ISSAI's)
- Why SAI's conduct Public Procurement Audit? And Public 6. Procurement Audit's Relation with the Financial, Compliance And Performance Audit)
- 7. Planning the Public Procurement Audit (Determine the Area, Scope, Crireria, Sub-Objective, Activities etc.) and Audit Programme
- 8. Public Procurement Audit Methodology
- 9. Implementation of Public Procurement Audit (Materiality, Sampling, Evidence Collection and Evaluation, Documentation etc.)
- 10. Responsibilities and Duties of Auditors in Public Procurement Audit (in the Scope of Ethical Values) and Relations with the Audited Entity
- 11. Reporting and Follow up
- 12. Challenges of Public Procurement Audit

LEARNING OUTCOMES

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

- Understand the definitions, purpose and objectives of **Public Procurement**
- Understand the basic principles of Public • Procurement
- Gain knowladge on Public Procurement Process
- Understand the objectives and principles of Public **Procurement Audit**
- Gain knowladge about all the process of the Public **Procurement Audit**
- Recognize the challenges of Public Procurement Audit
- Gain experience on audit approach, methodology and reporting from a long-serving SAI
- Have basic knowledge about ISSAI's related to • Public Procurement Audit
- Prepare the basis for capacity building by comparing the level of the implementation of Public **Procurement Audit**

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