



Audit and Control of Projects and Programmes

Externally funded programmes and projects are subject to regular financial audits as well as reviews (mid-term, annual and completion). Auditing also covers organizational, statutory and legal aspects. Performance Auditing determines the achievement of project development objectives through performance indicators measuring efficiency, effectiveness and economy. Managers must prepare and make available to auditors the necessary documents and meet their requests. This seminar is organized to enhance the operational transparency and accountability of public projects and programmes.

TARGET AUDIENCE:

- Auditors
- Administrative and Financial Directors
- Controllers and Managers

DURATION: 10 days

SEMINAR TOPICS

- **Introduction:** Governance and audit: transparency and accountability; auditing standards and norms. The institutional arrangements: SAls; Auditor General; Court of Accounts. Professional Ethics.
- **Risk and Control:** Risk management: Notions and practice, identification of risk, evaluation and developing risk maps. Internal control.
- **Internal Audit:** Notions and practice of internal audit.
- **External Audit:** Audit preparation and planning: Collection and analysis of documents (documents of the funding agencies, interviews, previous reports, field visits), audit coordination, resources. Audit process: Accounting systems, inventory, expenses, budgets, control (bank, petty cash, special account, disbursements, wages and contributions, etc.), sampling, verification, interviews. Special investigations, cross-examinations. Auditing specific contracts: compliance with donors' guidelines (bidding documents, contract awarding process, securities, etc.), claims and arbitration. Post Auditing: Feedback and discussion with programme or project teams. Findings and preliminary report. Final report; structure, contents, annexes. Recommendations, debriefing and implementation of the recommendations.
- **Performance Auditing:** Performance audits: Public performance reporting, objectives and mechanisms of performance audit.

PRACTICAL OBJECTIVES

- ✓ **Understand** the concepts, principles and modern techniques in the auditing and control of public projects and programmes.
- ✓ **Master** the process of identifying, evaluating and managing project financial risks in an effective and efficient manner.
- ✓ **Implement** the mechanisms of planning and conducting audit assignments and performance auditing in public management.

