INTERNAL AUDIT IN THE PUBLIC SECTOR



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Introduction

Internal Audit in the Public Sector Training Course prepares public sector auditors to deliver assurance over public money, public programmes, and public trust. Participants work through the public sector governance framework, public financial management and IPSAS, risk-based audit planning, compliance and value-for-money auditing, procurement and contract auditing, performance and programme auditing, and reporting to audit committees and legislatures as one connected discipline. The programme links the accountability a public body owes with the evidence and reporting that demonstrate it. As a result, learners gain a practical, defensible public sector audit method. Furthermore, the course strengthens public finance literacy, ethical judgement, and reporting influence.

Internal Audit in the Public Sector Course Objectives

- Explain the public sector governance and accountability framework.
- Apply the IIA International Standards within a public sector mandate.
- Apply public financial management principles and IPSAS requirements.
- Build a risk-based audit plan for public entities and programmes.
- Audit compliance with laws, regulations, and public finance rules.
- Apply value-for-money auditing: economy, efficiency, and effectiveness.
- Audit procurement, contracts, and grant expenditure.
- Audit performance, programmes, and service delivery outcomes.
- Apply fraud and corruption risk assessment in the public sector.
- Apply reporting to audit committees, executives, and legislatures.

Course Methodology

- Interactive sessions built on public sector audit case studies.
- Workshops on risk-based planning, value-for-money criteria, and controls.

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- Group exercises on procurement testing, grant audit, and performance review.
- Hands-on practice with audit programmes, risk registers, and reporting templates.
- Simulation of an audit committee presentation and a legislative briefing.
- Facilitator coaching and peer review on personal public audit plans.

Who Should Take This Course

- Internal auditors in ministries, agencies, and public bodies.
- Audit supervisors and managers in government audit units.
- Finance officers and budget analysts in the public sector.
- Compliance and governance officers in public entities.
- Supreme audit institution staff and inspectors.
- Consultants advising on public financial management and audit.

Internal Audit in the Public Sector Course Outlines

Day 1: Public Sector Governance and Accountability

- The public sector environment and accountability relationships.
- Legal framework, mandates, and the audit charter in government.
- The three lines model in public entities.
- Parliament, audit committees, and external oversight bodies.
- Public ethics, integrity, and conflict of interest.
- Independence and objectivity in a public sector setting.
- Case discussion: an audit finding that reached the legislature.

Day 2: Public Financial Management and Standards

- Budget cycle, appropriations, and budget execution control.
- Public financial management principles and sound practice.
- IPSAS and cash versus accrual accounting in government.
- Internal control and the COSO framework in public entities.
- Revenue, expenditure, and treasury control in public finance.
- Grants, subsidies, and transfers control frameworks.
- Workshop: assessing controls over a public expenditure cycle.

Day 3: Risk-Based Planning and Compliance Auditing

- Risk assessment for public entities and programmes.
- Building the audit universe for a government body.
- Prioritising audits by materiality, risk, and public interest.
- Compliance auditing against laws and public finance rules.
- Procurement and contract compliance auditing.
- Grant and transfer payment auditing.
- Exercise: designing a compliance audit programme.

Day 4: Value for Money and Performance Auditing

- The three Es: economy, efficiency, and effectiveness in public service.
- Programme objectives, inputs, outputs, and outcomes.
- Designing value-for-money audit criteria and questions.
- Performance measurement and indicator quality review.
- Service delivery, accessibility, and equity considerations.
- Fraud and corruption risk in public programmes.
- Simulation: conducting a value-for-money audit review.

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Day 5: Reporting, Follow-Up, and Public Accountability

- Structuring findings with criteria, cause, and effect.
- Reporting to audit committees, executives, and legislatures.
- Public interest reporting and transparency practice.
- Management responses, action plans, and follow-up.
- Coordinating with supreme audit institutions and external audit.
- Measuring audit impact in the public sector.
- Capstone: presenting a public sector audit report and recommendations.

Conclusion

By successfully completing Internal Audit in the Public Sector, participants will gain a practical command of public sector governance, public financial management and IPSAS, risk-based planning, compliance auditing, value-for-money auditing, procurement and grant auditing, and reporting to audit committees and legislatures. They will acquire skills in public finance analysis, value-for-money criteria, compliance testing, and accountability reporting that strengthen the oversight of public money. Gentex Training Center designs the programme to help professionals audit in the public sector with confidence.

FAQs

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Q1 What is the "Internal Audit in the Public Sector" course about?

It prepares public sector auditors to deliver assurance over public money, public programmes, and public trust. The course spans public sector governance and accountability, public financial management and standards, risk-based planning and compliance auditing, value for money and performance auditing, and reporting, follow-up and public accountability.

Q2 What are the key benefits of the "Internal Audit in the Public Sector" course?

You gain a practical, defensible public sector audit method that links the accountability a public body owes with the evidence and reporting that demonstrate it. The course improves public finance literacy and compliance testing, strengthens value-for-money and performance auditing, sharpens fraud and grant audit practice, and gives you reporting that stands up to audit committees and legislatures.

Q3 What skills will I gain from the "Internal Audit in the Public Sector" course?

You will develop four core skills: public sector governance and public financial management analysis, risk-based audit planning for government entities and programmes, compliance and value-for-money auditing with procurement and grant testing, and public accountability reporting with follow-up and impact measurement.

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Q4 What tools, methods, or standards are covered in the "Internal Audit in the Public Sector" course?

The course covers the public sector environment and accountability relationships, legal framework, mandates and the audit charter in government, the three lines model in public entities, parliament, audit committees and external oversight, public ethics, integrity and conflict of interest, independence and objectivity in a public setting, the budget cycle, appropriations and budget execution control, public financial management principles, IPSAS and cash versus accrual accounting in government, internal control and the COSO framework in public entities, revenue, expenditure and treasury control, grants, subsidies and transfers control frameworks, risk assessment for public entities and programmes, building the audit universe for a government body, prioritising audits by materiality, risk and public interest, compliance auditing against laws and public finance rules, procurement and contract compliance auditing, grant and transfer payment auditing, the three Es of economy, efficiency and effectiveness, programme objectives, inputs, outputs and outcomes, value-for-money audit criteria and questions, performance measurement and indicator quality review, service delivery, accessibility and equity considerations, fraud and corruption risk in public programmes, findings structured with criteria, cause and effect, reporting to audit committees, executives and legislatures, public interest reporting and transparency, management responses, action plans and follow-up, coordination with supreme audit institutions and external audit, and measuring audit impact in the public sector.

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Q5 How is the "Internal Audit in the Public Sector" course applied in real-world practice?

Participants apply it to real work such as building a risk-based audit plan for a ministry or agency, testing controls over a public expenditure cycle, auditing a procurement or grant process against the rules, designing value-for-money criteria for a public programme, assessing fraud and corruption risk in a subsidy scheme, and presenting an audit report to an audit committee or legislative body. The same methods support follow-up tracking and coordination with external audit.