



TURKISH COURT OF ACCOUNTS



PERFORMANCE AUDIT

TRAINING PROGRAMME

 Training Days : 5 or 14

 Training Hours : 20 or 40



PROGRAMME COMPONENTS

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