Performance Auditing
March 17 – March 20, 2014

Workshop Report

March 24, 2014
According to the International Organization of Supreme Audit Institutions’ (INTOSAI) Guidelines performance auditing is an independent examination of the efficiency and effectiveness of government undertakings, programs or organizations, with due regard to economy, and the aim of leading to improvements. The course addressed current best practice about how to undertake and perform performance audits. It also considered and deal with specific topics, such as gathering and analyzing evidence, design matrix, and reporting.

**Topics covered:**
- Introduction to performance auditing (economy, efficiency, effectiveness)
- Performance audit methodology
- Performance auditing at the European Court of Auditors
- International auditing standards in performance audits
- Different roles and responsibilities in performance audit
- Selection of audit topics, a pre-study
- Developing audit objectives into audit questions: How to create a design matrix collection plan?
- Administrative verifications and on-the-spot audits
- Public procurement and financial management
- Conducting performance audit
- Gathering and analyzing proper audit evidence
- Reporting
- Contradictory procedure and following the implementation of audit recommendations
- Filing system
- Quality control.

**Lecturer:**
- Ivan Ignjatov, CSA, CFE, AGIPAA, Audit Authority for Audit of Instrument for Pre-Accession Assistance (IPA), Macedonia
- Jussi Bright, European Court of Auditors, Luxembourg

**Participants:**
There were 27 participants from Albania, Bosnia and Herzegovina, Croatia, Jordan, Macedonia, Montenegro, Slovenia and Turkey.
Evaluation:

**Overall satisfaction with the course**

<table>
<thead>
<tr>
<th>5 - very satisfied</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1 - not satisfied</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of responses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No. of all responses: 25, Average mark: **4.40**

**The workshop met my expectations**

<table>
<thead>
<tr>
<th>5 - very much</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1 - not at all</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of responses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No. of all responses: 25, Average mark: **4.28**

**Selected Participants’ Comments:**

- Very good lecturers, providing interesting comments and explaining different topics in understandable way, opened, and easy to discuss with.
- The workshop was very useful and well organized. I'm sure to return for another workshop.
- Everything was great!