Performance Auditing
March 3–6, 2015

Workshop Report

March 12, 2015
During fiscal cuts and greater demand for accountability of public spending, public sector entities must achieve their mission in the most effective, efficient, and economical (3Es) way. Performance auditing plays a significant role in evaluating performance and management in terms of above 3Es, and gives recommendations on how to improve performance. Performance auditing is a challenging task for auditors and this workshop presents helpful tools for running audit cycles. 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 analysing evidence, design matrix, reporting, performance auditing of public-private partnership and others.

**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
- Conducting performance audit
- Gathering and analyzing proper audit evidence
- Reporting
- Contradictory procedure and following-up 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 25 participants from Albania, Bosnia and Herzegovina, Bulgaria, Georgia, Hungary, Kosovo, Lithuania, Moldova, Romania, Slovenia and Turkey.
Evaluation:

**Overall satisfaction with the course**

No. of all responses: 25, Average mark: \(4.32\)

**The workshop met my expectations**

No. of all responses: 25, Average mark: \(4.12\)

**Selected Participants’ Comments:**

- “Other countries experience can be useful."
- “The course was delivered at very professional and high level!”
- “Good course, and helped me also to acquire good contacts. Thank you!”