

• FORMATION CONTINUE • RECHERCHE APPLIQUÉE • OUTILS PÉDAGOGIQUES

PUBLIC PERFORMANCE AUDIT TRAINING

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PRESENTATION OF TRAINING

The training includes a total of approximately 150 hours of teaching. Training sessions are normally held once a month at the end of the week (Thursday – Friday – Saturday) over a period of 10 months at the IUIL in Munsbach (Château de Munsbach - Luxembourg).

The context

Until now, public sector professionals have been more interested in the volume of financial resources allocated to a policy or project, rather than concrete results achieved thanks to these means. Now, budget discussions include not only the means but also the efficiency of spending and the outcomes in relation to the objectives and criteria for each programme. By entering in a logical assessment of the performance, seeking to improve the efficiency of public spending and directing management to predefined results, public institutions undertake to review their culture, their functioning ways and working methods.

Objectives of training

The training will cover advanced theoretical, methodological and applied aspects of Public Performance Auditing (PPA), in most cases directly applied through case studies.

The programme will enable professionals to develop their PPA competences, mainly through the development of procedural and analytical skills and the acquisition of specific knowledge on PPA.

The main teaching objectives are:

- Upgrade basic knowledge in accounting
- Acquire procedural and analytical knowledge in PPA (“5 E model”: Economy, Efficiency, Effectiveness, Environment, Equity)
- Acquire analytical skills (quantitative methodology – data analysis)
- Apply processes and knowledge via case studies

Target public

This training targets audit professionals from the public and private sector who need to be trained in PPA: auditors in consulting firms (e.g. Big 4), professionals at Courts of Audit (European, State and Federal level) and public sector professionals (municipalities, ministries).

Certification

After assessment of knowledge, a certificate will be issued including the contents of the different modules, the skills acquired and the time spent on training.

The modules are assessed by means of a written test at the end of each module. Attendance is mandatory for all training modules in order to obtain a certificate of completion. It should be noted that the minimum attendance rate required is 80 %.

For your information: the process to get an ECTS certification for this programme is currently ongoing. We are looking forward to get this validated and completed by the end of 2015.

Prerequisites

The training is designed for professionals in accounting and/or audit, having at least three years of experience in the field of audit (public sector/private sector).

Lecturers

Lectures are from academia and the auditing and public sector. In their modules they take into account the recent changes suggested by research as well as current developments in this sector and the Luxemburgish context.

Registration fees

The training fee is 5000 €. The fee includes participation in classes, teaching materials, personalised mentoring as well as lunch and coffee breaks during training days.

Methods of training

A variety of training forms (e.g., ex-cathedra courses, round table discussions, case studies, small group projects and lectures, flipped classrooms, etc.) will be used to boost knowledge transfer, experience-sharing and learning motivation. In this regard, pedagogic innovation is substantially important since participants are professionals and must combine their training activities with their normal executive activities.

Participants will be provided with a list of references for further reading. This may include handbooks, academic articles, case studies, and so on. This material will be grouped in a complete course material package provided at the beginning of the training.

Language of training

The training will be delivered in English.

Location of training

Institut Universitaire International Luxembourg
Château de Munsbach
31, rue du Parc
L-5374 Munsbach
Access plan available on: www.iuil.lu

TRAINING CALENDAR*

1. Context and Scope	
Module 1: Introductory basics of performance auditing	
Day 1	
Course 1 (2h)	Introduction: presentation of Public Performance Audit (course overview)
Course 2 (3h)	Audit as part of the public budgetary system
Course 3 (3h)	From 3 “Es” concept to 5 “Es”: Economy, Efficiency, Effectiveness, Environment, Equity
Day 2	
Course 4 (3h)	The key principles and the stages of a performance audit
Course 5 (3h)	Developing audit questions and identifying criteria
Course 6 (2h)	Selecting data-collection methods
Day 3	
Course 7 (2h)	How does psychology relate to audit?
Course 8 (3h)	Audit as a human judgemental activity which measures human behaviour
Course 9 (3h)	Audit recommendations, follow-up and impact assessment
2. Methodology	
Module 2: Organisational and preparatory steps	
Day 1	
Course 1 (8h)	Risk identification and evaluation
Day 2	
Course 2 (8h)	Audit programmes (evidence collection plans and audit programmes)
Day 3	
Course 3 (4h)	Logic modelling and problem-tree analysis
Course 4 (4h)	Issue analysis and drawing conclusions
Module 3: Instruments and methods	
Day 1	
Course 1 (8h)	Evaluation methods
Day 2	
Course 2 (8h)	Survey research methods
Day 3	
Course 3 (8h)	Focus groups

*The planning can potentially change. More details are available on our website: www.iuil.lu

3. Field of application	
Module 4: Cost-benefit analysis and benchmarking	
Day 1	
Course 1 (4h)	Benchmarking and unit costs
Course 2 (4h)	Cost-benefit analysis
Day 2	
Course 3 (5h)	Value analysis
Course 4 (3h)	Audit questions
Day 3	
Course 5 (8h)	Impact assessment
	Constraints and follow-up
Module 5: Specific subjects and areas of performance audit (IT audit, environment and Public-Private Partnerships)	
Day 1	
Course 1 (8h)	IT audit
Day 2	
Course 2 (8h)	Environment & sustainability
Day 3	
Course 3 (8h)	Public-Private Partnership
Module 6: Specific subjects and areas of performance audit (procurement, research and development, and infrastructure), wrap up	
Day 1	
Course 1 (8h)	Public procurement procedures
Day 2	
Course 2 (8h)	Infrastructure projects
Day 3	
Course 3 (8h)	Performance audit of R&D programmes
	Performance audit: case-study on planning, analysing, reporting
	Round table on a particular aspect of performance audit practice

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IUIL

Institut Universitaire
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Support the economy by enriching your competencies.

The IUIL has for objective to support the Luxembourgish economy by enhancing competencies through training programmes and applied research projects close to the field.

The IUIL develops social and technical competencies within companies by training their employees.

This is made possible by an in depth analysis of their training needs in order to recommend the most suitable solution from continuing academic education, applied research in the field of human resources to the creation of pedagogical tools.

The IUIL is attached to the Ministry of Higher Education and Research. It was founded by Grand-Ducal regulation the 22nd April 1974 and it is located in the Munsbach Castle.

For further information, please contact the IUIL or visit our website www.iuil.lu



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Michael KUNDE
Project Manager

michael.kunde@iuil.lu
Tél. +352 26 15 92 37
Fax +352 26 15 92 18
31, rue du Parc
L-5374 Munsbach

Karina PEREIRA
Assistant Project Manager

kpereira@iuil.lu
Tél. +352 26 15 92 54
Fax +352 26 15 92 18
31, rue du Parc
L-5374 Munsbach