Auditing Public Finances: Principles and Practice Training Course

Professional Development Training Course Outline

Category	Public Financial Management & Budgeting	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Auditing public finances is critical for ensuring financial accountability, transparency, and good governance in the management of public resources. Auditing Public Finances in Principles and Practice Training Course equips participants with practical skills, proven frameworks, and global best practices in public finance auditing, risk management, compliance monitoring, and performance evaluation. With the rise of public sector reforms, donor funding, and international reporting standards, the course prepares professionals to conduct audits that drive efficiency, detect irregularities, and promote sustainable development.

This program combines theoretical knowledge with practical case studies, offering participants hands-on experience in evaluating budgetary controls, procurement processes, revenue management, expenditure tracking, and financial reporting systems. Designed for government officials, auditors, accountants, policymakers, and consultants, the training ensures participants gain the expertise to strengthen public financial management (PFM) frameworks and meet international standards such as INTOSAI, IPSAS, and IFRS.

Programme Curriculum

Auditing Public Finances in Principles and Practice Training Course

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Course Objectives

1. Understand the principles of public financial auditing.
2. Apply risk-based auditing techniques in public finance.
3. Strengthen financial accountability and transparency mechanisms.
4. Evaluate budget preparation, execution, and reporting systems.
5. Identify and mitigate fraud, corruption, and irregularities in public funds.
6. Assess compliance with international auditing standards (INTOSAI, IPSAS).
7. Analyze internal control systems and governance frameworks.
8. Conduct performance audits for value-for-money assessments.
9. Implement digital tools and audit technologies for efficiency.
10. Develop effective audit reports and communication strategies.
11. Monitor and evaluate public procurement and contract management.
12. Enhance stakeholder engagement and accountability in audits.
13. Promote sustainable public sector reforms through audit practices.

Target Audience

1. Government auditors and accountants
2. Supreme Audit Institution staff
3. Public sector finance managers
4. Internal and external auditors
5. Donor agency financial controllers
6. Anti-corruption and compliance officers
7. Policy makers and legislators
8. Financial consultants and advisors

Course Duration: 5 days

Course Modules

Module 1: Principles of Public Finance Auditing

- Introduction to public financial accountability
- Legal and regulatory framework for auditing
- Core principles of transparency and integrity
- Global auditing standards (INTOSAI, IPSAS, IFRS)
- Key challenges in public sector auditing
- **Case Study: Audit reforms in Kenya’s public sector**

Module 2: Risk-Based Auditing in Public Finances

- Identifying audit risks in government expenditure
- Risk assessment and prioritization techniques
- Audit planning for high-risk areas
- Using data analytics for risk detection
- Integrating fraud risk management

- **Case Study: Risk-based audit of procurement in Uganda**

Module 3: Budgetary Controls and Expenditure Auditing

- Evaluating budget formulation and approval
- Expenditure tracking and monitoring
- Identifying variances and financial irregularities
- Strengthening internal budgetary controls
- Linking budget execution to policy outcomes
- **Case Study: Misallocation of funds in education budget audits**

Module 4: Revenue Management and Tax Auditing

- Auditing government revenue streams
- Identifying tax leakages and fraud
- Compliance with revenue policies and laws
- Best practices in tax audit procedures
- Leveraging digital tools for revenue audits
- **Case Study: Revenue audit of customs authority in Ghana**

Module 5: Procurement and Contract Management Auditing

- Fundamentals of procurement audits
- Evaluating tendering and bidding processes
- Ensuring fairness and transparency in contracts
- Fraud detection in procurement systems
- Monitoring contract execution and payments
- **Case Study: Public procurement audit in Tanzania's infrastructure projects**

Module 6: Performance Auditing for Value-for-Money

- Introduction to performance audits
- Assessing economy, efficiency, and effectiveness
- Developing performance audit criteria
- Tools for measuring outcomes and impacts
- Communicating audit results to stakeholders
- **Case Study: Performance audit of healthcare spending in Rwanda**

Module 7: Audit Reporting and Stakeholder Engagement

- Structure of effective audit reports
- Writing clear and actionable recommendations
- Communicating with government and donors
- Promoting accountability through audit findings
- Enhancing transparency through public reporting
- **Case Study: Supreme Audit Institution report in South Africa**

Module 8: Technology and Innovation in Public Finance Auditing

- Digital tools for auditing (AI, data analytics, blockchain)
- Enhancing efficiency with e-audit platforms
- Cybersecurity and data protection in auditing
- Using dashboards and visualization tools
- Future trends in audit technology
- **Case Study: Adoption of e-auditing in Estonia's public sector**

Training Methodology

- Interactive lectures and expert presentations
- Group discussions and knowledge-sharing sessions
- Practical exercises and hands-on simulations
- Case study analysis from real-world examples
- Role plays and problem-solving workshops
- Digital learning resources and e-audit demonstrations

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Online	$1,000
23 Nov 2026	27 Nov 2026	Physical	$1,500
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$4,500

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$6,000

Ready to enroll or request a customized program? Book online or contact us:

Register Online Now

Email: info@fineskilltrainingcenter.com | Website: www.fineskilltrainingcenter.com