The Role of the Supreme Audit Institution (SAI) 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

The Supreme Audit Institution (SAI) plays a critical role in ensuring transparency, accountability, and good governance within public sector organizations. The Role of the Supreme Audit Institution (SAI) Training Course equips participants with a deep understanding of public sector auditing, accountability frameworks, audit standards, and risk management principles. By combining theoretical knowledge with practical case studies, this course enhances participants' abilities to evaluate government programs, optimize audit processes, and promote financial integrity. Participants will gain insights into modern auditing techniques, digital audit tools, and international standards that shape the SAI's role in effective governance.

This training is ideal for professionals seeking to strengthen their skills in government audit, compliance, financial oversight, performance auditing, and anti-corruption initiatives. Participants will develop expertise in strategic audit planning, fraud detection, internal control assessment, and reporting best practices. Through interactive learning, hands-on exercises, and real-world case studies, attendees will leave with actionable skills to improve organizational accountability, strengthen internal controls, and enhance public trust. This course also emphasizes digital transformation in auditing, risk-based approaches, and international best practices, making it highly relevant in today's evolving governance landscape.

Programme Curriculum

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Course Objectives

1. Understand the fundamental role and mandate of the Supreme Audit Institution (SAI).
2. Apply international auditing standards and best practices in public sector audits.
3. Design effective audit plans and risk-based audit strategies.
4. Evaluate internal controls and governance frameworks.
5. Detect, investigate, and prevent fraud and corruption in public institutions.
6. Conduct performance audits to assess program efficiency and effectiveness.
7. Prepare comprehensive, transparent, and actionable audit reports.
8. Use digital audit tools and data analytics for enhanced audit outcomes.
9. Promote accountability, integrity, and transparency in public financial management.
10. Implement monitoring and evaluation mechanisms for audit recommendations.
11. Enhance stakeholder engagement and communication in audit processes.
12. Benchmark audit processes against international standards.
13. Strengthen public trust through evidence-based, impactful audits.

Target Audiences

- Government auditors and financial controllers
- Internal audit professionals
- Public sector managers and administrators
- Compliance officers and risk managers
- Policy makers and governance specialists
- Anti-corruption agencies and oversight bodies
- Financial analysts in public institutions
- Professionals aspiring to enhance auditing and accountability skills

Course Duration: 5 days

Course Modules

Module 1: Introduction to SAI and Public Sector Auditing

- Overview of SAI structure and mandate
- Importance of public sector accountability
- International standards for Supreme Audit Institutions
- Roles and responsibilities of auditors in public organizations
- Key challenges in public sector auditing
- **Case Study:** Analysis of SAI's impact in a national audit scenario

Module 2: Audit Planning and Risk Assessment

- Developing risk-based audit plans
- Identifying high-risk areas in government programs
- Audit scheduling and resource allocation
- Prioritizing audits for maximum impact
- Tools for risk assessment in auditing
- **Case Study:** Risk-based audit planning for a national health program

Module 3: Internal Controls and Governance Frameworks

- Understanding internal controls in public institutions
- Evaluating governance structures
- Control environment assessment
- Identifying control weaknesses
- Recommendations for governance improvement
- **Case Study:** Assessment of internal controls in a government ministry

Module 4: Performance Auditing Techniques

- Objectives of performance audits
- Methods for assessing efficiency and effectiveness
- Key performance indicators in public programs
- Data collection and analysis for performance audits
- Reporting performance audit findings
- **Case Study:** Performance audit of a national infrastructure project

Module 5: Fraud Detection and Anti-Corruption Auditing

- Recognizing common fraud schemes in public institutions
- Investigative auditing techniques
- Anti-corruption frameworks and regulations
- Reporting and preventive measures
- Whistleblowing mechanisms and ethics
- **Case Study:** Fraud investigation in a municipal procurement process

Module 6: Financial Reporting and Transparency

- Principles of transparent financial reporting
- Preparing audit opinions and management letters
- Reporting to stakeholders and policymakers
- Enhancing credibility through evidence-based reports
- Audit follow-up and recommendation monitoring
- **Case Study:** Financial report evaluation in a government-funded project

Module 7: Digital Tools and Data Analytics in Auditing

- Introduction to audit software and digital platforms
- Data mining and analytics for audit insights
- Automation of routine audit processes
- Benefits of technology in audit efficiency
- Cybersecurity and data integrity in auditing
- **Case Study:** Using data analytics to uncover discrepancies in public accounts

Module 8: International Best Practices and Continuous Improvement

- Benchmarking against INTOSAI standards
- Learning from global SAI practices

- Continuous professional development for auditors
- Innovations in audit methodologies
- Strategic approaches to organizational improvement
- **Case Study:** Implementing international audit standards in a developing country SAI

Training Methodology

- Interactive lectures with expert facilitators
- Hands-on exercises and practical workshops
- Group discussions and role-playing scenarios
- Case study analysis from real-world audits
- Demonstrations of digital audit tools and analytics
- Continuous assessment and feedback sessions

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

Start Date	End Date	Location	Price
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
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