Professional Education for Performance Auditors

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Professional Performance Auditor
Framework of IDI
Professional Education for SAI Auditors (PESA)
Process of competency based education

- Competency Framework
- Syllabus
- Development and Delivery Mechanisms
- Evaluation
- Continuous Professional Education
Syllabus

Performance Audit Papers

1. Introductions and concepts
2. Risk assessment
3. Planning
4. Conducting
5. Reporting and follow-up
## Syllabus Illustration

<table>
<thead>
<tr>
<th>Syllabus objective</th>
<th>Syllabus detail</th>
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<tbody>
<tr>
<td><strong>Knowledge:</strong> 1. Defines the concept of materiality in performance audit.</td>
<td>1. Explains the concept of materiality in performance audit, considering not only the monetary value, but also what is socially or politically significant.</td>
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<td><strong>Skills / judgement:</strong> 2. Applies materiality throughout the audit process.</td>
<td>1.1 Identifies the situations to use materiality throughout the audit process.</td>
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<tr>
<td><strong>Standard:</strong> ISSAI 3000.</td>
<td>2. Based on the case study provided, applies materiality throughout the audit process.</td>
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Timeframe

Development of Contents – 2019

Deliver – 2020 last quarter

Assessment – 2021
Thank You