

Professional Education for Performance Auditors

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**PROFESSIONAL EDUCATION
FOR SAI AUDITORS**

Professional Auditor. Professional SAI.



Pilot



Lawyer



Engineer



Scientist



Vet



Architect

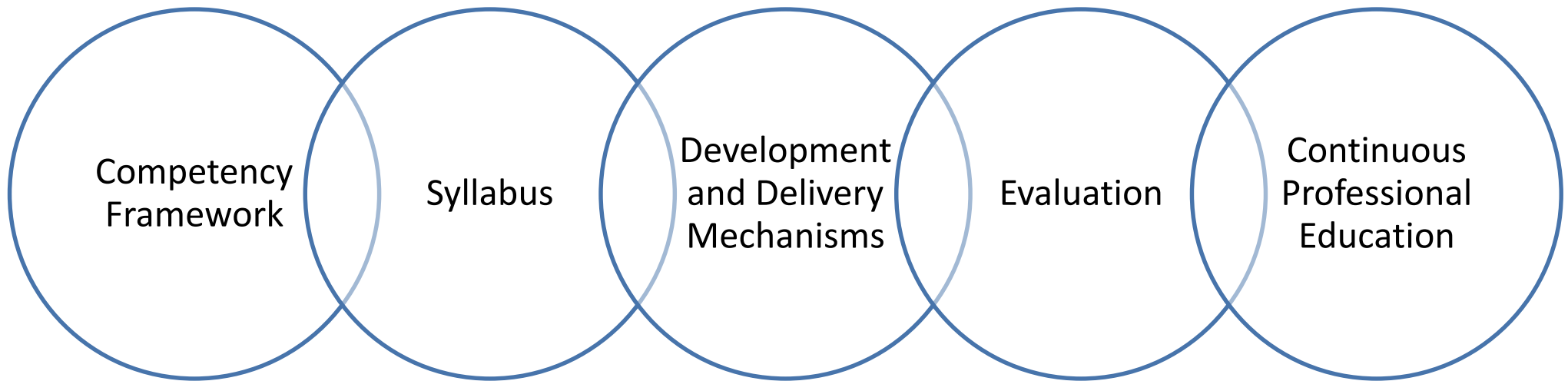
Professional Performance Auditor



Framework of IDI Professional Education for SAI Auditors (PESA)



Process of competency based education



Syllabus

Performance Audit Papers



1. Introductions and concepts

2. Risk assessment

3. Planning

4. Conducting

5. Reporting and follow-up

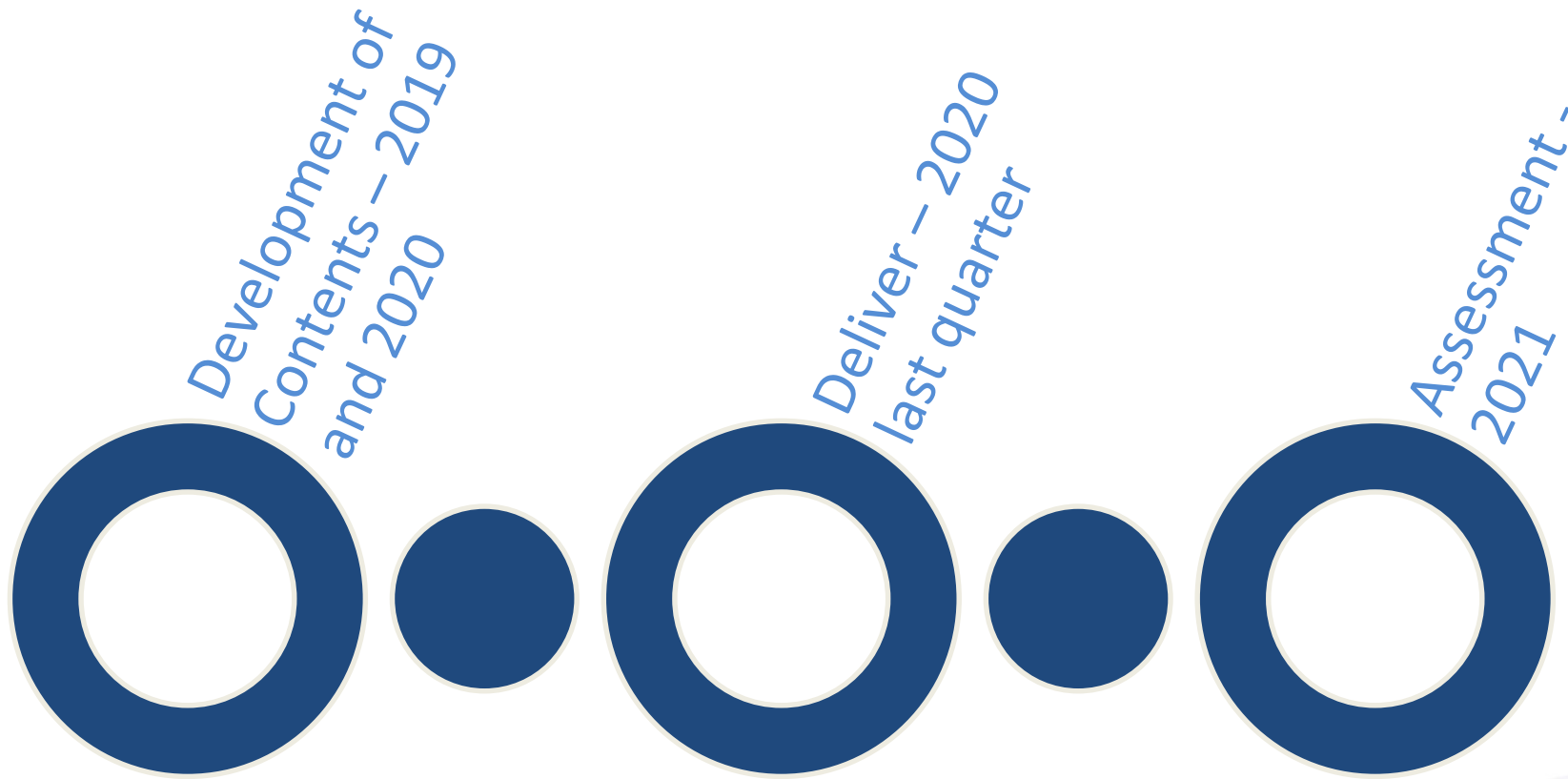
Syllabus illustration



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



Timeframe



Thank

You