

Internal Audit on Revenue, Expenses, and Expenditures in the Public Sector

7 – 11 December 2026
Kigali (Rwanda)

UK Training

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A photograph of chess pieces on a checkered board. In the foreground, a large gold king piece stands prominently on a dark square. To its left, a silver pawn piece is on a light square. Further back, another silver pawn piece is visible on a light square. The background features a series of concentric, light gray circles that create a sense of depth and focus on the king piece.

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Ref: 3254748_176443 **Date:** 7 – 11 December 2026 **Location:** Kigali (Rwanda) **Fees:** 4200 GBP

Introduction

Revenue, expenses, and expenditures are critical elements for ensuring financial sustainability and efficient resource management in government institutions. To maintain transparency, efficiency, and compliance with government standards and regulations, internal auditing of these financial operations is essential. Internal auditing helps detect errors, prevent fraud, and improve public financial management processes.

This course is specifically designed for internal auditors in the public sector, equipping them with the necessary skills to analyze financial flows, assess risks, and ensure compliance to ensure sound financial resource management.

Course Objectives

By the end of this course, participants will be able to:

- Understand the fundamental principles of auditing revenue, expenses, and expenditures in government institutions.
- Apply internal audit methodologies to ensure the accuracy and integrity of financial transactions.
- Analyze financial risks associated with revenue and expenses and develop effective control strategies.
- Enhance compliance with government financial policies and international audit standards.
- Improve the efficiency of internal audit reports and provide actionable recommendations.
- Develop skills in financial performance evaluation and data-driven decision-making.

Course Outlines

Day 1: Fundamental Concepts in Financial Internal Auditing

- Definition and importance of internal auditing in government institutions.
- Types of revenue, expenses, and expenditures in the public sector.
- Core principles of financial governance and transparency in public finance management.
- Regulatory and legislative frameworks governing financial auditing.

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Day 2: Internal Audit on Government Revenue

- Sources of government revenue taxes, fees, grants, investment returns.
- Risk analysis associated with revenue collection and accuracy verification.
- Audit mechanisms to ensure efficient and transparent revenue collection.
- Reviewing internal control systems related to revenue management.

Day 3: Internal Audit on Public Expenses and Expenditures

- Understanding public expenses and expenditures in government institutions.
- Internal audit methodologies to detect irregularities and financial discrepancies.
- Evaluating compliance with financial policies and regulatory guidelines.
- Case studies on internal auditing of government expenditures.

Day 4: Risk Management and Control Mechanisms in Financial Auditing

- Identifying and analyzing financial risks related to revenue and expenses.
- Developing effective internal control mechanisms to mitigate financial risks.
- Implementing risk-based audit strategies.
- Utilizing modern technology in financial internal auditing.

Day 5: Preparing Financial Audit Reports and Enhancing Institutional Performance

- Standards for preparing internal audit reports on revenue and expenditures.
- How to present recommendations and corrective actions clearly and professionally.
- Mechanisms for monitoring audit findings and improving financial performance.
- Practical session on preparing a comprehensive revenue and expenditure audit report.

Why Attend this Course: Wins & Losses!

- Gain an in-depth understanding of internal auditing of revenue and expenditures in the public sector.
- Develop skills in financial data analysis and the effective application of auditing standards.
- Improve compliance with government financial regulations and internal control measures.
- Strengthen the ability to assess financial performance and provide actionable recommendations.
- Enhance career growth and professional distinction in internal auditing and financial governance.

Conclusion

This course offers a unique opportunity for internal auditors in the public sector to gain comprehensive knowledge of auditing government revenue, expenses, and expenditures. Participants will be equipped with modern auditing techniques, enhance financial compliance, and improve financial resource management efficiency in government institutions.

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This training contributes to strengthening financial governance and promoting transparency in the public sector.

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