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Internal Audit in the Public Sector

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Online

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Introduction

Internal audit in the public sector is a key function that helps government entities and public institutions strengthen governance, protect resources, improve operational efficiency, and enhance the quality of services delivered to the public. Its importance increases in public sector environments because it is directly linked to transparency, accountability, spending efficiency, compliance with regulations, and responsible use of public resources.

This course provides a practical and structured understanding of the role of internal audit in the public sector. It connects internal audit with risk management, internal control, compliance, performance improvement, and decision support. The course also covers how to prepare risk-based audit plans, execute audit engagements effectively, collect and analyze evidence, draft findings and recommendations, and follow up on corrective actions.

The course is structured over one week in a strong and logical sequence. It begins with the professional framework of internal audit in the public sector, then moves into risk-based audit planning, internal control assessment, audit execution, evidence collection, reporting, recommendation follow-up, and continuous improvement.

Course Objectives

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

- Understand the role of internal audit in supporting governance, transparency, and accountability in public entities.
- Distinguish between internal audit, internal control, external audit, and compliance.
- Analyze the public sector environment and identify financial, operational, administrative, regulatory, and compliance risks.
- Prepare internal audit plans based on risks and public sector priorities.
- Evaluate the effectiveness of internal control systems in protecting public resources.
- Review government operations and procedures using a clear professional methodology.
- Collect sufficient and appropriate audit evidence and document it in a reviewable manner.
- Analyze audit findings and connect them with criteria, causes, effects, and risks.
- Draft practical recommendations that support performance improvement and risk reduction.
- Prepare clear audit reports directed to public sector decision-makers.
- Follow up on recommendation implementation and measure the impact of corrective actions.
- Link internal audit results with service quality improvement and efficient use of public resources.



Course Outlines

Day 1: Professional Framework of Internal Audit in the Public Sector

- The concept of internal audit and its role in government entities and public institutions.
- The relationship between internal audit, governance, transparency, accountability, and protection of public funds.
- The difference between internal audit, internal control, external audit, and compliance.
- Responsibilities of the internal auditor and the limits of the role in public sector environments.
- The impact of internal audit on institutional performance and government service quality.
- Case discussions on internal audit challenges in public institutions.

Day 2: Risk-Based Internal Audit Planning

- Understanding the risk-based audit methodology in the public sector.
- Identifying financial, operational, administrative, regulatory, and compliance risks.
- Analyzing impact and likelihood to define audit priorities.
- Preparing an annual audit plan aligned with the objectives and priorities of the public entity.
- Defining audit engagement scope, objectives, criteria, and required information sources.
- Practical application on preparing an internal audit plan for a selected government area.

Day 3: Internal Control Assessment and Review of Government Operations

- The concept of internal control and its role in controlling performance in public entities.
- Evaluating the design and effectiveness of controls within government operations.
- Reviewing financial, administrative, and operational procedures using a structured audit approach.
- Identifying control weaknesses, gaps, and sources of process failure.
- Linking review results with risks affecting objectives, resources, and public services.
- Practical application on assessing an internal control system and developing audit observations.

Day 4: Audit Execution, Evidence Collection, and Result Analysis

- Steps for executing an audit engagement from the opening meeting to completion of fieldwork.
- Using interviews, document review, analysis, and field observation methods.
- Collecting sufficient and appropriate audit evidence to support findings.
- Documenting working papers in an organized, traceable, and reviewable manner.
- Drafting audit findings using condition, criteria, cause, effect, and recommendation elements.
- Practical application on building an audit engagement file and analyzing review results.



Day 5: Audit Reporting, Recommendation Follow-Up, and Continuous Improvement

- Preparing clear internal audit reports for decision-makers.
- Presenting findings and recommendations in a professional and actionable format.
- Discussing results with relevant departments and agreeing on corrective action plans.
- Following up on recommendation implementation and measuring corrective action impact.
- Reviewing common mistakes in audit reports and how to avoid them.
- Integrated application on preparing an internal audit report and follow-up plan for a public entity.

Why Attend this Course: Wins & Losses!

- Gain a strong understanding of internal audit's role in supporting the public sector.
- Improve the ability to prepare risk-based audit plans.
- Strengthen skills in assessing internal controls within government entities.
- Develop the ability to review financial, administrative, and operational processes.
- Improve skills in collecting, analyzing, and documenting audit evidence professionally.
- Enhance the quality of audit findings and recommendations.
- Support governance, transparency, and accountability in public institutions.
- Link audit results with performance improvement and efficient resource use.
- Improve the quality of audit reports presented to management and decision-makers.
- Strengthen the ability to follow up on recommendations and measure corrective action impact.

Conclusion

The Internal Audit in the Public Sector: Strengthening Governance, Accountability, and Institutional Performance course provides a practical training framework that helps participants understand the role of internal audit as both an assurance and advisory function within government entities and public institutions. The course covers the key areas that connect governance, risk management, internal control, audit execution, evidence collection, reporting, and recommendation follow-up.

The program follows a clear sequence. It begins with the professional framework of internal audit in the public sector, then moves into audit planning based on risks and government priorities. It then focuses on internal control assessment and operational review before moving into audit execution, evidence collection, and result analysis. The final day focuses on audit reporting, recommendation follow-up, and integrated application.

Through practical application, participants will prepare an audit plan, assess controls, analyze evidence, draft findings, and build an internal audit report that supports decision-making in a public entity. The course provides applicable knowledge for public sector environments and supports institutional performance improvement, transparency, stronger control, and more efficient use of public resources.

