

Auditing Public Revenue Collection and Spending Controls

4 – 8 January 2027
Kigali (Rwanda)

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A photograph of chess pieces on a checkered board. In the foreground, a large gold king piece stands prominently. To its left are two silver pawn pieces. The background features concentric circles, suggesting a target or focus.

Auditing Public Revenue Collection and Spending Controls

Ref: 3254748_319932 **Date:** 4 – 8 January 2027 **Location:** Kigali (Rwanda) **Fees:** 4200 GBP

Auditing public revenue collection and spending controls is the internal audit work of testing whether a government body collects and records all the revenue it is owed and spends only within approved budgets, authorisations and rules. This five-day course is for public sector internal auditors, and its final deliverable is a revenue and expenditure controls test plan with a short findings report on a case institution.

Introduction

Two references frame the course. The COSO Internal Control – Integrated Framework describes the components of internal control, from control environment to monitoring, against which auditors judge revenue and spending controls. The International Professional Practices Framework IPPF of the Institute of Internal Auditors sets the standards for planning, performing and reporting audit engagements. The level is practitioner: delegates already audit in government and want sharper control testing. Teaching uses case studies from tax administration, municipal services and health facilities, with walkthroughs of collection and payment processes.

Course Objectives

- Define the revenue, operating expense and capital expenditure categories of a government body and the risks attached to each
- Distinguish preventive controls from detective controls over collection and payment and select the right test for each
- Apply walkthroughs, reconciliations and data analysis to test whether revenue is complete and accurately recorded
- Compare operating expenses with capital expenditure and interpret where approval, budget and classification controls fail
- Justify risk ratings for revenue and spending weaknesses that could allow error, waste or fraud
- Interpret control test results and turn them into recommendations and follow-up actions for management

A graphic featuring the text 'UK Training PARTNER' in black, with 'PARTNER' in a larger, bold font. The text is positioned above a chessboard with several chess pieces (a king, a queen, and a pawn) and concentric circles in the background.

Target Audience

- Internal auditors in ministries, agencies and municipalities who must decide which revenue and payment controls to test first
- Audit team leaders planning financial engagements who must judge the scope and sample for collection and spending tests
- Finance and budget control officers working with auditors who must assess whether approval and recording controls are adequate
- Compliance and inspection staff in public bodies who must choose which irregularities to escalate for investigation
- Audit staff moving into financial audit work who must select the evidence needed to support a control finding

Course Outline

Day 1: Public Finance Flows and the Control Framework

- Role of Internal Audit in Government Bodies: Assurance over Public Funds
- Revenue vs Expenditure Risks: Under-Collection Compared with Overspending and Misuse
- COSO Internal Control Components: Applying Each Component to Collection and Payment
- Financial Governance and Transparency Principles: Accountability for Public Money Management
- Legislative and Regulatory Requirements: Rules That Shape Financial Audits in Government

Day 2: Testing Revenue Collection

- Tax vs Non-Tax Revenue: Taxes, Fees, Grants and Investment Returns Compared
- Revenue Collection Risk Analysis: Leakage, Delays, Write-Offs and Recording Errors
- Completeness and Accuracy Testing: Reconciling Billing, Receipts and Ledger Entries
- Revenue Internal Control Review: Segregation of Duties, Access and Cash Handling
- Collection Process Walkthrough: Tracing Transactions from Assessment to Bank Deposit

Day 3: Testing Expenses and Capital Expenditure

- Operating Expenses vs Capital Expenditure: Classification, Approval and Budget Controls Compared
- Expenditure Authorisation Testing: Commitments, Approvals and Payment Release Checks
- Irregularity and Discrepancy Detection: Duplicate Payments, Split Orders and Unsupported Claims
- Compliance with Financial Policies: Testing Spending Against Regulations and Delegated Limits
- Expenditure Audit Case Studies: Lessons from Municipal and Health Sector Spending

Day 4: Risk-Based Testing and Audit Technology

- Preventive vs Detective Controls: Choosing Which Control Type to Rely on
- Financial Risk Identification and Rating: Linking Weaknesses to Error, Waste and Fraud
- Risk-Based Audit Strategy: Directing Tests to the Highest-Risk Revenue and Spending Areas
- Sample Testing vs Full-Population Analytics: Using Technology to Test Every Transaction
- Control Improvement Design: Recommending Mitigations That Fit Public Sector Processes

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Day 5: Revenue and Spending Controls Audit Practice

- Draft Findings vs Final Report: Applying Reporting Standards to Revenue and Expenditure Audits
- Recommendations and Corrective Actions: Presenting Findings Clearly to Finance Management
- Follow-Up Mechanisms: Monitoring Implementation and Effects on Financial Performance
- Case Institution Testing Exercise: Applying Walkthroughs, Reconciliations and Analytics
- Controls Test Plan and Findings Report: Completing the Final Deliverable

Skills You Will Gain

- Revenue Completeness Testing
- Expenditure Authorisation Review
- Control Walkthroughs
- Reconciliation Analysis
- Duplicate Payment Detection
- Financial Risk Rating
- Audit Data Analytics
- Corrective Action Follow-Up

Why Attend This Course

- From checking a few receipts at random to tracing revenue from assessment to bank deposit and testing completeness
- From reviewing payment files after the event to testing authorisation, budget and classification controls before money leaves
- From relying on small samples to analysing whole populations for duplicate payments and unsupported claims
- From general observations on financial management to a revenue and expenditure controls test plan with a findings report

Conclusion

Auditing revenue and spending controls asks two plain questions of a government body: is all the money owed collected and recorded, and is every payment properly approved and within budget. The course makes three distinctions clear: revenue risks versus expenditure risks, preventive versus detective controls, and sample testing versus full-population analytics. It suits practising public sector auditors who want five days focused on control testing, rather than a longer course covering the whole audit cycle in greater depth.

Course FAQs

What is auditing public revenue collection and spending controls?

It is internal audit work in government bodies that tests whether revenue owed is fully collected and correctly recorded, and whether expenses and capital expenditure are authorised, within budget and compliant with financial rules.

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What is the difference between preventive and detective controls in public revenue and spending audits?

Preventive controls stop an error or misuse before it happens, such as approval limits or segregation of duties. Detective controls find problems afterwards, such as reconciliations and exception reports. Auditors test each differently.

Which framework does public revenue and spending controls audit training follow?

The course follows the COSO Internal Control – Integrated Framework to judge control design and operation, and the IPPF of the Institute of Internal Auditors for planning, performing and reporting engagements.

Is public revenue and spending controls audit training suitable for a budget control officer?

Yes. Budget control officers work on the same approval, commitment and classification controls that auditors test, and the expenditure sessions show what weaknesses auditors look for and how to strengthen them.

What do delegates produce in public revenue and spending controls audit training?

Delegates produce a revenue and expenditure controls test plan for a case institution, listing risks, controls, tests and samples, together with a short findings report containing rated issues and recommendations.