



Performance Auditing

Presented by the Department of Auditing, University of Pretoria

The **Performance Auditing** course is intended to inform internal auditors about how economy, efficiency and effectiveness apply to performance auditing. The course provides you with the practical guidelines required when carrying out performance audit engagements. Information such as the scope and objectives of a performance audit, performance audit methodology, and economical procurement of resources and efficient utilisation of resources are included.

Course content

- Introduction and definitions
- Scope and objectives of a performance audit
- Performance audit methodology
- Economical procurement of resources
- Efficient utilisation of resources
- Effective utilisation of resources
- Case studies

Learning outcomes

After the successful completion of this course, you will

- define performance auditing
- define economy and apply it correctly in terms of the performance audit methodology
- define efficiency and apply it correctly in terms of the performance audit methodology
- define effectiveness and apply it correctly in terms of the performance audit methodology, and
- perform the phases of the performance audit process.

Who should enrol?

This course is ideal for you if you are an internal auditor or prospective internal auditor who wants to gain knowledge and understanding about completing a performance audit.

Course fees

R5 300.00 per delegate (VAT incl.)

Course fees include all course materials, textbook and refreshments.

Admission requirements

Delegates should at least have a Grade 12 certificate.

Accreditation and certification

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Registration and enquiries

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Internal Auditing Education Partnership (IAEP)

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