



PESA Performance Papers



Paper, Module and Unit	Module and Unit Names	What we will achieve	What we will learn
Paper 1: Performance audit: concepts, principles and process			
PAP1-M1	Overview of Paper 1	Describe the concepts and structure of the course and the paper.	The objective and structure of the course and the paper. The interrelationship between modules.
PAP1-M2	What is Performance Audit?	—	—
PAP1-M2U1	Defining performance audit	Define performance audit.	Definition of performance audit. What is not a performance audit. Differences and similarities between performance, compliance and financial audits. Performance audit practices in SAIs.
PAP1-M2U2	The concepts of 3E's in a Performance Audit	Identify the concept of 3E's in a performance audit.	Economy, efficiency and effectiveness in a performance audit. The relationship between economy, efficiency and effectiveness. The different ways in which SAIs use the concepts of economy, efficiency and effectiveness in their PA practice. The ways in which SAIs can reflect on gender and inclusiveness.
PAP1-M2U3	Elements of a performance audit	Apply the concept of elements of an audit to performance audit.	The concepts of auditor, responsible party and intended users in performance audit.

			<p>The concepts of subject matter and subject matter information in a performance audit.</p> <p>The key features of performance audit as a direct reporting engagement.</p>
PAP1-M3	SAI and auditor responsibilities for ISSAI compliant performance audit practice	–	–
PAP1-M3U1	The general principles of performance auditing	Outline the general principles of performance auditing.	<p>General principles of performance auditing (quality control and assurance; independence and ethics; professional judgement and professional scepticism; team competency; materiality; documentation; supervision; audit risk and assurance; communication; stakeholder engagement).</p> <p>Interlinkages among the principles.</p>
PAP1-M3U2	Responsibilities for the general principles	Identify the responsibilities of SAI and auditors for ISSAI compliant performance audit practices and the related drivers and challenges.	<p>Responsibilities of SAI and auditors for following the general principles of performance audit to ensure ISSAI compliant performance audit practice.</p> <p>Key drivers and challenges in adhering to the general principles of performance audit.</p>
PAP1-M4	The performance audit process	–	–
PAP1-M4U1	What is the performance audit process?	Outline the performance audit process.	<p>Phases of performance audit process.</p> <p>Phase 1: Selecting performance audit topics</p> <p>Phase 2: Designing the audit</p> <p>Phase 3: Conducting the audit</p> <p>Phase 4: Writing the report</p> <p>Phase 5: Following up and achieving impact</p> <p>Cross cutting: Achieving quality and audit impact</p>
PAP1-M4U2	Managing challenges during the performance audit process	Identify the measures to be taken to manage challenges in the PA process.	Some of the key challenges to be managed by SAIs during different phases of performance audit process.

PAP1-M5	How do performance audits contribute to audit impact?	Identify the ways in which performance audits contribute to SAI outputs, outcomes and impact.	SAI actions that are necessary to drive the impact of performance audits.
			The enablers and obstacles to performance audits achieving the desired impact.
			The ways in which SAIs can mainstream gender and inclusiveness considerations in driving the impact of performance audits.
PAP1-M6	Conclusion	Identify the key learning points from the paper.	Summary of the paper and linkage to next papers.
Paper 2: Performance audit: tools and techniques			
PAP2-M1	Overview of Paper 2	Describe the objective, importance and structure of the paper.	Objective, importance and structure of the paper. Interrelationship between modules.
PAP2-M2	What tools and techniques can a performance auditor use?	Select the tools and techniques for use at different phases in the performance audit process.	Tools and techniques that can be used by a performance auditor.
			Tools and techniques identified.
			Tools and techniques for use at different phases in the performance audit process.
PAP2-M3	How to use stakeholder mapping in performance audit?	Conduct a stakeholder mapping for performance audit.	Stakeholder mapping and its importance for PA.
			The process of developing stakeholder mapping.
			Key considerations and practical tips in developing stakeholder mapping.
			The conduction of a stakeholder mapping.
PAP2-M4	How to use RACI analysis in performance audit?	Conduct a RACI analysis for performance audit.	RACI analysis and its importance for PA.
			The process of developing a RACI analysis.
			Key considerations and practical tips in developing a RACI analysis.
			The conduction of a RACI analysis.
PAP2-M5	How to use SWOT analysis and Risk Verification Diagram (RVD) in performance audit?	Conduct a SWOT analysis associated with a RVD.	SWOT analysis and its importance for PA.
			The process of developing a SWOT analysis associated with a Risk Verification Diagram (RVD).

			Key considerations and practical tips in developing a SWOT analysis and a RVD.
			The conduction of a SWOT analysis and a RVD.
PAP2-M6	How to use interviews in performance audit?	Develop a plan for interviews in performance audit	Interview, its importance and its different types.
			The process of interviewing.
			Key considerations and practical tips in using interviews in performance audit.
			A plan for interviews in PA.
PAP2-M7	How to use survey in performance audit?	Select appropriate survey questions.	Survey and when it is used in PA.
			The steps in using survey in PA.
			The challenges and key considerations when using survey.
			Practical tips in using survey in PA.
PAP2-M8	How to use focus groups in performance audit?	Select appropriate questions for a focus group discussion.	Selection of appropriate survey questions.
			Focus group and when is it used in PA.
			The steps in using focus group as a technique to gather information.
			Key considerations and challenges when using focus groups.
PAP2-M9	How to use root cause analysis techniques in performance audit?	Use Fishbone diagram and 5 whys technique for root cause analysis in a PA.	Practical tips in using focus groups.
			Selection of appropriate questions for a focus group discussion.
			The root cause analysis.
			The 5 Whys technique and steps in using 5 Whys technique in PA.
PAP2-M10			The Fishbone diagram and steps in using Fishbone diagram in PA.
			The use of 5 Whys technique and Fishbone diagram in PA.
			Content analysis.

	How to use content analysis in performance audit?	Apply content analysis in performance audits.	The steps involved in using content analysis technique in PA. Practical tips in using content analysis in performance audits. Advantages and challenges of using content analysis in performance audits. Application of content analysis in performance audits.
PAP2-M11	How to use sampling in performance audit?	Select a sample for a performance audit.	How and when to use sampling in a performance audit? How to compare probability and non-probability sampling techniques? Practical tips when selecting a sample. Selection of a sample for PA.
PAP2-M12	How to use quantitative analysis in performance audit?	Describe the key consideration in using quantitative methods in PA.	The main quantitative methods used in PA. Key considerations in using quantitative methods in PA.
PAP2-M13	Conclusion	Identify the key learning points from the paper.	Summary of the paper and linkage to next papers.
Paper 3: Performance Audit Planning			
PAP3-M1	Overview of Paper 3	Describe the objective, importance and structure of the paper.	Objective, importance and structure of the paper. Interrelationship between modules.
PAP3-M2	Cross cutting considerations in planning a performance audit	Identify the key cross cutting considerations in planning a performance audit.	The role and importance of planning in the performance audit process. Aspects related to materiality, documentation and communication in the planning phase.
PAP3-M3	Strategic PA audit planning and portfolio as an integral part of SAI's strategy	Identify the logics behind inclusion of individual performance audits in the SAI's annual audit plan.	The importance to develop a strategic audit plan and portfolio for PA. The link between overall strategic planning, strategic PA audit planning and strategic PA audit portfolio.

			<p>The contents and process of development of SAI's overall strategies or strategic plans.</p> <p>The contents and process of development of SAI's PA strategies or strategic PA plans.</p> <p>The link between the strategic PA plan / strategic audit portfolio and the annual audit plan.</p> <p>The different ways in which SAIs perform strategic planning and define strategic PA audit portfolio.</p>
PAP3-M4	How to select audit topics	Select performance audit topics for audit portfolio.	<p>Criteria generally used by SAIs in selecting PA topics (mandate, significance, auditability, impact, audit capacities).</p> <p>Methods of data collection on each of the selection criteria.</p> <p>Selection of PA topics for audit portfolio.</p>
PAP3-M5	Understanding the audit topic	Document preliminary understanding of the audit topic.	<p>The importance of understanding the audit topic during the design phase of a performance audit.</p> <p>Tools and techniques to use when understanding the audit topic.</p> <p>Engagement with relevant stakeholders.</p> <p>Organisational operations and business processes.</p> <p>Documentation of preliminary understanding of the audit topic.</p>
PAP3-M6	Determining the objectives, scope, approach and questions of a performance audit	–	–
PAP3-M6U1	Audit objectives	Develop audit objectives.	<p>The key aspects of PA objectives (meaning of audit objectives; mandatory requirements for objectives; link between the objective, main question, and audit title).</p> <p>The different ways in which SAIs define audit objectives.</p> <p>The development of audit objectives.</p>

PAP3-M6U2	Audit scope	Decide on the audit scope.	The four elements of PA audit scope (what, who, when and where to audit).
			Decision on the audit scope, considering the audit objectives.
PAP3-M6U3	Audit approach	Determine audit approach.	The possible audit approaches in PA (problem, result, system, or a combination of approaches).
			Determination of the audit approach, considering the audit scope and the audit objectives.
PAP3-M6U4	Audit questions	Develop audit questions.	The performance audit questions pyramid.
			The process of having questions that are thematically related, complementary, mutually exclusive and collectively exhaustive in addressing the overall audit objective.
			Types of questions.
			The development of thematically related, complementary and neutral audit questions providing full set of answers to the audit objectives.
PAP3-M7	Criteria in performance audit	Determine criteria for a performance audit.	Performance audit criteria.
			Sources of criteria for performance audit.
			The attributes of suitable criteria.
			Key considerations in determining performance audit criteria.
PAP3-M8	Risk management in performance audit	Formulate a strategy to manage audit risks	The determination of criteria for performance audit.
			The elements of a risk management strategy.
PAP3-M9	The audit plan	Document an audit plan for performance audit.	The formulation of an appropriate risk management strategy to respond to the risks.
			The elements of an audit plan (Audit design matrix etc.).
			Documentation of an audit plan for a performance audit.

PAP3-M10	Conclusion of planning a performance audit	Summarise the outputs of the planning stage.	Summary of the outputs and key learnings of planning a performance audit.
			Checklist of requirements at the end of the planning stage.
			Use of the checklist to review the planning activities, documents and work papers.
Paper 4: Conducting a performance audit			
PAP4-M1	Overview of Paper 4	Describe the objective, importance and structure of the paper.	Objective, importance and structure of the paper.
			Interrelationship between modules.
PAP4-M2	Cross cutting considerations in conducting a performance audit	Identify the key cross cutting considerations in conducting a performance audit.	The role and importance of the conducting phase in the performance audit process.
			Aspects related to materiality, documentation and communication in the conducting phase.
PAP4-M3	How to gather audit evidence?	Determine the sufficiency and appropriateness of audit evidence.	Audit evidence.
			Sufficiency and appropriateness of audit evidence.
			The process for determining and documenting the sufficiency and appropriateness of evidence.
PAP4-M4	How to develop the audit findings?	Document performance audit findings.	Audit finding.
			Elements of an audit finding.
			Key considerations in developing audit findings.
			Documentation of audit findings.
PAP4-M5	How to develop audit conclusions?	Develop audit conclusions.	The concept and attributes of performance audit conclusions.
			The process of developing performance audit conclusions.
			The attributes of audit conclusions which are specific to PA.
PAP4-M6	How to develop audit recommendations?	Formulate audit recommendations.	The attributes of a performance audit recommendation.

			The link between audit recommendations and audit impact.
			The formulation of audit recommendations.
PAP4-M7	Conclusion of conducting a performance audit	Summarise the outputs from the conducting phase of performance audit.	Checklist of requirements at the end of the conducting phase.
			Use of the checklist to review the conducting activities, documents and work papers.
			Summary of the outputs and the key learning points of conducting a performance audit.
Paper 5: Performance audit report and follow-up for impact			
PAP5-M1	Overview of Paper 5	Describe the concepts of reporting and follow-up for audit impact.	Objective, importance and structure of the paper.
			Interrelationship between modules.
PAP5-M2	Cross cutting considerations in reporting and following up a performance audit	Identify the key cross cutting considerations in reporting and following up a performance audit.	The role and importance of reporting and following up in the performance audit process.
			Aspects related to materiality, documentation and communication in the reporting and follow-up phases.
PAP5-M3	How to develop a performance audit report?	–	–
PAP5-M3U1	Attributes of a performance audit report	Identify the attributes of a performance audit report.	Attributes of a performance audit report: comprehensive, convincing, timely, reader-friendly, balanced.
PAP5-M3U2	Writing key messages	Develop key messages based on audit findings and conclusions.	The concept of key message.
			Attributes of effective key messages.
			The transformation of audit findings and conclusions into key messages.
			Reflecting key messages on a PA report.
PAP5-M3U3	Analysing a PA report	Analyse a performance audit report.	Elements of a performance audit report.
			Analysis of a performance audit report.

PAP5-M3U4	Finalising the audit report	Identify the steps needed for finalising the audit report.	The process of finalising the report.
			The steps of the exit meeting.
			Analysing the comments of audited entities.
			The internal levels of review and approval.
PAP5-M4	Communicating the results of a performance audit	Outline the communication process to convey audit results to relevant stakeholders.	The added value of communicating audit results.
			The communication process and tools used to convey audit results.
			The role of media as a stakeholder and a communication channel.
PAP5-M5	Follow-up and impact of performance audit results	Identify the strategies to facilitate audit impact of performance audits.	Purpose of follow-up.
			How and when to follow up.
			What audit impact is.
PAP5-M6	Conclusion	Summarise the outputs from the reporting and follow-up phases of performance audit.	The strategies to facilitate audit impact.
			Checklist of requirements at the end of the reporting phase.
			Use of the checklist to review the activities, documents and work papers.
			Summary of the outputs and the key learning points of reporting and following up a performance audit.