



PESA Cross-Cutting Papers



Paper, Module and	Module and Unit Names	What we will achieve	What we will learn
Paper 1: Provide Value and Benefits for All			
CC1-M1	Why does a Supreme Audit Institution matter?	Describe the role of SAIs in contributing to effective, accountable and inclusive governance	What is the nature of SAIs?
			What role do SAIs play in effective, accountable and inclusive governance?
CC1-M2	How can Supreme Audit Institutions contribute to value and benefits for all?	Trace the value chain through which SAI delivers audit impact.	Identify different elements of the value chain through which SAI audits deliver audit impact
			Trace the value chain for financial, performance and compliance audits
CC1-M3	How can a SAI auditor contribute to value and benefits for all?	Identify SAI auditor's actions that comply, contribute and champion the measures to enhance value and benefits for all.	Describe SAI auditors' actions that contribute to SAI capacity, outputs and outcomes.
			Identify SAI auditors' actions that comply, contribute and champion certain measures for enhancing the value and benefits for all.

Paper, Module and	Module and Unit Names	What we will achieve	What we will learn
CC1-M4	IFPP and High-Quality Audits	Identify the link between the IFPP framework and high-quality audits	What is the INTOSAI Framework of Professional Pronouncements?
			How can SAIs implement ISSAIs for high quality audits?
			Why do ISSAIs matter for high quality audits?
CC1-M5.1	Fundamental principles of public sector auditing	Explain the fundamental principles of public sector auditing	Outline the framework for fundamental principles for public sector auditing
			Identify the elements of public sector auditing
			Apply the elements of public sector auditing to the different audit types
CC1-M5.2	General principles of public sector auditing	Relate the general principles of public sector auditing to the audit process	The general principles of public sector auditing like ethics and independence, professional judgement, due care and scepticism, quality control, audit team management and skills, audit risk, materiality, documentation and communication
			How the principles of public sector auditing relate to the audit process
CC1-M6.1	System of Audit Quality Management	Describe the new approach in managing audit quality as per the revised ISSAI 140	Organisational requirements of the revised ISSAI 140 System of Audit Quality Management

CC1-M6.2	Auditor's Actions Relating to Audit Quality Management	Identify auditor actions relating to audit quality management	Responsibilities around the System of Audit Quality Management Auditor's action relating to audit quality management
CC1-M7	What tools can a SAI auditor use to conduct high quality audits?		
CC1-M7.1	Inside the Auditors' Toolbox	Identify key considerations for selecting tools in the different audit streams.	List tools used in SAI audits
			Identify key considerations in use of tools in SAI audits
CC1-M7.2	Data analytics and SAI audit	Identify the use of data analytics in the context of SAI audit.	Data analytics
			Use of data analytics in the context of SAI audit
CC1-M8	Staying Relevant	Identify actions for staying relevant by SAIs and SAI auditors	SAI actions for staying relevant
			SAI auditor's actions for contributing to SAI relevance
Paper 2: Behave Professionally			
CC2-M1	Ethics		

CC2-M1.1	What is ethical behaviour?	Describe the requirements for ethical behaviour of SAI auditors as laid out in ISSAI 130	Why ethical behaviour is important for auditors, the SAI and the profession
			Ethical behaviour related to Integrity, Professional Behaviour or Personal Accountability, Confidentiality and transparency, Competence, Independence and Objectivity
			The requirements for ethical behaviour of SAI auditors as laid out in ISSAI 130
CC2-M1.2	How can a SAI auditor resolve ethical dilemmas?	Decide on appropriate course of action to resolve ethical dilemmas	Identify threats to ethical behaviour of a SAI auditor
			Deliberate on different courses of action for resolving ethical dilemmas
			Decide on an appropriate course of action for resolving ethical dilemmas
CC2-M2	Demonstrate Professional Judgement and Scepticism	Demonstrate professional judgement and scepticism	The concepts of professional judgement and scepticism.
			When we require to exercise professional judgement and maintain scepticism

			How to exercise professional judgement and maintain scepticism in a given audit scenario.
CC2-M3	Stakeholders		
CC2-M3.1	Who are the key stakeholders for a SAI auditor?	Identify the key stakeholders in an audit context	The key stakeholders in an audit context
			Why it is important to understand the key stakeholders in an audit context
			The need for inclusiveness and multi-stakeholder engagement in the audit process
			The importance of maintaining stakeholder relationships
CC2-M3.2	Deciding on who, when and how of stakeholder engagement	Decide on stakeholders to be engaged during different stages of the audit	Identify key stakeholders in an audit context
			Use a stakeholder map to identify key stakeholders for an audit
			Identify the relationships required with different stakeholders in the audit using RACI
			Identify considerations in stakeholder management

CC2-M4.1	How to communicate effectively throughout the audit process?	Identify effective communication actions of a SAI auditor throughout the audit process.	Why does effective communication matter?
			When do we need good communication in the audit process?
			What are the characteristics of effective communication?
			What are the considerations for effective communication in the audit process?
CC2-M4.2	Facilitation skills for effective audit communication	Apply facilitation skills for effective audit communication in given audit scenarios	Identify facilitation skills used by SAI auditors
			Practise using some of the facilitation skills based on some practical tips
CC2-M5	Auditing for an equal future for all	Identify actions which contribute to equal futures for all	What are the key concepts related to an equal future?
			How can SAIs and SAI Auditors contribute to an equal future?
CC2-M6	Emotional Intelligence		

CC2-M6.1	Acting with emotional intelligence	Describe the emotional intelligence framework	Describe the emotional intelligence framework in terms of self-awareness, self-management, social awareness and relationship management
			Why does emotional intelligence matter to SAI auditors?
CC2-M6.2	How can SAI auditor act with emotional intelligence?	Determine ways of enhancing emotional intelligence	Identify actions that demonstrate emotional intelligence in an audit context
			Determine ways of enhancing emotional intelligence
CC2-M7	How can SAI auditors enhance their leadership behaviours?	Determine ways of enhancing leadership behaviours of SAI auditors	The leadership behaviours demonstrated in an audit context
			The ways of enhancing leadership behaviours of SAI auditors
CC2-M8	Courage and resilience in a SAI environment	Determine ways to act with courage and resilience in an audit environment	Discuss the importance of acting with courage and resilience in an audit context
			Identify actions of SAI auditors that demonstrate courage and resilience in an audit environment
			Determine ways of enhancing courage and resilience



CC2-M9	Continuously strive for excellence	Determine ways in which a SAI auditor can continuously strive for excellence	Discuss the importance of continuously striving for excellence
			Identify actions of SAI auditors that demonstrate striving for excellence (innovation, reflection, continuous education, curiosity and experimentation)
			Describe how to learn continuously
			Describe how to use reflection as a technique