

SHAPING YOUR FUTURE



Auditing performance information - public sector

A government key performance indicator (KPI) is a **quantifiable measure that the public sector uses to evaluate its performance**. Government KPIs function like KPIs used by for-profit businesses — they demonstrate the organization's overall performance and its accountability to its stakeholders.

The design of the key performance indicators is of critical importance as it enhances the effectiveness of service delivery. Internal audit plays a role in providing assurance about the design and the effectiveness of key controls.

Course outline

Performance information has become an increasingly important focus area in the public sector environment. The role of cybersecurity, access controls, business continuity and the POPI Act is also relevant in the broader process.

Reliability and integrity of information, and the design of the dashboard is critical to enhance effectiveness of performance.

This course provides practical guidance on how internal can positively influence the usefulness and reliability of performance information throughout the performance information cycle.

Course outcomes

Each participant should be able to demonstrate practically, through consulting and assurance work, how to:

1. Evaluate whether compliance with relevant legislation, frameworks and policies has been achieved in the development of the:
 - a. Strategic Plan (SP)/ Integrated Development Plan (IDP)
 - b. Annual Performance Plan (APP)/ Service Delivery Budget Implementation Plan (SDBIP).
 - c. Analysis and interpretation of the requirements related to the SP/ IDP and APP/ SDBIP of a public institution.
2. Determine if there is consistency/alignment between the:
 - a. mandate of the institution.
 - b. strategic objectives as indicated in the SP/ IDP.
 - c. performance indicators (PI's).
 - d. APP/ SDBIP.
 - e. quarterly performance reports (QPR's).
 - f. annual performance reports (APR).
3. Ensure that controls around the development, maintenance and reporting of the SP and APP are appropriately designed and effectively implemented.
4. Identify risk-based priority areas for audit based on:
 - a. Structure and budget
 - b. Risk identification process.
 - c. Legislative mandate of the institution.
5. Develop an adequate audit programme to address the risks.
6. Effectively audit the performance information in terms of:
 - a. Usefulness/"SMART" criteria; and
 - b. Reliability criteria (validity; accuracy and completeness).

Value added contributions

1. Practical case studies.
2. Online material and access to the NSA platform.
3. The role of combined assurance and the design of performance information.
4. The linkage between key performance indicators and key risk indicators.

Presenter

Our presenter is Deon van der Westhuizen. He has been a presenter for the IIA (SA) for more than 25 years, and presented on international conferences in Singapore, Malaysia, Lesotho, Swaziland and Namibia on the topic of both performance information auditing and performance auditing.

He is an associate with the University of Stellenbosch - School of Public Leadership, Hugenote Kollege and Next Step Academy.

Day 1 Session 1:

- Module 1: The Principles of Performance Information
 - Performance Information defined by National Treasury
 - Performance Information Cycle
 - Key Timelines – National, Provincial and Local Government
 - Role Players and Responsibilities
 - Public Sector Guidance and Best Practices
 - Difference Between Design of the Dashboard and Performance Audits
 - Combined Assurance: External vs Internal Audit
- Practical Case Study

Day 1 Session 2:

- Module 2: Key Performance Information Concepts
 - Inputs, Activities, Outputs, Outcomes, Impacts – FMPI model
 - Performance Indicators – Design and link to Risk Indicators
 - Performance Targets – setting standards, measuring against the standards
 - Practical Case Study

Day 2 Session 1:

- Module 3: Performance Information Cycle
 - Phases in Performance Information Cycle
 - Accountability Reports
 - Practical Case Study
- Module 4: What is the Role of the Audit Committee and Internal Audit?
 - Mission and Definition as per IIA standards
 - Legislative Responsibilities and the Internal Audit charter
 - Key Responsibilities across the three lines model
 - Practical Case Study
- Module 5: How to conduct the selected performance information engagement?
 - Risk-based Approach
 - Audit Process – Risk and Control Assessments
 - Approved Audit Plan and Annual Engagements
 - Engagement Planning

Day 2 Session 2:

- Module 5: How to conduct the selected performance information engagement?
 - Performing the Engagement
 - Audit Criteria
 - Audit Checkpoints
 - Timing of Engagements
 - Applicable Work Papers
 - Practical Case Study
- Module 6: Internal Audit Process
 - Process Flows
 - Key Risks
 - Audit Objectives
 - Audit Programme
 - Working Papers
 - Practical Case Study

Day 3 Session 1:

- Module 7: Internal Audit Process (continued)
 - Process Flows
 - Key Risks
 - Audit Objectives
 - Audit Program
 - Work Papers
 - Practical Case Study

Day 3 Session 2:

- Module 8: Internal Audit Process (continued)
 - Process Flow for end-year reporting
 - Key Risks'
 - Audit Objectives
 - Audit Program
 - Work Papers
 - Practical Case Study

Next Step Academy (Pty) Ltd

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Quotation

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TERMS OF PAYMENT
1. Payable on presentation
2. Interest at 2% above will be levied on outstanding amounts.

DESCRIPTION OF PRODUCT / SERVICES RENDERED	Unit Cost	No of attendees	VAT	RAND
Quotation				
<i>Audit Performance Information in the Public Sector</i>				
<i>Virtual training</i>	6 000,00	2		12 000,00
<i>Three days - 24 CPD points</i>				
<i>Training fee is all inclusive.</i>				
<i>Facilitation method: Zoom online and -elearning</i>				
<i>Facilitator: Deon van der Westhuizen</i>				
<i>Registered with CSD, CIPC, DHET, LGSETA</i>				

TOTAL: Excluding VAT
 Add: Value Added Tax
 TOTAL: Including VAT

Total	R12 000,00
Zero rated	R12 000,00

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