

4-Day Course in Auditing in the Public Sector ¹

Public Officers develop integrated development plans and determine financial resources necessary to implement them. With participation from the public, budgets are then prepared and approved by the National Assembly. The budgets are implemented and results monitored and evaluated as per the Public Finance management Act 2012. In managing public resources, public officers are expected to adhere to international best practices, the constitution of Kenya 2010, Public Finance management Act 2012, Public Procurement and asset Disposal Act 2015, Public Officers ethics Act 2003, among other requirements.

Auditing in the Public sector provides oversight over Public Finance Management by evaluating to ascertain that public Officers carry out the fiduciary duties as entrusted to them by the Government/Public according to the law. Results are published through Boards of Directors/National Assembly/Country Assembly. There are both external and internal public sector audits. Effective Public Audit is among others about:

<ul style="list-style-type: none"> - Improving management systems to increase value for public money 	<ul style="list-style-type: none"> - Strengthening risk management to manage uncertainty and safeguard public resources
<ul style="list-style-type: none"> - Improving asset management systems to increase productivity of public assets and prevent misuse - Deterring and preventing corruption 	<ul style="list-style-type: none"> - Reporting the findings to assure the Government/Public of the processes of public finance management
Who should attend <ul style="list-style-type: none"> - Internal & External Auditors - Heads of Departments - Members of Boards of Directors in public sector entities 	Why you should attend <ul style="list-style-type: none"> - Providing effective public sector audit services to management and the audit committees; - Providing effective audit committee oversight to public sector entities; - Being compliant with the law and regulations for auditing and audit committees; applying professional standards pertaining to audits; - Leveraging technology in providing audit services

Topics

Day One	Day Two
Mandate of External & Internal Audit in the Public Sector <ul style="list-style-type: none"> - Key definitions: Internal Audit, External Audit; Public Sector Audit and the Law: the Public Finance Management Act 2012 and the attendant regulations - Public Audit Act 2015 Laws of Kenya; Public Sector Audit and the Regulations: Overview of <i>Mwongozo</i>; Public Sector Accounting Standards Board (PSASB) of Kenyaregulations - <i>Audit Committees in the Public Sector</i>: Composition; Mandate; Roles, duties and responsibilities <i>Plenary discussion: comparing Internal Audit in Kenya and the other countries-Zambia, India, and the United Kingdom.</i>	Operations of Internal Audit in the Public Sector <ul style="list-style-type: none"> - Governed by the International Professional Practice Framework (IPPF); Code of Conduct for Auditors (Internal & External); International Auditing Standards • <i>Risk-based audit approach in accordance with Public Finance Management Regulations, regulation 160</i> - 3 year strategic plan & Risk-based annual work plan - Risk-based engagement planning; Evidence gathering sufficient to address the (TORs) audit objects - Working papers for evidence; Audit report key features; <i>case study</i>
Day Three	Day Four
<ol style="list-style-type: none"> 1. Types of Internal Audits – Broad Categories 2. Subcategory Audits under Assurance Audits. <ul style="list-style-type: none"> - Systems audit & major systems in the public sector in Kenya; Information systems audit; Financial audits (revenue, final accounts projects , trainings payroll, imprest, grants and donations, loans); Compliance audits; Value for money ; Procurement audit; Audit investigations; Effectively auditing automated systems; <i>Group work-Case study</i>	External Audits <ol style="list-style-type: none"> 1. Overview of the External Audit Process 2. Types of External Audits (Public Audit Act 31-38) 3. Relationship with Internal Audits Reporting Audit outcomes <ol style="list-style-type: none"> 1. Report overview 2. Report format and what forms a well presented audit report 3. Presenting results

Fees	Contact
\$1000 (KES 95,000) + VAT. Covers: 4-day workshop: morning tea-break snack, lunch, afternoon tea-break snack + learning material: presentation.	<ul style="list-style-type: none"> • info@aganoconsulting.com • training@aganoconsulting.com • Phone: +254 20 267 0743

¹ Also available for in-house training; contact us for terms and pricing.



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REGISTRATION FORM

DELEGATE NAME	JOB TITLE	EMAIL ADDRESS	MOBILE No.

Company sponsored? Yes No (Tick where applicable)

ORGANIZATION: _____

POSTAL ADDRESS: _____ **MOBILE NO** _____

PHYSICAL ADDRESS: _____

Training fee: KES 95,000 (exclusive of VAT)

Note that fee includes: course material, administrative costs, meals and refreshments for the four days.

TERMS & CONDITION OF REGISTRATION:

Complete and email this form to info@aganoconsulting.com or send it to the address above. All fees MUST be paid in full before start of training and MUST confirmed at **least Five (5) working days prior** to the start of the course. Make all cheques payable to Agano Consulting (K) Ltd.

AUTHORIZATION

For company sponsorships, the signatory must be authorized to sign on behalf of the contracting organization.

I _____ aver that all given information is correct and confirm that I have read and understood all conditions pertaining to this program

Signed on _____ / _____ /20 _____

Signed _____

Company Stamp _____