



TURKISH COURT OF ACCOUNTS



PUBLIC PROCUREMENT AUDIT TRAINING PROGRAMME



 Training Days : 5 or 14

 Training Hours : 20 or 40



PROGRAMME COMPONENTS

1. Definition, Purpose and Objectives of Public Procurement
2. Regulatory Framework for Public Procurement (in general)
3. Basic Principles of Public Procurement and Why Public Procurement is important?
4. Public Procurement Process (-Planning and Preparatory Stage – Procedure to award the contract – Execution of Contracts)
5. Objectives and Principles of Public Procurement Audit (on the basis of ISSAI's)
6. Why SAI's conduct Public Procurement Audit? And Public Procurement Audit's Relation with the Financial, Compliance And Performance Audit)
7. Planning the Public Procurement Audit (Determine the Area, Scope, Criteria, Sub-Objective, Activities etc.) and Audit Programme
8. Public Procurement Audit Methodology
9. Implementation of Public Procurement Audit (Materiality, Sampling, Evidence Collection and Evaluation, Documentation etc.)
10. Responsibilities and Duties of Auditors in Public Procurement Audit (in the Scope of Ethical Values) and Relations with the Audited Entity
11. Reporting and Follow up
12. Challenges of Public Procurement Audit

LEARNING OUTCOMES

At the end of the programme, participants will be able to:

- Understand the definitions, purpose and objectives of Public Procurement
- Understand the basic principles of Public Procurement
- Gain knowledge on Public Procurement Process
- Understand the objectives and principles of Public Procurement Audit
- Gain knowledge about all the process of the Public Procurement Audit
- Recognize the challenges of Public Procurement Audit
- Gain experience on audit approach, methodology and reporting from a long-serving SAI
- Have basic knowledge about ISSAI's related to Public Procurement Audit
- Prepare the basis for capacity building by comparing the level of the implementation of Public Procurement Audit