

Ref	Competencies	Description	Syllabus Objective	Syllabus Detail
PAC 1	SAI audit professional adds value by conducting ISSAI-compliant performance audits			
PAC 1.1	Demonstrates an understanding of how performance audit contributes to promoting accountability, transparency, good governance and more effective and efficient service delivery, which contributes to the implementation of SDGs	<p>Demonstrates an understanding of the nature, purpose and objectives of performance audit, the unique way in which it adds value as part of the accountability chain and how it is differentiated from and/or linked to compliance or financial audit engagements.</p> <p>Appreciates that performance audit works constructively to provide forward-looking recommendations to improve governance, accountability, transparency and service delivery in public financial management and across a range of varied government operations and services that are linked to implementing sustainable development goals and/or their national equivalents.</p>	<p>Knowledge</p> <p>1. Demonstrates an understanding of the unique value added by performance audits as part of accountability chain that contributes to value and benefits of citizens, including implementation of SDGs.</p> <p>2. Explains the similarities and differences (understanding the tools and techniques from) between programme evaluation and social science research.</p> <p>3. Distinguishes between different options of referring to performance audit ISSAIs.</p> <p>4. Explains implications of claiming ISSAI compliance in performance audit.</p>	<p>1.Explains the purpose of performance audit and distinguishes it from financial and compliance audit.</p> <p>1.1 Explains the connection between ISSAI 12 and performance audit.</p> <p>1.2 Explains how performance audits contribute to implementation of SDGs.</p> <p>2. Defines programme evaluation, explains the links between programme evaluation and performance audits, the similarities and differences in the techniques, methodology and competencies required in the two disciplines.</p> <p>2.1 Describes how performance auditors can partner with programme evaluators.</p> <p>2.2 Explains the role of a researcher Explains the links between research and performance audits, the similarities and differences in the techniques, methodology and competencies required in the two disciplines.</p> <p>2.3 Describes how performance auditors can partner with researchers.</p> <p>3 Explains the option of using PA ISSAIs to develop own PA standards, referring to own standards aligned to PA principles, directly referring to PA ISSAIs at level 4. (emphasize the difference between methodology and standards)</p> <p>. Explains ISSAI compliance, the process of moving towards ISSAI compliance and measuring ISSAI compliance using evidence-based methods.</p> <p>6.2 Explains whole of government approach, its relevance in the context of implementation of SDGs, its link to system-oriented approach, how differs from traditional performance audit approaches.</p>

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PAC 1.2	Demonstrates an ability to apply key concepts of performance auditing appropriately and consistently in audit practice	Demonstrates an ability to apply key concepts of economy, efficiency and effectiveness, as well as criteria, condition, cause and effect in the performance audit process related to a wide variety of subject matter that could include specific programmes, entities, funds, activities or existing situations. Demonstrates an ability to actively manage the risk of inappropriate reports to give confidence to the intended user about the reliability of audit conclusions. Adds value by providing a balanced report and constructive forward-looking recommendations.	Knowledge 1. Demonstrates how to apply the concepts of economy, efficiency and effectiveness in the framework of performance auditing as per ISSAI 300. 2. Explains the importance of examining inclusiveness in performance audits. 3. Explains the elements of performance audit as per ISSAI 300. 4. Explains the general principles in performance audit.	1. Defines economy, efficiency and effectiveness, provides examples of how these concepts are used in performance audit, determines which questions relate to each of the concepts and their relation to the overall objective of the performance audit. 2. Explains the concept of inclusiveness and leaving no one behind, explains why it matters, explains how inclusiveness can be an important consideration in determining effectiveness in a performance audit. Provides examples from SDG audits. 3. Explains the concepts of three parties, subject matter, criteria, confidence and assurance in performance audit, explains how their application in PA is different from their application in other audit streams. 4. Provides an overview of ISSAI 300 requirements related to general principles of performance audit - audit objective, audit approach, audit criteria, audit risk, communication, skills, professional judgement and scepticism, quality control, materiality and documentation.
PAC 1.3	Ensures quality in conducting a performance audit	Applies performance audit ISSAIs throughout the audit process in different environments to ensure quality that enhances the credibility of the audit report. Displays an ability to review performance audit work done by others for quality assurance in line with relevant standards and SAI practices.	Knowledge 1. Explains principles related to performance audit process as per ISSAI 300. 2. Describes the quality control and assurance process for performance audits. Skills 3. Carries out quality assurance review of performance audit as per ISSAI 40 and applicable PA ISSAIs.	1. Provides an overview of PA process. 1.1 Explains requirements of ISSAI 300 related to planning, conducting, reporting and follow-up. 2. Provides an overview of quality control and assurance process. 2.1 Explains the difference between quality control and quality assurance. 2.2 Explains how quality control is exercised throughout the PA process. 2.3 Explains quality assurance function related to performance audit. 3. Provides guidance on planning, conducting and reporting on a QA review, roles and responsibilities of a QA reviewer, skills needed by a QA reviewer, link between QAPA and QA at institutional level. 3.1 Conducts a QA in a case study environment as per PA ISSAIs, guidance and tool provided by the IDI.

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PAC 1.4	Exercises professional judgement and scepticism throughout the performance audit	Exercises professional judgement and scepticism while applying standards. Seeks advice if difficult or contentious issues are encountered when exercising professional judgement.	Knowledge 1. Explains the concept of professional judgement in the context of performance audit. 2. Explains the concept of professional scepticism in the context of performance audit.	1. Links to the generic explanation of professional judgement provided in cross cutting competencies, identifies situations requiring professional judgement at different stages of the performance audit process, describes the considerations in exercising professional judgement. 2. Links to the generic explanation of professional scepticism provided in cross cutting competencies, identifies situations requiring professional scepticism at different stages of the performance audit process, describes the considerations in exercising professional scepticism.
PAC 2	SAI audit professional demonstrates an understanding of context, environment and entity in a performance audit			
PAC 2.1	Demonstrates an understanding of the context of the public-sector environment	Displays an understanding of the wider institutional framework of performance accountability and performance culture and the public-sector environment within which the entity operates.	Knowledge 1. Explains the performance culture in the public sector. 2. Explains the framework of performance accountability and performance measurement systems. 3. Explains the public-sector environment in which the organisation operates. 4. Describes the concepts related to the public policy cycle.	1. Defines performance culture, explains the differences in performance in the public and private sector. 2. Defines the concepts of performance accountability and performance measurement systems, explains the application in performance audit. 3. Explains the public-sector environment in which the organisation operates. 4. Describes the concepts related to the public policy cycle .
PAC 2.2	Shows appreciation of the entity's operations and the interrelations among public entities	Evaluates entity's organisational structures, culture, business processes, operations and systems and interrelationships between entities in case there are many entities involved.	Knowledge 1. Identifies the areas to be considered when getting to know the relevant entities. 2. Identifies techniques used to when getting to know the relevant entities. Skills 3. Demonstrates the importance of getting to know the relevant entities. 4. Selects the appropriate techniques to evaluate the entity's organisational structures, culture, business processes, operations and systems and interrelationships between entities. 5. Applies the understanding of entity's organisational structures, culture, business processes, operations and systems and interrelationships between entities.	1. Identifies the entities relevant to the audit topic, discusses the importance of understanding these entities. 1.1. Describes the areas to be considered when evaluating an entity: background environment and information on the entity; significant legislative authority; objectives of audited entity; culture of the organisation (use Hofstede concepts); organisational arrangements; accountability relationships; activities carried out; nature and level of resources used; procedures and control systems in place; operations and systems interrelationships between entities. 2. Describes the techniques to be used: SWOT analysis, RACI analysis, stakeholder analysis, Ishikawa analysis, issue analysis, other appropriate techniques. 3. Explains the importance of applying different and the most adequate techniques to getting to know the relevant entities.

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				<p>4. Identifies appropriate technique in a given scenario.</p> <p>5. Analyses the relevant entities using the techniques described.</p>
PAC 3	SAI audit professional assesses and manages risk in a performance audit			
PAC 3.1	Demonstrates an understanding of the relationship between risks, and evaluates the effect in the performance of the audit topic	Evaluates the requirements and considerations in conducting a risk-based approach to determine the audit scope.	<p>Knowledge:</p> <ol style="list-style-type: none"> 1. Defines the concept of risk related to audit topic. 2. Demonstrates an understanding of risk assessment in performance auditing. 3. Demonstrates an understanding of the audit scope elements. <p>Skills:</p> <ol style="list-style-type: none"> 4. Determines audit scope following risk assessment; 5. Conducts a risk assessment for a specific audit topic. 	<ol style="list-style-type: none"> 1. Explains the differences and connections between audit risk and risk related to audit topic. 2. Explains the application of risk matrix in performance auditing. 3. Explains the audit scope elements: – the audit object, who to audit, when (the time period reviewed by the audit) and where (the audit extension). 4. Uses the risk assessment to determine the audit scope. 5. Identifies the steps and the elements needed to conduct a risk assessment. 5.1. Conducts a risk assessment for a specific audit topic.
PAC 3.2	Selects performance audit topics and portfolio based on criteria that is significant and auditable	Selects a portfolio of performance audit topics based on a set of criteria to include significant, relevant and auditable topics that will add value for the users of the report.	<p>Knowledge:</p> <ol style="list-style-type: none"> 1. Identifies the major criteria to select a performance audit topic. <p>Skills:</p> <ol style="list-style-type: none"> 2. Selects an audit topic based on the set of criteria described on item 1. 	<ol style="list-style-type: none"> 1. Identifies criteria for selection based on ISSAI and based on SAI's regulations. Major criteria: materiality, auditability, relevance, risk to SAI, timeliness. 2. Selects an audit topic for a specific audit based on the set of criteria identified and described on item 1.

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PAC 3.3	Manages risk throughout the performance audit process	Manages the risk of performance audit obtaining incorrect or incomplete conclusions, providing biased information or failing to add value. This is done by conducting a preliminary study and risk analysis, considering all important factors related to the audit topic, gathering sufficient and appropriate evidence, consulting widely both within and outside the audit team and providing users of the audit report with new knowledge and recommendations that would make a real contribution to better performance.	Knowledge: 1. Defines the concepts of audit risk in a performance audit. 2. Explains risk mitigation measures that can be taken in each stage of the audit. Skills: 3. Conducts a risk assessment for a specific audit topic. 4. Manages the risk in a specific audit	1. Explains the audit risks in PA, which are: incorrect or incomplete conclusions; unbalanced reporting; lack of value added; access to and quality of information; ability to conduct analysis; failing to collect or address the most relevant arguments; fraud, abuse, irregular practices; handling complex or sensitive matters. 2. Explains risk mitigation measures that can be taken in each stage of the audit. Some of these measures could be: evidence sufficient and appropriate; effective quality control system; adequate knowledge of subject matter by the audit team; effective communication with the audited entity and other stakeholders throughout the audit process; appropriate supervision. 3. Conducts a risk assessment for a specific audit topic, considering the ISSAI orientations related to risk. 4. Recommends appropriate risk mitigation measures in a specific audit, using the case study provided and considering the possible audit risks and the mitigation measures discussed before.
PAC 4	SAI audit professional performs and documents performance audit procedures as per ISSAIs			
PAC 4.1	Sets clear and well-defined audit objective and chooses the best audit approach considering the audit objective	Sets well-defined audit objective and designs questions and sub-questions that are thematically related, complementary, not overlapping and collectively exhaustive in addressing the audit objective. Chooses the best audit approach from result-, problem- or system-oriented approaches, or uses a combination of them to address the audit objective.	Knowledge: 1. Identifies performance audit objectives and audit questions. 2. Explains the criteria for choosing an audit approach for a performance audit. Skills and judgement: 3. Describes innovative ways to address the audit objective. Standard: ISSAI 3000.	1. Identifies a suitable audit objective, that addresses performance aspects (economy, efficiency and/or effectiveness) 1.1 Identifies questions under audit objectives that are related to it and are mutually exclusive and collective exhaustive. 2. Considering the audit objective, choose the most appropriate audit approach (problem, result, system-oriented or a combination of). 3. Chooses innovative ways to address complexities in performance audit (like whole of government).
PAC 4.2	Establishes suitable criteria for performance audit	Identifies different sources of audit criteria in performance audit or develops criteria when they are not readily available.	Knowledge: 1. Identifies audit criteria from different sources. Skills: 2. Develops audit criteria. Standard: ISSAI 3000.	1., identify suitable audit criteria for a specific audit considering the possible sources (laws and regulations, decisions made by the legislature, professional standards, key performance indicators, independent expert advice, criteria used in similar audits or by other SAIs, etc.) 2. Considering the possible sources of criteria, develop suitable criteria for a specific audit.

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PAC 4.3	Determines materiality at all stages of the performance audit process	Determines materiality throughout the performance audit process, considering not only the monetary value, but also what is socially or politically significant during the audit.	Knowledge: 1. Defines the concept of materiality in performance audit. Skills: 2. Applies materiality throughout the audit process. Standard: ISSAI 3000.	1. Explains the concept of materiality in performance audit, considering not only the monetary value, but also what is socially or politically significant. 1.1 Identifies the situations to use materiality throughout the audit process. 2. Based on the case study provided, applies materiality throughout the audit process.
PAC 4.4	Applies sampling techniques and evaluate results	Determines when and how to perform sampling and documents the sampling strategy during the audit. Executes sampling procedures and evaluates results.	Knowledge: 1. Describes the use of sampling in PA. 2. Describes how to evaluate sampling results.	1. Explains how to use sampling techniques in performance auditing. 2. Explains how to evaluate the sampling results and how to apply it on the audit procedures.
PAC 4.5	Demonstrates an ability to use a variety of social science methods and diagnosis techniques throughout the performance audit process	Demonstrates an ability to use social science methods and diagnosis techniques (e.g. SWOT analysis, risk analysis, stakeholder analysis, process mapping, etc.) and to choose which to apply during a performance audit. Demonstrates an ability to use and select the most appropriate data gathering (e.g. interview, survey, focus groups, direct observation, and document review) and data analysis techniques (e.g. content analysis and statistical analysis etc.) during a performance audit.	Knowledge: 1. Identifies social science methods and techniques that can be used in PA. 2. Identifies data gathering methods most used in PA. 3. Identifies data analysis methods most used in PA. Skills and judgement: 4. Chooses the appropriate social science methods and techniques. 5. Develops a SWOT analysis and a stakeholder analysis. 6. Develops a survey questionnaire. 7. 7. Conducts an interview. 8. Does a content analysis. 9. Analyses statistical data.	1. Identifies social science methods and techniques that can be used in performance auditing. E.g. SWOT analysis, risk analysis, stakeholder analysis, process mapping, RACI analysis, fishbone diagram. 2. Explains the main characteristics of data gathering methods that can be used in performance auditing. E.g. survey, interview, focus groups, case study, direct observation, desk review. 3. Explains the main characteristics of data analysis methods that can be used in performance auditing. E.g. descriptive statistics, regression analysis, frequency tabulation, multivariate statistical analysis, data envelopment analysis, content analysis, alternative interpretations, negative cases. 4. Considering the case scenario given, chooses the most appropriate methods and techniques to use in the audit. 5.1. Understands SWOT analysis and stakeholder analysis. 5.2 Develops a SWOT analysis and a stakeholder analysis for the situation presented in the case study. 6.1. Identifies the characteristics of good survey questions. 6.2. Develops a survey questionnaire. 7.1. Identifies good practice interview techniques. 7.2. Conducts an interview. 8.1. Identifies categories for content analysis. 8.2. Does a content analysis.

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				9. Conducts basic analysis of statistical data.
PAC 4.6	Documents entire performance audit process	Documents work done at every stage of the performance audit in a way that would enable any other experienced performance auditor without previous connection with the audit to understand the process and the steps taken and, in the event of replicating the audit, reach the same results.	Knowledge: 1. Explains documentation required at each step of the audit process. 2. Identifies if the audit process is correctly documented in accordance with templates given.	1. Explains the documentation required at each step of the performance audit process in a way that enables an experienced performance auditor without previous connection with the audit to understand the process and the steps taken. 2. Verifies if the audit process is correctly documented, considering the templates given in the case scenario.
PAC 4.7	Communicates with stakeholders throughout the performance audit process	Identifies key stakeholders in the performance audit process, including those charged with governance, and communicates effectively, both verbally and in writing, throughout the audit process as described in CC 2.2. Engages in two-way communication with a wide variety of stakeholders to gather evidence for arriving at balanced conclusions and useful recommendations. Is able to identify to whom, and how, matters related to fraud should be communicated.	Knowledge: 1. Explains the importance of engaging with stakeholders since the beginning of the audit planning. 2. Explains stakeholder analysis and RACI analysis.(link to Getting to know the entity) 3. Explains the importance of multi-stakeholder engagement. Skills/judgement: 4. Chooses the relevant stakeholders for a specific performance audit. 5. Chooses to whom, and how, matters related to fraud should be communicated.	1. Explains the importance of engaging with stakeholders throughout the audit process, and since the beginning of the audit planning. 2. Explains the stakeholder analysis and RACI analysis. 3. Explains the importance of multi-stakeholder engagement in performance auditing, especially when the audit topic is complex and comprehensive, and a whole of government approach is recommended. 4. Chooses the relevant stakeholders for a specific performance audit, considering the audit objective and audit questions. 5. Chooses to whom, and how, matters related to fraud relevant to the audit objective should be communicated.
PAC 5	SAI audit professional effectively communicates and follows up on performance audit results			

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PAC 5.1	Demonstrates an ability to write performance audit reports and recommendations that meet standards	<p>Demonstrates an ability to write an audit report that is comprehensive, convincing, timely, reader-friendly and balanced. Special care has to be taken when formulating the recommendations.</p> <p>Writes recommendations that are clear, well founded, presented in a logical and reasoned way, add value, and address the causes of problems and/or weaknesses.</p>	<p>Knowledge:</p> <p>1. Explains good practice in audit reporting per ISSAI 300.</p> <p>Skills:</p> <p>2. Writes performance audit reports that are comprehensive, convincing, reader-friendly and balanced.</p> <p>3. Makes appropriate recommendations based on the findings.</p> <p>4. Writes conclusions that address the audit objectives and the elements of the findings.</p>	<p>1. Identifies key reference documents to help guide the structure and style of the report.</p> <p>1.1 Describes the connection between audit questions and reports.</p> <p>1.2 Plans and organizes a report by clearly stating the purpose as the writer, assessing the reader's identity and needs, and formulating the main message of your document in line with ISSAI 300.</p> <p>1.3 Explains the attributes of the audit report (comprehensive, convincing, timely, reader-friendly and balanced).</p> <p>1.4. Explains the importance of writing a performance audit report that contains the attributes above mentioned.</p> <p>1.5. Explains why the audit recommendations need to be clear, well founded, presented in a logical and reasoned way, add value, and address the causes of problems and/or weaknesses.</p> <p>2. Develops an outline that arranges the main ideas in support of the purpose and main message.</p> <p>2.1 Applies key elements of structure and style in drafting performance audit reports.</p> <p>2.2 Writes a performance audit report applying the elements of a good PA report according to ISSAIs.</p> <p>2.3 Compares strategies for conveying information with text and visuals.</p> <p>2.4 Revises documents according to standard principles of structure, style, and language mechanics.</p> <p>3.. Writes recommendations that are clear, well founded, presented in a logical and reasoned way, add value, and address the causes of problems and/or weaknesses</p> <p>3.1 Identifies characteristics of good recommendations according to ISSAIs (clear, well founded, presented in a logical and reasoned way, add value, and address the causes of problems and/or weaknesses).</p> <p>3.2 Writes audit recommendations applying the characteristics of good recommendations according to ISSAIs.</p> <p>4. Identifies conclusions that address the audit objectives and the elements of the findings.</p> <p>4.1 Writes conclusions that address the audit objectives and the elements of the findings.</p>

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PAC 5.2	Follows up on performance audit recommendations	Develops and implements a plan for following up on audit results with responsible stakeholders. Monitors the implementation of performance audit recommendations.	Knowledge 1. Discusses responsibilities and actions in implementing a follow- up plan. 2. Discusses the importance of following up on audit recommendations. 3. Explains audit impact. 4. Identifies the components of an implementation plan for following up on audit results.	1. Identifies the stakeholders involved in a follow-up plan. 1.1 Identifies the responsibilities of the stakeholders involved in a follow-up plan. 1.2 Identifies the actions needed to follow-up. 2. Discusses the importance of following up on audit recommendations. 2.1 Discusses the link between follow-up and stakeholder engagement. 3. Defines audit impact. 3.1 Explains the importance of follow-up for increasing audit impact. 4. Identifies the components of an implementation plan (recommendation, action to be taken, responsible, deadline, expected benefit) 4.1 Explains the importance of the audit plan for the follow-up.