



PESA Cross-Cutting Papers



| Paper, Module and Unit | Module and Unit Names | What we will achieve | What we will learn |
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| 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. |
| 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? |

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| | | | 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 | How can SAI Auditor Help the SAI in Ensuring Audit Quality? | Identify SAI Auditors' role in ensuring quality throughout the audit | The quality control framework and assurance as per requirements of ISSAI 140 |
| | | | The SAI auditors' actions to contribute to High Quality Audits |
| 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 |

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| 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 SAs and SAI auditors | SAI actions for staying relevant |
| | | | SAI auditor's actions for contributing to SAI relevance |
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| 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 |

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| 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 |
| | | | 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 | Identify effective communication actions of a SAI auditor throughout the audit process. | Why does effective communication matter? |

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| | throughout the audit process? | | |
| | | | 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 SAs 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 |

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| 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 |
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