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Digital Oversight and Performance Auditing to Drive Value for Money (VfM) in the Digital Age for the Public Sector

Course Overview

The **"Digital Oversight and Performance Auditing Masterclass"** is a 5-day intensive program. While traditional auditing focuses on financial compliance (Is the money gone?), this course focuses on **Performance and Digital Integrity** (Did we get what we paid for, and is the system secure?).

Participants will learn how to use Data Analytics to audit large-scale public systems (like IFMIS, Payroll, and Procurement) and how to evaluate the "3Es" (**Economy, Efficiency, and Effectiveness**) in a digital-first government environment. This course bridges the gap between technical IT audits and high-level strategic oversight.

Program Objectives

By the end of this program, participants will be able to:

- **Evaluate** public sector projects using the Value for Money (VfM) framework in a digital context.
- **Analyze** large datasets from government systems to identify "ghost workers," procurement fraud, and revenue leakages.
- **Oversee** IT Governance and Cybersecurity to protect national digital assets and citizen data.
- **Conduct** Performance Audits that measure the actual impact of government programs on citizens.
- **Utilize** Computer-Assisted Audit Techniques (CAATs) to move from "sampling" to 100% data testing.

Course Coverage (Modules)

Day 1: The VfM Framework in the Digital Age

- **Defining the 3Es + Equity:** Economy (spending less), Efficiency (spending well), Effectiveness (spending wisely), and Equity (reaching everyone).
- **Auditing Digital Transformation:** Assessing the ROI (Return on Investment) of e-Government projects.

- **The Performance Audit Cycle:** From planning and evidence collection to impactful reporting.

Day 2: Data Analytics and CAATs

- **Introduction to Audit Analytics:** Moving from manual sampling to full-population testing using tools like ACL, IDEA, or advanced Excel.
- **Auditing IFMIS and Payroll:** Using data matching to find anomalies, duplicate payments, and unauthorized access.
- **Visualization for Oversight:** Using dashboards to present audit findings to Parliament or Boards.

Day 3: IT Governance and Cybersecurity Oversight

- **COBIT Framework:** A non-technical guide for Audit Committees to oversee IT departments.
- **Auditing Cybersecurity Resilience:** Key questions for oversight bodies regarding data breaches and disaster recovery.
- **Cloud and Outsourcing Risks:** Managing third-party vendors in the public sector.

Day 4: Auditing Procurement and Infrastructure

- **E-Procurement Auditing:** Identifying bid-rigging and "red flags" in digital tendering systems.
- **Project Performance Auditing:** Evaluating the "Real-World" progress of infrastructure projects versus the digital reports.
- **Value for Money in Public-Private Partnerships (PPPs):** Ensuring the public interest is protected in long-term digital contracts.

Day 5: Reporting Impact and Action Planning

- **Writing for Impact:** How to draft Performance Audit reports that drive legislative and administrative change.
- **The Follow-Up System:** Ensuring that "VfM Recommendations" are actually implemented by management.
- **Action Planning:** Developing a "Digital Audit Roadmap" for the participant's specific institution.

Target Participants

- **Audit Committee Members** and Chairpersons.
- **Internal and External Auditors** (MDAs and National Audit Offices).
- **M&E (Monitoring and Evaluation) Specialists.**

- **ICT Directors** and Systems Auditors.
- **Parliamentary Oversight Committee Staff** (PAC/LAAC).

Expected Outputs

Participants will graduate with a **"Digital VfM Toolkit"** containing:

- **A Performance Audit Design Matrix:** A blueprint for auditing a specific government program for "Value for Money."
- **An IT Governance Scorecard:** A diagnostic tool to assess the maturity of IT oversight in their institution.
- **A Data Analytics Script/Template:** A set of standard tests for detecting payroll and procurement anomalies.
- **A 100-Day "Digital Oversight" Plan:** Immediate steps to integrate data analytics into the committee’s next audit cycle

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