

AUDITING AND GOVERNANCE RISK AND COMPLIANCE | COURSE BROCHURE

Performance and Value-for-Money Auditing

5 days | Classroom training | English

SMART HORIZON

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Course content

Why attend

Performance auditing assesses whether organisations use resources economically, efficiently and effectively. This course covers performance audit principles, topic selection, audit design, criteria, evidence, analysis, findings and recommendations, and reporting for public and private sector auditors.

Stakeholders want to know not just whether money was spent correctly, but whether it achieved results. This course helps auditors assess performance and value for money.

Professional Problems This Course Is Designed to Solve

- Difficulty translating subject knowledge into practical workplace decisions.
- Inconsistent approaches to the activities covered in the course outline.
- Lack of a structured plan for applying and reviewing new skills.

Course methodology

The course uses case studies, audit design workshops, evidence analysis and report writing.

Course objectives

By the end of this course, participants will be able to:
- Explain performance and value-for-money audit principles
- Select and scope performance audit topics
- Design audits and develop criteria
- Gather and analyse evidence
- Develop findings and recommendations
- Write clear performance audit reports

Target audience

This course is suitable for:
- Internal auditors
- Public sector auditors
- Inspectors and evaluators
- Performance managers
- Audit committee members



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Target competencies

Participants will develop competencies in:

- Audit design
- Criteria development
- Evidence analysis
- Value-for-money assessment
- Recommendation writing
- Performance reporting

Course outline

Day 1: Performance Auditing

09:00–09:54	Economy, efficiency and effectiveness
09:54–10:48	Standards
10:48–11:00	Differences from compliance audit
11:00–11:30	**Coffee break**
11:30–12:12	Differences from compliance audit (continued)
12:12–13:06	Topic selection
13:06–14:00	Exercise: Topic assessment

Day 2: Audit Design

09:00–09:54	Audit questions
09:54–10:48	Criteria
10:48–11:00	Methodology
11:00–11:30	**Coffee break**
11:30–12:12	Methodology (continued)
12:12–13:06	Planning
13:06–14:00	Workshop: Audit design matrix



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Day 3: Evidence

09:00–09:54	Data sources
09:54–10:48	Interviews and surveys
10:48–11:00	Analysis
11:00–11:30	**Coffee break**
11:30–12:12	Analysis (continued)
12:12–13:06	Sufficiency and reliability
13:06–14:00	Exercise: Evidence analysis

Day 4: Findings

09:00–09:54	Developing findings
09:54–10:48	Root causes
10:48–11:00	Recommendations
11:00–11:30	**Coffee break**
11:30–12:12	Recommendations (continued)
12:12–13:06	Stakeholder engagement
13:06–14:00	Case study: Value-for-money audit

Day 5: Reporting

09:00–09:54	Report structure
09:54–10:48	Clear writing
10:48–11:00	Follow-up
11:00–11:30	**Coffee break**
11:30–12:12	Follow-up (continued)
12:12–13:06	Impact
13:06–14:00	Capstone: Performance audit report

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the



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sessions. They are indicative only and do not constitute a binding commitment.

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

Venue	Start date	End date	Fee (EUR)
Dubai Confirmed dates	9 Nov 2026	13 Nov 2026	**€3,150.–**
Online Confirmed dates	9 Nov 2026	13 Nov 2026	**€1,250.–**
Frankfurt Confirmed dates	23 Nov 2026	27 Nov 2026	**€2,650.–**
Online Confirmed dates	23 Nov 2026	27 Nov 2026	**€1,250.–**
Rome Confirmed dates	30 Nov 2026	4 Dec 2026	**€2,450.–**
Online Confirmed dates	30 Nov 2026	4 Dec 2026	**€1,250.–**
Kuala Lumpur Confirmed dates	7 Dec 2026	11 Dec 2026	**€1,450.–**
Online Confirmed dates	7 Dec 2026	11 Dec 2026	**€1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Paris Confirmed dates	14 Dec 2026	18 Dec 2026	**€2,860.-**
Online Confirmed dates	14 Dec 2026	18 Dec 2026	**€1,250.-**
Istanbul Confirmed dates	11 Jan 2027	15 Jan 2027	**€2,650.-**
Online Confirmed dates	11 Jan 2027	15 Jan 2027	**€1,250.-**
Amsterdam Confirmed dates	25 Jan 2027	29 Jan 2027	**€2,540.-**
Online Confirmed dates	25 Jan 2027	29 Jan 2027	**€1,250.-**
Singapore Confirmed dates	8 Feb 2027	12 Feb 2027	**€2,820.-**
Online Confirmed dates	8 Feb 2027	12 Feb 2027	**€1,250.-**
Rome Confirmed dates	15 Feb 2027	19 Feb 2027	**€2,450.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	15 Feb 2027	19 Feb 2027	**€1,250.–**
London Confirmed dates	22 Feb 2027	26 Feb 2027	**€2,450.–**
Online Confirmed dates	22 Feb 2027	26 Feb 2027	**€1,250.–**
Dubai Confirmed dates	8 Mar 2027	12 Mar 2027	**€3,150.–**
Online Confirmed dates	8 Mar 2027	12 Mar 2027	**€1,250.–**
Frankfurt Confirmed dates	22 Mar 2027	26 Mar 2027	**€2,650.–**
Online Confirmed dates	22 Mar 2027	26 Mar 2027	**€1,250.–**
Kuala Lumpur Confirmed dates	12 Apr 2027	16 Apr 2027	**€1,450.–**
Online Confirmed dates	12 Apr 2027	16 Apr 2027	**€1,250.–**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Vienna Confirmed dates	19 Apr 2027	23 Apr 2027	**€2,940.-**
Online Confirmed dates	19 Apr 2027	23 Apr 2027	**€1,250.-**
Paris Confirmed dates	26 Apr 2027	30 Apr 2027	**€2,860.-**
Online Confirmed dates	26 Apr 2027	30 Apr 2027	**€1,250.-**
Istanbul Confirmed dates	10 May 2027	14 May 2027	**€2,650.-**
Online Confirmed dates	10 May 2027	14 May 2027	**€1,250.-**
Amsterdam Confirmed dates	24 May 2027	28 May 2027	**€2,540.-**
Online Confirmed dates	24 May 2027	28 May 2027	**€1,250.-**
Singapore Confirmed dates	14 Jun 2027	18 Jun 2027	**€2,820.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	14 Jun 2027	18 Jun 2027	**€1,250.–**
London Confirmed dates	21 Jun 2027	25 Jun 2027	**€2,450.–**
Online Confirmed dates	21 Jun 2027	25 Jun 2027	**€1,250.–**
Cape Town Confirmed dates	28 Jun 2027	2 Jul 2027	**€1,890.–**
Online Confirmed dates	28 Jun 2027	2 Jul 2027	**€1,250.–**
Dubai Confirmed dates	12 Jul 2027	16 Jul 2027	**€3,150.–**
Online Confirmed dates	12 Jul 2027	16 Jul 2027	**€1,250.–**
Frankfurt Confirmed dates	26 Jul 2027	30 Jul 2027	**€2,650.–**
Online Confirmed dates	26 Jul 2027	30 Jul 2027	**€1,250.–**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Kuala Lumpur Confirmed dates	9 Aug 2027	13 Aug 2027	**€1,450.-**
Online Confirmed dates	9 Aug 2027	13 Aug 2027	**€1,250.-**
Barcelona Confirmed dates	16 Aug 2027	20 Aug 2027	**€2,840.-**
Online Confirmed dates	16 Aug 2027	20 Aug 2027	**€1,250.-**
Paris Confirmed dates	23 Aug 2027	27 Aug 2027	**€2,860.-**
Online Confirmed dates	23 Aug 2027	27 Aug 2027	**€1,250.-**
Istanbul Confirmed dates	13 Sept 2027	17 Sept 2027	**€2,650.-**
Online Confirmed dates	13 Sept 2027	17 Sept 2027	**€1,250.-**
Amsterdam Confirmed dates	20 Sept 2027	24 Sept 2027	**€2,540.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**€1,250.–**
Singapore Confirmed dates	11 Oct 2027	15 Oct 2027	**€2,820.–**
Online Confirmed dates	11 Oct 2027	15 Oct 2027	**€1,250.–**
Cape Town Confirmed dates	18 Oct 2027	22 Oct 2027	**€1,890.–**
Online Confirmed dates	18 Oct 2027	22 Oct 2027	**€1,250.–**
London Confirmed dates	25 Oct 2027	29 Oct 2027	**€2,450.–**
Online Confirmed dates	25 Oct 2027	29 Oct 2027	**€1,250.–**
Dubai Confirmed dates	8 Nov 2027	12 Nov 2027	**€3,150.–**
Online Confirmed dates	8 Nov 2027	12 Nov 2027	**€1,250.–**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Frankfurt Confirmed dates	22 Nov 2027	26 Nov 2027	**€2,650.–**
Online Confirmed dates	22 Nov 2027	26 Nov 2027	**€1,250.–**
Kuala Lumpur Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,450.–**
Online Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,250.–**
Paris Confirmed dates	13 Dec 2027	17 Dec 2027	**€2,860.–**
Online Confirmed dates	13 Dec 2027	17 Dec 2027	**€1,250.–**



Course content

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

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