

## Course A - Setting-Up an audit system - Programme distribution

Day	Title of the session
Monday	<p>Welcome address</p> <p>Initial assessment</p> <p>Role of FVO missions</p> <p>Introduction: organization of audit system at national / regional level</p>
Tuesday	<p>Overview of EU legislation and supporting guidelines</p> <p>Definitions and general guidance</p> <p>Organisation and structures of internal audit bodies</p> <p>Effectiveness / suitability of the audit process</p> <p>Requirements and considerations in the setting up of an internal audit system</p> <p>Independent and independence scrutiny: Develop a "documented mandate"</p> <p>Independence and independent scrutiny</p> <p>Incorporating independence and independent scrutiny into your audit system</p> <p>Introduction WB doc on independence and independent scrutiny</p>
Wednesday	<p>Introduction of the day</p> <p>Systematic approach to the planning, carrying out, follow up and management of audits</p> <p>Overview of the audit process</p> <p>Planning of audits of official controls based on risks (A)</p> <p>Planning of audits of official controls based on risks (B)</p> <p>Development of an audit programme including risk based planning</p> <p>Finalising the audit programme</p> <p>Implementation of the audit programme</p> <p>Transparency (I)</p> <p>Transparency (II)</p>
Thursday	<p>Introduction of the day</p> <p>Documentation and documented procedures (I)</p> <p>Documentation and documented procedures (II)</p> <p>Audit reporting (I)</p> <p>Audit reporting (II)</p> <p>Follow up of audit outcomes</p> <p>Audit review and dissemination of best practices (I)</p> <p>Audit review and dissemination of best practices (II)</p> <p>Monitoring and reviewing of the audit process</p>
Friday	<p>Introduction of the day</p> <p>Conduct a detail audit</p> <p>Summary of topics covered by the training session (I)</p> <p>Summary of topics covered by the training session (II)</p> <p>Conclusions</p> <p>Fjnal assessment</p> <p>Closing</p>