



# Institute for Capacity Development (ICD)

22 Hamutenya Wanahepo Ndadi Street, De Jager Building, Olympia | P O Box 10193, Khomasdal, Windhoek, Namibia |  
Phone: +264-61-401445 | Cell: +264816303279, +264813866883 | Fax: +264-61-401446 | E-mail: [coordinator@icdtraining.com](mailto:coordinator@icdtraining.com)

## Advanced Accounting and Auditing for Public Sector Organisations

### Course Objectives

On completion of programme participants should be able to:

- Understand the theories, concepts and methods that underlie public sector accounting;
- Understand and appreciate aspects of financial and management accounting: as they affect governmental units, including public sector enterprises, and other non- profit organisations;
- Acquire techniques and methods for accounting, reporting, measurement and control as applicable to government and public enterprises.
- Identify the role of Audit in Management;
- Plan and execute effective Audit programmes;

### Target Groups

- Auditors,
- Accountants,
- Finance Officers and
- Accounting Officers

### Course Outline

- An overview of Public Sector Financial Management
- Nature of Public Sector Accounting
- Principles/Concepts of Accounting and Auditing;
- Management Accounting and Control for Public Sector
- Budgeting
- Investment Appraisal
- Public Sector Accounting
- Cash and Accrual Accounting
- Financial Reporting and Performance Measurement
- Public Sector Auditing
- Accountability in the Public Sector

- Audit planning, Implementation and Control
- Public Accountability
- Auditing Techniques
- Fraud Audit
- Managing an Audit Unit;
- Statutory and Regulatory Framework of Government Accounting and Auditing;
- Computer application to Auditing;
- Financial Regulations and Control
- Audit Reports;
- Performance Audit - Economy, Efficiency and Effectiveness Audits
- Action Planning

Dates: 10<sup>th</sup> – 14<sup>th</sup> December 2018

Duration: 1 Week

Course Costs: US\$2550

Venue: Windhoek, Namibia