

Course Unit	Public Sector Auditing	Field of study	Economy and Management
Bachelor in	Public Management and Administration	School	School of Public Management, Communication and Tourism
Academic Year	2023/2024	Year of study	3
Type	Semestral	Semester	2
Workload (hours)	162	Contact hours	T - , TP 60, PL - , TC - , S - , E - , OT 20, O -
Level	1-3	ECTS credits	6.0
Code	9165-315-3201-00-23		

T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s) Bernadete de Lourdes Bittencourt

### Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. To know the norms for the performance of the auditor profession in the public sector entities, regarding the norms applicable to the professional framework.
2. Know the main (international and national) auditing standards of the public sector.
3. To recognize the importance of the Court of Auditors in auditing Public Institutions in Portugal, as well as other public bodies.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Have knowledge in public sector accounting.

### Course contents

1. Audit: Framing, Concept and Types. 2. International Standards of Public Auditing. 3. The State Financial Management Control System. 4. External Control: Court of Auditors. 5. The Public Audit Process. 6. Evaluation of the Internal Control System. 7. Audit Procedures and Tests. 8. Documentation of the Work. 9. Audit Reports and Opinions.

### Course contents (extended version)

1. Audit
  - Initial framework
  - Concept
  - Object and Objectives of the Audit
  - Types of Audit
  - Audit: Importance and Need in Public Organizations
  - Public Audit in Corporate Governance
2. International Public Auditing Standards
  - Standards of the International Organization of Supreme Audit Institutions (INTOSAI)
  - International Auditing Standards of the International Federation of Accountants (IFAC)
3. The State Financial Management Control System
  - Organization and operation
  - Auditing Standards
  - Organs and Skills
4. O External Control: Court of Auditors
  - Constitutional Framework
  - Functions and Jurisdiction
  - Competences, Structure, Organization and Functioning
  - Control Procedures
5. Public Audit and Internal Control
  - Brief Concepts
  - Evaluation of Internal Control System
6. Public Audit and risk
  - Importance and necessity of risk prevention and detection
  - Importance and necessity of risk prevention and detection
7. Public Audit and Compliance
  - Concept and Principles of Compliance
  - Audit and Compliance Risk
8. Phases of Public Sector Auditing
  - Proof and risk in auditing
  - Planning
  - Implementation
  - Elaboration of Audit Report
9. Procedures and Audit Tests
10. Audit Documentation
11. Audit Reports and Opinions

### Recommended reading

1. Santos Alves, J. José. (2015). Princípios e Prática de Auditoria e Revisão de Contas. 1ª Edição, Edições Sílabo, Lda (ISBN: 978-972-618-821-6)
2. Costa, Carlos Batista (2018), Auditoria Financeira – Teoria e prática, 12ª Edição, Rei dos Livros (ISBN: 978-989-8823-82-3)
3. Marçal, N. & Marques, F. (2011). Manual de auditoria e controlo interno no setor público. Edições Sílabo. [ISBN: 978-972-6186-236].
4. Tribunal de Contas. (2016). Manual de auditoria Princípios Fundamentais, Lisboa
5. The Institute of Internal Auditors. (2012)Supplemental Guidance: The Role of Auditing in Public Sector Governance

### Teaching and learning methods

Theoretical-practical classes where the contents are presented, discussed and analyzed, as well as to solve and discuss concrete situations, case studies and application exercises, which allow not only the exchange of experiences but also the practice of decision-making in group to help consolidate learning outcomes.

### Assessment methods

1. continuous assessment - (Regular, Student Worker) (Final)
  - Intermediate Written Test - 30% (Minimum mark: 7 out of 20.)

**Assessment methods**

- Development Topics - 70% (Prepared in class, with a presentation. Minimum mark: 7 out of 20.)
- 2. Final Evaluation Exam - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100% (For students who did not undergo continuous assessment.)
- 3. Incoming Students - (Regular, Student Worker) (Final, Supplementary)
  - Development Topics - 100% (Development work on public auditing within the scope of the course program)

**Language of instruction**

Portuguese, with additional English support for foreign students.

**Electronic validation**

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05-03-2024	07-03-2024	08-03-2024	12-03-2024