

Course Unit	Public Sector Auditing	Field of study	Accounting
Master in	Management - Public Management	School	School of Technology and Management
Academic Year	2023/2024	Year of study	1
Type	Semestral	Semester	2
Level	2-1	ECTS credits	6.0
Code	5009-518-1201-00-23		
Workload (hours)	162	Contact hours	T - , TP 42, PL - , TC - , S 3, E - , OT - , O -

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) Nuno Filipe Lopes Moutinho

### Learning outcomes and competences

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

1. Audits in the public sector, either as internal or external auditors or as technical assistant Chartered Certified Accountants
2. Meet the standards and guidelines of international and national organizations of auditing in the Public Sector.
3. Setting the strategy and planning of the audit, evaluate the risk and internal control system, using the methods and techniques to audit, preparation of working documents and issue their reports.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Have knowledge of financial auditing and public accounting.

### Course contents

1. International Public Sector Auditing Standards. 2. National Public Sector Auditing Standards. 3. The Control System of the State Financial Administration. 4. External Control: Supreme Audit Institution . 5. Places of public audit. 6. Policy development and planning of public audit. 7. Evaluation of Internal Control System. 8. Procedures and audit tests. 9. Audit documentation. 10. Conclusions and audit reports.

### Course contents (extended version)

1. International Public Sector Auditing Standards
  - Standards of International Organization of Supreme Audit Institutions (INTOSAI)
  - Public Audit Standards of International Federation of Accountants (IFAC)
2. National Public Sector Auditing Standards
  - National standards of public audit issued by the Order of Certified Auditors (OROC)
3. The Control System of the State Financial Administration
4. External Control: Supreme Audit Institution
  - Constitutional framework
  - Functions and jurisdiction
  - Abilities; structure, organization and operation
  - Modalities of control
5. Places of public audit
  - Planning
  - Implementation
  - Evaluation and report
6. Policy development and planning of public audit
7. Evaluation of Internal Control System
8. Procedures and audit tests
  - Tests of control
  - Substantive tests
9. Audit documentation
  - Current dossier
  - Permanent dossier
10. Conclusions and audit reports

### Recommended reading

1. Costa, C. B. (2023). Auditoria Financeira: Teoria e Prática (13ª ed.). Rei dos Livros.
2. INTOSAI. International Standard of Supreme Audit Institutions. Edição online.
3. Lopes, I. (2022). Auditoria Financeira - Do Controlo Interno ao Controlo Externo Independente. Almedina.
4. Almeida, B. (2022). Manual de Auditoria Financeira - Uma Análise Integrada Baseada no Risco. Escolar Editora
5. Tribunal de Contas (2016). Manual de Auditoria de Resultados. Tribunal de Contas. Lisboa

### Teaching and learning methods

Lectures and theoretical explanation. Practical exercises related to the contents explained. Presentation and discussion of papers.

### Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final, Supplementary)
  - Practical Work - 60%
  - Final Written Exam - 40% (Minimum mark of 7)
2. Alternative 2 - (Regular, Student Worker) (Special)
  - Final Written Exam - 100%
3. International Students - (Regular, Student Worker) (Final, Supplementary)
  - Practical Work - 60%
  - Presentations - 40%
4. Alternative 3 - (Regular, Student Worker) (Final, Supplementary)
  - Practical Work - 100%

**Language of instruction**

Portuguese, with additional English support for foreign students.

**Electronic validation**

Nuno Filipe Lopes Moutinho	Joaquim Agostinho Mendes Leite	Paula Odete Fernandes	José Carlos Rufino Amaro
03-03-2024	03-03-2024	03-03-2024	09-03-2024