Expenditure Reviews and Efficiency Audits Training Course

Professional Development Training Course Outline

Category	Public Financial Management & Budgeting	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Public financial management (PFM) is increasingly centered on achieving value for money, fiscal discipline, and evidence-based policymaking. Expenditure Reviews and Efficiency Audits Training Course equips professionals with the tools, methodologies, and international best practices required to assess expenditure efficiency, improve resource allocation, and strengthen financial accountability. By focusing on public expenditure reviews (PERs), efficiency audits, budget optimization, and fiscal transparency, this training empowers participants to evaluate government spending in line with strategic development priorities.

Designed for finance professionals, auditors, policymakers, and development practitioners, this course bridges the gap between budget execution, expenditure monitoring, and audit-based performance measurement. Participants will gain practical insights into expenditure analysis, program effectiveness, cost-benefit evaluation, and compliance monitoring. Through interactive sessions, case studies, and hands-on exercises, this training ensures participants can confidently design and implement expenditure review frameworks that enhance public sector efficiency, accountability, and sustainable development outcomes.

Programme Curriculum

Expenditure Reviews and Efficiency Audits Training Course

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Course Objectives

By the end of this training, participants will be able to:

1. Conduct public expenditure reviews using international best practices.
2. Apply efficiency audit frameworks to assess cost-effectiveness of programs.
3. Strengthen fiscal accountability and transparency mechanisms.
4. Enhance budget planning and resource allocation processes.
5. Use evidence-based expenditure analysis to inform policy decisions.
6. Identify expenditure inefficiencies and recommend corrective measures.
7. Implement performance audits for programs and projects.
8. Apply cost-benefit and cost-effectiveness analysis in audits.
9. Strengthen financial governance and compliance monitoring.
10. Improve data-driven decision-making in public finance.
11. Integrate risk-based auditing techniques in expenditure reviews.
12. Align expenditure reviews with sustainable development goals (SDGs).
13. Develop actionable expenditure efficiency reports for policymakers.

Target Audiences

1. Government officials in ministries of finance and planning.
2. Public sector auditors and financial controllers.
3. Budget officers and expenditure analysts.
4. Policy and strategy advisors.
5. International development practitioners.
6. NGO and donor-funded program managers.
7. Corporate governance and compliance officers.
8. Academic researchers in public finance.

Course Duration: 5 days

Course Modules

Module 1: Foundations of Expenditure Reviews

- Understanding concepts of expenditure analysis.
- Role of public expenditure reviews in fiscal discipline.
- Key stages of expenditure assessments.
- International best practices and case applications.
- Linking expenditure reviews with policy priorities.
- **Case Study: World Bank Public Expenditure Review Framework**

Module 2: Efficiency Audits and Value for Money

- Principles of efficiency, economy, and effectiveness (3Es).

- Methods for identifying inefficiencies in programs.
- Measuring outcomes vs. inputs in service delivery.
- Tools for conducting efficiency audits.
- Reporting findings for policy reforms.
- **Case Study: Efficiency Audit of Health Sector Spending in Africa**

Module 3: Budget Optimization and Resource Allocation

- Linking expenditure reviews to **budget formulation**.
- Techniques for resource reallocation and prioritization.
- Assessing fiscal space and funding gaps.
- Using evidence-based budgeting approaches.
- Ensuring efficiency in capital and recurrent expenditures.
- **Case Study: Budget Optimization in Education Sector Reform**.

Module 4: Performance and Compliance Audits

- Difference between financial audits and performance audits.
- Methodologies for compliance monitoring.
- Evaluating program implementation effectiveness.
- Ensuring accountability through audit evidence.
- Risk-based auditing for improved outcomes.
- **Case Study: Performance Audit of Infrastructure Development Projects**.

Module 5: Tools and Methodologies for Expenditure Analysis

- Quantitative tools for expenditure tracking.
- Applying cost-benefit analysis in audits.
- Leveraging ICT for real-time expenditure monitoring.
- Data collection and analysis methods.
- Ensuring accuracy and reliability of audit data.
- **Case Study: ICT Tools for Real-Time Expenditure Reviews in Asia**

Module 6: Strengthening Fiscal Accountability and Transparency

- Importance of open budget systems.
- Enhancing transparency in reporting and communication.
- Building institutional capacity for accountability.
- Strengthening citizen participation in reviews.
- Ensuring compliance with international standards.
- **Case Study: Open Budget Index and Fiscal Transparency in Latin America**

Module 7: Aligning Expenditure Reviews with SDGs

- Role of expenditure reviews in achieving SDGs.
- Mainstreaming climate-sensitive expenditure reviews.
- Monitoring SDG-aligned budget allocations.
- Integrating equity and inclusiveness in expenditure analysis.
- Reporting on SDG performance outcomes.
- **Case Study: Expenditure Reviews in Achieving SDG 3 (Health and Well-being)**.

Module 8: Reporting and Policy Impact of Expenditure Reviews

- Developing evidence-based expenditure review reports.
- Communicating audit findings to stakeholders.
- Translating findings into actionable policy reforms.

- Tracking implementation of audit recommendations.
- Designing monitoring and evaluation frameworks.
- **Case Study: Policy Reforms Driven by Expenditure Review in OECD Countries**

Training Methodology

- Interactive lectures for conceptual grounding.
- Case study analysis for practical learning.
- Group discussions and peer-to-peer learning.
- Hands-on exercises with real-world data.
- Simulation and role-play for audit scenarios.

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Online	$1,000
23 Nov 2026	27 Nov 2026	Physical	$1,500
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$3,000

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$4,500
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$6,000

Ready to enroll or request a customized program? Book online or contact us:

Register Online Now

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