

Launch of the PEMPAL Guidance on Performance Auditing

Developed within PEMPAL IACOP
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What this methodological guidance about

FOCUS:

- What performance auditing is in the internal audit context
- When performance audits should be conducted
- How to plan, conduct, and report performance audits
- How to assess economy, efficiency, and effectiveness (3Es)
- How performance auditing aligns with Global Internal Audit Standards (GIAS 2025)

What has been strengthened since the draft version (Chisinau)

Based on feedback from PEMPAL members (the Chisinau tables) and expert reviewers, the final version includes:

- Clearer positioning of performance auditing within internal audit
- Stronger alignment with Global Internal Audit Standards (GIAS 2025)
- Expanded practical guidance on planning, auditability, and criteria development
- Improved templates, examples, and methodological explanations
- Stronger focus on feasibility, organizational maturity, and scalability
- Clearer distinction between internal and external performance audit roles

Clear scope: methodology guidance, not competency guidance

This guidance focuses on:

- How to conduct performance audits
- The audit process, methodology, and practical tools

Competences and skills required to perform performance audits — such as interviewing skills, communication skills are addressed through:

- The PEMPAL Internal Audit Competency Framework (KP)
- Supplemental competency-focused guidance (supplements)

Stronger practical orientation and usability

The final guidance now provides:

- Clear step-by-step audit process
- Guidance on developing audit questions and criteria
- Practical templates and tools (engagement plan, working program, evidence map)
- Guidance on stakeholder engagement and audit impact
- Advice on tailoring performance audits to organisational capacity and maturity

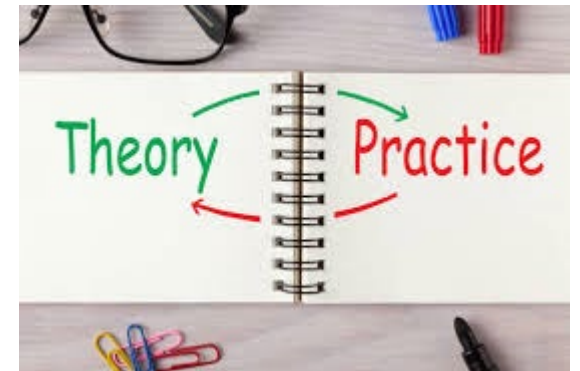
From guidance to practice: next step is application

This guidance is intended to support real performance audits across PEMPAL countries.

Next steps include:

- Applying the guidance in internal audit practice
- Using it to support audit planning and engagements
- Sharing practical experiences and lessons learned
- Contributing examples and case studies for future updates

This guidance is a practical tool — its value will grow through use.



THANK YOU!

Thank you for your input, expertise, and commitment

Together, we have developed a practical guidance to strengthen internal audit.

Let us officially launch the PEMPAL Performance Audit Guidance (soon to be published on the PEMPAL website!)

