

# MASTERY PROCUREMENT AUDIT

**14 Hours ZOOM & PHYSICAL Program**

## COURSE OBJECTIVES

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

1. To understand the principles and best practices of procurement auditing.
2. To enhance skills in risk assessment and compliance verification.
3. To develop techniques for improving procurement processes.
4. To foster an analytical mindset for data-driven decision-making in audits.

**“Mastering The Art of Procurement Audit: Elevate Efficiency, Ensure Compliance.”**

## LEARNING OUTCOMES

Participants will be able to:

- Conduct procurement audits effectively, adhering to standards and regulations.
- Analyse procurement processes for compliance and efficiency.
- Identify risks and implement risk mitigation strategies.
- Propose actionable recommendations for procurement improvements.
- Communicate audit findings effectively to stakeholders.



**HYBRID TRAINING**  
**19 & 20 Aug 2026 (Wed & Thu)**



**Remote Online Training (Zoom) &  
Dorsett Grand Subang Hotel,  
Selangor (Physical)**

**\*\* Choose either Zoom OR Physical Session**

## COURSE OVERVIEW

This course is designed to equip participants with comprehensive knowledge and practical skills in conducting procurement audits. Participants will learn how to assess procurement processes, evaluate compliance, and identify efficiency gaps.

### TRAINING ACTIVITY /METHODOLOGY

- Interactive Lectures: Engaging presentations to introduce core concepts.
- Group Activities: Collaborative exercises to practice skills and strategies.
- Role-Playing: Simulated scenarios to develop communication and leadership abilities.
- Case Studies: Real-world examples to illustrate best practices.
- Feedback Sessions: Opportunities to receive constructive feedback and refine skills.

### TARGET GROUP

This course is designed for:

- Procurement professionals and auditors.
- Compliance officers and risk managers.
- Supply chain managers and analysts.
- Individuals involved in financial and operational audits.
- Anyone interested in enhancing their procurement audit expertise.

## COURSE CONTENT

### PROCUREMENT AUDIT FOUNDATIONS & PLANNING

#### **Module 1: Introduction to Procurement Audit**

- What is Procurement Audit?
- Purpose, Scope & Objectives
- Compliance vs Performance vs Risk-Based Audit
- Procurement Governance Framework
- Key Principles of Objectivity, Independence & Ethics
- Laws, Regulations & Standards (ISO 19011 / ISO 20400 / Company SOPs)

#### **Module 2: Procurement Processes & Audit Scope**

- End-to-End Procurement Cycle
- Tendering, Sourcing, Evaluation, Contracting, & Vendor Management
- Mapping Processes & Identifying Audit Touchpoints
- Understanding SOPs, DOA, and Internal Controls
- High-Risk Areas in Procurement

#### **Module 3: Risk-Based Procurement Audit Planning**

- Risk Identification & Assessment
- Creating a Procurement Risk Matrix
- Determining Audit Priority & Sampling
- Preparing the Audit Plan
- Creating Audit Checklists & Questionnaires
- Key Documents Required for Audit

#### **Module 4: Developing the Audit Strategy**

- Audit Work Programme Development
- Evidence Requirements & Verification Techniques
- Roles & Responsibilities of Audit Team
- Communication Protocols
- Pre-Audit Meeting & Kick-off Session

## COURSE CONTENT

### PROCUREMENT AUDIT FIELDWORK & EVIDENCE GATHERING

#### **Module 5: Conducting Procurement Audit Fieldwork**

- Audit Techniques (Inspection, Observation, Inquiry, Confirmation)
- Data Collection Methods
- Auditing Tendering & Evaluation Processes
- Auditing Contract Management
- Auditing Vendor Performance & Payments
- Fraud Indicators & Red Flags

#### **Module 6: Document Review & Evidence Gathering**

- Reviewing Tender Documents
- Verifying Quotations & Bids
- Purchase Request & PO Review
- Contract Requirements & Deliverables
- Spend Analysis & Price Variance
- Evidence Logging Techniques
- Using the Audit Evidence Log Template

#### **Module 7: Interview Skills for Auditors**

- Preparing Interview Questions
- Interviewing Procurement Staff & Vendors
- Do's & Don'ts of Audit Interviews
- Techniques for Obtaining Reliable Information
- Handling Resistance & Sensitive Issues

#### **Module 8: Evaluating Findings & Root Cause Analysis**

- Identifying Non-Compliance
- Gap Analysis & Internal Control Weaknesses
- Root Cause Analysis Tools (5 Why, Fishbone)
- Prioritising Audit Findings by Impact & Risk
- Drafting Findings (Evidence → Impact → Recommendation)

## COURSE CONTENT

### REPORTING, PRESENTATION & IMPROVEMENT

#### **Module 9: Writing & Presenting the Audit Report**

- Structure of Procurement Audit Report
- Writing Effective Findings & Recommendations
- Preparing the Executive Summary
- Using Audit Report Template
- Presenting Findings to Management
- Managing Conflicts & Disagreements

#### **Module 10: Follow-Up, Monitoring & Continuous Improvement**

- Corrective & Preventive Action (CAPA)
- Follow-Up Audits
- Monitoring Improvements
- Best Practices in Procurement Governance
- Procurement Audit Dashboard / Metrics.