

Performance Audit Manual European Court Of Auditors

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The Performance Audit Manual is one part of the suite of procedures and guidance provided by the Court. Its purpose is to: Purpose - Quality - help to achieve high quality in performance audits, and - promote professional competence amongst auditors in this domain.

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Guidelines, best practices, examples, support and guidance for implementing this Performance Audit Manual are provided by the Directorate of Audit Quality Control Committee (DQC) of the European Court of Auditors (ECA). Please consult the DQC intranet site or send us an e-mail: ECA-DQC-CONTACT or eca-dqc-contact@eca.europa.eu

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Similarly, the European Court of Auditors (ECA) has developed a "performance audit manual" for its audits of the sound financial management of the European Commission and the programmes funded through the EU budget. Performance audits may also be conducted by internal auditors who are employees of the entity being audited.

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