CONTINUING PROFESSIONAL DEVELOPMENT

2017

TECHNICAL SKILLS

EXAM PREPARATION

PUBLIC SECTOR

TOPICAL ISSUES

BEHAVIOURAL SKILLS

INFORMATION SKILLS

LEADERSHIP AND STRATEGY

The Institute of Internal Auditors
South Africa

CONTENT

CONTENT

TECHNICAL SKILLS

Technical Skills courses are aimed at developing or enhancing the technical skills for all internal auditors. The courses range from basic entry level courses to more advanced technical skills.

TECHNICAL SKILLS

A PRACTICAL WORKSHOP IN CORPORATE GOVERNANCE AND RISK MANAGEMENT (PWCG)

DURATION: 2 DAYS   **CPD HOURS: 16**

Recent development and corporate failures have demonstrated the real need for effective corporate governance and risk management practices. Internal auditors have a critical role to play regarding effective governance and it is therefore imperative that they are up to date with current thinking in these areas.

HOW WILL THIS COURSE BENEFIT YOU?

After completion of this course, participants will be able to:
- understand the reasons behind the current state of play within the corporate governance arena
- appreciate and consider current and potential future corporate governance initiatives
- assess the extent to which your organisation demonstrates characteristics of good and effective corporate governance
- understand basic principles and practices of risk management
- appreciate the contribution that internal control makes to effective risk management and governance
- understand the role that internal audit may fulfill within an organisation's risk management and governance efforts
- appreciate practical ideas to embed risk management into the culture of the organisation
- have an overview of risk-based internal auditing

COURSE CONTENT

The course is highly interactive and will cover the following:
- Introduction and Setting of Objectives
- Definition of Internal Audit – What is Internal Audit?
    - o   definition of risk management, internal control and corporate governance and the role and responsibilities of internal audit regarding these three elements
- What is Corporate Governance? (including the new definition of corporate governance (Bob Garrat, Thin in Top), stakeholders, roles and responsibilities of various role players, appropriate structures and processes - best practices)
- Introduction to best practice characteristics of good corporate governance (as per King III)
- King III Update
- Introduction to risk management and risk management practices and principles
- Introduction to internal control models and frameworks
- Embedding risk management
- Internal Audit and Risk Management
- Risk-based internal auditing
- Case studies: Please refer to "Method of Evaluation" below
- Conclusion – what did we learn

METHOD OF EVALUATION

- Case study to evaluate understanding of the concepts:
Regal Treasury Bank – Jeff Levenstein – demonstrating the total absence of good governance practices as identified during the course [participants will be required to review the case study and to review Regal Treasury's corporate governance practices or the lack thereof and make recommendations to improve the governance practices]; and

/or

Enron – participants will be required to review and to identify the corporate governance practices that were lacking and/or in place, but not effective and also to make recommendations to improve the corporate governance practices.

A comprehensive analysis of a company covering ALL aspects in terms of good corporate governance practices. This case study will be performed in syndicate groups and is very detailed – the case study review takes 1-2 hours to perform, where after auditors should be able to perform an audit of their organisation's corporate governance and risk management practices.

The case study will be prepared by the participants and evaluated by the course presenter to ensure that all concepts have been fully understood.

WHO SHOULD ATTEND?

The course will be suitable for those who wish to gain an overview and understanding of the principles of sound corporate governance.

Level 1
Entry or introductory level for those requiring a fundamental understanding of the subject.
Level 2
Internal auditors who are already practicing internal audit and have a basic understanding of the subject
Level 3
Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
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Delegates are also requested to review the content and the levels of the courses presented before booking, to ensure they are attending the right course.

TECHNICAL SKILLS

AUDIT REPORTS: BETTER DESIGN, FASTER DELIVERY (AREP)

DURATION: 1 DAY   **CPD HOURS: 8**

COURSE DESCRIPTION

Are you an internal auditor who is manager-level or above who is charged with updating or redesigning your organizations' audit reports and with using report-writing resources efficiently? Need to overhaul your audit report? Want to use your staff's and audit management's time better to get reports delivered faster? Need to be sure critical messages are getting through to your audit committee and executive management?

COURSE OUTLINE:

Report-Design Task Analysis
•   Assess the readers of your reports
•   Assess the readers' uses of your reports
•   Set expectations for timeliness
•   Understand approaches that lead to and that impede timeliness
•   Assess design and/or production preferences and constraints

Use or Modification of Standard Structures
•   Design the overall structure of the report
•   Build executive summaries
•   Adopt whole-report, risk, management-awareness, and/or observation ratings
•   Consider adopting observation summaries
•   Structure observations
•   Use or omit appendices

Formatting
•   Use best practices for up-to-date narrative, mapped, and table formats
•   Select an appropriate page orientation (portrait versus landscape)
•   Develop the graphic "look"
•   Select fonts and font sizes
•   Incorporate color, graphics, and photography

Special Considerations
•   Develop a report-quality checklist aligned with the report structure
•   Explore secure Web delivery
•   Design the consulting report

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

TECHNICAL SKILLS

AUDITING GOVERNANCE, STRATEGY, ETHICS AND RISK MANAGEMENT (GSER)

DURATION: 2 DAYS   **CPD HOURS: 16**

HOW WILL THIS COURSE BENEFIT YOU?

This course will provide audit executives and managers with tools and techniques to assist them in auditing governance, strategy, ethics and risk management, ensuring that their internal audit functions comply with Standard 2100.

COURSE CONTENT

- Introduction and objective setting
- Standard 2100
- Auditing Corporate Governance
- Strategy per COSO and others
- Ethics and culture
- Risk Management per COSO
- Risk Management per IIA
- What did we learn

WHO SHOULD ATTEND?

Audit executives and managers who want their internal audit functions to remain relevant, to show this relevance and add real value.

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TECHNICAL SKILLS

AUDITING OUTSOURCED CONTRACTS (CONA)

DURATION: 1 DAY   **CPD HOURS: 8**

COURSE SYNOPSIS

Develop techniques which enable you to audit outsourcing arrangements at all stages, from the original assessment of viability and decision making process, through the agreement of objectives, selection of partner and effective monitoring of the service delivery itself.

COURSE CONTENT

- The objective of outsourcing – why do organisations seek to outsource?
- Key stages within the outsourcing process
- The objectives and elements of contract management.
- Internal audit's role – what impact does an outsourcing arrangement have on the planning and delivery of the auditor's work?
- What are the system risks within the different stages of the contract:
    o identification of need and assessment of viability
    o identification of potential contractors
    o tendering and award of the contract
    o handover of the activity
    o monitoring contract performance
    o evaluation against objectives
    o termination of the contract
- How to evaluate and map of controls for considerable risks
- The development of an audit programme to test the effectiveness of key controls identified.
- Overview of contract management
    o outsourcing objectives
    o transfer of risk
    o roles and responsibilities
    o elements of the management process
    o different approaches to outsourcing
    o legal and contractual issues
- Internal audit's role
    o changes to the internal audit approach
    o who are we providing assurance to?
    o the new challenges to face
    o a focus on client management roles instead of operations management information needs
    o communication flows
    o where can we add value

- Risk
    o business seeking to transfer risk through the outsourcing process
    o cost implications
    o balancing risk and the cost of control
    o what different risks are introduced through the outsourcing arrangement
- Contract control and management
    o developing the right structure
    o matching control to contractual requirements
    o qualitative v quantitative assessment
    o development and use of KPIs
    o introducing changes in service or activity requirements
    o performance reporting
    o poor performance – remedy and review

- Audit approach
    o considering the drivers for the business
    o considering business history and inherent risk
    o determining key risks
    o assessing the business control framework
    o developing a structured approach to the audit work
    o focusing on key risk areas

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

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AUDITING PROJECTS, PROJECT MANAGEMENT AND PROJECT RISK (APMR)

DURATION: 2 DAYS   **CPD HOURS: 16**

HOW WILL THIS COURSE BENEFIT YOU?

After completing this course, participants will be able to:
- Identify the differences between program and project management and understand the roles individuals play in project success
- Identify how risk materialises within live projects and, left uncontrolled, causes projects to fail
- Plan for involvement in project and program management audits
- Outline how different assessment strategies are deployed at different project stages and how these should be integrated with the project timeline
- Appreciate the interplay between risk, timescale and cost This course is accompanied by an extensive and indexed manual for use on return to work.

COURSE CONTENT

1. Project and Program Management
- Defining project and programs – essential differences
- Project Diversity – Different types of projects
- The structure and organization of projects
- Key players and roles
- The risk profile of a typical project
- The audit role in projects and programs
- The internal auditor's involvement in projects
- Planning for audit action

2. A pproaches to Project Management
- Traditional Approach
- Phased Approach in the development of a project
- Project Initiation - determining the nature and scope of the development
- The importance of project planning
- How to assess initial project risk?
- Factoring in complexities – partnership operations, outsourced service providers, undue reliance, culture risk etc.

3. Auditing Projects
- Understanding the Project Stages, Project risks, Project Roles and Responsibilities.
- The Principles of Good Internal Control
- Developing an Audit Program

4. Project Organization – Roles & Responsibilities
- Team structure and basic considerations
- Roles and responsibilities
- The project team: people and risk factors associated with pace and stress
- Understanding project metrics: Independent project auditors, project offices and project accountants
- Communications and Quality Issues

5. Project Risk
- Project Risk assessment
- Project Risk considerations-including, project risk planning, scope risk, resource risk, constraint management and managing activity risk.
- Controlling additional costs and time penalties
- Plan re-assessment

6. System Development Life Cycle
- Development or Maintenance
- Testing - Why do we need to test?
- Documentation – Do we really need it?
- Risks implicated
- Typical Controls

WHO SHOULD ATTEND?
- Anyone responsible for assessing or auditing projects, programs or project risk.
- All who need to understand the complex factors and interweaving of risk in modern projects and who need to ensure that projects are properly controlled.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

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Level 4

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TECHNICAL SKILLS

AUDITING THE HUMAN RESOURCES FUNCTION (AHR)

DURATION: 1 DAY   **CPD HOURS: 8**

It may be a cliché but people are regularly described as an organisation's greatest asset. Considerable energy and resources are invested in developing HR strategies, processes and services. This course will show you how to provide effective, professional insight and internal audit.

WHO SHOULD ATTEND?
This course is open to all.

WHAT WILL I LEARN?
Upon completion you will be able to:

- understand the role and importance of a modern HR function and how it should support the achievement of organisational objectives and strategy
- recognise the objectives of HR and its key activities
- identify and assess risk and appropriate mitigation associated with the HR function from an internal audit perspective
- deliver professional insight and internal audit assurance over HR and its service delivery
- know where to obtain additional resources to help you audit HR in your organisation more effectively.

COURSE PROGRAMME
- background to HR management
- importance of effective HR to all organisations, irrespective of sector
- objectives of organisational HR activity
- range of services delivered by modern HR functions
- alternate HR strategies available to organisations
- risks associated with the HR function and HR service delivery and options for risk mitigation
- topical HR issues and developments facing organisations and the HR profession
- common problems and practical issues faced when auditing HR.

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

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TECHNICAL SKILLS

CONDUCTING AN AUDIT FROM CRADLE TO GRAVE (CACTG)

DURATION: 5 DAYS   **CPD HOURS: 40**

HOW WILL THIS COURSE BENEFIT YOU?

- Learn to conduct an audit from beginning to end
- Learn to understand risks and their role in auditing
- Understand how to identify, evaluate, and document internal controls
- Use the preliminary survey to determine how and what to audit
- Discover the best techniques for gathering audit evidence and preparing workpapers
- Enhance and practice interpersonal and team-building skills throughout the audit
- Understand the importance of the audit communication process

COURSE CONTENT

The Internal Auditor's Roles and Responsibilities
- The definition of internal auditing explored
- Audit responsibilities and general audit objectives
- Types of internal audits and factors impacting audit emphasis
- Attributes of the 21st century internal auditor
- Your role in selling the internal audit function
- Case study: "Auditing the Titanic" demonstrating the role of Internal Audit vs. External Audit and other key principles.

Internal Auditing Standards
- Code of Ethics for Internal Auditors
- International Standards for the Professional Practice of Internal Auditing

The Audit Model – Performance of Audit Work
- Overview of the audit process
- Plan the audit – the preliminary survey, audit objectives, scope, and audit program
- Examine, evaluate, and document information during fieldwork
- Communicate results
- Follow-up procedures
- Time management (hints for budgeting your time)

Internal Control
- Understand management's responsibility for control
- Identify internal audit's responsibility regarding control
- Introduce the COSO control model
- Internal control components and factors
- Understand the difference between "hard" and "soft" controls
- Review tools for documenting and evaluating internal controls

Documenting and Evaluating Internal Controls
- Understand the purpose of the preliminary survey

- Determine which controls are efficient and properly designed and functioning effectively
- Compare and discuss audit tools for documenting control systems including narratives, ICQ's, flowcharts, and risk/control matrices
- Learn the advantages and disadvantages of each tool
- Exercise: Flowcharting

The Audit Program
- Understand the thought process involved in audit program development
- Review guidelines for preparing audit programs
- Learn to develop audit objectives, audit scope, and program test steps
- Exercise: Developing audit objectives, audit scope, and program test steps

Workpapers and Audit Evidence
- What the Standards say about work papers
- Typical work paper organization and contents
- Types of audit evidence

Developing Audit Findings
- Explore the art of developing the audit finding
- Understand when it is an audit finding through the five attributes of an audit finding approach
- Getting to the root cause (two methods); agreeing and reporting on the root cause
- Developing the audit findings and value-add recommendations by addressing the identified root cause(s)

Analytical Review Using Audit Software
- Common uses of the computer as an audit tool
- Learn the concepts of data extraction and analysis in performing analytic review
- Review analyses to identify and investigate audit issues using the computer
- Exercise: Review of computer reports and how to make them better

Teamwork
- Understand the value of being an effective team member
- Determine who should be on your audit team
- Working 'with' the customer (getting the customer 'on board')
- Practical exercise in terms of teamwork principles

Interpersonal Skills and Interviewing
- Gain insight into behavioural skills and communication techniques to improve your ability to communicate effectively with others
- Learn basic techniques for effective interviewing
- The relationship between good communication and problem solving
- Exercise: Audit interview role playing

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CONDUCTING AN AUDIT FROM CRADLE TO GRAVE (CACTG)

Case Studies
- Used throughout the course to reinforce concepts learned

Method of evaluation
- Case study to evaluate understanding of the concepts: Worldcom – Cynthia Cooper – demonstrating compliance with the IIA Standards and Code of Ethics [participants will be required to review the case study and to identify the relevant IIA Standards and Code of Ethics values norms that relate to the example]; and /or Enron – the ineffective role of the Internal Audit Department (Anderson Consulting) [participants will be required to review the case study and to identify the relevant IIA Standards and Code of Ethics values that relate to the example, but were not complied with]
- Case study to evaluate understanding of the concepts:
- various case studies will be conducted during the 5 days addressing the concepts dealt with during the day. Participants will be required to prepare answers to the 3-4 questions posed at the end of the day and to present their results during the start of the next day's session. I will re-cap at the start of every new day in terms of the previous day(s)' content to ensure that participants understand the concepts already dealt with.
- 'role-play' will also be used to enable participants to practice for example 'marketing internal audit to a difficult customer / to the audit committee'; 'interviewing skills – discussion of findings with management'; 'discussing the role of internal audit as part of good corporate governance and fraud prevention', etc.
- participants will also be exposed to delivering presentations – re the answers to their case study of the previous day, as well as the results of a comprehensive risk assessment (Alpha Piper Oil Rig Disaster 1988)
- at the end of the 5 days, the participants will have prepared a comprehensive case study re the Alpha Piper Oil Rig Disaster. They will watch the video of 24 minutes, where after they have to analyse the risks that materialised and prepare a detailed assessment of how they would have prevented and/or reduced the impact of the above risks. This case study will be presented in the form of an audit report to management. Identifying key risks, controls and recommendations for improvement.

The case study will be prepared by the participants and evaluated by the course presented to ensure that all concepts have been fully understood.

WHO SHOULD ATTEND?
- Auditors with less than six months of audit experience
- Non-auditors with responsibility for developing and monitoring internal control

Level 1
Entry or introductory level for those requiring a fundamental understanding of the subject.
Level 2
Internal auditors who are already practicing internal audit and have a basic understanding of the subject

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TECHNICAL SKILLS

CORPORATE GOVERNANCE : STRATEGIES FOR INTERNAL AUDIT (CGSA)

DURATION: 2 DAYS   **CPD HOURS: 16**

HOW WILL THIS COURSE BENEFIT YOU?

• Gain the skills necessary to review and improve your corporate governance structure.
• Learn how to analyze and promote your organization's ethics program.
• Develop techniques to effectively assess your organization's risk management activities

COURSE CONTENT

Corporate Governance
• Why is governance important?
• General definitions including the Standards definition
• Value of corporate governance
• Examples of impact of poor governance on public and non-public entities
• King III

Roles And Responsibilities
• Board, audit committee, internal audit, external audit, and others
• Explore how the perspective of those responsible has changed and why

Legal, Regulatory, And Standard
• IIA Standards
• Companies Act, PFMA, MFMA etc
• COSO Enterprise Risk Management
• Examine the emerging body of knowledge of the various proponents of corporate governance and how we might act in response

Business Ethics
• Standards from Ethics professional organizations
• Codes of conduct, conflict of interest, ethics policies,
• Tone at the top, vision, and values - how to influence them
• Tools for assessing ethics
• Examine the impact on internal audit assurance and consulting services

Transparency
• Disclosure mechanisms
• Executive compensation
• Independence of Board
• The role of internal auditing in these sensitive issues
• Tools for assessing transparency

Enterprise Risk Management
• Organizational performance
• Internal auditing as a catalyst for ERM

Monitoring
• Audit committee role/charters
• Tools for Board and audit committee self-assessment
• Corporate governance as an auditable risk area
• Managing relationships
• Positioning internal auditing in the organization
• Tracking and measuring governance

Communications
• Ensuring all elements of governance are communicated
• Developing a strategy to link and implement all of the elements of corporate governance

Conclusion
• Practical solutions to meeting standards for assuring governance
• Risk and opportunities for the internal audit profession
• Personal challenges to the auditor

WHO SHOULD ATTEND?

Level 3
Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4
For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

TECHNICAL SKILLS

EFFECTIVE REPORT WRITING (ERW)

DURATION: 2 DAYS **CPD HOURS: 16**

HOW WILL THIS COURSE BENEFIT YOU?

The aim of this course is to enable participants to effectively present the results of their internal audit engagement.

COURSE CONTENT

After completion of this course, participants will be able to:
- Identify and develop constructive audit findings
- Discuss audit findings with clients
- Obtain agreement with management to take corrective actions
- State the objectives and methods of reporting
- Develop an audit report outline
- Compile an effective report and
- Provide guidance and constructive feedback on a report
- Introduction and Setting of Objectives
- The IIA Standards – audit and reporting process
- The Audit and Reporting Process (as per the Standards)
  - o Sources of audit findings
  - o Elements of audit findings
  - o Determining the audit objective
  - o Assessing the condition
  - o Establishing the impact
  - o Determining the cause / contributing factors
  - o Developing the audit finding and recommendation
  - o Audit communication (including interviewing, reporting and presenting to management – discussion with management and incorporating their comments)
  - o Overcoming resistance to change through effective communication
  - o Agreeing action and resolving disagreements
  - o Developing the audit report (structure for impact)
  - o Following up on reports
  - o Effectiveness of reporting (characteristics of an effective report)

- (New section included): English Writing Tips (high level pointers (1 hour session)
- Case studies: Please refer to "Method of Evaluation" below
- Conclusion – What have we learned?

METHOD OF EVALUATION

Participants will be required to develop and write numerous findings and to construct a report using the best practice principles learned during the course. The nature of this course is highly interactive and practical – numerous case studies will be presented. The presenter will review the final products for the adequacy and effectiveness thereof.

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

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TECHNICAL SKILLS

TECHNICAL SKILLS
EXAM PREPARATION
PUBLIC SECTOR
TOPICAL ISSUES
BEHAVIOURAL SKILLS
INFORMATION SKILLS
LEADERSHIP AND STRATEGY

ENGLISH BUSINESS WRITING FOR THE INTERNAL AUDITOR (EBWIA)

DURATION: 2 DAYS   **CPD HOURS: 16**

COURSE OBJECTIVES

The key objective of this course is to give delegates the confidence and knowledge to write effective business documents. In order to achieve this, many writing exercises are given within the workshop, which are then evaluated and given back to the delegates with comments. In this way each delegate gets personal feedback on his or her strengths and weaknesses and is able to monitor his or her own improvements.

It is only through this personal interaction that delegates can really improve and develop their confidence and skills.

COURSE CONTENT

Introduction and Setting of Objectives

Module 1
At the end of this module delegates will be able to:
- Understand the importance of all communication having a clear objective
- Set objectives for written communications
- Plan and know the recipe for quick effective writing

Module 2
At the end of this module delegates will be able to:
- Use simple, concise language and short sentences in a business letter, to achieve a "positive unloading rate" and to avoid "verbose, old-fashioned" language.
- Use the correct lay-out when writing a business letter, memo, e-mail or fax.
- Explain the importance of using grammatical sentences and how to achieve correct grammar through simple constructions (such as active rather than passive sentences, short rather than long sentences and vocabulary usage)
- Use paragraphs to break up the points of a letter, memo or fax into clear "bite-sized" pieces for the reader. Place such paragraphs in a logical sequence so as to create a logical structure.
- Understand the meaning of tone, identify the importance of tone and be able to correct inappropriate tone in the delegate's own writing

Module 3
At the end of this module, delegates will be able to:
- Edit, proof-read and check documents to make sure that they are clear, concise, correct and complete
- Demonstrate an ability to evaluate various documents against set criteria. Be able to "mark" a number of documents against pre-set standards.
- Be able to effectively compile and review an internal audit report.

Conclusion - Achievement of Objectives - What have we learned?

METHOD OF EVALUATION

The course will be outcomes based, using various means to enhance and re-enforce learning. Numerous case studies will be used in making the theory real and alive for the students in order to give them practical "hands-on" experience with the issues considered.

WHO SHOULD ATTEND?

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TECHNICAL SKILLS

ESSENTIAL ELEMENTS OF THE INTERNAL AUDITING PROCESS (EEIP)

DURATION: 5 DAYS   **CPD HOURS: 40**

COURSE CONTENT

Introduction
- The purpose of internal auditing.
- The definition of internal auditing.
- The internal auditor's roles and responsibility.
- Code of Ethics.
- Management expectations.
- General audit objectives.
- Types of internal audits.
- Building relationships.
- The role in selling the internal audit.

The COSO objectives
- Using COSO objectives to identify key points of focus for a given audit assignment.
- The difference between "hard" and "soft" controls.
- Practical ways to evaluate "soft" controls.
- Risk based auditing under COSO.
- How CSA workshops can support achievement of COSO objectives.
- How COSO objectives can be utilized to formulate audit objectives and audit work programs.
- Exercise : Developing audit objectives.

Planning
- The audit charter as starting point for proper planning.
- Covering of the audit universe during planning.
- Essential elements of a strategic, annual and assignment planning document.
- Plan the audit – the preliminary survey, audit objectives, scope and audit program.
- Difference between planning for assurance and consulting assignments.
- Compare and discuss audit tools during planning for documenting control. systems including narratives, ICQ's, flowcharts and risk/ control matrics.
- Exercise : flowcharting.

Risk Assessment
- Risk assessment and risk based internal auditing.
- Difference between risk based auditing and control based auditing.
- Using of risk registers for audit purposes.
- How to assess the effectiveness and adequacy of the risk assessment process.
- Internal audit's role in the risk assessment process. Do's and Don'ts.

Fieldwork – Gathering Audit Evidence
- Attributes of persuasive audit evidence.
- Types of engagement information.
- Sources of engagement evidence.
- Identifying engagement information.
- Role of analytical audit procedures in gathering engagement information.
- Making use of CAATS to gather engagement information.
- Documenting engagement information into working papers.
- Why do we need working papers?
- What should be on a working paper?
- Control over working papers during and after audit assignments.
- Exercise : audit evidence

Reviewing
- Importance of effective reviewing.
- When should reviewing occur and by whom should it be conducted?
- Essential elements to look for during the reviewing process.

Reporting
- Source of audit findings.
- Elements of audit findings.
- Assessing the condition.
- Establishing the impact/risk.
- Determining the root cause/contributing factors and not only the symptoms.
- Developing cost effective audit recommendations.
- Importance of including management comments in audit reports.
- Importance of discussing the draft report before issuing the final report.
- Agreeing on corrective actions and resolving disagreements.
- Developing the audit report(structure for impact).
- Characteristics of an effective report.
- Avoid the pitfalls.
- Exercise : how to avoid the pitfalls
- Exercise : writing audit findings

WHO SHOULD ATTEND?

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

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TECHNICAL SKILLS

FINANCIAL AUDITING FOR INTERNAL AUDITORS IN THE PRIVATE SECTOR (FAIA -PRI)

DURATION: 3 DAYS   **CPD HOURS: 24**

Internal auditors are increasingly being tasked with renewing or expanding their focus on financial auditing. This course will enable auditors to approach these tasks with renewed confidence. This is not a basic accounting class. Participants should have an understanding of basic accounting.

HOW WILL THIS COURSE BENEFIT YOU?

After completing this course, participants will be able to:

- Identify and develop constructive audit findings
- Discuss audit findings with clients
- Obtain agreement with management to take corrective action
- State the objectives and methods of reporting
- Develop an audit report outline
- Compile an effective report
- Provide guidance and constructive feedback on a report

COURSE CONTENT

Review of Accounting Principles
- Debits and credits
- GAAP / IFRS / GRAP

Information Flow from Business Process to Financial Statement
- Procurement to financial statement
- Revenue
- Fixed assets
- Payroll and production cost
- Sales and marketing
- Financial reporting

Financial Statements
- Balance sheet
- Income statement
- Annual reports
- Analyzing financial statements

Common Recipes for Cooking the Books
- The big ones -- Enron, WorldCom, etc.
- Common manipulations
- Motivations

IT Applications
- Basics of application audits

Financial auditing process
- Identifying objectives
- Risk assessment
- Identifying controls
- Testing procedures

Emerging Trends
- Sarbanes-Oxley update
- Audit roles
- Keeping current

WHO SHOULD ATTEND?

Internal auditors who want to understand and expand their roles related to financial reporting. Internal auditors who need a "refresher" course on financial accounting concepts. Managers who want to expand their knowledge of financial reporting and controls.

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

TECHNICAL SKILLS

FINANCIAL AUDITING FOR INTERNAL AUDITORS IN THE PRIVATE SECTOR (FAIA -PUB)

DURATION: 3 DAYS   **CPD HOURS: 24**

Internal auditors are increasingly being tasked with renewing or expanding their focus on financial auditing. This course will enable auditors to approach these tasks with renewed confidence. This is not a basic accounting class. Participants should have an understanding of basic accounting.

HOW WILL THIS COURSE BENEFIT YOU?

After completing this course, participants will be able to:

- Identify and develop constructive audit findings
- Discuss audit findings with clients
- Obtain agreement with management to take corrective action
- State the objectives and methods of reporting
- Develop an audit report outline
- Compile an effective report
- Provide guidance and constructive feedback on a report

COURSE CONTENT

Review of Accounting Principles
- Debits and credits
- GAAP / IFRS / GRAP

Information Flow from Business Process to Financial Statement
- Procurement to financial statement
- Revenue
- Fixed assets
- Payroll and production cost
- Sales and marketing
- Financial reporting

Financial Statements
- Balance sheet
- Income statement
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Common Recipes for Cooking the Books
- The big ones -- Enron, WorldCom, etc.
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IT Applications
- Basics of application audits

Financial auditing process
- Identifying objectives
- Risk assessment
- Identifying controls
- Testing procedures

Emerging Trends
- Sarbanes-Oxley update
- Audit roles
- Keeping current

WHO SHOULD ATTEND?

Internal auditors who want to understand and expand their roles related to financial reporting. Internal auditors who need a "refresher" course on financial accounting concepts. Managers who want to expand their knowledge of financial reporting and controls.

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FRAUD RISK MANAGEMENT (FRMC)

DURATION: 3 DAYS   **CPD HOURS: 24**

HOW WILL THIS COURSE BENEFIT YOU?

COURSE SYNOPSIS

The IA role has expanded into Fraud investigations as well. The IA may be called upon to investigate Fraud suspicion or actual fraud happenings. Thus it is important for the IA profession to have a good grasp of Fraud Risk as to what it constitutes, how and when it may happen and to assist in preventing it from happening. Fraud may take the face of sheer corruption, Asset misappropriation, cheque fraud, financial statement fraud amongst other types. These acts are worse when done through organized crime syndicates schemes and scams.

The first step in combating fraud crime is to create the organisation setting that is conducive to embrace Fraud Prevention Plans and Polices to be implemented successfully were sound anti-fraud culture and strong ethical behavior can become a reality. Without this step any Fraud Prevention Plan and its supporting Anti-fraud Policy implementation will not succeed.

This course covers the above to the extent that will leave the IA profession knowledgeable in the Fraud Risk area to undertake their expanded role with more confidence.

ON COMPLETION YOU WILL HAVE GAINED THE FOLLOWING :

o   Demonstrate an awareness of fraud and corruption risk areas in the business environment.
o   Demonstrate an awareness of the values and ethical codes of the business
o   Demonstrate an awareness of the policies in place, indicators that may be observed, in the detection, reduction and prevention of fraudulent and corrupt actions.

COURSE CONTENT

1. Introduction to Fraud Risk
o   Overview of Risk and Fraud Risk
o   What Is the known/reported statistics on Fraud Risk
o   Overview on Risk reduction strategies
o   Overview of the appropriate organization setting to deter/ prevent fraud risk
o   The need for IA to have a good grasp of Fraud Risk.

2. Statistical Overview
o   How widespread is Fraud Risk

3. Corruption
o   Defining, describing and understanding corruption?
o   How wide spread is corruption in South Africa (Corruption Perception index)?
o   Strategies to detect corruption
o   About the National Anti-Corruption Forum (NACF)

[Group Work: Case Study – analyse and feedback]

4. Asset Misappropriation
o   General Overview of Asset Misappropriation
o   Asset Misappropriation Schemes, Cases and examples

5. Organised Crime Syndicate, Schemes and Scams
o   What are Organised Crime Syndicate, Schemes and Scams
o   What are the major crime syndicates globally and in SA
o   What is in place to combat Organised Crime Syndicates?
o   What is the role of the Financial Intelligence Centre (FIC)
o   What are the different type of Schemes and Scams practiced by the Syndicates?

[Group Work – Questionnaire review against model answers]

FRAUD RISK MANAGEMENT (FRMC)

6. Cheque Fraud
o   What is cheque fraud and how does it happen?
o   Cheque fraud prevention

7. Financial Statements
o   Overview if Financial Statement Fraud
o   Fraudulent Financial Reporting
o   Determining Financial Statement Fraud – Red flagging
o   Sarbanes/Oxley Act
o   Reducing Financial Statement Fraud

[Group Work – Questionnaire review against model answers]

8. Reducing Risks
o   Create the right Organisation setting for effective Risk and Fraud Risk Management as described in COSO Framework
o   Creating the right culture (Values & ethics) and fraud prevention structure, processes and people responsibility to enable fraud risk awareness
o   Essential elements of a Fraud Risk Plan
o   Effective Fraud Policy to drive the Fraud Risk Plan
o   Essential elements of Fraud Awareness strategies
o   Essential Elements of Fraud Detection & Prevention
o   Describing Fraud Indicators
[Group Work – Questionnaire review against model answers]

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FRAUD RISK MANAGEMENT (FRMC)

9. Summary of Course
- What did you learn? Score yourselves against the "overall course questionnaire to determine;
- Areas to improve own learning,
- Proposed future learning

EVALUATION METHOD

Progressive case studies, questionnaires, tests and model answers throughout the course – (refer those embedded in the course content)

WHO SHOULD ATTEND ?

A must for all those involved in Internal Audit and Risk management but also useful for Supervisory and Management staff.

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

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20

TECHNICAL SKILLS

HOW TO EFFECTIVELY REVIEW YOUR ORGANISATION'S RISK MANAGEMENT PROCESS (ORMP)

DURATION: 2 DAYS   **CPD HOURS: 16**

HOW WILL THIS COURSE BENEFIT YOU?

On completion of the course, participants should:
- have a broad understanding of risk management and the interaction with internal audit;
- be able to develop their own risk based audit approach as well as consider how to successfully audit the risk management process required by various corporate governance codes;
- be able to determine whether risk management can be used as a basis for the audit plan; and
- make recommendations to management for improvement.

COURSE CONTENT

1. Why and how risk management has become pivotal in all industries today
2. The need for a common risk management language
3. An integrated approach to Board oversight – risk management as part of corporate governance
4. Increased risk management regulation – why all the fuss?
5. Discussing the key risk frameworks: COSO and ISO31000
6. King III's requirements on risk management and its impact on internal auditors
7. A closer Look at the "Risk Culture" - applying a risk assessment to evaluate an organisation's ethical climate
8. A risk management maturity model – defining your organisation's current and future state
9. Goals of an Enterprise Risk Management (ERM) initiative
10. The value proposition for ERM
11. Core risk management process steps depicted and discussed:
    - Risk identification
    - Evaluation
    - Risk treatment
    - Monitoring and review
    - Communication

12. Suitable risk oversight structures and setting one up for your organisation
13. Roles and responsibilities of key stakeholders in the risk management process
14. Case studies on the integration of risk management and internal audit
15. A risk management framework – do's and don'ts
16. Achieving a full ERM capability – how long and what needs to be in place to make it a success
17. Why risk management initiatives fail 18. How to embed risk management into the organisation
19. Introduction to risk modelling and general quantification techniques
20. A risk management audit program provided and discussed
21. Tips on developing your risk based audit plan
22. Useful websites on risk management
23. Future risk management trends

WHO SHOULD ATTEND ?

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

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21

TECHNICAL SKILLS

NEW INTERVIEWING SKILLS FOR INTERNAL AUDITORS (ISIA)

DURATION: 1 DAY   **CPD HOURS: 8**

COURSE OUTLINE:

Interviewing plays a critical role in the collecting of audit evidence. The aim of the course is to enhance the interviewing skills of participants to ensure efficient and effective interviewing.

OUTCOMES:

Participants will be able to identify the information to be obtained through interviewing, know how to prepare for and conduct an interview as well as document the critical information obtained from the interview.

COURSE CONTENT:

- Introduction: The role of interviewing in the audit environment
- Identifying the information to be obtained from an interview
- Preparing for an interview
- Conducting an interview
- Documenting the outcomes of an interview

WHO SHOULD ATTEND ?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

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22

REFRESHER TRAINING FOR EXPERIENCED INTERNAL AUDITORS (REIA)

NEW

DURATION: 4 DAYS   **CPD HOURS: 32**

BACKGROUND

It is becoming increasingly difficult for Internal Auditors in the workplace to stay abreast of the rapidly changing environment of Internal Audit as well as organisational demands, both in the public and private sectors.

The "Refresher Training for Experienced Internal Auditors" course is designed specifically for the experienced Internal Auditor who wants to keep up-to-date with the current practices of Internal Auditing and also refresh his or her knowledge on the basics of the profession, the Standards and various topics considered essential in maintaining proficiency in the services they provide.

HOW WILL THIS COURSE BENEFIT YOU?

The REIA course has been designed to allow the participant to refresh his or her knowledge on the key principles and practices of Internal Auditing as a profession. This course aims to:
- Reinforce prior learning
- Strengthen understanding of key principles relating to Internal Audit in practice
- Ensure you remain abreast of changes and advancements in the profession
- Enable you to demonstrate the required level of competence in your workplace

COURSE OUTLINE

The course is consists of the following topics:

Topic 1: The fundamentals of Internal Auditing
1. Understanding the profession, including the roles and responsibilities of IA
2. Unpacking the elements of the The International Professional Practices Framework (IPPF)

Topic 2: The internal audit process in practice
1. Understanding the various phases of the internal audit process

Topic 3: Internal audits' role in Governance, Risk Management and Control
1. Fundamentals of organisational governance
2. Enterprise risk management
3. The control framework

Topic 4: Understanding and auditing business Processes
1. Understanding business strategy, plan, objectives and processes
2. The interrelationship of objectives, risks and controls of various business processes
3. Types of engagements

Topic 5: Financial management and ratio analysis for internal auditors
1. Concepts of financial management, financial & cost accounting and budgeting
2. Understanding the fundamentals of financial information
3. Analytical review / ratio analysis

Topic 6: The Internal Auditor and fraud
1. The role of internal auditor in relation to fraud
2. Definition and key elements of fraud
3. Occupational fraud categories
4. Fraud indicators
5. Principals of fraud risk management

Topic 7: The Internal Auditor and ICT
1. The role of the Internal Auditor in the ICT environment
2. IT governance and related control frameworks
3. General and application controls
4. Introduction to CAATs

Topic 8: Effective communication
1. Elements of effective communication
2. Interpersonal skills
3. Interviewing techniques
4. Presentation and business writing skills

Topic 9: What is means to be a professional?

METHOD OF EVALUATION

20 Multiple choice questions

WHO SHOULD ATTEND?

This course is suitable for Internal Auditors who have had at least 3 years current experience in Internal Auditing and wish to update and refresh their knowledge on the fundamental principles of the profession, the Standards and various selected topics considered essential in maintaining proficiency in the services they provide.

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

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TECHNICAL SKILLS

RISK-BASED AUDITING (RBA)

DURATION: 2 DAYS   **CPD HOURS: 16**

There is a real need in the business world today for effective corporate governance and risk management practices. Internal auditors have a critical role to play regarding effective governance and it is therefore imperative that they are up to date with current thinking in these areas.

HOW WILL THIS COURSE BENEFIT YOU?

By attending this highly practical course you will discover how to:
- Address the full range of issues that concern management
- Understand how to link objectives, identify events, measure and respond to risks and control risks effectively
- Challenge management and sell the benefits of proactive risk management
- Audit major areas of risk for your business with confidence
- Add value to your organisation by the application of risk-based assurance and consulting services
- Gain confidence in your audit plans through understanding the role of risk
- Develop and use high productivity techniques and tools
- Master all the modern techniques and the COSO ERM benchmark
- Develop and deliver risk based audit reports with real impact
- Measure success of implementation of a risk management system and a risk based audit plan effectively

COURSE CONTENT
DAY 1 - ESSENTIALS OF RISK MANAGEMENT AND THE LINK TO RISK BASED AUDIT

Introduction and objectives Understanding Risk and Risk Management Systems
- What is Risk and Risk Management
- Approaches to risk management
- The COSO ERM Framework as a template for success
- 4 Objectives and 8 Component to Risk Management
- Risk and your organisations culture
- Assessing the changing risk environment
- Risk appetite and the impact on assurance
- Monitoring the Risk management Process
- Exercise: Risks and the repertoire of Risk Responses available to organisations

Risk Based Audit
- Definitions by the IIA
- Trends in Auditing (from the BRM Internal audit best practice database)
- The levels of transition from transactions and systems based to risk based assurance
- The different approaches to internal and external audit
- Audits primary roles, objectives and concerns
  - Assurance and Consulting
  - Nature of Work
  - Independence and Other Issues

- What is best practice?
  - The IIA
  - External Audit
  - Audit Committees
  - Public vs Private Sector
  - International Laws, Regulations and Codes
- Institute of Internal Auditors professional standards
- How to ensure you adopt best practice
- The key challenges for planning audits
- Exercise Challenges for Internal Audit

Introducing a risk management program
- Options for involvement of IA in risk management
- How to introduce a successful risk management program
  - What do management think of you?
  - Have they embraced the wider role for IA?
  - How have they responded to changes already introduced?
  - What challenges have they posed?
- How to get management commitment
  - The need to measure value added
  - How to sell the benefits
  - Who you need to sell the approach to
- Low Cost Risk Identification and Measurement Methods
- Mature Risk Identification and Measurement Methods for Risk registers
- Risk Response and mitigation techniques and measurement
- The different measures for Inherent Risk And Residual Risk
- Monitoring and Assessing actual versus perceived controls
- Monitoring the effectiveness of risk management in your organisations
- Exercise a case study and discussion to allow you to experience Risk Workshop in action

Corporate Governance and the Internal Audit Role
- The Corporate Governance challenges
- The tensions created for management
- The opportunities for Internal Audit
- The converging role of the assurance providers
- The need to coordinate activities across assurance providers
- Audit Committees
- Relationships between Internal and External Audit
- Exercise Co-ordinating efforts with others

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RISK-BASED AUDITING (RBA)

DA Y 2 - RISK BASED AUDIT IN ACTION

Audit Planning
- Risk based audit planning
- The factors you need to consider
- Determining the level of Assurance required
- Linking management input from the Risk Management Process into the basis of the audit program
- Determining audit priorities and developing the audit plan.
- Which risks are not easily auditable and how should these topics be dealt with?
- Exercise - Risk based audit planning using the concepts
- A specific audit will be chosen for the purpose
- Brainstorm the issues
- Build a picture of the risks
- Consider threats and opportunities
- Plan the assignment
- Determine types of test and techniques to use
- What use could be made of audit tools
- Determine the threats to success

Risk Based Audit Reporting

(Delegates are asked to bring two recent reports with them to the event for their own reference only)
- Objectives of reporting
- Reports and the reporting process
- Professional standards
- Structure and Elements of the Audit Report
- What make a good report?
- What management expects and Audit s response to those expectations
- Exercise - 20 best practice questions about your reports

Why Traditional Reports need to Change
- The psychological dilemma
- Risk reporting the route to securing action
- How to link objectives, risk and audit findings
- Risk as a vehicle for promoting fundamental change

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

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25

TECHNICAL SKILLS

ROOT CAUSE IDENTIFICATION (RCI)

DURATION: 2 DAYS   **CPD HOURS: 16**

COURSE OBJECTIVES

To create an awareness and understanding of the concept of root cause identification to enable participants to get to the actual root causes, when performing audits. Identifying and addressing the real root cause(s) will result in value-add recommendations.

COURSE CONTENT

- Introduction and Setting of Objectives
- Background re Importance of Root Cause Identification for the Internal Auditor
- Your Expectations and Challenges Identifying Root Causes
- Contextualising Internal Audit's Role
- Group Discussion on Identifying Root Causes - Challenges when Identifying and Reporting Root Causes
  - o   Four different scenarios for group discussions
- Root Cause & Root Cause Analysis ("RCA")
  - o   Defining Root Cause(s)
  - o   Why do we need to determine Root Cause(s)?
  - o   Three Types of Root Cause(s)
  - o   Advantages of Root Cause Analysis
- 5 Phases of Root Cause Investigation [these 5 phases are discussed in detail]
  - o   Data Collection
- Different Audit Steps to gather information
  - o   Assessment
- Practical Approach to Identifying Root Causes (specifically for Internal Auditors)
- Problem [Control Break down / gap] Definition
- Develop an Ishikawa (aka 'Fishbone' or Cause and Effect Diagram)
- 8 different problems are analysed in the groups and feedback provided
- Implementing the Ishikawa
- The Root Cause Model
- Defining the Model

- Understanding and Implementing the Model (5 Key Categories with 45 sub-categories, definitions and classifications)
- 5 Key case studies to practise using the model
  - o   Corrective Actions and Follow-up
- 10 key questions to ask to determine whether the problem has been effectively addressed
  - o   Inform (Reporting)
- How to report on the root cause during the audit (working papers) and when developing the audit report
- Case Studies (Piper Alpha Oil Rig Disaster)
  - o   Comprehensive 24 minute DVD case study in identifying risks; key breakdowns and root causes. Analyses of various problem definitions, as well as current newspaper articles (to identify the problems and root causes)
- Group discussion on key breakdowns and possible root causes
  - o   5 Different News Paper Clippings used with different problem definitions and root causes
  - o   15 Key questions relating to Root Cause Identification for Group Discussions
- Conclusion - Achievement of Objectives - What have we learned?

WHO SHOULD ATTEND?

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Level 2

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26

SAMPLING FOR INTERNAL AUDITORS (SAMP)

DURATION: 1 DAY   **CPD HOURS: 8**

PURPOSE

Auditors' findings and recommendations are often challenged by management on the grounds that sampling activity is unrepresentative and that opinions reached are inconclusive in terms of significance. In order to overcome this deficiency, auditors are increasingly turning to modern methods of l sampling which have been greatly improved as a result of computer technology. This course provide a basic understanding of practical sampling, explains the principles of sampling and it focuses on the various methods, their advantages and disadvantages.

BENEFITS TO THE PARTICIPANTS

After completing this course, you will be able to:
- describe sampling techniques,
- describe sampling risk,
- describe the steps for testing controls using attribute and discovery sampling

Participants will become familiar with the principles and basic methods of sampling.

COURSE CONTENT:

- Why we sample
  - o   How and why auditors undertake sampling
  - o   Managements view's and reactions
  - o   Advantages and drawbacks
- Concepts of Statistical Sampling
  - o   Terminology
  - o   Basic Principles
  - o   Selection of sample items
  - o   Communicating results
  - o   Using sampling tables
- What the Standards say
  - o   How does sampling fit into the ISPPIA
- Non-statistical sampling – judgmental, systematic, and haphazard sampling
- Statistical sampling – attributes, Rand value and Rand unit sampling

This course covers the basic theory of statistical and non-statistical sampling and how those tools are used by internal auditors.

WHO SHOULD ATTEND:

Auditors that perform audit tests and want to understand and quantify the risks associated with reviewing only a portion of the transactions in a universe. Employees with little training in statistics who wish to acquire a basic knowledge of sampling.

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27

TECHNICAL SKILLS

SKILLS FOR SUPERVISING AN INTERNAL AUDIT PROJECT (SIAP)

DURATION: 1 DAY **CPD HOURS: 8**

This course will assist participants to manage an audit project effectively and efficiently

HOW WILL THIS COURSE BENEFIT YOU?

After completing this course, participants will be able to:
- Describe the steps in project management
- Manage the planning of an audit project
- Manage the execution of an audit project
- Manage the completion of an audit project
- Manage customer relations, staff, time and money
- Manage the methodology

COURSE CONTENT

- Overview of project management
- Planning the project
- Conducting the project
- Completing the project
- Managing customer relations, staff, time and money
- Managing the methodology
- Review of project management

WHO SHOULD ATTEND?

Level 2

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TECHNICAL SKILLS

TOOLS AND TECHNIQUES FOR THE INTERNAL AUDITOR – BLOCK 1 (TTB1)

DURATION: 5 DAYS　　　**CPD HOURS: 40**

Any person entering internal audit should be aware of the essential elements of internal auditing.
TOOLS AND TECHNIQUES SERIES .
There are four tools and techniques block courses - together they provide a fully comprehensive exposure to the discipline of internal auditing. Please note that each successive block course presupposes knowledge and understanding of the information presented in the previous block course.

HOW WILL THIS COURSE BENEFIT YOU?

Upon completion of this course, the first of a series of four tools and techniques blocks, participants will have a comprehensive understanding of the essential elements of internal auditing.

COURSE CONTENT
- Why are we here?
- What is Internal Audit?
- Different types of auditors
- Roles and responsibilities of internal audit
- Standards for the Professional Practice of Internal Audit
- The Basic Audit :Logic Sequence
    - Planning
    - Understand the auditee
    - Set the audit objectives
    - Determine the required evidence
    - Decide what audit procedures to use
    - Collect and analyse the audit evidence
    - Develop audit findings and conclusions
    - Report on the audit
- Planning and preliminary survey
    - Establishing audit objectives
    - Work program development
    - Understanding the customer
- Overall concepts of risk and control strategies
- Adequacy, Efficiency
    - System descriptions
    - Flow-charting
    - Benchmarking
- Effectiveness
    - Effective Audit Sampling
    - Evaluating results of testing, and generating findings
- Audit evidence
- Working papers
- Audit report procedures
- Follow up
- The internal auditor and fraud

- The concept of Control Self-Assessment
- What did we learn?
- The components of controls in an organisation
- Using COSO as an Audit Framework
- COSO ERM as a Risk Management Framework
- Comprehensive case study

WHO SHOULD ATTEND?

Persons entering the internal audit profession or those who have been practicing internal audit, but require introductory level training on internal auditing.

Level 1
Entry or introductory level for those requiring a fundamental understanding of the subject.
Level 2
Internal auditors who are already practicing internal audit and have a basic understanding of the subject

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for **general course information** and **IIA SA Terms and Conditions.**
Delegates are also requested to review the content and the levels of the courses presented before booking, to ensure they are attending the right course.

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TECHNICAL SKILLS

TOOLS AND TECHNIQUES FOR THE INTERNAL AUDITOR – BLOCK 2 (TTB2)

DURATION: 5 DAYS   **CPD HOURS: 40**

This course is designed to enhance the skills of those who already have some experience in internal auditing.

HOW WILL THIS COURSE BENEFIT YOU?

This course, the second in a four part series, will enable the participants to:
- Conduct effective interviews
- Market internal audit to management/clients
- Use tools to audit more effectively
- Understand certain key concepts and control frameworks

COURSE CONTENT
- The principles of Corporate Governance and the role of internal auditing
  - Definition
  - History
  - The King Reports
  - The Public Finance Management Act
  - Going into the future
- Selling internal audit to management
  - Target Group
  - Timing
  - Corporate Culture
  - Methodology
  - Reporting
- Risk management, including strategies such as control systems
  - Risk Definitions
  - The need for risk management
  - Different risk categories
  - Principles of risk management
  - Risk profiles
  - Risk management structures
  - Other risk models and frameworks
  - The role of internal audit in risk management
  - Risk assessment tools and techniques
  - Linking the audit plan to risk management information
- Control frameworks COSO/COCO
  - The COSO framework
  - The COCO framework
  - The COBIT framework
  - Other important frameworks and approaches

- Standards, ethics and fraud awareness
  - Refreshing the audit standards
  - The code of ethics
  - Fraud and the internal auditor
  - Fraud awareness
  - The in-house vs the outsourced forensic department
  - Fraud prevention techniques
  - Computer fraud
  - Detail fraud statistics
  - Examples of fraud
- What does the consulting activity entail?
  - The standards
  - Examples of consulting engagements
- Communication: Practical ways to interview your customers

WHO SHOULD ATTEND?

Auditors that need to get customers on their side.

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
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TECHNICAL SKILLS

TOOLS AND TECHNIQUES FOR THE INTERNAL AUDITOR – BLOCK 3 (TTB3)

DURATION: 5 DAYS   **CPD HOURS: 40**

Effective project management is key to the success of any internal audit function.

HOW WILL THIS COURSE BENEFIT YOU?

This course, the third in a four part series,will enable internal auditors to manage and control projects effectively.

COURSE CONTENT

- Understanding the principles of management
- Audit project management
- Audit project risk assessment
- Project management
- Time and budget management
- Project implications relating to fraud
- Facilitating risk identification and risk assessment workshops
- Case studies
- Overview of control models
- Concepts of performance auditing and value for money auditing

WHO SHOULD ATTEND?

Audit supervisors and team leaders that need to manage audit engagements.

Level 3
Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4
For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for **general course information** and **IIA SA Terms and Conditions.**
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TOOLS AND TECHNIQUES FOR THE INTERNAL AUDITOR – BLOCK 4 (TTB4)

DURATION: 3 DAYS   **CPD HOURS: 24**

Whilst operating within the ambit of the definition of internal audit, the ultimate objective of any Internal Audit function is to remain relevant, be able to display this relevance and to add real value to the organisation within which it operates.

HOW WILL THIS COURSE BENEFIT YOU?

This, the last in a series of four, will provide audit executives and managers with tools and techniques to assist them in ensuring that their internal audit functions remain relevant and add real value.

COURSE CONTENT

- Planning and managing the internal audit function
- High-level risk assessment
- Current and long-term audit plan
- Communicating the audit plan
- Auditing Corporate Governance
- Audit Committee terms of reference
- Audit Committee reporting
- Marketing the internal audit function to the Board and Management

WHO SHOULD ATTEND?

Audit executives and managers who want their internal audit functions to remain relevant, to show this relevance and to add real value.

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for **general course information** and **IIA SA Terms and Conditions.**
Delegates are also requested to review the content and the levels of the courses presented before booking, to ensure they are attending the right course.

EXAM PREPARATION

Exam Preparation courses are designed to assist delegates preparing to take the examinations.

CERTIFICATION IN CONTROL SELF-ASSESSMENT: A REVIEW COURSE (CCSAR)

DURATION: 2 DAYS   **CPD HOURS: 16**

COURSE DESCRIPTION

Control Self-Assessment practitioners from all backgrounds will benefit from this course in a variety of ways, including:
- Gaining required knowledge of risk and control models.
- Discovering concepts that are vital in effectively using CSA to help clients achieve their objectives.
- Understanding the CCSA® examination.
- Learning how to effectively study for the CCSA® examination.
- Gaining confidence in addressing CCSA® exam questions.

COURSE OUTLINE:

CSA Fundamentals
- Code of Ethics
- Ownership and accountability for control
- Reliance on operational expertise
- Comparison to traditional techniques of risk and control evaluation
- Control awareness and education
- Cooperation, participation, and partnership

CSA Program Integration
- Alternative approaches to CSA
- Cost / benefit analysis for implementation of the CSA process
- Strategic CSA program planning methodologies or techniques, including resource allocation
- Organizational theory and behaviour
- Change management and business process reengineering
- Presentation techniques for successful integration
- Client feedback mechanisms (e.g. interviews, surveys)

Elements of the CSA Process
- Management's priorities and concerns
- Project and logistics management
- Business objectives, processes, challenges, and threats for the area under review
- Resource identification and allocation of participants and CSA team
- Culture of area under review
- Question development techniques
- Technology supporting the CSA process
- Facilitation techniques and tools
- Group dynamics
- Fraud awareness
- Evaluation / analytical tools and techniques
- Formulating recommendations or actions plans
- Nature of evidence
- Reporting techniques and considerations
- Motivational techniques

Business Objectives and Organizational Performance
- Strategic and operational planning processes
- Objective setting, including alignment to the organization's mission and values
- Performance measures
- Performance management
- Data collection and validation techniques

Risk Identification and Assessment
- Risk Theory
- Risk models / frameworks
- Risk management techniques / cost-benefit analysis
- Using CSA in Enterprise Risk Management (ERM)

Price includes CCSA Exam study material. Please note prices may fluctuate dependent on the R/$ exchange as material are bought in from the USA

Control Theory and Application

- Corporate governance, control theory, and models
- Methods for judging and communicating the overall effectiveness of the system of internal control
- Relationship between informal and formal controls
- Techniques for evaluating formal controls
- Techniques for evaluating informal controls and control environments
- Control documentation techniques
- Control design and application
- Techniques for determining control history for the organization

Appendix

- Increase the accuracy of the answers to questionnaires
- Increase the rate of return
- Sampling
- What auditors need to know about sampling
- Code of Ethics

Application Questions

- Over 160 application questions (numerous others in each module)

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

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CIA LEARNING SYSTEM INSTRUCTOR LED COURSE - PART 1 (CIA 1)

DURATION: 2 DAYS   **CPD HOURS: 16**

SPECIALIST COURSE

The cost of the course includes the CIA LEARNING SYSTEM materials and courier costs. A discounted rate applies if you already have the materials plus courier costs.

COURSE OBJECTIVES

The IIA's CIA Learning System is a CIA review course designed to meet the unique needs of busy internal audit professionals. Developed under the guidance of CIA-certified subject matter experts, this program will provide you with the tools necessary to successfully prepare for the CIA exam in the time frame and learning format that best suits you.

SEMINAR CONTENT

SECTION I: MANDATOR Y GUIDANCE

Chapter A: Definition of Internal Auditing
- Topic 1: Define and Break Down the Definition of Internal Auditing (Level P)
- Topic 2: Define Purpose, Authority, and Responsibility of the Internal Audit Activity (Level P)

Chapter B: Code of Ethics Chapter Introduction
- Topic 1: Abide By and Promote Compliance With The IIA's Code of Ethics (Level P)

Chapter C: International Standards
- Topic 1: Comply With The IIA's Attribute Standards (Level P).
- Topic 2: Maintain Independence and Objectivity (Level P)
- Topic 3: Determine Availability of Required Knowledge, Skills, and Competencies (Level P)
- Topic 4: Develop and/or Procure Necessary Knowledge, Skills, and Competencies Collectively Required by Internal Audit Activity (Level P)
- Topic 5: Exercise Due Professional Care (Level P)
- Topic 6: Promote Continuing Professional Development (Level P)
- Topic 7: Promote Quality Assurance and Improvement of the Internal Audit Activity (Level P)

SECTION II: INTERNAL CONTROL AND RISK
Chapter A: Types of Controls and Management Control Techniques
- Topic 1: Define Types of Controls (Level A)
- Topic 2: Describe Types of Management Control Techniques (Level A)

Chapter B: Internal Control Framework Characteristics and Use
- Topic 1: Demonstrate an Understanding of COSO's Internal Control—Integrated Framework (Level P)
- Topic 2: Demonstrate an Understanding of Alternative Control Frameworks (Level A)

Chapter C: Risk Vocabulary and Concepts
- Topic 1: Define Risk Terminology (Level A)
- Topic 2: Describe Risk Elements (Level A)
- Topic 3: Demonstrate an Understanding of Risk Management (Level A)

Chapter D: Fraud Risk Awareness
- Topic 1: Define and Introduce Fraud (Level A)
- Topic 2: Describe Types of Fraud (Level A)
- Topic 3: List Fraud Red Flags (Level A)

SECTION III: CONDUCTING INTERNAL AUDIT ENGAGEMENTS — AUDIT TOOLS AND TECHNIQUES

Chapter A: Data Gathering and Process Mapping
- Topic 1: Review Previous Audit Reports and Other Relevant Documentation as Part of a Preliminary Survey of the Engagement Area (Level P)
- Topic 2: Develop Checklists/Internal Control Questionnaires as Part of a Preliminary Survey of the Engagement Area (Level P)
- Topic 3: Conduct Interviews and Walk-Throughs as Part of a Preliminary Survey of the Engagement Area (Level P)
- Topic 4: Use Observation to Gather Data (Level P)
- Topic 5: Conduct Engagement Risk Assessment to Assure Identification of Key Risks and Controls (Level P)
- Topic 6: Conduct Sampling (Level P)
- Topic 7: Conduct Process Mapping, Including Flowcharting (Level P)

Chapter B: Evaluating Relevance, Sufficiency, and Competence of Evidence
- Topic 1: Identify Potential Sources of Evidence (Level P)
- Topic 2: Evaluate Relevance, Sufficiency, and Competence of Evidence (Level P)

Chapter C: Data Analysis and Interpretation
- Topic 1: Use Computerized Audit Tools and Techniques (Level P)
- Topic 2: Conduct Spreadsheet Analysis (Level P) .
- Topic 3: Use Statistical Analysis/Process Control Techniques (Level A)
- Topic 4: Use Analytical Review Techniques (Level P)
- Topic 5: Conduct Benchmarking (Level P)

Chapter D: Documentation/Work Papers
- Topic 1: Develop Documentation/Work Papers (Level P)
- Topic 2: Review Documentation/Work Papers (Level P)

Price includes CCSA Exam study material. Please note prices may fluctuate dependent on the R/$ exchange as material are bought in from the USA

CIA LEARNING SYSTEM INSTRUCTOR LED COURSE - PART 1 (CIA 1)

Chapter E: Data Reporting
- Topic 1: Report Test Results to Auditor-in-Charge (Level P)
- Topic 2: Develop Conclusions Regarding Controls (Level P)

WHO SHOULD ATTEND

All CIA candidates

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

Price includes CCSA Exam study material. Please note prices may fluctuate dependent on the R/$ exchange as material are bought in from the USA

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CIA LEARNING SYSTEM INSTRUCTOR LED COURSE - PART 2 (CIA 2)

DURATION: 2 DAYS   **CPD HOURS: 16**

SPECIALIST COURSE   The cost of the course includes the CIA LEARNING SYSTEM materials and courier costs. A discounted rate applies if you already have the materials plus courier costs.

SECTION I: MANAGING THE INTERNAL AUDIT FUNCTION

Chapter A: Strategic Role Of Internal Audit
- Topic 1: Initiate, Manage, Be a Change Catalyst, and Cope with Change (Level P)
- Topic 2: Build and Maintain Networking with Other Organization Executives and the Audit Committee (Level P)
- Topic 3: Organize and Lead a Team in Mapping, Analysis, and Business Process Improvement/Operational Auditing (Level P)
- Topic 4: Assess and Foster the Ethical Climate of the Board and Management (Level P)
- Topic 5: Educate Senior Management and the Board on Best Practices in Governance, Risk Management, Control, and Compliance (Level P)
- Topic 6: Communicate Internal Audit Key Performance Indicators to Senior Management and the Board on a Regular Basis (Level P)
- Topic 7: Coordinate Internal Auditing Efforts with External Auditor, Regulatory Oversight Bodies, and Other Internal Assurance Functions (Level P)
- Topic 8: Assess Adequacy of the Performance Measurement System and Achievement of Organizational Objectives (Level A)

Chapter B: Operational Role of Internal Audit
- Topic 1: Formulate Policies and Procedures for the Planning, Organizing, Directing, and Monitoring of Internal Audit Operations (Level P)
- Topic 2: Review the Role of the Internal Audit Function within the Risk Management Framework (Level P)
- Topic 3: Direct Administrative Activities of the Internal Audit Department (Level P)
- Topic 4: Interview Candidates for Internal Audit Positions (Level P)
- Topic 5: Report on the Effectiveness of Organizational Risk Management Processes to Senior Management and the Board (Level P)
- Topic 6: Report on the Effectiveness of the Internal Control and Risk Management Frameworks (Level P)
- Topic 7: Maintain an Effective Quality Assurance and Improvement Program (Level P)

Chapter C: Establish a Risk-Based Internal Audit Plan
- Topic 1: Establish a Framework for Assessing Risk (Level P) .
- Topic 2: Use Market, Product, and Industry Knowledge to Identify New Internal Audit Engagement Opportunities (Level P)
- Topic 3: Use a Risk Framework to Identify Sources of Potential Engagements (Level P)
- Topic 4: Rank and Validate Risk Priorities to Prioritize Engagements in the Audit Plan (Level P)
- Topic 5: Identify Internal Audit Resource Requirements for the Annual Internal Audit Plan (Level P)

- Topic 6: Communicate Areas of Significant Risk and Obtain Approval from the Board for the Annual Engagement Plan (Level P)
- Topic 7: Differentiate between Assurance and Consulting Engagements (Level P)
- Topic 8: Conduct Assurance Engagements (Level P)
- Topic 9: Conduct Consulting Engagements (Level P)

SECTION II : MANAGING INDIVIDUAL ENGAGEMENTS

Chapter A: Plan Engagements
- Topic 1: Establish Engagement Objectives/Criteria and Finalize the Scope of the Engagement (Level P)
- Topic 2: Plan Engagement to Assure Identification of Key Risks and Controls (Level P)
- Topic 3: Complete a Detailed Risk Assessment of Each Audit Area (Level P)
- Topic 4: Determine Engagement Procedures and Prepare Engagement Work Program (Level P)
- Topic 5: Determine the Level of Staff and Resources Needed for the Engagement (Level P)
- Topic 6: Construct an Audit Staff Schedule for Effective Use of Time (Level P)

Chapter B: Supervise Engagements
- Topic 1: Direct/Supervise Individual Engagements (Level P)
- Topic 2: Nurture Instrumental Relations, Build Bonds, and Work with Others toward Shared Goals (Level P)
- Topic 3: Coordinate Work Assignments among Audit Team Members when Serving as the Auditor-in-Charge of a Project (Level P)
- Topic 4: Review Work Papers (Level P)
- Topic 5: Conduct Exit Conferences (Level P)
- Topic 6: Complete Performance Appraisals of Engagement Staff (Level P)

Chapter C: Engagement Communications as a Process
- Topic 1: Initiate Preliminary Communication with Engagement Clients (Level P)
- Topic 2: Communicate Interim Progress (Level P)
- Topic 3: Develop Recommendations when Appropriate (Level P)
- Topic 4: Prepare a Report or Other Communication (Level P)
- Topic 5: Approve the Engagement Report (Level P)
- Topic 6: Determine Distribution of the Report (Level P)
- Topic 7: Obtain Management Response to the Report (Level P)
- Topic 8: Report Outcomes to Appropriate Parties (Level P)

Price includes CCSA Exam study material. Please note prices may fluctuate dependent on the R/$ exchange as material are bought in from the USA

CIA LEARNING SYSTEM INSTRUCTOR LED COURSE - PART 2 (CIA 2)

Chapter D: Monitor Engagement Outcomes
- Topic 1: Identify Appropriate Method to Monitor Engagement Outcomes (Level P)
- Topic 2: Monitor Engagement Outcomes and Determine Appropriate Follow-Up by the Internal Audit Activity (Level P)
- Topic 3: Conduct Follow-Up and Report on Management's Response to Internal Audit Recommendations (Level P)
- Topic 4: Escalate Issues if Auditor-in-Charge Believes Management Is Accepting Too Much Risk (Level P)
- Topic 5: Report Significant Audit Issues Periodically to Senior Management and the Board (Level P) 2-233

SECTION III : FRAUD RISKS AND CONTROLS

Chapter A: Common Types of Fraud and Fraud Risks per Engagement Area
- Topic 1: Define and Introduce Fraud (Level A)
- Topic 2: Identify Common Types of Fraud Associated with the Engagement Area During the Engagement Planning Process (Level P)
- Topic 3: Consider the Potential for Fraud Risks in the Engagement Area During the Engagement Planning Process (Level P)

Chapter B: Assessing Response to Engagement Area Fraud Risks
- Topic 1: Determine if Fraud Risks Require Special Consideration When Conducting an Engagement (Level P)

Chapter C: Determining Need for Fraud Investigation
- Topic 1: Determine if Any Suspected Fraud Merits Investigation (Level P)
- Topic 2: Demonstrate an Understanding of Fraud Investigations (Level A)

Chapter D: Process Review for Fraud Controls Improvement
- Topic 1: Complete a Process Review to Improve Controls to Prevent Fraud and Recommend Changes (Level P)

Chapter E: Detecting Fraud
- Topic 1: Employ Audit Tests to Detect Fraud (Level P)
- Topic 2: Use Computer Data Analysis to Detect Fraud (Level P)

Chapter F: Culture of Fraud Awareness
- Topic 1: Support a Culture of Fraud Awareness and Encourage the Reporting of Improprieties (Level P)

Chapter G: Interrogation/Investigative Techniques
- Topic 1: Demonstrate an Understanding of Fraud Interrogation/ Investigative Techniques (Level A)

Chapter H: Forensic Auditing
- Topic 1: Demonstrate an Understanding of Forensic Auditing Techniques (Level A)

WHO SHOULD ATTEND
All CIA candidates

Level 1
Entry or introductory level for those requiring a fundamental understanding of the subject.
Level 2
Internal auditors who are already practicing internal audit and have a basic understanding of the subject
Level 3
Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff
Level 4
For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

CIA LEARNING SYSTEM INSTRUCTOR LED COURSE - PART 3 (CIA 3)

DURATION: 4 DAYS   **CPD HOURS: 32**

SPECIALIST COURSE

The cost of the course includes the CIA LEARNING SYSTEM materials and courier costs.
A discounted rate applies if you already have the materials plus courier costs.

SECTION I: GOVERNANCE /BUSINESS ETHICS

Chapter A: Corporate/Organizational Governance Principles
- Topic 1: Demonstrate Proficiency with Corporate/Organizational Governance Principles (Level P)

Chapter B: Environmental and Social Safeguards
- Topic 1: Demonstrate an Understanding of Environmental and Social Safeguards (Level A)

Chapter C: Corporate Social Responsibility
- Topic 1: Demonstrate an Understanding of Corporate Social Responsibility (Level A)

SECTION II : RISK MANAGEMENT

Chapter A: Risk Management Techniques
- Topic 1: Assess and Apply Risk Management Techniques (Level P) Chapter B: Organizational Use of Risk Frameworks
- Topic 1: Demonstrate Proficiency with Organizational Use of Risk Frameworks (Level P)

SECTION III : ORGANI ZATIONAL STRUCTURE / BUSINESS PROCESSES AND RISKS

Chapter A: Organizational Structures
- Topic 1: Demonstrate an Understanding of Various Organizational Structures (Level A)
- Topic 2: Demonstrate an Understanding of Risk/Control Implications of Different Organizational Structures (Level A)

Chapter B: Typical Activities in Various Business Cycles
- Topic 1: Demonstrate an Understanding of Typical Activities in Various Business Cycles (Level A)
- Topic 2: Demonstrate an Understanding of Supply Chain Management Business Cycles (Level A)

Chapter C: Business Process Analysis
- Topic 1: Describe Methods Used to Perform Business Process Analysis (Level A)

Chapter D: Inventory Management Techniques and Concepts
- Topic 1: Demonstrate an Understanding of Inventory Management
- Techniques and Concepts (Level A)

Chapter E: Electronic Funds Transfer (EFT)/Electronic Data Interchange (EDI)/E-commerce

- Topic 1: Demonstrate an Understanding of Electronic Funds Transfer (EFT) (Level A)
- Topic 2: Demonstrate an Understanding of Electronic Data Interchange (EDI) (Level A)
- Topic 3: Demonstrate an Understanding of E-commerce (Level A) Chapter F: Business Development Life Cycles
- Topic 1: Describe the Implications of Various Business Development Life Cycle Stages (Level A)

Chapter G: The International Organization for Standardization (ISO) Framework
- Topic 1: Demonstrate an Understanding of the International Organization for Standardization (ISO) Framework (Level A)

Chapter H: Out-Sourcing Business Processes
- Topic 1: Define Terms and Concepts in Out-Sourcing Business Processes (Level A)
- Topic 2: Describe Risks and Opportunities Related to Out-Sourcing (Level A)

SECTION IV: COMMUNICATION

Chapter A: Communication
- Topic 1: Demonstrate an Understanding of the Communication Process, Methods, and Principles (Level A)
- Topic 2: Demonstrate an Understanding of Organizational Dynamics (Level A)
- Topic 3: Express the Impact of Computerization on Communication (Level A)

Chapter B: Stakeholder Relationships
- Topic 1: Build Dynamic Relationships with Stakeholders (Level A)
- Topic 2: Deliver Value and Insight to Stakeholders (Level A)

SECTION V: MANAGEMENT /LEADERSHIP PRINCIPLES

Chapter A: Strategic Management
- Topic 1: Demonstrate an Understanding of Global Analytical Techniques (Level A)
- Topic 2: Describe Competitive Strategies and Global Competition in Various Industry Environments (Level A)
- Topic 3: Analyze the Impact of Strategic Decisions to Integrate or Expand Capacity or the Business (Level A)
- Topic 4: Demonstrate an Understanding of Forecasting (Level A)
- Topic 5: Demonstrate an Understanding of Quality Management (Level A)
- Topic 6: Describe Methods and Uses of Decision Analysis (Level A)

Price includes CCSA Exam study material. Please note prices may fluctuate dependent on the R/$ exchange as material are bought in from the USA

CIA LEARNING SYSTEM INSTRUCTOR LED COURSE - PART 3 (CIA 3)

Chapter B: Organizational Behavior
- Topic 1: Describe Structures and Configurations within Organizational Theory (Level A)
- Topic 2: Demonstrate an Understanding of Organizational Behavior (Level A)
- Topic 3: Describe Traits, Stages, and Implications of Group Dynamics (Level A)
- Topic 4: Demonstrate an Understanding of Human Resource Processes (Level A)
- Topic 5: Express the Risk/Control Implications of Different Leadership Styles (Level A)
- Topic 6: Measure Various Aspects of Performance (Level A)

Chapter C: Management Skills/Leadership Styles
- Topic 1: Lead, Inspire, Mentor, and Guide People, Building Organizational Commitment and Entrepreneurial Orientation (Level A)
- Topic 2: Create Group Synergy in Pursuing Collective Goals (Level A)
- Topic 3: Demonstrate an Understanding of Team Building and Assessing Team Performance (Level A)

Chapter D: Conflict Management
- Topic 1: Demonstrate an Understanding of Conflict Management (Level A)
- Topic 2: Describe Different Methods of Conflict Resolution (Level A)
- Topic 3: Demonstrate an Understanding of Negotiation Skills (Level A)

Chapter E: Project Management/Change Management
- Topic 1: Demonstrate an Understanding of Change Management (Level A)
- Topic 2: Describe Project Management Techniques and Best Practices (Level A)

SECTION VI : IT /BUSINESS CONTINUIT Y

Chapter A: Security
- Topic 1: Demonstrate an Understanding of Physical/System Security (Level A)
- Topic 2: Describe Concepts of and Threats to Information Protection (Level A)
- Topic 3: Describe Application Authentication (Level A)
- Topic 4: Demonstrate an Understanding of Encryption (Level A)

Chapter B: Application Development
- Topic 1: Describe End-User Computing (Level A)
- Topic 2: Demonstrate an Understanding of Change Control (Level A)
- Topic 3: Discuss Systems Development Methodology (Level A)
- Topic 4: Demonstrate an Understanding of Application Development (Level A)
- Topic 5: Describe Various Levels of Application Controls (Level A)
- Topic 6: Demonstrate an Understanding of Information Systems Development (Level A)

Chapter C: System Infrastructure
- Topic 1: Demonstrate an Understanding of Workstations (Level A)
- Topic 2: Demonstrate an Understanding of Databases (Level A)
- Topic 3: Describe Common IT Control Frameworks (Level A)
- Topic 4: Describe the Functional Areas of IT Operations (Level A)
- Topic 5: Demonstrate an Understanding of Enterprise-Wide Resource

- Planning (ERP) Software (Level A)
- Topic 6: Describe Data, Voice, and Network Communications/ Connections (Level A)
- Topic 7: Demonstrate an Understanding of Servers (Level A)
- Topic 8: Describe the Process of Software Licensing (Level A)
- Topic 9: Demonstrate an Understanding of Mainframes (Level A)
- Topic 10: Demonstrate an Understanding of Operating Systems (Level A)
- Topic 11: Demonstrate an Understanding of Web Infrastructure (Level A)

Chapter D: Business Continuity
- Topic 1: Define and Describe Business Continuity Planning (Level A)
- Topic 2: Describe the Process and Best Practices of IT Contingency Planning (Level A)

SECTION VII: FINANCIAL MANAGEMENT

Chapter A: Financial Accounting and Finance
- Topic 1: Describe Basic Concepts and Underlying Principles of Financial Accounting (Level A)
- Topic 2: Describe Intermediate Concepts of Financial Accounting (Level A)
- Topic 3: Describe Advanced Concepts of Financial Accounting (Level A)
- Topic 4: Perform Financial Statement and Ratio Analysis (Level A)
- Topic 5: Define and Differentiate Various Types of Debt and Equity (Level A)
- Topic 6: Define and Describe Various Financial Instruments (Level A)
- Topic 7: Demonstrate an Understanding of Cash Management/ Treasury Functions (Level A)
- Topic 8: Describe Inventory and Business Valuation Models (Level A)
- Topic 9: Demonstrate an Understanding of Capital Budgeting (Level A)
- Topic 10: Describe Various Taxation Schemes (Level A)

Chapter B: Managerial Accounting
- Topic 1: Describe General Concepts in Managerial Accounting (Level A)
- Topic 2: Describe the Concept of Responsibility Accounting (Level A)
- Topic 3: Demonstrate an Understanding of the Operating Budget (Level A)
- Topic 4: Demonstrate an Understanding of Cost Concepts (Level A)
- Topic 5: Describe Various Costing Systems (Level A)
- Topic 6: Explain the Concept of Relevant Cost (Level A)
- Topic 7: Perform Cost-Volume-Profit Analysis (Level A)
- Topic 8: Demonstrate an Understanding of Transfer Pricing (Level A)

SECTION VIII : GLOBAL BUSINESS ENVIRONMENT

Chapter A: Economic/Financial Environments
- Topic 1: Compare and Contrast Global, Multinational, International, and Multilocal Economic/Financial Environments (Level A)
- Topic 2: Describe Requirements for Entering the Global Marketplace (Level A)
- Topic 3: Explain How to Create Organizational Adaptability (Level A)
- Topic 4: Describe How to Manage Training and Development (Level A)

Price includes CCSA Exam study material. Please note prices may fluctuate dependent on the R/$ exchange as material are bought in from the USA

CIA LEARNING SYSTEM INSTRUCTOR LED COURSE - PART 3 (CIA 3)

Chapter B: Cultural/Political Environments
- Topic 1: Explain the Importance of Balancing Global Requirements against
- Local Imperatives (Level A)
- Topic 2: Describe the Personal Characteristics and Competencies in a
- Global Mindset (Level A)
- Topic 3: Discuss Sources and Methods for Managing Complexities and
- Contradictions (Level A)
- Topic 4: Describe Best Practices for Managing Multicultural Teams (Level A)

Chapter C: Legal and Economic Implications of Global Business
- Topic 1: Demonstrate an Understanding of Trade Legislation and Regulations (Level A)
- Topic 2: Demonstrate an Understanding of Key Economic Indicators (Level A)

Chapter D: Impact of Government Legislation and Regulation on Business
- Topic 1: Demonstrate an Understanding of the Impact of Government Legislation and Regulation on Business (Level A)

WHO SHOULD ATTEND

All CIA candidates

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

Price includes CCSA Exam study material. Please note prices may fluctuate dependent on the R/$ exchange as material are bought in from the USA

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CIA PART 1 MASTERCLASS (VIDEO BROADCAST)

DURATION: 1 DAY   **CPD HOURS: 8**

The attached summary includes the layout of the first CIA Part 1 Masterclass to be presented in selected regions across South Africa.

BY ATTENDING THE MASTERCLASS, YOU WILL:

- Increase your knowledge and skills in the areas of governance, risk and control;
- Stay on track to complete your studies;
- Cover the critical elements of the comprehensive study materials with the IIA's CIA learning system;
- Gain immediate insight to practical application of COSO's Internal Control framework, ISO 31 000 risk assessment methodology, and
- Have access to the more than 30 years' experience of the Presenter in the field of Internal Auditing.

COURSE OBJECTIVES

The IIA's CIA Part 1 Masterclass is a condensed 4 hour presentation focussing on the tools necessary to successfully prepare for the CIA exam. Important tools like COSO and ISO 31000, as well as King 2 and 3 are reviewed and summarised in easy-to-rememberand- apply formats. The Masterclass reviews all the critical areas of focus, and also covers some exam techniques needed.

PROGRAM CONTENT AS PER CIA LEARNING SYSTEM

SECTION I: MANDATOR Y GUIDANCE

Chapter A: Definition of Internal Auditing and Chapter B: Code of Ethics Chapter Introduction
- Self-study, apart from a five minute session on the definition of Internal Auditing and the analysis of some key words in the definition.

Chapter C: International Standards
- Session covers the important elements of the IIA Standards in a high level focus session [max 20 mins].

SECTION II: INTERNAL CONTROL AND RISK

Chapter A: Types of Controls and Management Control Techniques

- Session will cover the elements of control, with some specific practical examples of the types of controls and types of management control techniques [maximum 10 mins].

Chapter B: Internal Control Framework Characteristics and Use
- 20 min session explaining the COSO's Internal Control— Integrated Framework and covering other frameworks like King 2/3 as well as CoCo. Linakges between the control frameworks and the IIA Standards are covered as well.

Chapter C: Risk Vocabulary and Concepts
- A 30 min session to illustrate the risk assessment concepts. ISO 31000 is used as the base tool, and links with COSO will be covered as well. The session focuses on practical application of risk assessment and its terminology.

Chapter D: Fraud Risk Awareness
- Fraud red flags will be covered, but the rest of the content regarding fraud will not be covered.

SECTION III: CONDUCTING INTERNAL AUDIT ENGAGEMENTS — AUDIT TOOLS AND TECHNIQUES

Chapter A: Data Gathering and Process Mapping
Two hours of the Masterclass will be used to cover the following in Section III:-

- Review Previous Audit Reports and Other Relevant Documentation as Part of a Preliminary Survey of the Engagement Area.
- Develop Checklists/Internal Control Questionnaires as Part of a Preliminary Survey of the Engagement Area.
- Conduct Engagement Risk Assessment to Assure Identification of Key Risks and Controls.
- Conduct Sampling.
- Conduct Process Mapping, Including Flowcharting.

Chapter B: Evaluating Relevance, Sufficiency, and Competence of Evidence
- Identify potential sources of evidence and the evaluation of relevance, sufficiency, and competence of evidence

Chapter C: Data Analysis and Interpretation
- Use computerized audit tools and techniques
- Conduct spreadsheet analysis and the use of statistical analysis/ process control techniques
- Use analytical review techniques and how to conduct benchmarking

Price includes CCSA Exam study material. Please note prices may fluctuate dependent on the R/$ exchange as material are bought in from the USA

CIA PART 1 MASTERCLASS (VIDEO BROADCAST)

Chapter D: Documentation/Work Papers

• Selfstudy

Chapter E: Data Reporting

• Report test results to Auditor-in-Charge and the development of conclusions regarding controls.

WHO SHOULD ATTEND

All CIA candidates

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

Price includes CCSA Exam study material. Please note prices may fluctuate dependent on the R/$ exchange as material are bought in from the USA

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CIA PART 2 MASTERCLASS (VIDEO BROADCAST)

DURATION: 1 DAY   **CPD HOURS: 8**

SESSION I: MANAGING THE INTERNAL AUDIT FUNCTION

Chapter A: Strategic Role of Internal Audit

- Initiate, Manage, Be a Change Catalyst, and Cope with Change
- Networking with Other Organization Executives and the Audit Committee
- Organize and Lead a Team in Mapping, Analysis, and Business Process Improvement/Operational Auditing
- Assess and Foster the Ethical Climate of the Board and Management
- Educate Senior Management and the Board on Best Practices in Governance, Risk Management, Control, and Compliance
- Communicate Internal Audit Key Performance Indicators to Senior Management and the Board on a Regular Basis
- Coordinate Internal Auditing Efforts with External Auditor, Regulatory Oversight Bodies, and Other Internal Assurance Functions
- Assess Adequacy of the Performance Measurement System and Achievement of Organizational Objectives

Chapter B: Operational Role of Internal Audit

- Formulate Policies and Procedures for the Planning, Organizing, Directing, and Monitoring of Internal Audit Operations
- The Role of Internal Audit Function within the Risk Management Framework
- Report on the Effectiveness of Organizational Risk Management Processes to Senior Management and the Board
- Report on the Effectiveness of the Internal Control and Risk Management Frameworks
- Effective Quality Assurance and Improvement Program

Chapter C: Establish a Risk-Based Internal Audit Plan

- Establish a Framework for Assessing Risk
- Use Market, Product, and Industry Knowledge to Identify New Internal Audit Engagement Opportunities
- Use a Risk Framework to Identify Sources of Potential Engagements
- Rank and Validate Risk Priorities to Prioritize Engagements in the Audit Plan
- Internal Audit Resource Requirements and the Annual Internal Audit Plan
- Communicate Areas of Significant Risk and Obtain Approval from the Board for the Annual Engagement Plan
- Differentiate between Assurance and Consulting Engagements
- Assurance Engagements
- Consulting Engagements

SESSION II : MANAGING INDIVIDUAL ENGAGEMENTS

Chapter A: Plan Engagements
- Establish Engagement Objectives/Criteria and Finalize the Scope of the Engagement
- Plan Engagement to Assure Identification of Key Risks and Controls
- Complete a Detailed Risk Assessment of Each Audit Area
- Determine Engagement Procedures and Prepare Engagement Work Program
- Determine the Level of Staff and Resources Needed for the Engagement
- Construct an Audit Staff Schedule for Effective Use of Time

Chapter B: Supervise Engagements
- Direct/Supervise Individual Engagements
- Nurture Instrumental Relations, Build Bonds, and Work with Others toward Shared Goals
- Coordinate Work Assignments among Audit Team Members when Serving as the Auditor-in-Charge of a Project
- Review of Work Papers
- Conduct Exit Conferences
- Performance Appraisals of Engagement Staff

Chapter C: Engagement Communications as a Process
- Preliminary Communication with Engagement Clients
- Develop of Recommendations and the preparation of a Report
- Approving and distributing the Report
- Management Response to the Report
- Reporting of Outcomes to Appropriate Parties

Chapter D: Monitor Engagement Outcomes
- Appropriate Methods to Monitor Engagement Outcomes
- Monitor Engagement Outcomes and Determine Appropriate Follow-Up by the Internal Audit Activity
- Follow-Up and Report on Management's Response to Internal Audit Recommendations
- Escalation of Issues if Auditor-in-Charge Believes Management Is Accepting Too Much Risk
- Report Significant Audit Issues Periodically to Senior Management and the Board

Price includes CCSA Exam study material. Please note prices may fluctuate dependent on the R/$ exchange as material are bought in from the USA

EXAM PREPARATION

CIA PART 2 MASTERCLASS (VIDEO BROADCAST)

SESSION III : FRAUD RISKS AND CONTROLS

Chapter A: Common Types of Fraud and Fraud Risks per Engagement Area
- Fraud definitions
- Common Types of Fraud Associated with the Engagement Area
- Potential for Fraud Risks in the Engagement Area During the Engagement Planning Process

Chapter B: Assessing Response to Engagement Area Fraud Risks
- Determine if Any Suspected Fraud Merits Investigation
- Fraud Investigations

Chapter C: Process Review for Fraud Controls Improvement
- Process Review to Improve Controls to Prevent Fraud and Recommend Changes

Chapter D: Detecting Fraud
- Audit Tests to Detect Fraud
- Computer Data Analysis to Detect Fraud

Chapter E: Culture of Fraud Awareness
- Culture of Fraud Awareness and the Reporting of Improprieties
- Fraud Interrogation/ Investigative Techniques
- Forensic Auditing Techniques

WHO SHOULD ATTEND

All CIA candidates

Level 1
Entry or introductory level for those requiring a fundamental understanding of the subject.
Level 2
Internal auditors who are already practicing internal audit and have a basic understanding of the subject
Level 3
Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff
Level 4
For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

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CIA PART 3 MASTERCLASS (VIDEO BROADCAST)

DURATION: 1 DAY   **CPD HOURS: 8**

This is a live, instructor-led comprehensive study of the entire Part 3 syllabus for the CIA exam. It is appropriate for CIA candidates, internal auditors seeking professional development, and students in accounting, business, or financial degree programs.

The following topics will be covered in this one day program:

Governance/Business Ethics (30 mins)
- Corporate/Organizational Governance Principles (King 3 and COSO principles)
- Internal audit's role in auditing governance

Risk Management (45 mins)
- Risk Management Techniques (ERM framework and ISO 31000 applications)
- Organizational Use of Risk Frameworks (mindmaps to remember risk frameworks)

Organizational Structure/Business Process and Risks (60 mins)
- Organizational Structures
- Typical Structures in Various Business Cycles
- Business Process Analysis (focussing on the four control objectives)
- Inventory Management Techniques (EOQ, MRP, JIT stock management systems)
- Electronic Funds Transfer (EFT)/Electronic Data Interchange (EDI)/E-commerce
- Business Development Life Cycles

WHO SHOULD ATTEND

All CIA candidates

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

PUBLIC SECTOR

Public Sector courses have been specially developed in addition to the technical skills courses to cater to the unique needs of auditors in the public service. They cover topics that have specific reference to the public service, and focus on the requirements of the Public Finance Management Act (PFMA) and Municipal Finance Management Act (MFMA).

PUBLIC SECTOR

A NEW SERVICE MODEL: AUDITOR ROLES IN GOVERNMENT PERFORMANCE MEASUREMENT (ARGPM)

DURATION: 1 DAY   **CPD HOURS: 8**

COURSE DESCRIPTION

A framework that pulls various auditor roles and practices into a new service model for auditors to apply to improving performance measurement and management of government organizations will be presented. The new auditor service model will be viewed in the context of models of effective governance, service delivery, managing for results, and organizational learning to demonstrate the value of the framework.

COURSE OUTLINE:

Audit Performance or Performance Management Systems
• Recognize how a model of service delivery performance measures can be used for auditing performance
• Distinguish different challenges in auditing entities with reasonable performance measures vs. auditing entities without good measures
• Recognize good-practice performance management cycles auditors can use as controls for auditing performance management systems

Assess Performance Information
• Determine criteria for assessing the relevance and reliability of performance information, and risks of insufficiently relevant data
• Identify the main steps to audit reliability and relevance, and how improving relevance and reliability adds value to performance audits
• Recognize how criteria of standards-setting bodies can be used to assess public performance reports by government entities

Define or Measure Performance (outside the traditional audit process)
• Identify how auditors can provide advice in selecting performance measures or collect performance measurement data while maintaining independence under Government Auditing Standards

Encourage or Assist Management, Elected Officials, or Citizens
• Determine how auditors can conduct internal and external advocacy to improve government performance management
• Recognize how auditors can assist management in improving performance management systems while maintaining independence under Government Auditing Standards
• Identify potential conflicts between auditor roles as "attesters" and "preparers" of performance reports
• Recognize how auditors can assist external decision makers (e.g., legislators, citizens) in using performance information

Auditor Value Added in Using the Roles and Practices
• Determine how to change roles and practices used over time to keep adding more value as performance management in a government organization evolves

Self-Assessment
• Determine gaps between your current and desired knowledge, skills, and abilities in these performance measurement, management, and auditing practices, and which practices offer the best opportunities for developing your proficiency
• Determine which roles and practices offer the best opportunities for your audit organization or team to use to increase the value auditors add to the government entities served

WHO SHOULD ATTEND?

Level 1
Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2
Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3
Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

PUBLIC SECTOR

ADVANCED PERFORMANCE AUDITING IN THE PUBLIC SECTOR (APAUD)

DURATION: 3 DAYS   **CPD HOURS: 24**

Delegates must bring laptop to course

HOW WILL THIS COURSE BENEFIT YOU?

Participants will be able to:
• Analyse systems and sub-systems in government
• Define an ideal management framework for a given system or systems
• Develop an audit framework for a given focus area

COURSE OBJECTIVES

To facilitate an understanding of government structures, systems and sub-systems as well as best practice management (outcome: to be able to identify best practice management for a given focus area)

To facilitate an understanding of the role of research when developing an audit framework (outcome: to be able to conduct research for a specific focus area)

To facilitate an understanding of how to identify best practice management and use that as basis for the development of an audit programme (outcome: to be able to develop and audit programme)

COURSE CONTENT

The course will cover various aspects of the public administration and management, including:
• An overview of the performance audit methodology
• The macro-, intermediate and micro environment
• Government structures
• Basic public management functions (policy, planning, organising, coordination, monitoring, evaluation, reporting)
• Generic administrative functions (policy-making, personnel provision, financing)
• Enabling or instrumental activities (File and documents management, E-communication, change management)
• Auditing of economy
• Auditing of efficiency
• Auditing of effectiveness
• Auditing of project management

ASSESMENT

Case studies will be done throughout the course and multiple choice questions will be completed and marked after each session.

WHO SHOULD ATTEND?

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

PUBLIC SECTOR

AUDITING THE MANAGEMENT AND REPORTING OF PERFORMANCE INFORMATION IN THE PUBLIC SECTOR (APIA)

DURATION: 2 DAYS　　**CPD HOURS: 16**

BACKGROUND

Please note this course has to be distinguished from the Performance Auditing (PAUD) and Advanced Performance Auditing (APAUD) courses which have a different focus and audit methodology.)

The auditing of performance information and the management thereof is an integral part of government's drive towards a more effective and efficient public service. The national Treasury issued the Framework for Programme Performance Information in May 2007. This Framework aims to:

- clarify the standards for performance information and supporting regular audits of non-financial information where appropriate;
- improve the structures, systems and processes required to manage performance information;
- define roles and responsibilities for performance information; and
- promote accountability to Parliament, provincial legislatures and municipal councils and the public through timely, accessible and accurate publication of performance information.

HOW WILL THIS COURSE BENEFIT YOU?

Participants will:

- Understand the context of the auditing of performance information
- Be able to identify performance information and describe the role it plays within the regular business cycle of government
- Develop a list of regulated and best practice requirements for performance information as set out in the Framework developed by the National Treasury.
- Develop an audit programme based on a sound knowledge and understanding of best practice management of performance information.

COURSE CONTENT

- The rationale for the auditing of performance information
- The auditing of performance information with reference to:
    - o Planning, budgeting and reporting cycle
    - o Key performance information concepts
    - o Developing performance indicators
    - o Managing performance information
    - o Publishing performance information
    - o Developing an audit programme for internal auditors

ASSESSMENT

Short case studies will be done throughout the course

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

PUBLIC SECTOR

AUDITING THE PROCESSES UTILI ZED BY MANAGEMENT TO IMPROVE THEIR EXTERNAL AUDIT OPINIONS ON THEIR FINANCIAL STATEMENTS IN THE PUBLIC SECTOR (APEA)

DURATION: 3 DAYS   **CPD HOURS: 24**

PROGRAM OBJECTIVES

South Africa has 278 municipalities of which more than 50% achieved qualified audit reports or disclaimers on their audit reports. It impacts on service delivery, has contributed to the credit risk adjustment by major rating agencies like Moody's and has been emphasized by the Minister of Finance as a major focus of financial reconstruction.

PROGRAM CONTENT

The program will focus on the following:
- Understanding the role and importance of financial statements in successful running a municipality;
- A detailed overview of the important GRAP statements and the reasons why they have been developed and implemented;
- Identifying the root causes of financial statements qualifications and or disclaimers;
- Auditing the processes that management should use to improve their audit opinions and reduce the likelihood of financial failure;
- Auditing the process that ensure:
  - o   Asset recording and management;
  - o   Quantifying, recording and collecting debtors ;
  - o   Supply chain management processes and the extensive misuse of these processes
  - o   Workflow management tools and their impact on retaining supporting documents for audit processes
  - o   costing the budget in terms of the requirements of the MFMA to reduce the size of unauthorised expenditure in the public sector;
  - o   cash flow projections and cash flow management is reliable;

PERSONAL EXPERIENCE RELATING TO THE TOPIC

a.   Presenter on behalf of the University Business School on a senior management level of the Monitoring and Evaluation Framework designed by National Treasury and the President's Office.

b.   Presenter for the University of Stellenbosch Public Sector programme on the minimum skills requirements for all municipal managers, chief financial officers, supply chain managers and operational managers on various topics, including the management of financial statements – Unit Sandard 119350 – Application of GRAP approved by Seta and National Treasury and US 116353 SCM – approved by SETA and NT.

WHO SHOULD ATTEND?

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

AUDITING THE TREASURY FUNCTION (ATF)

DURATION: 2 DAYS   **CPD HOURS: 16**

Many internal audit departments admit that the treasury function is not an area that they review on an annual basis. The technical aspects - and risks - associated with foreign exchange, hedging and investments can make it a tricky area to audit.

This course will show you how to add value to treasury activity by optimising its efficiency and effectiveness.

WHO SHOULD ATTEND?

Internal auditors and those who work in the treasury function.

WHAT WILL I LEARN?

Upon completion you will be able to:
- plan risk based treasury audits that add value as well as provide assurance
- understand the key issues of control failure concerning strategy and operations
- identify early warning signals of potential problems
- effectively promote best practice and communicate lessons learned.

COURSE PROGRAMME

Overview of treasury fundamentals and the link to value
- treasury remit for alignment with overall business strategy
- design of treasury strategy and policies
- risk implications of analysis and performance reporting
- robustness of service objectives
- risk management activities with appropriate benchmarks
- appropriateness of current treasury services to stated needs.

Treasury organisation and structure
- advisory / in-house bank
- cost centre / value added cost centre / profit centre
- centralised / decentralised
- advanced / intermediate / elementary
- segregation of duties
- structure of a typical corporate and bank treasury
- front, middle and back office structures
- beyond the dealing room.

Treasury risks (includes risks in the dealing operation)
- human
- operational
- market and credit risks
- risk mapping
- system management

Auditing treasury
- audit universe
- treasury jargon
- methodology
- risk based assurance plans
- terms of reference - quality of internal audit coverage
- evaluating findings and assessing their significance

- value adding audit report (style, structure, information, clarity, language)
- actively reassess audit plan and adapt the audit process

Tackling audit challenges
- staff interviews at all levels of management and operations
- critical review of strategy, policy, objectives, procedures and guidelines
- review of treasury organisation
- warning signals and what to look for

Governance
- explore the duties of the board and management
- the Companies Act
- KING III Corporate Governance Code
- treasury performance and how it is measured and reported.

Derivatives (overview and purpose)
- forwards and futures
- options
- swaps
- documentation
- Treasury management systems
- security violations (including cyber fraud)
- audit trail
- capacity and capability
- key interfaces
- disaster recovery and business continuity

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for **general course information** and **IIA SA Terms and Conditions.**
Delegates are also requested to review the content and the levels of the courses presented before booking, to ensure they are attending the right course.

FUNDAMENTALS OF AUDITING THE SUPPLY CHAIN MANAGEMENT (PROCUREMENT) FUNCTION (ASCM)

DURATION: 2 DAYS   **CPD HOURS: 16**

HOW WILL THIS COURSE BENEFIT YOU?

Upon completing the course, participants will have a comprehensive understanding of how to execute an effective procurement audit.

COURSE CONTENT

- Different terminologies used for describing the procurement functions within organizations
- Different role players in the procurement function
- Different processes within the procurement function
- Five critical success factors for high impact procurement functions and how to address these factors during an operational audit
- The value that internal audit can add to auditing an procurement function
- How to apply the COSO framework to audit the procurement function
- Important governance (policies and procedures) that should be evident in the procurement function
- Assess the adequacy of conflict of interest
  - Controls that should be in place.
- Evaluating the tendering process
  - Assessing the current internal controls
  - Benchmarking the tender process
  - Determining when to embark on a tender process
- Keys to effective inventory management
- Evaluate vendor or supplier management
  - Contract management
  - Vendor evaluations

- How to discover fraud (white collar/commercial crime) in the procurement process
  - Using electronic data to find footprints of fraud
  - Using data mining to find new patterns of fraud
  - Using Benfords law to find false numbers
  - Cover quoting as one of the techniques to commit fraud in the procurement function
  - Definition of cover quoting
  - Characteristics of cover quoting
  - Different techniques used during cover quoting with examples
  - Techniques used to discover cover quoting in the procurement function
- Making use of CAAT during the procurement audit

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
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PUBLIC SECTOR

OPERATIONAL AUDITING: EVALUATING PROCUREMENT AND SOURCING (OAEP)

DURATION: 2 DAYS   **CPD HOURS: 16**

COURSE DESCRIPTION

Now more than ever procurement executives and managers need an array of tools, better practices, and the help of a trusted advisor in their endeavour to increase the effectiveness of the procurement operating model and realize greater efficiencies. It is time for the auditor to diversify and become that needed, trusted advisor to procurement management. this course will provide you with knowledge, skills, tips, and a practical approach to performing an effective operational audit of the procurement organization's operating model.

COURSE OVERVIEW:

• Explore the imperatives of strategic sourcing and procurement, types of procurement, different sourcing and procurement strategies and methods, and all facets of the procurement operating model.

• Discover the integral role of sourcing management and procurement in the supply chain, and review the potential effect of emerging sourcing and procurement risks, trends, and best practices.

• Learn and apply an audit strategy to analyse and evaluate the efficiency and effectiveness of an organization's sourcing and procurement strategies, operations, supplier management practices, and supplier performance.

COURSE OUTLINE:

The Frontier of Strategic Sourcing and Procurement

• Utilize knowledge of procurement and supply base management strategies, operations, and practices in the business environment

• Discuss the strategic imperatives of sourcing and procurement

• Summarize the differences between direct and indirect procurement and the attributes of each

• Debate the benefits and potential challenges associated with different sourcing strategies

• Outline the advantages and potential problems of different procurement strategies and methods

• Explain the importance of key stages within the sourcing process and supplier relationship management

• Employ knowledge of procurement operations and processes to help others expand their knowledge base

• Illustrate how technology can improve the efficiency, effectiveness, and quality of procurement operations

Beyond Procurement Operations

• Determine the impact of current and emerging risks, trends, and practices on the organization's procurement and supply base management capabilities, operations and practices

• Point out the potential benefits and challenges in responding to emerging sourcing, procurement, and supplier management trends on existing operations and management practices

• Evaluate the effect of risks on sourcing and procurement strategies, plans, operations, management, and performance

The Operational Audit: Sourcing, Procurement, and Supplier Management

• Devise alternative solutions to improve the efficiency and performance effectiveness of procurement and supply base strategies, operations and management practices

• Define the key objectives and potential outcomes of a sourcing and procurement audit from a strategic and operational perspective

• Evaluate the efficiency and effectiveness of the organization's sourcing and procurement strategies, procurement organization structure, and people

• Appraise the efficiency, effectiveness, and adaptability of the organization's sourcing, procurement, and supplier management operations and processes

• Assess the quality and effectiveness of supplier performance

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

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PUBLIC SECTOR

OPERATIONAL AUDITING: EVALUATING THE SUPPLY CHAIN (OAESC)

DURATION: 2 DAYS   **CPD HOURS: 16**

COURSE DESCRIPTION

A sustainable supply chain is critical to the organization's survival and ability to gain or maintain a competitive advantage. However, a volatile and uncertain global economy, growing demands for environmental protection, increasing resource scarcity, and an era in which consumers seek on-demand goods and services — are having profound effects on supply chain dynamics.

This course is most appropriate for chief audit executives, audit managers, and auditors-in-charge with over two years' practical auditing experience who are looking to actively assist the organization in its effort to enhance supply chain performance and better manage increasingly complex and pervasive supply chain risk.

COURSE OUTLINE:

Supply Chain Dynamics
- Explain the concept, broad objectives, and benefits of supply chains
- Express the importance of an effective supply chain strategy
- Clarify the essential elements that define an organization's supply chain strategy
- Illustrate the different types of supply chains
- Outline the strategic goals, benefits, and potential challenges associated with different supply chain configurations
- Develop a process model depicting the network of processes within the supply chain
- Describe the importance of managing relationships with external supply chain partners
- Discuss the importance of information technology software to enhance collaboration with supply chain external partners
- Define the performance attributes for measuring the operational effectiveness of the supply chain

The Supply Chain Operating Environment
- Theorize the potential effects or challenges posed by supply chain trends on supply chain operations and management
- Predict the effect of potential risks and opportunities along the supply chain on supply chain operations and management

Evaluating the Extended Supply Chain
- Define the key objectives and potential outcomes of a supply chain audit from a strategic and operational perspective
- Develop criteria to evaluate the effectiveness of the organization's supply chain strategy and configuration
- Develop criteria to measure and evaluate the efficiency, responsiveness, and flexibility of the organization's supply chain operations
- Develop metrics to evaluate the operational performance of the extended supply chain

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

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PUBLIC SECTOR

OPERATIONAL AUDITING: INFLUENCING POSITIVE CHANGE (OAIPC)

DURATION: 2 DAYS   **CPD HOURS: 16**

COURSE DESCRIPTION

Now in recovery after a major global economic crisis, companies are reshaping their strategies to achieve sustainable business growth in new ways, and continuing to seek value creation through improved operational performance – including dimensions of quality, speed, agility, efficiency, environment, customer value, and cost.

Management is therefore focusing on initiatives and issues that impact upon the operating models of business activities and processes, such as environmental stewardship, operational excellence, supply chain optimization, offshoring, talent mobility, innovation, and cloud computing to name a few. Given these dynamics, internal audit is in a unique position to influence value enhancement efforts. This is achievable through Operational Auditing.

THIS COURSE IS MOST APPROPRIATE FOR:

- Chief audit executives, audit directors, audit managers, audit team leads, with 2+ year's practical auditing experience, and who are looking to integrate operational auditing into their service offering or enhance the value of operational auditing services provided to the organization.
- Business managers responsible for ensuring effective use and management of corporate resources, who want to evaluate and improve the operational performance of business activities, processes, and/or resources deployed.

COURSE PROGRAM:

Dynamics of Operational Auditing
- Determine the factors that influenced past trends in operational auditing
- Examine operational auditing today in terms of its changing nature, and the application of alternative methods and tools vs. traditional audit steps
- Identify operational audit opportunities across the entire organization
- Construct a value proposition to communicate how internal audit can be a high-impact partner in creating business value

Value Centric Skill Sets and Knowledge
- Determine how to drive a positive change in management's mindset about the internal auditor and internal audit activity
- Assess your current level of technical and business knowledge
- Assess your current level in value centric skill sets

Planning for Success
- Recognize the key aspects of, and differences in, planning for operational audit engagements
- Employ different sources of information to build business and technical knowledge during project planning

- Prepare effectively for discussions with client management to achieve the meeting objectives
- Create objectives that identify what the operational audit is intended to accomplish
- Examine the relationship between, and need to align, the objectives, scope and approach to performing the operational audit engagement

The Risk-based Operational Audit
- Identify the assumptions associated with a risk-based approach to operational auditing
- Discuss risk-based terminology to ensure a common understanding
- Appraise alignment of operations objectives with the organization's mission and strategic objectives
- Evaluate performance measurement criteria for operations objectives
- Determine which operations drive value creation
- Predict potential risk events in relation to operations objectives and goals
- Develop risk statements
- Develop measures to assess the impact and likelihood of potential risk events
- Discover operations focused controls and methods to manage risk and realize opportunities
- Decide the appropriate tools and techniques to document operating information
- Assess the design of operations focused control and methods
- Evaluate the operational performance of risk management strategies
- Develop alternative solutions to address operating issues
- Convince client management about the value of proposed solutions

The Process Oriented Operational Audit
- Describe the application of business process improvement concepts to an operational audit
- Outline the components of business processes
- Assemble baseline data and information
- Utilize process models and analysis tools to discover issues and improvement opportunities
- Apply process improvement techniques
- Illustrate proposed changes
- Outline the benefits and improvements
- Describe the importance of testing and measuring process changes

The Performance-driven Operational Audit
- Explain the application of benchmarking concepts to an operational audit
- Determine the operations to benchmark
- Define relevant and appropriate benchmarking measurement criteria and indicators
- Perform comparative analysis to identify performance gaps and opportunities
- Summarize benchmarking results
- Evaluate potential performance improvement opportunities
- Discuss benchmarking results with client management

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Creating a Positive Impact

- Assess the impact of various reporting approaches, and structure
- Examine stylistic factors and persuasive strategies to attain buyin to the results

WHO SHOULD ATTEND?

Level 3

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PERFORMANCE AUDITING FOR THE PUBLIC SECTOR (PAUD)

DURATION: 3 DAYS   **CPD HOURS: 24**

HOW WILL THIS COURSE BENEFIT YOU?

Participants will be able to:
• Identify situations in which performance audit will add value
• Gain knowledge of the legislative framework for performance auditing
• Gain the required skills to perform the planning, execution and reporting phases of a performance audit.

COURSE OBJECTIVES

• To facilitate understanding of the objectives of performance audit and the value that performance auditing adds (outcome: to be able to identify situations in which performance audit will add value)
• To transfer knowledge with regard to the legislative framework for performance auditing in the public service environment (outcome: knowledge of the legislative framework for performance auditing)
• To transfer knowledge with regard to the theory of the performance audit methodology and performance audit process and to practice conducting a performance audit (outcome: trainees who are skilled to perform the planning, execution and reporting phases of a performance audit).

COURSE CONTENT

The course will be based on the book: Performance auditing: A Step by- step approach (of which a copy is included in the course fee)
• Definition and why performance auditing is necessary
• Scope and objectives of a performance audit
• Audit working papers and lay-out of audit file

• Strategic planning
• Pre-engagement and planning phase
• Execution phase
• Reporting phase
• Economy
• Efficiency
• Effectiveness
• Developing audit criteria
• Audit evidence
• Project management

ASSESSMENT

Vase studies will be done throughout the course and multiple choice questions will be completed and marked after each session.

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TOPICAL ISSUES

Topical Issues courses include training on current critical and emerging issues.

ASSESSING YOUR PROTECTION OF PERSONAL IDENTIFIABLE INFORMATION (POPI)

DURATION: 1 DAY   **CPD HOURS: 8**

COURSE DESCRIPTION

One of the unintended consequences of the information age is the availability of personal identifiable information (PII). The combination of name, date of birth, and identification number are the "keys to the kingdom" for the purposes of establishing false identity and fraud. Lost laptops, network break-ins, and phishing expeditions have led governmental entities to establish a patchwork quilt of laws requiring custodians of personal information to provide safeguards and assurance that PII is secure.

In this course, we will discuss:
- PII scope and definitions.
- State and federal PII requirements.
- An action plan for compliance.

COURSE OUTLINE:

What Is Personal Identifiable Information (PII)?
- Various definitions
- Minimum requirements
- Dynamic framework by locality

The Need for Security Over PII
- Performing a meaningful risk assessment
- Selling the results to management
- Overcoming "not just security"

Where to Find PII
- The porous nature of data storage
- Traditional computing
- Outsourced systems
- Data on the move
- Into the cloud

What Do We Need?
- Establishing criteria
- Defining the compliance universe
- Identifying the legal requirements
- Fulfilling assurance/monitoring requirements Resolution
- Keeping up with changing technology and compliance
- Monitoring and assurance

Action Plan
- Building a framework for PII
- Aggregating compliance requirements
- Implementing security measures

WHO SHOULD ATTEND?

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Entry or introductory level for those requiring a fundamental understanding of the subject.

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TOPICAL ISSUES

BUILDING A SUSTAINABLE QUALITY PROGRAM (BSQP)

DURATION: 2 DAYS   **CPD HOURS: 16**

If you are preparing for an external quality assessment, this course will help you learn how to build and maintain an effective QAIP, leading to a successful external assessment. The QAR Manual is not provided at this course. It is recommended that you first attend this course and then the "Performing an Effective Quality Assessment" where the QAR Manual will be provided.

An internal audit activity demonstrates its commitment to quality by meeting the expectations of its stakeholders while continuing to improve the effectiveness and efficiency of its operations. A successful quality assurance and improvement program (QAIP) is crucial to achieving this goal.

Building an effective QAIP is similar to establishing a total quality management program, where products and services are analyzed to verify they meet stakeholder expectations, operations are evaluated to determine their efficiency and effectiveness, and practices are assessed to confirm their conformance to standards. Once the QAIP has been established, sustaining it requires leaders who are responsible for setting the proper tone in support of quality.

If you are preparing for an external quality assessment, this course will help you learn how to build and maintain an effective QAIP, leading to a successful external assessment.

The quality assessment process flow model and related tools from the recently published Quality Manual provide the basis for class discussion and activities. Guided by knowledgeable facilitators with extensive experience in quality assessments, participants will:

- Learn how to apply The IIA's International Professional Practices Framework (IPPF) quality standards to establish an effective QAIP within their internal audit practice
- Gain experience with the quality assessment process model and related tools contained in the new Quality Manual to identify areas of focus for their own QAIPs
- Practice building the two key components of an effective QAIP: ongoing and periodic assessments
- Experience developing metrics and designing reports of results of their internal audit's QAIP
- Assess the readiness of their internal audit activity for an external quality assessment

COURSE OUTLINE:

Quality Standards and Recommended Guidance
- Interpret both mandatory and recommended guidance in the IPPF regarding establishing a quality assurance and improvement program (QAIP)
- Discuss key concepts of Standard 1300
- Clarify key elements of the Practice Guide "Quality Assuance and Improvement Program

Quality Assurance Process Model
- Explain the quality assessment process model and use its related tools as described in the Quality Assessment Manual published by The IIA to identify areas of focus for a quality assurance and improvement program (QAIP)
- Clarify the purpose of the quality assessment process model's four segments: Internal Audit Governance, Internal Audit Staff, Internal Audit Management, and Internal Audit Process

- Contrast the purpose and use of the quality assessment process tools — planning guides, surveys, interview guides, and programs
- Identify any possible areas of focus for a quality assurance and improvement program QAIP
- Highlight key areas of focus for a QAIP, based on survey responses

Quality Assurance – Internal Audit Process
- Design an ongoing quality assessment of internal audit process
- Interpret IPPF guidance related to quality assurance of internal audit processes
- Apply the planning guide to identify and prioritize any gaps related to quality assurance of internal audit processes by performing a self-assessment involving the relevant IPPF guidance
- Clarify the relevant criteria for assessing conformance to the IPPF guidance related to quality assurance of internal audit processes
- Developing the key elements of an ongoing monitoring review process that you can implement in your internal audit activity

Quality Assurance – Internal Audit Staff
- Design a periodic quality assessment related to internal audit staffing
- Interpret IPPF guidance related to quality assurance of internal audit staffing
- Applying the planning guide to identify and highlight any gaps related to quality assurance of internal audit staffing by performing a self-assessment involving applicable IPPF guidance
- Clarify the relevant criteria for assessing conformance to the IPPF guidance related to quality assurance of internal audit staffing
- Develop the key elements of a periodic self-assessment of internal audit staffing

Quality Assurance – Internal Audit Management
- Design a periodic quality assessment related to management of the internal audit activity
- Apply the planning guide to identify and highlight any gaps related to quality assurance of managing the internal audit activity by performing a self-assessment involving the applicable IPPF guidance
- Clarify the relevant criteria for assessing conformance to IPPF guidance related to quality assurance of managing the internal audit activity
- Develop the key elements of a periodic self-assessment of managing the internal audit activity

Quality Assurance – Internal Audit Governance
- Design a periodic quality assessment related to Internal Audit Governance
- Interpret IPPF guidance related to quality assurance for governance of the internal audit activity

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BUILDING A SUSTAINABLE QUALITY PROGRAM (BSQP)

- Apply the planning guide to identify and highlight any gaps related to quality assurance for governance of the internal audit activity by performing a self-assessment involving the applicable IPPF guidance
- Clarify relevant criteria for assessing conformance to IPPF guidance related to quality assurance for governance of the internal audit activity

Building the Periodic Internal Assessment
- Design a comprehensive periodic internal assessment including key assessment activities, timing of their performance, and resource requirements to complete them
- Assess the readiness of the internal audit activity for an external quality assessment Developing Metrics and Reporting for the QAIP

Developing Metrics and Reporting for the QAIP
- Develop metrics and design reports of results of your internal audit QAIP
- Interpret key concepts from practice guide "Measuring Internal Audit Efficiency and Effectiveness
- Identify metrics to measure performance of the QAIP
- Clarify reporting requirements for QAIP contained in the IPPF
- Design reporting options to communicate results of the QAIP

WHO SHOULD ATTEND?

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

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COMBINED ASSURANCE – INTERNAL AUDITORS TO TAKE THE LEAD (CATL)

DURATION: 1 DAY   **CPD HOURS: 8**

SEMINAR OBJECTIVE

A combined assurance model effectively co-ordinates the efforts of management and internal and external assurance providers, increases their collaboration and develops a shared and more holistic view of the organisation's risk profile. This seminar will expose delegates to the concept of combines assurance and the role that internal audit should play.

COURSE CONTENT

- Understanding combined assurance
- The roles of management, internal assurance providers and external assurance providers
- Implications for the Audit Committee
- The role of Internal Audit
- Guidance from the King III report
- Drafting the combined assurance plan o Determining the objectives of the combined assurance plan
  - o   Identify and specify the sources of assurance over risks
  - o   Provide the Risk Management Committee, the Accounting Authority / Officer and Executive Management with a framework of the various assurance parties
  - o   Link risk management activities with assurance activities
  - o   Provide a basis for identifying any areas of potential assurance gaps
- Assist the Accounting Authority / Officer and internal audit in reviewing the effectiveness of the risk management system Who should attend?

WHO SHOULD ATTEND?

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CONTROL SELF-ASSESSMENT: FACILITATION SKILLS (CSAF)

DURATION: 2 DAYS   **CPD HOURS: 16**

COURSE DESCRIPTION

It's one thing to have a firm understanding of control self-assessment (CSA), it's another to become a successful facilitator of a CSA workshop.

In this dynamic course, participants will join fellow auditors and CCSA candidates in presentations and practice CSA workshop facilitation techniques, as well as group discussions, case studies, practical exercises, self-assessments, and individual coaching and feedback sessions. Through these highly interactive sessions, you will gain an understanding of the important role workshops play in the CSA process, grasp the power of the group decision process, and learn how to evaluate, review, and report results.

This course satisfies the facilitation requirement for Certification in Control Self-Assessment (CCSA) and is the ideal follow-up for auditors who have completed Control Self-assessment: An Introduction or have a solid understanding of CSA concepts.

CSA BACKGROUND

• Learn how others are using CSA
• Identify others with whom you may want to further share CSA experiences
• Practice your presentation skills
• Help identify good presentation skills, and those needing improvement

The Art of Facilitation
• Learn generic facilitator responsibilities
• Learn additional responsibilities of CSA facilitators
• Learn how to effectively handle various personality types in a workshop
• Learn how making decisions individually is different than reaching consensus in a group
• Begin practicing facilitation and recording skills

Preparing for a CSA Workshop
• Learn the steps necessary to prepare for a CSA workshop
• Understand the hierarchical nature of business objectives
• Practice your interviewing skills
• Discuss selection of workshop participants
• Discuss commonly asked questions about CSA
• Practice your facilitation and recording skills

CSA Workshop Practice
• Practice facilitating the identification of controls to meet an objective, in a simulated CSA workshop
• Practice identifying objectives for use in CSA workshops
• Practice recording data for a workshop
• Provide feedback to others as they practice their facilitation skills
• Role-play various personality types to provide others experience in handling different workshop situations

WHO SHOULD ATTEND?

Level 2
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Prerequisites:

Control Self-assessment: An Introduction or equivalent knowledge/ experience

CORPORATE SOCIAL RESPONSIBILITY: OPPORTUNITIES FOR INTERNAL AUDIT (CSRO)

DURATION: 2 DAYS   **CPD HOURS: 16**

COURSE DESCRIPTION

Auditors who have a thorough understanding of corporate responsibility and sustainability, including trends, requirements, and tools, have a competitive advantage within their audit function. This course covers a broad range of subjects to bring experienced auditors — CAEs, audit managers, directors and team leaders — up to speed with Corporate Social Responsibility (CSR).

By attending this course, you will gain a better understanding of the stakeholders and their needs, discuss how organizations are approaching CSR today, and even who the enablers tend to be. The IIA's experienced facilitators will clue you into terms such as "triple bottom line," and discuss the importance of managing the reporting and assurance issues, emerging trends, and even what role internal audit plays in CSR.

COURSE OUTLINE:

Why Should We Care?
*   The value proposition of Corporate Social Responsibility

What is CSR and Where are We Now?
*   Definitions, capital market influences, rating organizations, recent studies
*   CSR competencies
*   Emerging guidelines

Who are the Stakeholders and What are Their Needs?
*   Governments, non-governmental organizations (NGOs)
*   The voiceless stakeholders
*   Geo-political influences

What are the enablers?
*   Corporate governance
*   Enterprise risk management
*   Guidance from many constituencies
*   Linkage to internal audit standards

What is the Triple Bottom Line?
*   Economic viability
*   Environmental soundness
*   Social responsibility

How are Organizations Approaching?
*   Climate change challenges
*   Environmental health and safety concerns
*   Supply chain issues
*   Social responsibilities

How Do You Manage the Reporting and Assurance Issues?
*   Reporting challenges, dos and don'ts
*   Assurance emerging practices

What is the Appropriate Role for Internal Audit?
*   Competencies required

WHO SHOULD ATTEND?

Level 1
Entry or introductory level for those requiring a fundamental understanding of the subject.

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COSO 2013: IMPLEMENTING THE FRAMEWORK (COIF)

DURATION: 2 DAYS   **CPD HOURS: 16**

COURSE DESCRIPTION

COSO has universal applicability, regardless of industry, sector, department size, etc. We recommend auditors and key management stakeholders attend. This course is appropriate for a variety of audiences who have an interest in learning about the 2013 Framework.

We will be reviewing what is new in the updated version and how it impacts your internal control system.

1. Understanding COSO
   - compare and contrast COSO frameworks: 2003 and 1992, and COSO ERM 2004
   - key concepts and objectives of the control framework
   - components, categories of business objectives and principles
   - fitting the objectives, components and principles together
   - using COSO to identify control weaknesses
   - identify opportunities to incorporate COSO IC-IF in internal audit activities

2. COSO Implementation and Evaluation Tools
   - evaluating COSO attributes in major processes and entitywide
   - measuring and assessing COSO components at the entity and process levels
   - understand the requirements for effective internal controls
   - educating employees about COSO and its value

3. Objectives
   - Categories of objectives
   - Characteristics and implications for internal auditors, process owners and business leaders
   - Using business objectives to improve the quality of audit programs

4. Control Environment
   - description and implications for process owners and internal auditors
   - entity level controls and the importance of a strong corporate culture
   - COSO and corporate governance
   - how to assess the control environment, and best practices to enhance it
   - review of the five principles of the Control Environment

5. Risk Assessment
   - critical business risks and the requirements to design a risk assessment process effectively
   - risk identification, analysis and evaluation
   - risk assessment at the entity and process levels, and how to apply these at your organization
   - review of the four principles of risk assessment

6. Control Activities
   - definition and types of hard and soft controls

   - how to design, effectively implement and examine internal controls
   - methods of testing and reasons controls may fail
   - review of the three principles of control activities

7. Information and Communication
   - Definition and importance of organizational information and communication
   - Breaking down silos and improving coordination throughout the organization
   - Review of the three principles of information and communication

8. Monitoring
   - types and performers of monitoring activities
   - data analytics, KPIs and KRIs as monitoring tools
   - tips, tools and techniques to improve the monitoring activities in your organization
   - review of the two principles of monitoring activities

9. Conclusion
   - key elements for effective internal control and its limitations
   - the role of judgment in design, deployment and monitoring activities
   - benefits of investing in a robust internal control framework
   - opportunities and challenges for internal auditors and business leaders
   - IT and operational considerations, and their impact on internal controls
   - roles, responsibilities and key elements for success

PLEASE NOTE :

Delegates wanting to attend this course would need to have a good practical understanding of what internal control is and how to apply it. It is helpful to have an understanding of the original (1992) COSO Internal Control–Integrated Framework and how it applies to assessing controls in terms of the COSO categories of objectives and the five internal control components (shown in the COSO cube).

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TOPICAL ISSUES

NEW DETECTING DECEPTION USING BODY LANGUAGE (UBLD)

DURATION: 1 DAY   **CPD HOURS: 8**

Recent research shows that on average, we will be told lies 30 times each week! Humans generally detect lies with only 54% accuracy – not even weather forecasters are that bad! Training, however, can improve a person's lie detection ability by 25-50%...

Business people, and especially Accountants, Auditors, Compliance, Ethics, HR and Risk staff, interact with many people on a daily basis and it's a huge advantage to discern if we are being lied to.

In this seminar, you can learn the basics to becoming a human lie-detector by understanding how to read the various facets of body language to detect deception, whether in conversation or during interviews.

The course is presented by Mario Fazekas, a Certified Fraud Examiner, who has nearly 20 years' experience in the prevention and detection of fraud and commercial crimes. He is a director at Exactech and spent 6 years at one of the big-four auditing firms where he headed up the fraud prevention function for their biggest global internal audit client. Mario provides regular training for the Institute of Internal Auditors, the South African Institute of Chartered Accountants and for many private & public sector organisations.

COURSE OUTLINE

- Interview Theory
- Inhibitors & Facilitators of Communication
- Five types of Interview Questions
- The Cognitive Interview Technique
- The Kinesic Interview Technique
- A history of Lie Detection
- Five steps of Lie Detection
- Decoding the Face - Micro-expressions
- Words
- The Body
- Statement Analysis
- Interviewing Suspects

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DEVELOPING A FRAUD RISK MANAGEMENT PROGRAM FOR YOUR ORGANISATION (DFRP)

DURATION: 2 DAYS   **CPD HOURS: 16**

- Identify how proactive fraud detection activities complement entity-level and process-level controls and assist management and those charged with governance Information and communication
- Define the role of communication in creating effective fraud risk management
- Describe the key challenges in providing fraud awareness training
- Identify approaches for delivering fraud awareness training cost-effectively

Monitoring
- Define the key parties involved in monitoring
- Describe the role(s) of monitoring by each key party
- Identify how monitoring might be ineffective or compromised and how such occurrences could be detected

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TOPICAL ISSUES

ENVIRONMENTAL AUDITING FOR NON-ENVIRONMENTAL AUDITORS (ENEA)

DURATION: 2 DAYS   **CPD HOURS: 16**

I. Concepts, Principles and Skills of Environmental Auditing
- Requirements for an environmental audit to be performed
- Audit objectives and scope
  - o Liability audit
  - o A management audit
  - o A functional audit (sometimes called an activity or issues audit)
- Subject matter and audit criteria
- Use of non regulatory guidelines and codes of practice in audits
- increasing importance of ISO14001 and other international environmental standards
- regulatory mandate to commission an environmental audit
- Objectivity and independence
- Due professional care and confidentiality
- Audit evidence, sampling, reliability and audit findings
- Reporting and follow up
- Use of checklists and working papers

II. ISO14001 environmental Management system basics and relevance of environmental auditing
- Overview of the ISO14001 Standard
- Process for registration to 14001
- Role of Auditor certification bodies
- Role of accreditation bodies
- EMS Audit

III. Roles, responsibilities and Relationship Management
- Roles of persons involved in audits
- Relationship management principles for auditors
- Environmental auditor personal attributes and skills

IV. Detailed Procedures for conducting environmental audit
- Pre-audit planning and preparation
- The role, preparation and use of audit checklists
- Why use protocols
- The interview process
- Understanding and assessing internal control
- Working papers and file development
- Sampling strategies and procedures
- Assessing findings and reporting.

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

NEW ETHICS IN AN UNETHICAL WORLD (EIUW)

DURATION: 1 DAY   **CPD HOURS: 8**

Why is there so much fraud and corruption in the world? Basically because there is so little ethics! As Chief Justice Mogoeng said; "Ethical leadership is not an option, but a national imperative".

In this course you will learn about the ethical challenges we all face on a daily basis and the consequences of each decision we make. Examine instances where failures in ethical leadership have ruined businesses and lives of many while a few got rich and also take a look into the drivers of unethical behaviour and how it's rewarded by society. Last we will discuss strategies for raising ethical awareness in all aspects of our lives to be agents of change.

The course is presented by Mario Fazekas, a Certified Fraud Examiner, who has nearly 20 years' experience in the prevention and detection of fraud and commercial crimes. He is a director at Exactech and spent 6 years at one of the big-four auditing firms where he headed up the fraud prevention function for their biggest global internal audit client. Mario provides regular training for the Institute of Internal Auditors, the South African Institute of Chartered Accountants and for many private & public sector

COURSE OUTLINE

- Why people choose to be dishonest
- What is the meaning of ethics & integrity
- Understand how ethics & integrity play a crucial role in the deterrence of fraud and corruption within organizations
- Responsibilities for an Ethical Climate
- Considerations for an Audit of Ethics
- How do we create an Ethical Environment within the organization
- Conducting Anti-Fraud, Compliance and Ethics Training
- Hiring Ethical people – pipedream or possibility?
- Implementing an Ethics Helpline
- Developing a Code of Ethics/Conduct

NEW FINANCIAL TRANSACTIONS & FRAUD SCHEMES) (FTFS)

DURATION: 2 DAYS   **CPD HOURS: 16**

"Fraud has become pandemic around the world and if fraud were a disease, political leaders of all our nations would have to declare a global health emergency!" - Jeffrey Robinson, international expert on organized crime & fraud.

To deal with this challenge, Exactech has developed training, specifically addressing proactive activities an organization can undertake to make itself a hard target and to increase its ability to respond to fraud incidents. This training is based on the Association of Certified Fraud Examiners Fraud Examiners Manual, which is the global standard for the anti-fraud profession.

The 2000-page manual is divided into four main sections, 1) Law, 2) Investigations, 3) Fraud Prevention & Deterrence and 4) Financial Transactions & Fraud Schemes. This course focuses on Financial Transactions & Fraud Schemes and describes hundreds of the fraud schemes and provides information about basic accounting concepts.

This course is a supplemental study tool for the CFE Exam Prep course and for finance, audit, ethics, compliance and risk staff who want to increase their anti-fraud knowledge.

The course is presented by Mario Fazekas, a Certified Fraud Examiner, who has nearly 20 years' experience in the prevention and detection of fraud and commercial crimes. He is a director at Exactech and spent 6 years at one of the big-four auditing firms where he headed up the fraud prevention function for their biggest global internal audit client. Mario provides regular training for the Institute of Internal Auditors, the South African Institute of Chartered Accountants and for many private & public sector organisations.

COURSE OUTLINE

- Accounting Concepts
- Financial Statement Fraud
- Asset Misappropiation: Cash Receipts
- Asset Misappropiation: Fraudelent Disbursements
- Asset Misappropiation: Inventory and Other Assets
- Bribery and Corruption
- Theft of Intellectual Property
- Financial Institution Fraud
- Cheque and Credit Card Fraud
- Insurance Fraud
- Health Care Fraud
- Consumer Fraud
- Computer and Internet Fraud
- Contract and Procurment Fraud

FRAUD INDICATORS, RED FLAGS AND PREVENTION (FIRF)

DURATION: 1 DAY   **CPD HOURS: 8**

OBJECTIVE

- Recognize structural and operational defects that make companies susceptible to internal fraud.
- Learn personnel practices that may increase the likelihood of fraud committed by employees.
- Identify some of the most common red flags of fraud as they relate to a company's accounting system and financial performance.

SEMINAR CONTENT

- What is a Red Flag?
- Why are Red Flags important?
- General Red Flags
- Structural red flags
- Management Red Flags
- Personnel red flags
- Operational red flags

- Accounting system red flags
- Financial performance red flags
- Professional service red flags
- Red Flags in organisational Processes
  - o   Accounts Receivable
  - o   Payroll
  - o   Purchasing/Inventory

WHO SHOULD ATTEND?

Level 3
Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff
Level 4
For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

TOPICAL ISSUES

NEW FRAUD INVESTIGATIONS (FRIN)

DURATION: 2 DAYS   **CPD HOURS: 16**

"Fraud has become pandemic around the world and if fraud were a disease, political leaders of all our nations would have to declare a global health emergency!" - Jeffrey Robinson, international expert on organized crime & fraud

To deal with this challenge, Exactech has developed training, specifically addressing proactive activities an organization can undertake to make itself a hard target and to increase its ability to respond to fraud incidents. This training is based on the Association of Certified Fraud Examiners Fraud Examiners Manual, which is the global standard for the anti-fraud profession.

The 2000-page manual is divided into four main sections, 1) Law, 2) Investigations, 3) Fraud Prevention & Deterrence and 4) Financial Transactions & Fraud Schemes. This course focuses on Fraud Investigations and provides the basic tools and techniques necessary to gather information and evidence when conducting a fraud examination and identifying perpetrators.

This course is a supplemental study tool for the CFE Exam Prep course and for finance, audit, ethics, compliance and risk staff who want to increase their anti-fraud knowledge.

The course is presented by Mario Fazekas, a Certified Fraud Examiner, who has nearly 20 years' experience in the prevention and detection of fraud and commercial crimes. He is a director at Exactech and spent 6 years at one of the big-four auditing firms where he headed up the fraud prevention function for their biggest global internal audit client. Mario provides regular training for the Institute of Internal Auditors, the South African Institute of Chartered Accountants and for many private & public sector organisations.

COURSE OUTLINE

- Planning and Conducting a Fraud Examination
- Analysing Documents
- Interviewing Suspects and Signed Statements
- Covert Examinations
- Sources of Information
- Data Analysis and Reporting Tools
- Digital Forensics
- Tracing Illicit Transactions
- Report Writing

Course includes case studies and group exercises

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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NEW · FRAUD PREVENTION & DETERRENCE (FPDE)

DURATION: 2 DAYS   **CPD HOURS: 16**

"Fraud has become pandemic around the world and if fraud were a disease, political leaders of all our nations would have to declare a global health emergency!" - Jeffrey Robinson, international expert on organized crime & fraud

To deal with this challenge, Exactech has developed training, specifically addressing proactive activities an organization can undertake to make itself a hard target and to increase its ability to respond to fraud incidents. This training is based on the Association of Certified Fraud Examiners Fraud Examiners Manual, which is the global standard for the anti-fraud profession.

The 2000-page manual is divided into four main sections, 1) Law, 2) Investigations, 3) Fraud Prevention & Deterrence and 4) Financial Transactions & Fraud Schemes. This course focuses on Fraud Prevention & Deterrence and Explores why people commit fraud and what can be done to prevent it. Topics covered in this section include developing corporate compliance, fraud prevention programs, fraud statistics and analyses of organizational crime and occupational fraud.

This course is a supplemental study tool for the CFE Exam Prep course and for finance, audit, ethics, compliance and risk staff who want to increase their anti-fraud knowledge.

The course is presented by Mario Fazekas, a Certified Fraud Examiner, who has nearly 20 years' experience in the prevention and detection of fraud and commercial crimes. He is a director at Exactech and spent 6 years at one of the big-four auditing firms where he headed up the fraud prevention function for their biggest global internal audit client. Mario provides regular training for the Institute of Internal Auditors, the South African Institute of Chartered Accountants and for many private & public sector organisations.

COURSE OUTLINE

- Understanding Criminal Behaviour
- White-Collar Crime
- Corporate Governance

- King IV on Fraud
- Management"s Fraud-Related Responsibilities
- Fraud Prevention Programs
- Fraud Risk Management
- Ethics for Fraud Examiners
- ACFE Code of Professional Ethics
- CFE Code of Professional Standard

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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HOW TO DETECT AND PREVENT OCCUPATIONAL FRAUD (FRAUD)

DURATION: 4 DAYS   **CPD HOURS: 32**

According to studies by the ACFE, your organization may be losing as much as 5% of its annual revenues to fraud. Fraud prevention can increase your organisation's financial performance as well as help to protect it from the financial and reputational catastrophe that major fraud often causes. Fraud prevention & detection is not as complicated or expensive as you might think.

HOW WILL THIS COURSE BENEFIT YOU? ·

- To explain the various schemes used by employees, managers, directors, & organised criminals to defraud organisations.
- To quantify the losses from these schemes and scams.
- To illustrate the human factors in fraud.
- To equip delegates with proven techniques in fraud prevention and detection so that they will be able to better manage these challenges in everyday business.
- Practical examples of fraudulent items will be passed out for delegates to examine.
- Local and international fraud case studies will be discussed in order to ascertain best practices
- DVD's will be used to introduce the audience to a mob boss, ex fraudsters, and whistleblowers.
- There are interactive Q&A sessions.
- Delegate's knowledge levels will be assessed at the beginning and at the end of the course in order to measure how much they learnt. This will be achieved via pre & post course questionnaires as well as a test (multiple-choice and true or false questions) on the last day.

THE CONTENT IS IMPORTANT BECAUSE:

According to studies by the ACFE, your organization may be losing as much as 5% of its annual revenues to fraud. Fraud prevention can increase your organisation's financial performance as well as help to protect it from the financial and reputational catastrophe that major fraud often causes. Fraud prevention & detection are not as complicated or expensive as you might think.

HOW WE WILL ENSURE LEARNING HAS TAKEN PLACE:

The delegate's knowledge levels will be assessed by testing them on the last day with multiple choice and true-false questions. These questions are based on the CIA/ACFE format so it will give the attendees an idea of what they can expect if they enrol for these qualifications. We will provide the IIA with a mark schedule for each class.

COURSE CONTENT

An overview of fraud
- The nature of fraud
- Why fraud happens
- Who is involved in fraud

- How occupational fraud affects your business
- Profile of a fraudster and criminology theories
- Current fraud statistics

Corruption
- Conflicts of interest
- Bribery
- Illegal gratuities
- Economic extortion

Asset misappropriation (includes case studies)
- Cash Theft Schemes
- Billing Schemes
- Payroll Schemes
- Expense Reimbursement Schemes
- Cheque Fraud
- Debtors fraud
- Computer crime
- Organised Crime syndicate scams

Fraudulent Financial Statements
- Asset/revenue over-statements & understatements
- Some major Financial statement fraud case studies
- Assessing risk of fraud in financial reporting

The legal and regulatory environment
- How to make sense of the alphabet soup of SOX, COSO, PCAOB, FSG, King II, PFMA, PRE-CCA, and ISA 240.

Reducing your Fraud Risk –Prevention
- Fraud Prevention – a Four-Step Approach
- Internal controls – specific and general applications
- Developing an anti-fraud culture
- Compiling a fraud prevention plan
- Ethics programs
- Awareness programs
- Fraud-related policies
- Developing a fraud profile for your organisation

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Delegates are also requested to review the content and the levels of the courses presented before booking, to ensure they are attending the right course.

TOPICAL ISSUES

HOW TO DETECT AND PREVENT OCCUPATIONAL FRAUD (FRAUD)

Reducing your Fraud Risk – Detection
- What to look for – symptoms or red flags
- Using specialized software to detect fraud
- Fraud Detection – a Five-Step Approach

Responding To Fraud
- The purpose of a fraud response plan
- Computer forensics overview
- Some response do's and don'ts

How To Make Your Anti-Fraud Program Work
- Why fraud prevention has to be 'sold' to decision makers
- How to achieve a ROI from your fraud prevention program

JOB FUNCTION

Internal auditors, finance managers, accountants, external auditors, compliance officers, risk managers, and any employees responsible for protecting the financial integrity of their organisations, or involved in the operational aspects of fraud prevention.

UNIQUE SELLING POINTS

- Practical examples of fraudulent items will be passed out for delegates to examine.
- Local and international fraud case studies will be discussed in order to ascertain best practices

- DVD's will be used to introduce the audience to a mob boss, ex fraudsters and whistleblowers.
- There are interactive Q&A sessions.

WHO SHOULD ATTEND?

Delegates from all public and private sector organisations in all industries. (Fraud knows no boundaries)!

Level 1
Entry or introductory level for those requiring a fundamental understanding of the subject.
Level 2
Internal auditors who are already practicing internal audit and have a basic understanding of the subject
Level 3
Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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TOPICAL ISSUES

NEW IMPLEMENTING A GOVERNANCE AUDIT PROGRAMME ACCORDING TO KING IV (KIAP)

DURATION: 2 DAYS   **CPD HOURS: 16**

COURSE OBJECTIVE

King IV Implementation

COURSE OUTCOME

To create an Audit Program for your organisation to test the implementation of recommended practices

COURSE CONTENT

What is Corporate Governance? An Overview.

What are the elements of a Corporate Governance Framework?

King IV Definition unpacked.

The objectives of King IV in a nutshell.

Explaining the underlying philosophy of King IV
- Sustainable Development
- Integral Thinking
- The Organisation as Integral Part of Society
- Corporate Citizenship
- Stakeholder Inclusivity – Responsiveness
- Integrated Reporting

Applying the Principles into practice

Practical Exercise

How to develop an audit program to evaluate the governance regarding:
- Leadership, ethic and corporate citizenship
- Strategy, performance and reporting
- Governing structures and delegation
- Governance functional areas
- Stakeholder relationship

Taking into consideration the Sector Supplements

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

IMPLEMENTING THE INTERNATIONAL PROFESSIONAL PRACTICES FRAMEWORK (IPPF)

DURATION: 2 DAYS   **CPD HOURS: 16**

HOW WILL THIS COURSE BENEFIT YOU

On January 1, 2009, the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors (IIA) became effective. The IPPF is the fundament of the profession of internal auditing and is the advancement of the Professional Practices Framework (PPF). It is the result of careful study, consultation, and deliberation about the basic principles of internal auditing.The IPPF includes the Definition of Internal Auditing, the Code of Ethics, the IIA-Standards as well as the Position Papers, the Practice Advisories and the Practice Guides.

By attending his course, you will be able to master all the modern techniques as required by the IPPF.

COURSE CONTENT

DA Y 1: Category 1: Mandatory
Members of the IIA and its affiliates, and all internal audit practitioners, are unconditionally obliged to comply with the Definition of Internal Auditing, the Code of Ethics and the IIA-Standards. The practical implementation of the mandatory documents cover the:

Definition of Internal Auditing
The Definition of Internal Auditing describes the fundamental purpose, nature, and scope of internal auditing.

C ode of Ethics
The purpose of the Code of Ethics is to promote an ethical culture in the profession of internal auditing. It states the principles and expectations governing the behavior of individuals and organizations in the conduct of internal auditing.

IIA -Standards
As of 1 January 2013, several changes to the standards will become effective.

The IIA-Standards provide guidance for the conduct of internal auditing. Attribute Standards address the characteristics of organizations and parties performing internal audit activities. Performance Standards describe the nature of internal audit activities and provide criteria against which the performance of these services can be evaluated. Implementation Standards provide appropriate opportunities how to apply to Attribute and Performance Standards. Within the advancement of the IPPF, specifying Interpretations of the Standards were included and six new Standards were added. Both Statements and Interpretations have to be considered to understand and apply correctly.

Day 2: Category 2: Strongly Recommended

It is strongly recommended to consider and to comply with Position Papers, Practice Advisories and Practice Guides; however, they are not mandatory. The following catogaries of the IPPF, the content thereof and how to use them during the performance of our internal audit work will be explaned by using practical examples:

Position Papers
Position Papers assist a wide range of interested parties in understanding significant governance, risk or control issues and delineating related roles and responsibilities of internal audit. Up to now two position papers are released

Practice Advisories
Practice Advisories address approaches, methodologies and considerations which provide concise and timely guidance to assist internal auditors in applying the Definition, the Code of Ethics and the Standards. Furthermore they promote good practices. But they do not provide detailed processes and procedures.

Practice Guides
Practice Guides provide detailed guidance for conducting internal audit activities. They include detailed processes and procedures, such as tools and techniques, programs, and step-by-step approaches, including examples of deliverables.

Internal Auditors require an adequate IPPF at any time; therefore a concise and timely review-process is essential. At least every three years the IPPF is reviewed and be adjusted and updated if required.

WHO SHOULD ATTEND?

Level 1
Entry or introductory level for those requiring a fundamental understanding of the subject.

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Internal auditors who are already practicing internal audit and have a basic understanding of the subject

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TOPICAL ISSUES

NEW KING IV & CORPORATE GOVERNANCE: WHAT'S NEW RELATING TO FRAUD & ETHICS (KGFE)

DURATION: 1 DAY   **CPD HOURS: 8**

COURSE SYNOPSIS

Each year, the various global fraud surveys show that fraud is increasing and 2017-&-beyond should be no different. What's most alarming is that much of this fraud is being perpetrated by executive management, who should be setting the tone!

The Internal Audit function is not just the third line of defense, but also the conscience of the board, and the internal audit activity should be assessing and making appropriate recommendations for improving the governance process in its accomplishment of the various objectives of King IV, but especially the most overlooked objective of good ethics.

Doing business and making a profit ethically should not be seen as 'one of the options' but as the only option as it is at the core of Corporate Governance – many people don't realise the original name of the Treadway Commission (the beginning of modern Corporate Governance in 1985) was the National Commission on Management Fraud! After industry leaders complained about the name it was changed to something more 'neutral'.

As a result, fraud's significance tends to generally be overlooked in corporate governance, risk management and even auditing. This course examines King IV™ and extracts all the ethics and fraud related principles that organisations need to be aware of.

COURSE CONTENT

- The relationship between Fraud and Ethics
- Key differences between King III & King IV™
- New and revised King IV™ corporate governance principles relating to fraud & ethics unpacked and compared to current global best practice
- The myth of the 'rogue' employee
- Building an anti-fraud Culture
- Case Study
- Corporate Governance & Social Media

COURSE OUTCOMES

- The relationship between Fraud and Ethics
- Key differences between King III & King IV™
- New and revised King IV™ corporate governance principles relating to fraud & ethics unpacked and compared to current global best practice
- The myth of the 'rogue' employee
- Building an anti-fraud Culture
- Case Study
- Corporate Governance & Social Media

WHO SHOULD ATTEND?

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

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LEAN AUDITING: DELIVERING ADDED VALUE (LEAN)

DURATION: 1 DAY   **CPD HOURS: 8**

Lean auditing refers to the use of 'lean' principles to streamline internal audit activities. Lean provides tools and techniques to eliminate waste, maximise impact and add value - a key objective for many internal audit functions. This course will show you how to apply lean methodology.

WHAT WILL I LEARN?

Upon completion you will be able to:
- apply lean tools and techniques to make your internal audit efforts more streamlined and joined up
- develop greater insights into the key stakeholders of audit, what they need to add value and practical, proven, techniques that drive efficiency
- have a clearer sense of how lean your audit function is compared to others
- develop a practical, step-by-step route map of the key areas to focus on to add value and improve efficiency.

COURSE PROGRAMME

- the background to lean and why it is such a powerful methodology for driving value add and efficiency
- developing a value added approach to the audit planning process
- developing practical insights into what does and does not add value to the key stakeholders of audit and practical ways to manage different views

- how to create assignment plans that focus on value add
- driving audit assignments in a lean way, including ways to streamline testing and reporting, how to leverage existing business, compliance assurance processes and activities
- practical advice concerning audit and data analytic tools
- key performance indicators for internal audit that properly capture value add and avoid unnecessary work
- other working practices in the audit team that can maximise its productivity and impact.

WHO SHOULD ATTEND?

Heads of internal audit, internal audit managers and experienced audit staff.

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

TOPICAL ISSUES

PERFORMING AN EFFECTIVE QUALITY ASSESSMENT (PEQA)

DURATION: 3 DAYS   **CPD HOURS: 24**

This course includes the QAR Manual

COURSE OUTLINE:

Quality Assessment Manual and Process Overview
• Examine The IIA's Framework for Quality Assessment to identify how the process can be used on external and internal quality assessments.
• Answer common quality assessment questions using The IIA's International Professional Practices Framework (IPPF) resources.
• Describe the Quality Assessment Manual process flow and its tools.
• Contrast the three types of internal audit quality assessment.

Planning the Quality Assessment
• Plan an external quality assessment by implementing the QA Manual tools.
• Describe key features of planning guides.
• Apply the planning tools to a quality assessment.
• Describe key features of surveys.
• Analyze survey results.

Performing the Quality Assessment
• Perform an external quality assessment by implementing the QA Manual tools.
• Describe the key features of interview guides.
• Analyze interview results.
• Describe key features of QA programs.
• Analyze QA program results.

Evaluating QA Results
• Evaluate an external quality assessment by implementing the QA Manual tools.
• Apply evaluation criteria on common QA scenarios that require a high-level of professional judgment.
• Determine final ratings (evaluation results).
• Describe key features of the QA evaluation framework and tools.
• Develop value-added solutions for common QA issues and opportunities.

Periodic Internal Quality Assessment Approaches
• Develop, or validate, an efficient and effective periodic internal assessment approach for your internal audit activity.
• Discuss implications of periodic internal QA based on IPPF guidance.
• Discuss common periodic assessment challenges and possible solutions.
• Identify the factors needed for an efficient and effective periodic internal QA program.

External Quality Assessment Options
• Determine, or validate, the external quality assurance option that will work best for your internal audit activity.
• Determine the pros and cons and other considerations of the external QA options.
• Describe rationale for selecting the best external QA option.
• Identify opportunities for applying the option selection concepts to your internal audit activity.
• Discuss successful practices used by internal audit activities to get ready for an external assessment.

WHO SHOULD ATTEND?

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

SOCIAL MEDIA RISKS (SMRI)

NEW

DURATION: 2 DAYS   **CPD HOURS: 16**

With the popularity of social media in the business world, you need to be prepared for the risks social networking can pose. Since staff will use social media (with or without company approval) as well as criminals, it's crucial to know the risks, establish company guidelines and monitor the web regularly.

This course looks at reputational, legal and fraud risks of using the various social media platforms.

The workshop provides practical advice for organisations & employees when posting info, how to prevent external social media attacks such as spam, phishing & malware and how to monitor the web for early notification of any personal or confidential information being made available.

The course is presented by Mario Fazekas, a Certified Fraud Examiner, who has nearly 20 years' experience in the prevention and detection of fraud and commercial crimes. He is a director at Exactech and spent 6 years at one of the big-four auditing firms where he headed up the fraud prevention function for their biggest global internal audit client. Mario provides regular training for the Institute of Internal Auditors, the South African Institute of Chartered Accountants and for many private & public sector organisations.

COURSE OUTLINE

- The Popularity of Social Media
- Internal Risks
- External Risks
    o   Spam
    o   Phishing
    o   Malware
    o   Social Engineering

- Social Media Ethics
- Social Media Policies and Guidelines
- Using Social Media & the Web for Fraud Prevention & Detection
- Using Ssocial Media when Hiring
- Including Social Media in your Audit Plan

*Course includes case studies and videos

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

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TOPICAL ISSUES

NEW UNDERSTANDING THE ELEMENTS OF KING IV (KUEK)

DURATION: 1 DAY   **CPD HOURS: 8**

COURSE SYNOPSIS

The King IV Code sets out the philosophy, principles, practices, sectoral supplements and outcomes which serve as the benchmark for corporate governance in South Africa.

COURSE CONTENT

- What is King IV
- How is King IV different from King III
- Objectives of King IV
- Underpinning Philosophies of King IV
- The 17 Principles of King IV
- Recommended Practices – How to Implement the 17 Principles
- Sector Supplements – Introduction
- Supplements for Municipalities
- Supplements for Non-Profit Organisations
- Supplements for Retirement Funds
- Supplements for SME's
- Supplements for State Owned Entities
- Implications for Non-Compliance

WHO SHOULD ATTEND?

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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BEHAVIORAL SKILLS

Behavioural Skills courses provide internal auditors with the opportunity to develop the essential soft skills to enhance their service delivery and add value within their department and their organisations.

BEHAVIORAL SKILLS

ART OF PERSUASION FOR INTERNAL AUDIT (PERS)

DURATION: 2 DAYS   **CPD HOURS: 16**

SEMINAR OBJECTIVES

The principal purpose of persuasion can be defined as being able to influence or change one's attitudes, beliefs or values towards a particular subject/object, so that these will merge and finally equal the persuader's thoughts and feelings.

- Attitude = A predisposition to respond to people, ideas, objects, or events in evaluative ways
- Beliefs = The ways people perceive reality to be; our conceptions about what is true and what is false
- Values = People's most enduring judgements about what's good and bad in life

SEMINAR CONTENT

- Understanding Persuasion
- Two Routes to Persuasion
- Influencing & Defence Tactics
- Steps in Persuasion Process
- Persuasion Techniques
- Ten tips to effectively influence others
- Key Questions for Internal Auditors
- Communication Requirements and Techniques
- Developing Persuasive Findings
- Case studies and interactive discussions

WHO SHOULD ATTEND?

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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BEHAVIORAL SKILLS

HOW TO DEAL WITH DIFFICULT PEOPLE! COMMUNICATION AND CONFLICT MANAGEMENT (CCM)

DURATION: 2 DAYS   **CPD HOURS: 16**

KEY OBJECTIVES OF THIS COURSE

Internal Auditors need to understand their own and other patterns of behaviour to enable effective relationship-building with their clients and colleagues. The key objective of this course is to provide delegates with the necessary tools to improve on their behavioural patterns and communication skills. This encompasses effective relationship building, communication, presentation skills, interviewing, marketing/selling and conflict management tools and techniques.

COURSE OUTLINE - SEMINAR OBJECTIVES

1. Introduction – Creating the Context of Human Behaviour (the "Ice Cream" model) Building the case for Self-development – understanding myself; understanding others' behavior; and appreciating how I can influence others in a positive / destructive manner.
2. Interpersonal Skills needed by Internal Auditors during the entire Audit Process
   a. Obtaining / Gathering Information from all levels of management and staff
      • Understanding and dealing with different types of personalities
      • Rapport-building
      • Verbal and non-verbal communication (Unwritten Rules)
      • Effective Presentation Skills
      • Body language (various video clips case studies)
      • Dress code
      • Interview and listening skills
      • Interview Techniques
      • Listening Blocks (practical case study hand-outs)
      • Preparing and Planning for the Interview
      • Conducting the Interview and De-briefing
      • Real and Fake Listening
      • Listening Skills
      • Techniques to Improve your Listening Skills
      • Various practical case studies: "The Prisoner's Dilemma" (dealing with issues of listening skills; ethics; assumptions; and diversity management) and other Internal Audit case studies (role plays, planning and conducting the interviews)
   b. Discussion of Audit Findings and Reports with all levels of management and staff
      • All of the above sessions refer
      • Selling/marketing audit findings (selling/marketing principles)
      • Conflict Management (Dealing with bullies and cry babies (short video, "Everybody Loves Raymond)).
      • Five Different conflict management styles – identified and analysed – understanding your own style and the style of others
      • Negotiation Skills (How to convince management of the significance of your audit findings and how to approach and convince different types of personalities)
      • Practical Case Studies: Client-specific Environment

COURSE DURATION

The above modules take two days to complete. Workshop participants will be provided with a Workshop Booklet. Case studies will be tailored for the client's specific environment.

The course addresses the following key areas:
• The Case for Self-development (Self-assessment of interpersonal skills)
• The Context of Human Behaviour
• Understanding and dealing with different personalities (Type A/B); Self-assessments
• Behavioural Patterns (understanding your own and others')
• Verbal and non-verbal communication (Unwritten Rules, including short video)
• Rapport-building
• Body language (short video)
• Interview and listening skills
• Interview Techniques
• Listening Skills (including practical exercises)
• Listening Blocks (practical case study hand-outs)
• Case study: "The Prisoner's Dilemma" (dealing with issues of listening skills; ethics; assumptions; and diversity management)
• Selling/marketing audit findings (selling/marketing video)
• Conflict Management (Dealing with bullies and cry babies (short video, "Everybody Loves Raymond))
• Negotiation Skills (How to convince management of the significance of your audit findings and how to approach and convince different types of personalities)
• Practical Case Studies: Client-specific Environment
• Conclusion – what have we learned?

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

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BEHAVIORAL SKILLS

NEW

TIME MANAGEMENT IN THE AUDIT ENVIRONMENT (TMAE)

DURATION: 1 DAY   **CPD HOURS: 8**

COURSE OUTLINE:

Time is money and a scarce resource. It is important that time be used optimally to achieve the objectives of an audit efficiently and effectively.

OUTCOMES:

Participants will be able to identify distractors and how to manage them.

COURSE CONTENT:

- What is time management?
- Why has time management become an issue in modern society?
- How to identify distractors
- Drafting a personal plan for managing distractors.

WHO SHOULD ATTEND?

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Entry or introductory level for those requiring a fundamental understanding of the subject.

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BEHAVIORAL SKILLS

TOOLS AND TECHNIQUES FOR THE NEW AUDIT MANAGER (TNAM)

DURATION: 4 DAYS   **CPD HOURS: 32**

HOW WILL THIS COURSE BENEFIT YOU?

Participants will be able to:

- Plan, manage, and implement an audit from beginning to end.
- Identify, prioritize, and measure risks and their role in auditing.
- Understand how to identify, document, and evaluate internal controls.
- Use the preliminary survey to determine how and what to audit.
- Discover the best techniques for gathering audit evidence and preparing work papers.
- Enhance and practice interpersonal and team-building skills throughout the audit.
- Understand the importance of the audit communication process.
- Effectively manage the audit staff and its resources.
- Develop effective channels of communication with the CAE and executive management.
- Master audit management techniques through effective planning, problem solving, motivation, and vision.
- Learn techniques for managing time, assigning and delegating tasks, and documenting and presenting audit results.
- Create an environment of trust, teamwork, accountability, and responsibility and develop strategies to increase participation and cooperation of the audit staff.

COURSE CONTENT

The Internal Auditor Manager's Roles and Responsibilities

- Chief Audit Executive vision
- Managing styles and expectations
- Internal audit department life cycle and company role
- Audit manager responsibilities
- Structure of the typical audit function
- Organizational expectations of the audit staff
- The different roles that internal audit functions serve within an organization from compliance to internal consulting

Internal Auditing Standards and Ethics

- Code of Ethics for internal auditors
- International Standards for the Professional Practice of Internal Auditing
- Professional standards for staffing and managing the internal audit function

External Relationships - Cooperation

- Outsourcing vs. co-sourcing
- Internally loaned staff
- Managing new direct reports
- Peer relationships
- Interns, temporaries, and part time
- Communicating with the audit committee
- Cooperation exercises

Internal Relationships - Teamwork

- Training development (self and staff)
- Mentoring, coaching, setting performance objectives

- Recruitment, dismissal, disciplining, coaching
- Administration, performance reviews
- Transitioning into your new role
- Understanding compliance and legal issues
- Managing facilities and equipment
- Career options for auditors from new staff to CAE
- Staff development within the department and within the organization
- Teamwork exercises

Audit Planning and Performance

- Risk assessment and the impact of internal and external variables
- Understanding the business
- Developing an annual audit plan
- Selecting winning teams
- Setting clear expectations
- Scheduling (talent measurement)
- Maximizing project management tools
- Making the most of time budgeting
- Identifying management's chief concerns, visions, goals, and objectives
- Assisting the external auditors
- Various partnerships that can be created

Managing Change

- Reviewing key elements of work papers
- Editing and enhancing work papers
- Time management
- Prioritizing issues
- Managing conflict
- Hiring staff with the best experience, knowledge, skills, and attitudes
- Building knowledge and skills consistent with the needs of the department and the organization
- Finding a role model or mentor for accountability and growth
- Identifying staff needs, developing staff skills, and directing and motivating staff efforts
- Marketing the audit
- Managing work schedules and assignments and maintaining desirable prductivity levels
- Monitoring work and maintaining open communication with audit staff and the CAE
- Job rotations and job sharing outside of internal audit

Internal Control

- Review management's vs. internal audit's responsibility for control
- Review tools for documenting and evaluating internal controls
- Discuss internal control and the principles of enterprise risk management

Interpersonal Skills and Interviewing

- Building rapport with staff, the boss, and managers
- Personality profiling (eg Myers Briggs)

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TOOLS AND TECHNIQUES FOR THE NEW AUDIT MANAGER (TNAM)

- Communicating with audit customers
- Team dynamics
- Maximizing techniques for effective interviewing
- The relationship between good communication and problem solving
  - o   Exercise: Audit interview role playing
- Understanding staff motivation, goals and developmental needs
- Maintaining positive communication during the audit process
- Encouraging two-way communications between management and staff
- Effectively dealing with people, gaining their cooperation and resolving differences in an agreeable manner
- Changing behaviours in non-threatening persuasive ways
- Making progress through the positive side of conflict
- Characteristics of the best managers (and the worst managers)

Audit Process - Detailed Steps
- Make automated work papers work for you
- Work paper procedures and best practices
- Understanding and evaluating results
- Staff evaluations and reviews
- Constructive criticism for growth
- Reporting results effectively and efficiently
- External partner evaluations
- Audit customer evaluations
- Scheduling considerations, measuring and matching expertise with staff assignments and setting growth goals
- Using innovation seeking techniques, along with teamwork and creativity, to identify opportunities and practical solutions
- Project management tools for monitoring audit progress

Communicating Results
- Making the most of audit findings
- Planning and conducting win/win exit conferences
- Selling the audit results
- Perception and innovation

Tying It All Together
- Marketing the audit department's functions, creating a positive audit department reputation based on professionalism, consideration and value-added/effective audit reports
- Answering the "How do I...?" questions identified during the course and tying these to real-life challenges
- Developing a plan to implement the concepts discussed in the course

References for Future Audits
- Guidelines for interviewing job candidates along with sample interview questions
- Key areas that a typical internal audit department's procedures should address
- Sample internal audit department forms for your consideration as templates, or for you to compare to your internal audit department's existing file
- Articles related to the operation and management of the internal audit function, written by some of the profession's leaders and best known spokespersons

WHO SHOULD ATTEND?

New audit managers with less than six months of audit management experience. Non-auditors with responsibility for managing staff and risk-based environments.

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

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INFORMATION SYSTEMS

Information Systems courses are designed to introduce internal auditors to information systems (IS) processes related topics and provide a sound understanding of the IS processes to enable them to utilise the current technologies to perform their audit duties effectively.

ADVANCED EXCEL FOR INTERNAL AUDITORS (ADVEX)

DURATION: 2 DAYS   **CPD HOURS: 16**

Delegates must bring laptops

COURSE OBJECTIVES

The Chief Audit Executive and Senior Auditor can use Excel for a variety of testing, analysis and reporting purposes. This seminar focuses on the use of Excel to enhance the efficiency of the Chief Audit Executive and Senior Auditor in their reporting and analyzing duties.

COURSE CONTENT

Designing and Building Reporting Dashboards

Designing:
- Tailor a dashboard to a specific group of users
- Outfit the dashboard with monitoring elements, such as key metrics, trends and status indicators, and value and variance gauges
- Determine what types of interactive grids, graphs and pivot tables are most suited to your business needs (analysis)
- Create the reporting and ad hoc query panels to support decision making (detail)
- Use the dashboard to replace numerous reports.

Building:
- Use pivot tables with slicers
- Create conditional formatting to mark KPI's in red/yellow/green, and use icon sets to show traffic lights
- Work with Sparklines to indicate trendlines
- Use dynamic labeling to indicate "good,""poor," etc. levels
- Show trending, as well as performance vs. target comparisons
- Group and bucket data
- Create an interactive interface using sliders, slicers and other tools to drill down into the metrics.

WHO SHOULD ATTEND?

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INFORMATION SYSTEMS

AUDITING IT CRITICAL CHANGE CONTROLS (AITCC)

DURATION: 3 DAYS   **CPD HOURS: 24**

COURSE SYNOPSIS

The evolution in IT Technology brings with it ever increasing complexity to the extent that Internal Auditors need to gain a more in-depth knowledge and understanding of the consequence and impact of major critical changes that occur in the IT environment. To this end they need to be appropriately skilled to audit certain critical Change Management Controls. The potential risks in Change Management can cost an organization heavily in Financial and Reputational losses. All these risks are compounded when organisations trust outsourced service providers including Cloud Service providers with their most valued IT services and data assets.

Internal Auditors should have a good grasp of the theory and practice in Change Management per se and then understand the importance of this in the IT environment.

EXPECTED OUTCOMES

- General Understanding of the IT Infrastructure, IT Governance & Management
- Understanding the differences between IT Governance Controls and Management Controls
- Introduction to Change Management
- Understanding and auditing Critical IT Infrastructure Change Controls
- Understanding and auditing critical Application Change Controls

WORKSHOP CONTENT

1. Overview of IT Infrastructure, IT Governance & Management
   o   Describing various forms of IT Infrastructure.
   o   Understanding IT Governance and Management Frameworks
2. Understanding the Impact of Change & Change Management
   o   The theory and practice of Change Management and,
   o   Its Impact on People and the Entities operations
3. IT Infrastructure Change Management Controls
   o   Understanding the need for Infrastructure Change controls
   o   Appreciate the risks associated with such controls
   o   How to best Audit such controls.
   Group work – Analysis of controls – determine level of Criticality

4. IT Applications Change Management Controls
   o   Understanding the need for Application Change controls
   o   Appreciate the risks associated with such controls
   o   How to best Audit such controls.
   Group work – Analysis of controls – determine level of criticality
5. IT Scorecard Change Control Evaluation
   o   Understanding IT Scorecard
   o   Using Generic risk-based IT Scorecard to evaluate IT Change Control effectiveness
Individual Assessment – rate your organization against the generic risk-based scorecard.

EVALUATION METHOD

Progressive mini case studies, questionnaires, group-work answers throughout the course

WHO SHOULD ATTEND?

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INFORMATION SYSTEMS

AUDITING IT PROJECTS (AITP)

DURATION: 3 DAYS   **CPD HOURS: 24**

COURSE SYNOPSIS

The current times and future Internal Audit activity calls for more in-depth Auditing of IT Projects. The effectiveness of any IT Project audit will depend largely on the Internal Auditors reasonable level of IT and Project Management knowledge.

In-depth risk-based Internal Audit of critical IT Projects undertaken in a top-down (from Governance to Management) manner will attribute to minimizing the huge number of IT project failures.

Internal Auditors should have a good grasp of the theory and practice of Project Management per se and then understand the importance of this in the IT environment.

EXPECTED OUTCOMES

- General Understanding of the IT Infrastructure, IT Governance & Management
- Understanding the main categories of IT projects and the Systems Development Life Cycle (SDLC)
- Introduction to the Project Management and its impact on the Organisation.
- Understanding the risks throughout the Project Undertaking
- Understanding Project risks mitigating strategies.

WORKSHOP CONTENT

1. Overview of IT Infrastructure, IT Governance & Management
   o Describing various forms of IT Infrastructure.
   o Understanding IT Governance and Management Frameworks

2. Understanding the Main Categories of IT Projects
   o General IT Projects
   o Application IT Projects

3. Risk-based Project Management
   o Introduction to Project Management & its impact on the Organisation
   o Structured approach to Project Risk Analysis
   o How to best Audit such controls.

4. Project Risk Analysis
   o Understanding the need for Application Change controls
   o Appreciate the risks associated with such controls
   o How to best Audit such controls.

5. Project Risk Mitigating Strategies

   o Responding to Project Risk & adopting mitigating Strategies
   o Continuous Monitoring and Evaluation

EVALUATION METHOD

Progressive mini case studies, questionnaires, group-work answers throughout the course

WHO SHOULD ATTEND?

Although this course targets the IA profession in the main, it is invaluable for Risk, IT and Supervisory and Management staff.

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AUDITING RISK MANAGEMENT FRAMEWORKS (ARMF)

DURATION: 3 DAYS   **CPD HOURS: 24**

COURSE SYNOPSIS

IIA Standards 2120 – Risk Management (RM) clearly requires that the internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes. To achieve this, IA must understand the Organisation's Governance and Management of enterprise risk which should all be detailed in the Risk Management Framework (RMF).

It seems that most Internal Auditors have gained insights into Risk Management and have a fair knowledge of the COSO Enterprise Risk Management (ERM) generic framework while most organisations have created RMFs with varied levels of implementation but mostly facing many challenges.

To overcome these challenges and ultimately properly institutionalise ERM (the effective practice of RM across the organization), IA need to undertake audits of the RMF implementation and engage in continuous monitoring and evaluation to progressively improve the RM maturity level of the organization.

EXPECTED OUTCOMES

- Recap of the COSO ERM Generic Framework & RM maturity concept
- Understanding the essential components of RMF
- Understanding the critical RM implementation Controls
- Auditing the implementation controls
- Monitoring and Evaluating the RMF implementation – improving RM maturity level.

WORKSHOP CONTENT

1. Recap the COSO ERM Generic Framework
   - o   Internal Audit Role in RM
   - o   Distinguish between RMF consulting & audit roles
   - o   Ensure understanding of COSO internal Control Environment in conjunction with, ERM Framework components & RM Maturity concept

2. Discussion on the Essential Components of the RMF
   - o   What constitutes the RMF and,
   - o   Implementation Considerations
3. Auditing the RMF Implementation
   - o   Audit the various Critical RMF implementation controls
4. RMF Implementation Audit Reporting
   - o   Essential aspects to be reported on
5. Project Risk Mitigating Strategies
   - o   Responding to Project Risk & adopting mitigating Strategies
   - o   Continuous Monitoring and Evaluation

EVALUATION METHOD
Progressive mini case studies, questionnaires, group-work answers throughout the course

WHO SHOULD ATTEND?

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INFORMATION SYSTEMS

AUDITING THE IT GOVERNANCE & MANAGEMENT FRAMEWORK (AITF)

DURATION: 3 DAYS   **CPD HOURS: 24**

COURSE SYNOPSIS

Due to the current and ever evolving technology era, data is now an invaluable organizational asset and hence IT should no longer be the main/sole custodian of data assets. In line with this trend, Internal Auditors have to undertake more IT audits instead of placing total reliance on IT Auditors.

The IT Audit activities coverage should be undertaken in a top-down manner from the Governance Controls to Management Operational controls whilst ensuring the Business Objectives are linked to the IT Objectives. This calls for revised audit roles by both the Internal Auditors and IT Auditors.

Given the above it is vitally important for Internal Auditors to realise that they need to progressively expand and enhance their IT Knowledge or risk being an "outdated" internal auditor.

EXPECTED OUTCOMES

- Overview of IT Operations – Networking and Applications Systems
- Understanding of IT Governance & Management Controls in line with Industry Standards and Guidelines (such as COBIT, ISO RISK IT, ISO, ITIL and KING etc.)
- Understand Business and IT Objectives alignment
- Understand the various structured IT Control Objectives (includes Cloud Computing & Big Data) across the Organisation.
- Understand Risks generic to the IT Function, IT Project Risk & controls, IT Change Management Risks & Controls

WORKSHOP CONTENT

1. Overview of IT Function
   o IT Structure – General Components, Network and Communications.
   o IT Application – Application systems design, Data structures and Data Relationships (Relations Database Management (RDM)
   o Disaster Recovery Planning.
   o IT Governance and relevant responsibilities
   o IT Management and Relevant responsibilities
2. IT Governance Understanding and Auditing
   o Understanding the concept & types of Structured IT Governance Frameworks
   o Understanding the IT Governance Framework Components
   o Understanding the IT Governance Control Objectives
   o Auditing the IT Governance Controls against Scorecards
   Group work – Questionnaire to demonstrate grasp of IT Governance theory and practice.
3. Business & IT Strategic Alignment Auditing

   o IT Structures, Responsibilities & Accountability
   o IT Governance and Management Correlation and Corroboration to achieve IT/Business strategic alignment
   o Understand and Auditing the Alignment Control Objectives
4. IT Management Controls Auditing
   o Understanding the IT Management Control Objectives in the various IT Domains viz.
     - Planning of the IT Function.
     - Acquiring and Implementing the IT Hardware, Software, IT Skills,
     - Delivery and Support of It Services
     - Monitoring and evaluation of the IT Controls
   Group work – Questionnaire to demonstrate grasp of IT Management theory and practice.
5. IT Scorecard Evaluation
   o Understanding IT Scorecard
   o Using Generic risk-based IT Scorecard to evaluate IT Control effectiveness

   Individual Assessment – rate your organization against the generic risk-based scorecard.

EVALUATION METHOD

Progressive mini case studies, questionnaires, group-work answers throughout the course

WHO SHOULD ATTEND?

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INFORMATION SYSTEMS

CLOUD COMPUTING: CRITICAL SECURITY AND CONTROL ISSUES (CCOM)

DURATION: 1 DAY　　**CPD HOURS: 8**

COURSE DESCRIPTION

Cloud computing has been described as "the ultimate form of outsourcing." This refers to the fact that moving into the cloud allows the enterprise to outsource or rent infrastructure, IT services, application software, or any combination of these. In other words, IT services are purchased using a linear utility model.

Although the cloud model is attractive, chief information officers express near-universal concern about one issue: security. This concern includes unauthorized access to sensitive business data (by outsiders or insiders at the cloud ISP); availability and performance; location of the data (certain sensitive data may be prohibited by law from being stored outside the enterprise's country boundaries); ability to retrieve the data in the event of contract termination; auditability; physical security at the ISP; and more.

The cloud model uses three models, each with their own security, control, and operational concerns. This seminar addresses these issues and explores how to protect the enterprise assets.

In this course, we will discuss the critical issues to be considered:
- Before the cloud contract is signed.
- For the duration of the contract.
- At contract change or renegotiation.
- At the end of the contractual relationship.

COURSE OUTLINE:

Audit Evidence
- Why evidence is important
- Different types of evidence
- Methods to gather evidence
- Best types of evidence
- Determine and review audit evidence that is appropriate, sufficient, and persuasive to support audit conclusions — examples provided

Understanding the Cloud Model
- The pay-as-you-go (PAYG) model for IT services
- The three basic models: infrastructure as a service (IaaS), platform as a service (PaaS), software as a service (SaaS)
- Business value of cloud computing
- Corporate goals for each model
- Motivation for each model

Business Risks With the Cloud Models
- Contractual issues
- Strategic risk

- Standards and lack thereof
- Maintaining the same level of control
- Tactical issues
- Privacy and confidentiality
- Data Integrity
- Availability and recoverability
- Risks with virtual machine environments

Managing the Cloud
- Encryption, encryption, encryption
- Scalability
- Data interchange
- Key management
- Meaningful metrics
- Service Level Agreements (SLAs)
- Security and risk assessment
- Mutual responsibilities
- Billing

Other issues
- Public vs. private clouds
- International: privacy, data location, data dispersal
- Litigation
- End of life/termination of agreement
- Compliance with laws and regulations
- Independent auditing
- Insurance

WHO SHOULD ATTEND?

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INFORMATION SYSTEMS

DATA ANALYTICS FOR INTERNAL AUDITORS (DAIA)

DURATION: 3 DAY   **CPD HOURS: 24**

COURSE SYNOPSIS

Technology continues to rapidly transform the Audit Activity and it is vitally important that the IA profession keep abreast with these changes. Whether you are an Auditor currently wading in technology back-waters or you are currently utilizing Computer assisted tools to undertake audits it is crucial to understand how the source data is originated, structured, manipulated, stored, safe-guarded and utilized to produce meaningful information. To this end it is necessary for Internal Audit to understand how Application systems are designed and structured as this will form the basis for appreciating and using Data Analytics in auditing.

In addition to other benefits such as improving sales, production, resource development etc., Data Analytics can be Risk-focused adding additional insights into effectiveness of Internal Control, Fraud and Compliance while enabling greater audit depth and coverage instead of restricting audit activity to sample auditing due to resource and budget limitations.

Given the above, it is extremely important for Internal Audit to leverage DA in Internal Audit activity, demonstrating enhanced and visible IA value-add to the organization.

EXPECTED OUTCOMES

- Understanding the theory and practice of Application Systems design to enable embedded auditing and continuous auditing and audit analysis of data.
- A greater depth of understanding of data definitions, structures and relationship- the basis on which Data Analytics is undertaken.
- Understanding Data Analytics
- The enablers of Data Analytics and,
- The challenges in acquiring and using Data Analytics
- Approach and Implementation Plan

COURSE CONTENT

1. Overview of Application Systems Design & Data Analytics
   o Introduction, Definitions and Concepts
   o Importance to Internal Audit
   o Case studies and Benefits

2. Understanding Application System Design
   o Designing a database – current and futuristic views
   o Data Definitions and Relationship
   o Revisiting certain critical Internal Controls in respect of Application data security
   [Group Work– Given User requirements, design a Relational Database]

3. Understanding Data Analytics
   o The Data Analytics Process
   o Data Analytic Tools
   o Resource Requirements and Challenges
   o Internal Audit use
   o Approach to Implementation.
   [Group Work– Practice Query of Database Transactions]

4. Summary of Course
   o Final Review, Lessons learnt and close

EVALUATION METHOD

Assess Group-Work Outputs

WHO SHOULD ATTEND?

A must for Internal Audit, IT Audit, Risk & Fraud Risk management as well as Business Unit Managers who seek to leverage Business Improvement from Data Analytics.

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

INFORMATION SYSTEMS

DATA MINING FOR AUDITORS - A LOGICAL APPROACH TO CONTINUOUS AUDITING AND GOVERNANCE (DMIA)

DURATION: 3 DAY **CPD HOURS: 24**

COURSE OBJECTIVES

Corporate governance redefined auditing as we know it and placed a tremendous burden on corporate resources especially on Internal Audit.

As difficult and costly as it is to become compliant, it will be far more costly to maintain compliance in the future. Now is the time to formulate a strategy that will take your audit and governance functions to the next level and affirm the assurances given to senior management are business-focused, reliable, and timely.

A logical audit presence driven by data and coupled with continuous/ virtual audit techniques is a practical solution to achieving this goal. By incorporating a systematic plan for implementing a more progressive audit strategy, internal audit will be securing its role as a critical part of the management and government structure.

Learn how to effectively use data as the driver for multiple audit functionalities, from risk assessment to highly effective visual-based audit reports. You will learn which data to mine to minimize audit resources and maximize audit outcomes by delivering business-focused recommendations that will bring about change. In addition, you will learn how to create and use progressive system- and data centric audit tools and techniques for performing continuous auditing that will enable your organization to be in full compliance with the real-time disclosure requirements.

COURSE CONTENT

- Aligning the Audit Function with the Business
- Defining Data Mining/ Continuous Auditing
- Maximizing the Use of Data
- Using Data Mining to Operate an Enterprise Wide Risk Methodology
- Data Analysis Methodologies: Logically Focusing the Audits on Critical Business Concerns
- Defining a Continuous Audit Process for Maximum

WHO SHOULD ATTEND?

Compliance Officers; Audit Directors and Managers; Financial, Operational and IT Auditors

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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INFORMATION SYSTEMS

DATA SECURITY RISKS FOR INTERNAL AUDIT (DSRI)

DURATION: 3 DAYS   **CPD HOURS: 24**

The rapid pace of technological change has transformed how personal data is collected and used. Social networks, cloud computing and portable devices pose new challenges as people leave digital traces everywhere.

In addition, a new directive on data protection, Popi, comes into force and internal auditors will need to understand how it affects their organisation.

This course will show you how to audit in line with the new legislation. It will enable you to review your organisation's data security safeguards and show you some simple measures to help protect against data loss.

WHO SHOULD ATTEND?

The course is open to all.

WHAT WILL I LEARN?

Upon completion you will be able to:
- recognise your organisation's current data exposures
- identify the safeguards required to protect your data
- understand the risks of cloud computing and social media
- implement current data protection legislation
- understand the POPI Act

COURSE PROGRAMME

The course will focus on the proposed reforms to the POPI Act and the risks of social media and cloud computing.
- how is the digital environment challenging data protection?
- data security risks and emerging threats including social media
- data protection responsibilities for an internal auditor
- IT governance as a best practice approach
- Data protection reforms

- what will be the key changes and how will they affect me?
- data security and compliance including relevant ISO standards
- data loss prevention methods - IT and people controls
- practical tips to protect data.

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

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INFORMATION SYSTEMS

EXCEL FOR BEGINNERS : TOOLS FOR INTERNAL AUDITORS (EXCEL)

DURATION: 2 DAYS   **CPD HOURS: 16**

Participants should bring their own computers

SEMINAR OBJECTIVE

Upon completing the course, participants will have an understanding of how to utilise excel as a CAAT tool to analyse and interrogate data.

SEMINAR CONTENT

- Introduction to excel as a computer assisted auditing technique
- Using Excel to analyse and interrogate data
- Downloading data from various formats into Excel
- Specific CAAT's tools using Excel
    - o   Using Conditional Formatting
    - o   Using Icon Sets to Mark Values
    - o   Turning Your Data on Its Side with Transpose
    - o   Looking up Data
    - o   Getting Good Records from Bad Data
    - o   Sorting Your Data
    - o   Analyzing Data with Pivot Tables
    - o   Creating a Random Sample from a Dataset
    - o   Finding and Analyzing Records Using AutoFilter
    - o   Formula Auditing
    - o   Matching Two Lists
    - o   Finding Duplicates or Unique Values
- Reporting using Excel
- All information is explained using actual data in interactive case studies

WHO SHOULD ATTEND?

- Entry or introductory level for those requiring a fundamental understanding
- Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

INFORMATION SYSTEMS

IT AUDIT AND GOVERNANCE IN EMERGING TECHNOLOG Y (ITET)

DURATION: 2 DAYS **CPD HOURS:16**

COURSE DESCRIPTION:

This one day, instruction led IT Audit and Governance in Emerging Technology Training Course provides an overview of Emerging Technology – Cloud Computing, Bring Your Own Device (BYOD), Social Media and Big Data. The course will provide Government Technology Officers, Chief Information Officers, IT Risk Managers, Risk Specialist, Chief Audit Executives and Assurance Providers (IT, Internal and External Auditors) with exceptional insight into Cloud Computing, BYOD, Social Media and Big Data. Attendances will be equipped with knowledge to Improve Organizational Operations, Grab the Attention of the Board Audit and Risk Committees (BARCS), Deliver Beyond the Obvious, Say It Right and Deliver Business Value from emerging Technology.

TARGET AUDIENCE/ WHO WILL BENEFIT?

The target audience includes:
a) CIOs/IT Directors/ IT Managers
b) Risk Specialist
c) Assurance Providers (IT, Internal and External Auditors)

COURSE OBJECTIVES

At the conclusion of this course, attendees will be able to:
*   Understand Cloud Computing, BYOD, Big Data, Mobility and Social Media
*   Understand the competitive advantages appropriate adoption of emerging technology can built for an enterprise
*   Explain risks (positive and negative) posed by emerging technologies to an enterprise.
*   Understand limitations of emerging technology brought about with increased legal and regulatory requirements.
*   Describe the Governance and Management of Emerging Technology to create value for the enterprise
*   Describe the basics of auditing Cloud Computing, BYOD, Big Data and Social Media
*   Refocus IT audit to add-value to enterprise operations

COURSE OUTLINE

Module 1 – Introduction to Emerging Technology
*   Topic 1: Cloud Computing – Introduction, Pros and Cons(Risks)
*   Topic 2: BYOD/Consumerisation – Introduction Pros and Cons(Risks)
*   Topic 3: Social Media – Introduction Pros and Cons(Risks)
*   Topic 4: Big Data – Introduction
*   Topic 5: Mobility – Introduction Pros and Cons(Risks)

Module 2: Governance and Controls of Emerging Technology
*   Topic 1: Governance of and Controls in Cloud Computing
*   Topic 2: Governance of and Controls in BYOD
*   Topic 3: Governance of and Controls in Social Media
*   Topic 3: Governance of Big Data (Information as an Enterprise Strategic Driver)
*   Topic 4: Governance of and Controls in Mobility–Introduction to using COBIT 5 to secure mobile devices

Module 3: Creating Competitive Advantage Using Emerging Technology
*   Topic 1: Cloud Computing
*   Topic 2: BYOD
*   Topic 3: Big Data
*   Topic 4: Social Media
*   Topic 5: Mobility

Module 4: Auditing Emerging Technology
*   Topic 1: Cloud Computing
*   Topic 2: BYOD
*   Topic 3: Big Data
*   Topic 4: Social Media
*   Topic 5: Mobility

INFORMATION SYSTEMS

IT AUDITING FOR NON-IT AUDITORS (BASICS OF IT AUDITING) (NONIT)

DURATION: 2 DAYS **CPD HOURS:16**

COURSE OBJECTIVES

To provide a basic understanding of IT auditing to persons who need to understand rather than practise IT auditing. Specific outcomes include a basic understanding of:

- Information systems risk
- Application controls
- The systems development lifecycle
- Logical security at the application, database, network and operating systems levels
- Other IT general controls (non security)
- Using CAATs

COURSE CONTENT

Understanding the information systems environment

- Centralised vs distributed systems
- On-line vs batch systems
- Network concepts
- Databases
- Operating systems
- The systems development lifecycle
- Risk in an outsourced environment
- Key IT service management processes (ITIL):
    - Incident Management and the Service Desk
    - Change and Release Management
    - IT Service Continuity Management
    - Service Level Management
    - Understanding common risks related to the information systems environment
    - Understanding risk related to data
    - Performing an IT risk assessment

Understanding key information systems control

- Key automated controls in the
    - Human resources and payroll processes
    - Procure to pay processes
    - Order to cash processes
    - Financial statement close process

- Logical information security
    - Segregation of duties
    - User account management
- Application layer security
- Physical and environmental controls
- Controls over IT service management processes (ITIL-based)
- Systems development lifecycle controls

Auditing key information systems controls

- Procedures to audit the adequacy and effectiveness of each of the key information controls identified:
- Perform a walkthrough
- Defining the population to be tested for control effectiveness
- Test procedures

Audit of data files - use of CAAT s

- Purpose of CAATs
- Understanding data and meta data
- Formulating the CAAT specification
- Development, testing and implementation of CAATs

CASE STUDIES

A case study on indentifying application and IT general controls will be completed.

WHO SHOULD ATTEND?

Those who need to understand rather than practice IT Auditing.

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

INFORMATION SYSTEMS

IT GOVERNANCE AND RISK - FOR THE NON -IT PROFESSIONAL (ITGR)

DURATION: 2 DAYS   **CPD HOURS:16**

If you are less familiar with technology but nevertheless have to make a contribution to the subject then this course is for you.

HOW WILL THIS COURSE BENEFIT YOU ?

After completion you will be able to understand:
- how IT facilitates the delivery of organisational objectives
- the structures and standards underpinning IT governance
- the boundaries imposed on information technology by SA Law
- the key risks involved in the arrangements for and support of IT services, software developments and how to manage
- the security related risks that occur in the delivery of IT services and how these can be reduced

COURSE CONTENT

IT governance
- connecting IT with the objectives of the organisation
- dependence on IT for meeting the organisation's objectives
- IT governance and governance at large
- how the board and management should address the challenge of IT governance governance structures and standards
- ISO/IEC 38500:2008 - a new standard for the corporate governance of information communications and technology
- COBIT, VAL-IT - established frameworks for control and value
- ITIL, ISO 20000– frameworks and standards for IT operations
- ISO:27000; GTAG - standards and advisories on IT
- Data Protection Act / Freedom of Information Act
- regulation of investigatory powers act
- surveillance and monitoring at work via electronic means
- computer misuse act
- other applicable legislation

IT performance risks
- third party managed services, partnerships and outsourcing risks
- service delivery and support best practices
- contingency, disaster and business continuation planning

IT development risks
- IT project lifecycles - project risk; project management standards
- software lifecycles - software development risk; software development standards

IT security risks
- IT security policies and their role in implementing good governance
- secure and insecure systems - everyday security problems and common sense solutions integrating IT into audit
- IT auditing roles in support of the organisations governance activities

WHO SHOULD ATTEND?

This course does not require an IT background and is suitable for those that spend little time working with technology but anyone who wishes to extend their knowledge into the field of IT governance or anyone that needs to obtain a balanced overview of this subject in order to make a contribution to the governance and risk debate, can attend.

Level 1	
Entry or introductory level for those requiring a fundamental understanding of the subject.	
Level 2	
Internal auditors who are already practicing internal audit and have a basic understanding of the subject	
Level 3	
Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff	

INFORMATION SYSTEMS

IT UNDERSTANDING FOR THE IA PROFESSION (ITIA)

DURATION: 3 DAYS **CPD HOURS:24**

HOW WILL THIS COURSE BENEFIT YOU ?

COURSE SYNOPSIS

It is obvious that IT is pervasive in organizations and is ever evolving with better ways, albeit with increasing complexity, of doing things to promote efficiency of operations.

This evolution has been driven largely by the advancement in Information Technology development; data may now be residing in a multitude of platforms just about anywhere and huge quantities of data may be moved/transferred/extrapolated in a matter of seconds. Thus IA should now be able to analyse vast amounts of data much faster using Data Queries, Data Stratification, Sample extractions, Missing Sequence identification and statistical analysis and more.

To enable the above functionality, there has been ongoing development and availability of automated tools and techniques such as Computer Aided Auditing Tools and Techniques (CAATTs) that make it possible to undertake "100% audits" as opposed to "sample" audits.

Amongst other major development that IA should be abreast with, is "Cloud Computing" which brings with it a different and more complex Networking Security to safeguard data and information in the eCommerce world.

Given the above, it is now even more concerning for IA that the data they work on is reliable and comes from a secure source. Thus it is highly recommended that the IA develop an increasingly better holistic understanding of how data is processed so that accurate information is obtained. To this end it is imperative that IA keep abreast with IT in terms of obtaining a holistic understanding of the different types of IT Organisations (i.e. IT Infrastructure Setup, IT Processes and IT Human Resources responsibilities) and the overall Governance of IT and how all of this impacts on Internal Audit.

ON COMPLETION YOU WILL HAVE GAINED THE FOLLOWING

- Demonstrate a current overview understanding of a typical IT Infrastructure setup (physical and logical structures; including operating systems, system software and application software)
- A greater understanding of the operations of the IT Infrastructure i.e. how the various components work together in the processing of data and information.
- Demonstrate understanding of the different functions of IT Organisations.
- Demonstrate understanding of IT Roles and Responsibilities with particular emphasis to IA undertaking.
- Obtain an understanding of IT Governance according to the latest COBIT 5 IT Governance Framework and King III guidelines in respect of Information Technology.
- Gain an understanding of the IT Risks in relation to the developments in Information Technology

- Demonstrate how the developments in IT has impacted on the IT General and Applications control.

COURSE CONTENT

1. Introduction to Information Technology and Internal Auditing
   o Holistic view of the course
   o The need and importance of IA understanding of IT in the organization
2. Understanding the IT Infrastructure
   o The IT Infrastructure topology
   o The components of the IT Infrastructure
   o Operating systems, System Software, Application Software & Tools
   o The relevance to IT Audit and IA
   [Group Work – Given an Organistion scenario, present a high-level topology overview and indicate how intrusion may be prevented/ detected]
3. Understanding the functioning of the IT Infrastructure
   o Understanding of the functions of the IT Infrastructure components and;
   o How data and information is processed and presented.
   o Understanding the IT Risks at the IT Infrastructure level.
   o Cloud Computing:
     - Overview
     - Functioning
     - Risks
   o Risks at the IT Infrastructure level
   [Group Work – Given an IT explain the functions the various components; list the potential risks and the concerns thereto for IA] [Group Work – Given extract "Where is my data stored", answer various questions)
4. CAATTs
   o Functioning of CAATTs tools.
   o How does CAATTs enhance and advance the IA process
   o Overview of Business and IT Risks associated with CAATTs
   [Group Work – Given extract "Where is my data stored", answer various questions)
5. The IT Structures in an Organisation
   o The general IT Structure in an organization and their UnitStructures and responsibilities
   o The different type of IT Structures to suit different Organisations – purpose and responsibility and its relevance to IA planning and execution.
   [Checkpoint – Questionnaire for "2" & "3" above "How conducive is your internal environment for effective RM practice]
6. IT HR Roles and Responsibilities
   o An overview of the roles and responsibilities in relationship to the IT Functions
   o IT involvement in IA undertaking
   o IT involvement in the use of CAATTs tools.

INFORMATION SYSTEMS

IT UNDERSTANDING FOR THE IA PROFESSION (ITIA)

7. The Role of IT Management in an Organisation
   o   Overview of the role of IT Management,
   o   Discuss IT Value & Risk to the Organisation and IA considerations thereto.
   o   How should IT Management Plan, Execute and Report on the various aspects of IT strategy and Operations.
   [Group Work – Present ITs role in IA Assignments]
8. IT Governance Understanding for IA
   o   High-Level Presentation of the COBIT 5 as a General Audit Frameworks (GAF) that can be used to Audit the IT Environment.
   o   How should IA use their knowledge of COBIT 5 to plan and execute the audit of the IT Environment.
   [Group Work – Create an Overview IT IA plan using COBIT 5 knowledge acquired]
9. Technology development impacting the IT General Controls
   o   Overview of General Controls
   o   Impact of new Technology Development on IT Audit of General Controls
10. Technology development impacting the IT Application Controls
    o   Overview of Application Controls
    o   Impact of new Technology Development on IT Audit of Applications l Controls
11. Summary of Course
    [Individual Assessment – guidance forms from facilitator as below]
    -   What did you learn? Score yourselves against the "overall course questionnaire to determine;
    -   Areas to improve own learning,
    -   Proposed future learning

EVALUATION METHOD

Progressive case studies, questionnaires, tests and model answers throughout the course – (refer those embedded in the course content)

WHO SHOULD ATTEND ?

A must for all those involved in Internal Audit, IT Audit, Risk management and also useful for Non IT Supervisory/Management staff.

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

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INFORMATION SYSTEMS

RISK BASED IT AUDITING (RITA)

DURATION: 3 DAYS   **CPD HOURS:24**

COURSE OBJECTIVES

To provide a sound understanding of the information systems (IS) audit process from cradle to grave to those auditors wishing to improve their information systems audit technique. Specific outcomes include an unaderstanding of:

- The IS audit process: planning, risk assessment, execution,   reporting
- Use of best practice publications: CobiT, ITIL, ISO17799
- IS Governance
- Complex IS audits:
  - Information Security
  - IT Service Continuity Management
  - Outsourced Environments and the Service Level Management Process
  - The Systems Development Lifecycle

COURSE CONTENT

The IS Audit Process

- Scoping the engagement:
- IS Auditing in the context of the Annual Internal audit plan
- Considering the relationship between application and general controls
- Timing of the audit
- Defining the population to be audited
- Team selection and integration
- Execution
- Reporting to various audienes: making the results understandable

Use of best practice publications

- CobiT, ITIL, ISO1799
- Purpose of the publication
- Use of the publication to the IS auditor

IS Governance

- What is IS governance
- IS vs. Corporate Governance
- IS governance modelling
- Auditing IS governance

Understanding information systems risk

- Understanding risk related to:
  - Information security
  - IT Service continuity Management
  - Outsourced Environments and the Service Level Management process
  - The systems development lifecycle
- Performing a risk assessment

Understanding the key information systems controls

- Logical information security (based on ISO 17799)
  - Segregation of duties
  - User account management
  - Application layer security
  - Network layer security
  - Operating systems security
  - Database security
  - Outsourced Environments and the Service Level Management Process
- The systems development lifecycle

Auditing key information systems controls

- Procedures to audit the adequacy and effectiveness of each of the key information controls identified:
- Performing a walkthrough
- Defining the population to be tested for control effectiveness
- Test procedures

WHO SHOULD ATTEND

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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THE NEW COSO INTEGRATED RISK MANAGMENT COURSE FOR THE INTERNAL AUDIT PROFESSION (NIRM)

DURATION: 3 DAYS **CPD HOURS:24**

HOW WILL THIS COURSE BENEFIT YOU ?

COURSE SYNOPSIS

King III advocates that Risk Management (RM) is the cornerstone of Corporate Governance. King III RM guidelines are in line with the globally accepted "COSO Integrated Risk Management Framework". The COSO RM theory and methodology is a globally accepted framework for the basis for effective RM practice yet there are many challenges in successfully implementing it, with one of the main causes being a lack of knowledge, techniques and skills in the practical application of the theory.

This course is imperative for the IA profession as it goes beyond the traditional boundaries of internal control, enabling the creation of risk-based auditable controls to aid in developing audit strategy/plans and audit execution.

Whilst this new version of the course still covers the much needed knowledge on applying the RM theory in the live environment, it goes further into explaining the role of the IA expanding from its "Core Audit Function" into the "Consulting Role" as well to assist organization to achieve an efficient and effective Risk Management practice.

ON COMPLETION YOU WILL HAVE GAINED THE FOLLOWING :

- Understand RM Governance within Corporate Governance (CG) in line with King III Guidelines.
- Understand the COSO Internal Control framework latest Dec 2011 principles and the COSO Integrated RM framework and the association between the two.
- Learn the COSO Application Techniques (using examples, test questions and model answers) applicable throughout the COSO RM components (i.e. RM iterative life-cycle).
- Be able to actively participate and contribute in the COSO RM process undertaking with the likes of Risk and IT officials and other senior persons
- Learn through some case studies of RM failures and successes.
- Obtain an overview of IT Risks and understanding that "IT Risks is Business risk"
- You will obtain an overall knowledge of the COBIT 5 IT Risk framework which includes a basic knowledge of what constitutes IT General Controls and risks associated with IT Applications and IT elements/components associated with business risks.
- Finally you will be able to:
    - device means to evaluate the whole RM process
    - make recommendations for RM and IA improvements
    - confidently participate and contribute in IA, RM and IT discussions

- be able to confidently cast an opinion to the Business at large on the effectiveness or lack thereof of the RM process
- obtain insights to assist IA to devise audit plans from Risk Assessments

COURSE CONTENT

1. Introduction to ERM
    o Overview of King III on Corporate Governance and Risk Management
        - Separating Governance and Management of risks
        - How does ERM improve the Return on Investment (ROI)?
    o Why has Risk Management taken centre-stage?
    o Relationship between the COSO Internal Control System and the COSO Integrated Risk Management Framework
    o The ERM Maturity matrix
2. The COSO Internal Control System
    o The purpose and structure of the Internal Control System
    o Why the need for expanding the "Risk Assessment" process into the COSO Integrated Risk Management Frame work.
    o Discuss the new Principles-based COSO internal control system and its implications on IA
3. The COSO Integrated Risk Management Process
    o Overview of the COSO Integrated Risk Management Framework
4. The Challenges in Implementing RM
    o Experiences and open discussion
    o Establish the Major Challenges
    o Implications on IA
    [Group Work – Correlate the Major Challenges to different components of the COSO RM Framework]
5. Internal environment
    o What are the elements that make up the "organizational setting"
    o What are the challenges in creating a conducive environment for ERM
    o What and how to get your organizational setting to be conducive for effective ERM practice
    o How to approach the implementation of the above and get leadership to " set the tone from the top"
    o Implications on IA
    [Checkpoint – Establishing the current status & map out improvement initiatives]
6. Objective Setting Approach and Techniques
    o Risk-based Business Objective setting
    o Roles and responsibilities of Objective setting
    o Techniques involved in Objective Setting

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INFORMATION SYSTEMS

THE NEW COSO INTEGRATED RISK MANAGMENT COURSE FOR THE INTERNAL AUDIT PROFESSION (NIRM)

- o   What is the impact/interrelationship between Objective setting, risk appetite and risk tolerance and how are all these aligned?
- o   Implications on IA

[Group Work – Case study & Activity]

7.   Techniques to Identify Risk
- o   Linking risk events with Business Objectives
- o   Techniques to effectively identify risk events.
- o   Implications on IA

[Group Work – Group Work – Questions, review against model answers]

8.   Techniques to undertake Risk Assessment
- o   Understanding, Selecting and Applying different Methods for undertaking risk assessment
- o   Implications on IA

[Group Work – Questions, review against model answers]

9.   Techniques for Risk Response handling
- o   What and how to apply different strategies to risk responses
- o   Implications on IA

[Group Work – Questions, review against model answers]

10.   Techniques on Establishing and Controlling Activities
- o   How to identify Control Activities to ensure correct responses to risks
- o   Managements acceptance of risk
- o   The Impact of RM on the development of IA Plans
- o   Implications on IA

[Group Work – Questions, review against model answers]

11.   Techniques for Risk Information & Communication
- o   Risk Maps
- o   RM Information flows
- o   Implications on IA

[Group Work – Questions, review against model answers]

12.   Techniques for ERM Monitoring
- o   How to effectively manage the ERM process
13.   IA's overall responsibilities in the RM process
- o   RM responsibilities per the IA Charter
- o   The RM Maturity Model
- o   Building a Roadmap for RM improvement
14.   Summary of Course
- -   Establish what you have learnt through a Business Game
- -   Areas to improve own learning,
- -   Proposed future learning

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

LEADERSHIP AND STRATEGY

Leadership and Strategy training program have specifically been designed for Chief Audit Executives and are set on a serious level.

LEADERSHIP AND STRATEGY

THE INTERNAL AUDITOR 'S GUIDE TO STRATEGIC THINKING (IAST)

DURATION: 1 DAY   **CPD HOURS: 8**

More and more organisations are teaching their key people to think strategically. This makes for more efficient planning, smoother transitions in the time of change and fewer insoluble problems. This course will show you the techniques and set you on the road to efficient and clever strategic thinking.

HOW WILL THIS COURSE BENEFIT YOU?

After completion you will be able to:

- Understand the techniques required to think strategically
- Think your way through to innovative solutions
- Work with your own preferred mind pattern
- Thinking out of the box
- Bust out of date thinking
- Find the way forward in even the trickiest situation
- Apply the concept of strategic intent and evaluate its appropriateness in your department
- Prepare a competitive analysis of your department with recommendations for strategic development, based on an industry analysis and an understanding of the company's current operations
- Evaluate your own organisation and your department in terms of its core competencies
- Build a strategic plan for your section or department.

COURSE CONTENT

- Understand yourself and your thought processes
  - ° The upper level thinking skills. We do not all use our brains in the same way. Nor are our brains wired up exactly like our colleagues. This is what adds value and additional dimensions to the thought processes ° Your personal thinking capacities
  - ° Establish your strategic perspective
- The five criteria for strategic thinking. You must get these right if you are to think strategically
  - ° organisation
  - ° observation
  - ° views
  - ° driving forces
  - ° ideal position
- Down board thinking. Life can be like a game of chess: those who can think ahead to understand the consequences of our every move
  - ° one move ahead is not enough
  - ° envision the future – how to be a futurist
  - ° discover opportunities behind obstacles – explore patterns of behavior

- Creative and critical thinking. Most of us do not break away from what we feel comfortable with. If it's not broken, it's tempting to leave it alone until it breaks, but that might be too late
  - ° how to think outside any box you know
  - ° techniques to reveal your creative mind
- Checklist for creating a strategy. You've done your thinking now you need to make sure the strategy works and is a winner. Perhaps more importantly that your colleagues agree
  - ° Objectives
  - ° SWOT
  - ° Scenarios, targets and allies

WHO SHOULD ATTEND?

Heads of internal audit, senior internal audit managers , risk managers and anyone who has to think strategically for the benefit of the organisation or their department. Non internal auditors are also welcome.

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for **general course information** and **IIA SA Terms and Conditions.**
Delegates are also requested to review the content and the levels of the courses presented before booking, to ensure they are attending the right course.

LEADERSHIP AND STRATEGY

LEADERSHIP SKILLS FOR SUPERVISORS (LSS)

DURATION: 1 DAY **CPD HOURS: 8**

COURSE CONTENT

Participants attending the workshop will learn:
- Time management – Why it is important and ways to prioritize and plan better
- Different management and leadership styles and techniques
- How to be more flexible and to use other leadership styles.
- Different ways to overcome communication barriers
- Communication and coaching techniques
- How to handle conflict and explore ways to engage to get solutions to problems

COURSE OBJECTIVES

At the conclusion of this course participants will be able to confidently and proficiently:
- Managing your time and energy
- Identify characteristics of a good leader?
- Use communication as a leadership tool
- Deal with conflict and difficult issues
- Recognize what successful leaders do

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants

LEADERSHIP AND STRATEGY

MEETING MANAGEMENT WORKSHOP (MMW)

DURATION: 1 DAY   **CPD HOURS: 8**

The Meeting Management workshop will explore how to reduce waste and make meetings more efficient. This is a hands-on workshop and your participation will help make it a valuable experience. Use this time to begin the process of developing your skills along with other participants who share the same desire to improve their meeting management skills.

COURSE CONTENT

• Planning and Preparing
• Identifying the Participants
• How to choose the time and place
• How to create the agenda
• How to set up the meeting space
• How to incorporate your electronic options
• Meeting Roles and Responsibilities
• Use an agenda
• Chairing a Meeting
• How to deal with disruptions
• How to professionally deal with personality conflicts
• How to take minutes
• How to make the most of your meeting using games, activities and prizes

WHO SHOULD ATTEND?

Level 1

Entry or introductory level for those requiring a fundamental understanding of the subject.

Level 2

Internal auditors who are already practicing internal audit and have a basic understanding of the subject

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

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LEADERSHIP AND STRATEGY

SMART REPORT WRITING FOR SENIOR MANAGEMENT (SMART)

DURATION: 1 DAY **CPD HOURS: 8**

If you are a senior auditor who needs to influence written communications within the organisation, then this course is for you.

COURSE SYNOPSIS

The most difficult audit challenge is to produce an audit report that is professional, relevant, persuasive and value-adding. Explore the possibilities of improving report communications by harvesting ideas used by successful audit groups

HOW WILL THIS COURSE BENEFIT YOU?

After completion you will be able to:
* evaluate options for improving reporting within your organization
* deploy a reporting structure that engages and communicates greater value to the reader
* apply strategies to improve the readability of finalised reports

COURSE CONTENT

Audience and Image
* style expectations of your target audience
* house-styling communications - do you really need branding?
* the message you want your image to promote
* preferred delivery formats: paper, electronic, or both?
* look and feel of completed reports

Audience and empathy
* trends and changes in the style of audit reporting
* audit rating scales and opinions – translating these for the reader
* inclusion of synopsis data and high level visual devices such as temperature maps, visual risk indicators or scoring tables
* body framework layouts: paragraph structure / table structure / action strip structure
* inclusion of process maps, images, charts and visual aids - careful use of meaningful graphics
* generation of alternative formats: reports in word; reports in excel; reports in Power-Point
* using software to assist quality assurance

Audience and readability
* brevity and communication
* phrasing, language construction and jargon, avoiding monotony
* constructing a house style: preferred rules of expression, sentence structure and grammar; the use of words
* design and layout - page layout, the use of white space, typographic options, paragraph styling

WHO SHOULD ATTEND?

Level 3

Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff

Level 4

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The Institute of
Internal Auditors
South Africa

More information about our CPD Program of the IIA SA is available on:

Website: www.iiasa.org.za. Alternatively you can contact us on: Telephone: 011 450 1040 or E-mail: customerservices@iiasa.org.za