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<tr>
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<td>08:30</td>
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<tr>
<td>10:00</td>
<td>Morning tea break</td>
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<tr>
<td>13:00</td>
<td>Luncheon</td>
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<tr>
<td>15:00</td>
<td>Afternoon tea break</td>
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<tr>
<td>16:30</td>
<td>Concluding</td>
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SCHEDULE CHANGES

At times it might be necessary to cancel or reschedule a course after receipt of a confirmation letter. The Leadership Academy will provide advance notice of any changes and in doing so will not be responsible for penalties related to the cancelling or rescheduling of airfares, accommodation, etc.

Although every effort is made to keep to the published program information, the Leadership Academy reserves the right to make any changes deemed necessary.

Although every effort is made to keep to the published program information, the Institute reserves the right to make any changes deemed necessary.

REGISTRATIONS

To reserve a place on any course advertised, please complete the online registration form. Please email the Course Administrator neo@governanceacademy.co.za and sharene@governanceacademy.co.za to confirm registration. Your registration is an acceptance of your attendance to the course concerned. A confirmation letter will be sent two - three weeks before the course date. Should you not receive this before the event, please contact the Course Administrator, on 011 609 1761 Ext: 218 / 106.

PAYMENTS SHOULD BE RECEIVED PRIOR TO THE COURSE OR NO LATER THAN THE DAY OF THE COURSE. IF YOU CANNOT ATTEND THE COURSE

Refunds of 90% can be made if written notice is received TWO weeks prior to the course presentation date. Beyond this time no refunds are allowed, although a substitution of an alternative participant may be made at any time provided the Leadership Academy is advised in writing.

It is essential to inform the Course Administrator of such a replacement in order to ensure the attendee name for the Course Certificate is correct.

VENUES

CPD courses are run at the Leadership Academy unless otherwise advised on course confirmation letter.

Address: Hanover Square, Building Block B, Ground Floor, Cnr. Hendrik Potgieter and 7th Ave, Edenvale, 1610

SPECIAL DIETARY REQUIREMENTS

As the Leadership Academy provides a set menu for all courses meals, participants are advised to inform the Course Administrator of any special dietary requirements e.g. Kosher, Halaal, Diabetic, Vegetarian.

COURSE FEES FOR 2019
(Inclusive of 15% VAT)

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<thead>
<tr>
<th>Type</th>
<th>Member</th>
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<tr>
<td>Individual Days</td>
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<tr>
<td>1 Day</td>
<td>R2 786</td>
<td>R3 378</td>
</tr>
<tr>
<td>2 Days</td>
<td>R5 573</td>
<td>R6 755</td>
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<tr>
<td>3 Days</td>
<td>R8 359</td>
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<tr>
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<td>Performing an Effective Quality Assessment (PEQA)</td>
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<th>Non-Member</th>
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<tbody>
<tr>
<td>CIA learning system instructor LED course - Part 1 (2 Days)</td>
<td>R9 119</td>
<td>R10 944</td>
</tr>
<tr>
<td>CIA learning system instructor LED course - Part 2 (2 Days)</td>
<td>R9 119</td>
<td>R10 944</td>
</tr>
<tr>
<td>CIA learning system instructor LED course - Part 3 (4 Days)</td>
<td>R12 075</td>
<td>R14 489</td>
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<tr>
<td>CIA Exam Techniques (Video Broadcast) (Half-Day)</td>
<td>R677</td>
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<tr>
<td>CIA Masterclass (Video Broadcast) (1 Day)</td>
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<td>Half Day Seminar</td>
<td>R1 402</td>
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Please note that prices differ on certain specialist courses. Rates appear on each course content page.

DISCOUNTS

There are discounts on selected courses where two or more participants from the same organisation are booked on the same course - Please take note of the discounts noted under the course details.

PAYMENTS

Banking Details: Leadership Academy for Guardians of Governance, NEDBANK, Account: 1121140742, Branch Code: 198765

(Please use your invoice number as the payment reference)

- Cheque Payments
  Cheques must be made payable to the Leadership Academy for Guardians of Governance - post to: The Course Administrator, P O Box 2290, BEDFORDVIEW, 2008.

- Credit Card Payments
  Should you wish to pay by credit card, please ensure all your details are included as requested on the registration form.

- Direct Payments
  Electronic transfers or direct deposits into the Leadership Academy bank account, validated by a faxed copy of the transaction slip, will be accepted.

• Value Added Tax
  Course fees quoted in this program include 14% VAT.

• Tax Invoices
  Tax invoices will be issued once course is confirmed.

CPD REQUIREMENTS

The Leadership Academy’s educational programs fulfil Continuing Professional Development (CPD) requirements.

FURTHER INFORMATION

For any further information on any of the advertised courses, or to suggest any additional courses not already on the program, please contact the Course Administrator, at Tel: 011 615 0355 Ext: 104 / 106 or e-mail: Neo@governanceacademy.co.za or sharene@governanceacademy.co.za.

EXPLANATION OF COURSE LEVELS

The levels start at 1 (entry level) and become progressively more advanced to level 4.

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<tr>
<th>Level</th>
<th>Description</th>
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<tbody>
<tr>
<td>Level 1</td>
<td>Entry or introductory level for those requiring a fundamental understanding of the subject.</td>
</tr>
<tr>
<td>Level 2</td>
<td>Internal auditors who are already practicing internal audit and have a basic understanding of the subject</td>
</tr>
<tr>
<td>Level 3</td>
<td>Supervisory/competent/senior internal auditors: those who already have a sound, practical grasp of the fundamentals of internal auditing and manage staff</td>
</tr>
<tr>
<td>Level 4</td>
<td>For advanced internal auditors: Auditors with excellent understanding of topics being presented, who are interested in exchanging knowledge with instructors and other participants</td>
</tr>
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</table>
CORPORATE GOVERNANCE
Corporate Governance: Strategies for Internal Audit (CGSA)

**COURSE BENEFIT**

- 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

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

Please click here for general course information

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.
Auditing Governance, Strategy, Ethics and Risk Management (GSER)

**COURSE BENEFIT**

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.

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants. Please click here for general course information. 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.
KING IV refers to Technology & Information indicating that the governance of Information is now different from that of the governance over technology. Information Governance and management is an emerging discipline that the Business and IT need to take joint responsibility for. Data and information are terms appearing to be used interchangeably. With the vast amounts of data and information produced, comes added challenges of data and information usage and safe-keeping.

Organisations are beginning to take cognizance of the fact that data and information are now invaluable organizational assets and like any other critical asset it needs to be managed through effective auditable controls. It’s inevitable that data and information governance and management will feature in Audit Plans and IA should start gaining more insights into this area of concern so that they may engage in assurance and consulting activities in this area.

**COURSE OUTCOME**

- Understanding that Information Governance is different from Technology Governance
- Understand current challenges with Data and Information
- Understand responsibilities for Data & Information across the organisation
- Demonstrate an understanding of the risks and vulnerabilities associated with data and information such as loss and leakage of information
- Understand data classification
- Understand the approach to implementing processes and controls over data and information management.

**COURSE CONTENT**

- Introduction Information Governance & Management
  - What is Information Governance
- Current Data and Information Challenges in the interconnected world.
  - Big data and the Internet of things (IOT)
  - Data accessibility problems
  - Disparate Data sources
  - Explosion of Information yet there are Information gaps
  - Lack of safe-guarding of data and information assets
  - Data and Information ownership and accountability issues
- Data & Information Risks (Loss, Leakage)
  - What is data loss and data leakage
- Basics of data & Information Management
  - Ideas to create Data and Information Classification Systems
  - Establishing Information Governance Controls
  - Establishing Information Management controls
  - Creating the data and information management implementing plan
  - Establishing the Information Governance Framework
- Approach to implementing the Information Governance Framework
  - Role Players
  - Governance & Management Awareness
  - Critical Implementation steps

**WHO SHOULD ATTEND?**

IA & IT responsible persons, Risk Officers and Departmental heads/management/supervisory levels

---

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

**Please click here for general course information**

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.
Implementing a Governance Audit Programme According to King IV (KIAP)

**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

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

Please click here for general course information

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.
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 OUTCOME**

- 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
Understanding the elements of King IV (KUEK)

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

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

Please click here for general course information

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.
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.

COURSE BENEFIT

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.
A Practical Workshop in Corporate Governance and Risk Management (PWCG)

– 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.

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

Please click here for general course information

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.
DATA ANALYTICS FOR INTERNAL AUDITORS
Advanced Data analytics tools and optimization (ADAT)

COURSE OBJECTIVE

The aim of this course is to demonstrate how data analytics tools can be optimised to develop internal audit solutions. It introduces a number of advanced and multivariate data analysis methods. It encompasses the background, rationale, practical application and interpretation, using step by step explanations in respect to data analytics. Participants will develop knowledge of that will enhance their ability to understand, evaluate and draw informed conclusions from the complex analyses and to encourage their skills to analyse existing datasets in alternative ways. The course will cover the following topics and concepts from an audit perspective:

• Continuous monitoring
• Continuous auditing
• Automated test procedures
• Exception reporting

COURSE OUTCOME

Upon successful completion of the training, participants should be able to use a suite of methods, as well as specialised software for analysis of common multivariate data scenarios.

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

Please click here for general course information

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.
Advanced Excel for Internal Auditors (ADVEX)

Delegates must bring laptops

COURSE BENEFIT

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.

DAY/S: 2  CPD: 16  LEVEL: 2, 3, 4

DATA ANALYTICS FOR INTERNAL AUDITORS

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

Please click here for general course information

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.
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.

- 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

Assess Group-Work Outputs

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.
Organisations will increasingly expect Internal audit to provide greater coverage and depth in audits (assurance activities) and insights into business intelligence and continuous improvement (consulting activities). To this end, this is achievable by analyzing the vast amounts of data generated by the ever-evolving information and communication technology (ICT). The trend to this activity is commonly referred to Data Analytics.

Given the above, there are critical concerns over the security, integrity and authenticity of the data that is analyzed and upon which important decisions are made.

Thus, it is essential for IA to understand the data, the characteristics of the data (metadata), the structure of the data (relationship), how the data is managed and administered (database administration) and the auditable controls pertinent to this function. This course not only enables IA to understand and audit data & databases but provides greater depth into Application Systems auditing. To bear testament to this consider the below:

Does IA trust the integrity and authenticity of the data that they audit? In a group of Internal Auditors including their CAE of a fairly large organisation, they echoed a common sentiment:

"To be honest we mostly audit the "Inputs" and "Outputs" and not the "Process" because we don't really understand how it (the processing) hangs together technically."
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.

WHO SHOULD ATTEND?

Compliance Officers; Audit Directors and Managers; Financial, Operational and IT Auditors
Excel for Beginners: Tools for Internal Auditors (EXCEL)

Participants should bring their own computers

**COURSE OBJECTIVE**

Upon completing the course, participants will have an understanding of how to utilise excel as a CAAT tool to analyse and interrogate data.

**COURSE 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
  - Using Conditional Formatting
  - Using Icon Sets to Mark Values
  - Turning Your Data on Its Side with Transpose
  - Looking up Data
  - Getting Good Records from Bad Data
  - Sorting Your Data
  - Analyzing Data with Pivot Tables
  - Creating a Random Sample from a Dataset
  - Finding and Analyzing Records Using AutoFilter
  - Formula Auditing
  - Matching Two Lists
  - 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

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

Please click here for general course information.

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.
The large percentage of Application Systems project failures results in huge wasteful expenditure. Failures could occur at any part of the Project life cycle but sometimes a perfectly sound application development fails or causes increased unnecessary costs which are aggravated by delays at the final implementation stage due to poor data migration strategies and management thereof.

This course enables IA to understand and distinguish between the different data conversion and migration stages; explain the business processes and controls regarding data conversion and migration and identify and describe the risks and controls associated with data migration and how to audit these.

1. Concepts and Principles of Data conversion and migration
2. Understand Project Life Cycle within the Systems Development Life Cycle with respect to Data Migration
3. Understand and Distinguish between the different data migration strategies
4. Explain the business processes and controls regarding data conversion and migration
5. Identify and describe the risks and controls associated with data migration and how to audit.

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

Please click here for general course information

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.
INTERGRATED INTERNAL AUDITOR: SUITE OF COURSES
This course is designed for internal auditors involved in IT audits or those involved in audit activities that require an understanding of how to manage the impact of cybersecurity events on business risks. The objective is to provide auditors the ability to examine preventive, detective, and corrective controls, and how to apply the audit process to a cloud environment. Attendees will be exposed to the mobile environment and cyber standards, as well as learn how to audit common security solutions. The course will cover the following topics and concepts from an audit perspective:

- Hacking and Cyber warfare
- Internet Security
- Personal data security and encryption
- Wireless Security and mobile security
- Digital Certificates/Identities
- Digital forensic and investigations
- Computer Security Incident Response Teams (CSIRTs)
- Legal Framework (south Africa)
- Cyber Security Governance

- Define cybersecurity from an audit perspective, including an understanding of its scope, limitations, and how to measure effectiveness
- Develop an understanding of cybersecurity concepts that can be used to facilitate integrated audit efforts within your organization
- Understand how to assess an organization’s cyber capabilities from an attacker perspective using threat modelling. Identify the purpose of preventive, detective, and corrective controls
- Understand cyber liability insurance and its impact on cybersecurity
- Understand cyber standards, state notification laws, and how they affect an organization
- Assess cybersecurity risks and controls related to using cloud providers or third-party vendors.
**Advanced ERP Database Security and Control for Auditors (ADSC)**

**COURSE OBJECTIVE**

To be able to assess the adequacy and effectiveness of controls related to Database Management Systems (DBMSs) successfully, one has to understand the concepts on which they are based.

The objective of this course is to familiarize participants with the security of the main types of relational database management systems, using a risk-based approach. Each risk will be considered in relation to each type of database, allowing auditors to learn how the risk is addressed by the databases under consideration.

**COURSE CONTENT**

**Database concepts**
- The Entity-Relationship (= ER) Model (the most common approach to conceptual database design)
- The Relational Data Model – Relations – Integrity Constraints (keys, foreign keys, etc.)
- Logical Database Design (ER to relational schemas)
- Database design, schema, Tables
- Structured Query Language (SQL)
- Transactions, Concurrency, Administration

**Database types:**
- MS SQL Server; IBM DB2; Oracle 11g and Oracle 12c
- IBM Informix; Sybase

**Database Risk and Controls**
- Authentication risks – internal, external and global authentication
- Risks of default accounts and passwords
- Database roles and their risks
- Improper allocation of built-in roles
- Server and database roles and their risks

**Database Auditing**
- Activating database auditing
- Database logins and how to audit them
- What’s being audited? How to list the audit settings
- Limitations of built-in database auditing
- Use of triggers to overcome standard auditing limitations
- Risks of improper access to the audit trail

**COURSE OUTCOME**

Upon successful completion of the training, participants should be able to understand and apply a suite of methods and techniques to assess database security and controls.

**CASE STUDIES**

A case studies and live demonstration will be applied, i.e. Oracle, SQL Databases

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

**Please click here for general course information**

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.
Auditing Enterprise Resource Planning (ERP) and SAP Fundamentals (AERP)

COURSE OBJECTIVE

The objective of this course is to provide participants with the necessary perspective, knowledge and fundamental skills to perform SAP and other ERP audits. This course will help you take your ERP and SAP technical auditing skills to the next level. You will learn the fundamental risks and control opportunities that should be considered in a thorough audit of the SAP basis system and security including other ERP systems. By attending this course, you will acquire the knowledge and skills to progress beyond the basic auditing employed by many auditors and become competent at an advanced auditing level.

COURSE CONTENT

- ERP Fundamentals and Application Controls, i.e. Oracle, Sage, etc.
- Overview SAP ABAP and ECC
- A compact overview of the authorization concept
- Role-based setup of the AIS and commercial audits with the AIS
- Organizational units and organizational structure within an SAP system
- Practical analysis of the risks and controls using test cases
- General customizing and controls in Accounting while taking into account the impact on the audit process
- Auditing Application controls and business processes, for example, Procurement, Production, and Sales Order Processing
- SAP Live and Practical Demonstration

COURSE OUTCOME

- Understand the architecture of SAP NetWeaver including how SAP system and SAP security works (SAP Basis and ERP systems)
- Be comfortable with SAP through knowledge of navigating SAP NetWeaver Application
- Gain knowledge on the topics related to SAP (FI) business processes and controls, i.e. AP, AR, MM, HR, SCM inter alia
- Develop the confidence to perform and coordinate SAP audits including preparation of audit procedures
- Gain knowledge of SAP auditing related tools and reports
- Develop an understanding of typical SAP audit findings and approach to risk remediation

CASE STUDIES

A case studies and live demonstration will be applied, i.e. Oracle and SAP

WHO SHOULD ATTEND?

Those who need to understand rather than practice IT Auditing.

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

Please click here for general course information

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.
COURSE OBJECTIVE

The objective of this course is to equip existing and experienced internal auditors with knowledge, skills and expertise to perform IT project governance reviews. Auditors and IT auditors with three or more years of experience should attend this training to strengthen their approach to auditing IT systems development projects. The course will cover the following topics and concepts from an audit perspective:

- Introduction to IT Project Governance; frameworks and standards
- Project risks
- Project management triangle
- Participation, roles, and responsibilities
- Project management methodologies
- Executive management sponsors
- Risk management
- Phases
- Internal audit’s role
- Risk assessment/audit plans
- Audit programs/monitoring
- Key controls
- Status reporting
- Vendor management
- Post-implementation reviews
- Review engagement audit plans and activities for key aspects of the system development projects
- Provide examples of lessons learned and leading practices
- Identify and share auditor training needs and key reference materials and resources for future use

COURSE OUTCOME

The course will provide an understanding of the IT project governance as well as knowledge, skills and expertise to perform IT project governance reviews. It will also provide an understanding to using various audits programmes, procedures and techniques to assess the adequacy and effectiveness of controls in the IT project governance processes. After completing this training, participants will be able to:

- Understand the challenges and risks associated with IT system development projects
- Identify and test IT systems development project controls
- Assess project risks and plan audit activities to provide assurance and/or minimize risk
- Conduct audits and/or monitoring of project high risk areas
- Highlight problem areas to assist project management in receiving additional resources and support

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants. Please click here for general course information.

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.
**Application Principles of System Development for Internal Audit (APSD)**

**NEW**

**INFORMATION SYSTEMS**

**COURSE SYNOPSIS**

This course enables fundamental understanding of the principles that guide the development of Application Systems and is intended to help IA to gain insights into the aspects that should be audited.

Auditing throughout the critical stages of the development goes a long way in contributing to Application development success.

This course covers, throughout the system development lifecycle, the various methodologies, tools and techniques used to design, testing, risks and associated controls and guidelines on how to audit. Included will be guidelines on how to conduct post-implementation review.

Further, in todays world, Applications are seldom standalone and thus the course will cover principles related to different business application systems such as package, integrated, Enterprise resource Planning, e-commerce, Electronic data interchange.

**COURSE CONTENT**

1. Brief overview of ICT Principles and Concepts in an interconnected world
   - Complexity of ICT
   - Application systems inter-connectivity
2. Discuss Different Types of Application
   - Standalone applications
   - Package Solutions
   - Integrated and ERP, e-commerce,
3. Overview of the Systems Development Life Cycle
4. Application Development Methodologies, Tools and Techniques
   - Overview of different methodologies, Tools and Techniques
   - Practical session on Structured Systems Analysis and Development Methodology (SSADM)
5. Application Development Testing
   - Different testing tools and techniques
6. Risks and Controls during the SDLC
   - Identify risk areas and,
   - Controls
7. How to perform Post-Implementation Evaluation Method
   Group work – exercises and practical sessions feedback

**WHO SHOULD ATTEND?**

Internal audit all levels, IT Auditors, Risk management and staff; Also useful for managers to appreciate potential added benefits of Analytics to improve Business Intelligence.

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

Please click here for general course information

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.
**COURSE OBJECTIVE**

Technology is rapidly changing and evolving. Auditors and IT professionals including business must be able to identify the potential benefits of new technology and determine the feasibility of implementation into a given system. Participant will learn, understand to how new and/or innovative technologies are applied which are being integrated into the Information Technology environment. This course will provide participant with the opportunity to explore the potential impact of the technology from an audit perspective thus acquiring the knowledge in respect to risk and control areas. The course will cover the following topics and concepts from an audit perspective:

- Bitcoin
- Block chain
- Crypto currencies
- IoT
- Artificial Intelligence
- Virtual Reality
- Everything-on-Demand
- Big Data
- Cloud
- Impact of emerging technology on internal audit

*Live demonstration will be used to illustrate some of the technologies cited in the course*

**COURSE OUTCOME**

By the end of the course you will come to understand the technical language surrounding the emerging technology. Participants will have knowledge and the ability to:

1. Identify and analyze various factors that affect business strategy with emerging technologies
2. Describe and evaluate the impact of the emerging technology from a risk and control perspective
3. Understand the impact of emerging technologies in a global context
4. Understand the impact of emerging technologies on business and internal audit function

The course will also enable auditors to develop a renewed audit thinking, approach and practices thus embracing a new way of doing things.
Environmental Auditing for Non-Environmental Auditors (ENEA)

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.

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

Please click here for general course information

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.
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 IT 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, said to be as much as sixty to eighty percent in some studies.

This course covers the management of IT Application Projects and related Internal Auditing considerations. It will help IA to understand the IT risk areas throughout the project understanding and thus give insights into what auditable controls are required.

Further, IA may be able to better understand its reliance on third-party assurance providers involved in IT Projects.

Internal Auditors should have a good grasp of the theory and practice of Project Management in the IT environment in order to undertake effective audits of IT Projects processes and control activities.

- Basic understanding of general IT Infrastructure Projects Management process
- Understanding project management processes for IT Application Systems development and acquisitions that are new or being modified throughout the Systems development Life Cycle (SDLC) and structured project phases.
- Understand the various role players in IT projects such Project Sponsor, Project Teams, Users, Third-parties etc.
- An understanding of Application Systems Change management process.
- A reasonable understanding of Application systems deployment (Database integration & migration, pre-implementation, post-implementation phases & Controls
- Will be able to understand the various risks and thus the need for critical audit controls required throughout the IT Project Management phases.

1. Overview of IT Infrastructure, IT Governance & Management
   - Describing the various forms of IT Infrastructure in today's interconnected world and its impact on IT Project Management.
   - Understanding IT Governance and Management, IT Project risks and controls.

   - Principles of Project Management and IT Project Management
   - The different types of IT Projects
   - The various Applications Software Development Life Cycle (SDLC) methodologies

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

Please click here for general course information

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 IT Project Management and Auditing Considerations (FITPM)

3. Project Management Process for Application Systems Development
   - The need for the application or modification to existing application from a governance, management and user requirement.
   - Planning phase, the Designing, Building and Testing iterative phases
   - Pre-implementation phase
   - Deployment phase (LAN-based or outsourced based i.e. cloud based)
   - Post-implementation phase
   - Identifying the different risks and audit control points throughout the Project Management Process.

   - Third-party outsourcing arrangements and Controls
   - Contingency Planning and Controls
   - Third-party risk analysis and required controls

5. Application Systems Change Management Process
   - The Governance and Management over Application Systems changes
   - The controls required for change request, change undertaking testing and deploying the change.

METHOD OF EVALUATION
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.

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for general course information
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.
Internal Audit Staff need to take cognizance of the Board and Business Executives’ overall burning question of:

“How is IT governed and managed in our organization?”

With IT being ever-evolving and more and more pervasive in organisations, it is inevitable that IA will need to include various IT Audits in its risk-based Audit Plans. Further, for these audits, it has become necessary for IA not to place total reliance on IT Auditors to the extent they, in turn, rely totally on outside assurance providers. To overcome such challenges, it has become vitally important for IA to have a certain level of understanding of IT Governance and Management and associated controls.

Thus, this course starts off with an overview understanding of IT in today’s opportunity filled yet challenging interconnected world and goes on to show how COBIT 5 framework (processes and control activities), when implemented effectively, will provide good IT Governance and Management – in essence, enabling effective IT Risk Management and IT Value Management. While this course will provide end-to-end insights into governance and management controls it will dwell into some detail regarding critical processes such as Data back-ups, Contract Management, Disaster Recovery, 3rd Party management, Change Management Controls and Physical Infrastructure Security.

It is believed that this course is a must for IA to enable them to play their part in answering the burning question raised above.

ON COMPLETION YOU WILL HAVE GAINED THE FOLLOWING:

- Obtain an overview of IT infrastructure in today’s interconnected world.
- Obtain an integrated overview knowledge of all COBIT 5 structured IT Governance and Management framework processes and thus be confident as what constitutes good IT Governance and Management practices.
- Formulate a better approach and planning of IT Controls.
- An understanding of IT Risk Management (based on RISK-IT framework) and IT Value Management (based on VAL-IT framework)
- Discussion of “Generic” IT Risks to aid the Internal Audit understanding and IT Risk Assessment undertaking.

1. An overview of IT Infrastructure in today’s interconnected world
   - How the IT Infrastructure is changing due to creation of masses of data called Data and the Internet of Things (IOT)
   - Responsibilities and different Services provided by IT
   - Modern day thinking on IT transforming from Technical expert to Business partner
   - Overview of IT General Controls & IT Application controls
   - What are the business views and perceptions of IT and vice versa?
   - The reasons why a globally accepted IT Governance and Management Framework should be adopted.


**IT Governance and Management Framework and Controls (ITGIA)**

2. Understand the COBIT 5 Framework for the Governance and Management of IT at Process Level
   - Introduction to COBIT 5
   - COBIT 5 Structure – Domains and Processes
   - Governance Domain & Processes
   - Management Domain & Processes

3. Understand certain supporting frameworks to COBIT 5 Framework
   - Introduction to RISK-IT Framework
   - Introduction to VAL-IT Framework
   - Introduction to ITIL Framework for IT service Delivery

4. Understand the COBIT 5 Framework for the Governance and Management of IT at Control Activity Level
   - Overview of Control Activities
     - 4.1 Business and IT alignment
     - 4.2 Back-ups,
     - 4.3 Contract Management,
     - 4.4 3rd Party Suppliers,
     - 4.5 Disaster Recovery,
     - 4.6 Change Controls
     - 4.7 Physical Infrastructure Security.
   [Group work – intermittent between sections]

5. Approach to Auditing IT Governance and management Controls.
   - Useful tips for IA

**METHOD OF EVALUATION**

Group work with questionnaires and completing certain templates to ensure outcomes are achieved.

**WHO SHOULD ATTEND?**

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

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

Please click here for [general course information](#).

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.
IT Audit is no longer the sole domain of IT Auditors. IA should be asking themselves:

Do we understand the implications of the inter-connected world on existing controls that we audit e.g. are the controls in line with “Cloud Computing” with all the benefits and risks it brings? Do we understand this inter-connected IT Infrastructure that produces the organisation’s invaluable asset called “Data & Information”? and,

What are the risks of this inter-connected world and what new controls do we need and what existing controls need to be modified and enhanced?

Internal Auditors HAVE to transform into the new inter-connected world by attaining reasonable understanding of how the various elements of ICT Structures work, such as:

Networking/cloud computing, Systems development, Application systems-including controls, General control areas e.g. operating systems, systems security, hardware, hardware management, etc.

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants. Please click here for general course information. 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 SKILLS
Building Effective Audit Committees (AUDCOM)

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

Please click here for general course information.

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.
Audit Committee Training (IAUCOM)

The course has been developed to address the particular professional development needs of audit committees. The course will be delivered through five interactive sessions that combine the theory and practice of audit committees with case studies, exercises, and reflective thinking.

Key Topics and Tangible Outcomes

1. Legislative and regulatory requirements
   - Leading practices – KING IV and others
   - PFMA and MFMA
   - Strong effective audit committees
   - Clear accountability for risk management and internal control
   - Structure and operations of internal audit (including professional standards)
   - Reporting lines of the chief audit executive (organisational independence)

2. Role of audit committees
   - Policy considerations
   - Purpose, mandate, responsibilities and coverage
   - Understanding key definitions (e.g. accountability, independence, objectivity, public interest, value)
   - Key features from better practice publications
   - Contributing value to the entity

3. Techniques for running effective audit committee meetings
   - Stakeholder engagement
   - Leveraging the individual capability of committee members
   - Annual meeting calendar
   - Setting the forward agenda and individual meeting agendas
   - Getting the right support with clear, concise, and meaningful reporting

4. Key governance features of audit, risk management and compliance
   - Risk management and internal control frameworks (including fraud & corruption prevention)
   - External accountability (including published financial statements)
   - Compliance with applicable laws and regulations
   - Internal and external audit delivery

5. Measuring and reporting audit committee’s contribution
   - Compliance with charter obligations
   - Participation of audit committee members
   - Value added activities pursued and outcomes achieved
   - Making connections (i.e. emerging issues; culture; strategy; patterns, trends, systemic issues)
   - Audit committee reporting (both internally and externally focused)

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

Please click here for general course information

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.
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.

**COURSE BENEFIT**

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.

*A in-house Training: please contact Joanne on email: joanne@governanceacademy.co.za for information and quotations.*

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

Please click here for general course information

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 Skills for Internal Auditors (LSS)

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

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

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

Please click here for general course information

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 Communication with Impact (LCWI)

**COURSE OBJECTIVE**

In a complex environment of business, successful managers, senior managers, and the Chief Audit Executive need to be highly effective communicators. Effective communication is an essential component of professional and leadership success. The better you understand your own personal communication style as a leader and how it impacts others, the greater your chance of articulating your message, inspiring high performance and creating positive working relationships based on vibrant interaction and listening. Building effective communication skills becomes even more important in today’s rapidly changing landscape, Internal Auditors need to communicate their value add. Leadership communication capabilities that foster meaningful collaboration, interaction and engagement are must-have skills for Internal Auditors today.

- Discover the inner strengths of your communication potential by harnessing your communication intelligence
- Learn about your communication approach and how to adjust your communication style to increase your influence as a leader
- Build skills in creating compelling and relevant messages as well as displaying impactful leadership presence
- Expand your communication capacity to motivate and inspire people, as well as successfully connect organisational vision, strategy and execution
- Create dynamic ways to continually hone and improve your communication skills into the future.

**COURSE CONTENT**

**Developing your communication style**

The first step in your journey to becoming a more effective communicator is to consider your personal communication style and preferences. Only when you have gathered the necessary insights to understand and monitor yourself will you be able to build a broad communication skills agenda that drives results.

- Develop deep awareness of your leadership communication approach to maximise your communication strengths and focus priorities for communication skills development
- Learn how communication preferences together with personality characteristics affect the way you and other people communicate – through speaking, listening, writing, reading, watching and behaviours
- Create your own communication skills agenda for development, drawing on fresh insights through class videos and other activities

**Developing your communication intelligence**

Exceptional leaders communicate in a way that inspires others and makes people want to work with them – and can adjust their communication approach for different situations and needs.

- Different aspects of your communication approach to demonstrate communication intelligence in action – in your messaging and through your leadership presence
- Explore the role of culture in the way you communicate, and the strengths and challenges of the four communication preference styles in people: rational, structural, expressive and visual
- Learn more about how communication behaviours can change under pressure and how to communicate positively in stressful situations

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

Please click here for general course information.

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.
Developing your message and presence skills

Through effective communication skills, successful leaders can inspire their teams to embrace the change and encourage high performance with boldness and clarity.

- Learn how communication intelligence effectively uses four mindsets: awareness (of self, other people, context, and purpose); message; presence; and communication formats.
- Explore the impact of body language and its relationship to leadership presence to bring relevant, clear, compelling and comprehensible messaging to life.
- Discover how to use the right communication format or technology for the right purpose and adopt communication techniques that are rational, structural, expressive and visual – creating relevant and engaging communication in any format.

Leadership Communication with Impact (LCWI)
LEADERSHIP SKILLS

Leadership Transition (LETR) NEW

DELEGATES MUST BRING LAPTOPS

COURSE OBJECTIVE

Internal Audit career path is that which transition from a junior level all the way to senior and executive level leadership. With the transition driven by professional growth through experience and skills. One of the challenges of the transition is that it requires level of awareness and change management influenced by changes in power dynamics and influence. A strong manager does not always become an effective leader. Internal Audit career progression and leadership potential requires nurturing and intentional development to ensure professional value is derived from the internal audit leaders.

Reflection on individual leadership style and develop a plan to expand leadership skills. Strengthen leadership vision and influencing skills, and learning how to use power constructively. Leadership is about action, develop a practical and personal action plan to implement immediately upon your return to your work environment. Key objectives of the course are:

• Gain valuable insight into your leadership style and its impact
• Develop a more constructive use of leadership power, allowing for more effective behaviour and results as a leader through leadership awareness and reflections
• Become a more effective change agent, facilitating an increase in positive results from senior-level initiatives

COURSE CONTENT

What leaders really do
• What makes a leader?
• Are leaders born or made?
• How do you personalise the behavioural model to fit who you are and the unique demands of your organisation?

A matter of style
Compare and contrast yourself with a variety of leaders whose styles we analyse through videos of some of the world’s leaders.
• How do others perceive you?
• Can you present your ideas in a clear, memorable and inspiring way?
• Are you failing to motivate others – by being too directive, or perhaps not directive enough?

Leading your team
Few leaders make decisions alone.
• How do you distinguish situations in which effective leadership requires either your direct intervention or the greater involvement of others?
• How do you understand and manage the hidden dynamics affecting your team’s behaviour?

Building effective networks
Effective leaders instinctively build networks and use their informal networks to get things done.
• How do you diagnose the cultural landscape of your organisation?
• What does it take to use and build networks effectively?

Feedback and coaching for change
True leaders continually seek self-improvement, using feedback as a way to gauge their progress.
Through active role play, peer coaching and in-class analysis of your personal style:
• You will acquire new coaching skills, to be put to use immediately upon your return
• You will design an action plan to focus and prioritise your individual developmental needs

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for general course information
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.

DAY/S: 3 CPD:24 LEVEL: 3,4
LEADERSHIP SKILLS

What leaders really do
• What makes a leader?
• Are leaders born or made?
• How do you personalise the behavioural model to fit who you are and the unique demands of your organisation?

A matter of style
Compare and contrast yourself with a variety of leaders whose styles we analyse through videos of some of the world’s leaders.
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DAY/S: 3 CPD:24 LEVEL: 3,4
LEADERSHIP SKILLS
Meeting Management Workshop (MMW)

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

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants. Please click here for general course information. 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.
PUBLIC SECTOR
Advanced Performance Auditing (APAUD)

Delegates must bring laptop to course

COURSE BENEFIT

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 OBJECTIVE

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

ASSESSMENT

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

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

Please click here for general course information

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)**

**COURSE OBJECTIVE**

- Understand the reason why supply chain management is so important in any organisation
- Recognise the roles and responsibilities of all role players in supply chain management
- Distinguish between the different processes during supply chain management
- Realise the value that internal audit can add during supply chain assurance and consulting engagements
- Consider the possibility of fraud in supply chain management and identify the appropriate audit procedures to identify the fraud red flags

**COURSE CONTENT**

- Definition of Supply Chain Management
- 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 a procurement function
- How to apply the COSO framework to audit the procurement function
- Important SCM policies and procedures
- Assess the adequacy of conflict of interest
- Evaluating the tendering process
- Keys to effective inventory management
- Evaluate vendor or supplier management
- How to discover fraud (white collar/commercial crime) in the procurement process

Continuous practical examples and case studies

**WHO SHOULD ATTEND?**

Internal auditors who want to understand the principles of supply chain management and get more exposure to the appropriate internal audit procedures for supply chain management as well as the audit procedures to identify fraud red flags.

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

Please click here for general course information

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.
Advanced Performance Auditing (APEA)

COURSE OBJECTIVE

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.

COURSE 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:
  - Asset recording and management;
  - Quantifying, recording and collecting debtors;
  - Supply chain management processes and the extensive misuse of these processes
  - Workflow management tools and their impact on retaining supporting documents for audit processes
  - costing the budget in terms of the requirements of the MFMA to reduce the size of unauthorised expenditure in the public sector;
  - 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 Standard 119350 – Application of GRAP approved by Seta and National Treasury and US 116353 SCM – approved by SETA and NT.
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.

COURSE BENEFIT

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:
  - Planning, budgeting and reporting cycle
  - Key performance information concepts
  - Developing performance indicators
  - Managing performance information
  - Publishing performance information
  - Developing an audit programme for internal auditors

Assessment

Short case studies will be done throughout the course

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

Please click here for general course information

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.
**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.

**COURSE 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;
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- Auditing the process that ensure:
  - Asset recording and management;
  - Quantifying, recording and collecting debtors;
  - Supply chain management processes and the extensive misuse of these processes
  - Workflow management tools and their impact on retaining supporting documents for audit processes
  - Costing the budget in terms of the requirements of the MFMA to reduce the size of unauthorised expenditure in the public sector;
  - 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 Standard 119350 – Application of GRAP approved by Seta and National Treasury and US 116353 SCM – approved by SETA and NT.
Implementation Of Internal Controls (IMIC)

**COURSE BENEFIT**

A number of municipalities, municipal entities and government departments achieve qualified audit reports or disclaimers on their reports. This course will provide managers of all these entities with tools and techniques to assist them in implementing internal controls in their work environment in order to obtain improved audit outcomes.

**COURSE CONTENT**

- Introduction to internal control environment
- Tools and techniques in implementing controls
- Implementing Internal Financial Controls
- Implementing IT General Controls
- Supply Chain Risk Management
- Leadership in a South African context

**DAY 1: INTRODUCTION TO INTERNAL CONTROL ENVIRONMENT**

Internal Controls
Opportunities
Process-Based Risk & Control Identification and Assessment (PRCIA)
Tools and techniques in implementing controls
Roles and Responsibilities

**DAY 2: INTERNAL FINANCIAL CONTROL ENVIRONMENT**

Internal Controls over Financial Reporting
How to implement Internal Financial Controls?
Entity-Level Controls
Transaction-Level Control
The importance of financial statement assertions
IT GENERAL CONTROLS
Business application controls
General Computer Controls
End User Computing controls

**DAY 3: SUPPLY CHAIN CONTROL ENVIRONMENT**

Internal Controls over Supply Chain Management
What governs public procurement in South Africa and the regulations impacting it?
What are the risk areas of SCM?

**LEADERSHIP IN A SOUTH AFRICAN CONTEXT**

Leadership – the tone at the top
Western versus African Style of Leadership
Leadership theories, traits & behaviours
Research on Leadership in South Africa
Municipal leadership beyond 2030

**ASSESSMENT:**

Practical short case study will be done throughout the course

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

Please click here for general course information

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.
An Introduction to mSCOA (INMSC)

What is mSCOA?
mSCOA is not just a budget/finance reform – it is a business reform affecting the entire municipality (including public entities) and all municipalities and municipal entities had to comply from 1 July 2017.

COURSE OBJECTIVE

Internal Audit can add value by evaluating the adequacy and effectiveness of the processes in place to ensure the reliability and integrity of the data used in the new financial classification framework. The aim of the course is to provide participants with a foundation to build their knowledge of mSCOA.

COURSE BENEFIT

Participants will be able to:
- Gain knowledge of the legislative framework of mSCOA;
- Gain the required skills to navigate through the mSCOA charts;
- Understand the objectives of all 7 segments of mSCOA; and
- How to record a single transaction by using all 7 segments of mSCOA.

The course will cover the following:
- An understanding of the linking between MBRR and mSCOA;
- Alignment of mSCOA to the accountability cycle;
- The design and structure of mSCOA;
- An understanding of the 7 segments of mSCOA; and
- The recording of a single transaction by using all 7 segments of mSCOA.

It is recommended that participants first complete this introductory course before attending the other mSCOA courses.

Laptops are required for this course in order to access the online course content.

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

Please click here for general course information.

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.
This course is designed for internal auditors involved in IT audits or those involved in audit activities that require an understanding of how to evaluate and assess controls related to IT governance. The course will cover the following topics and concepts from an audit perspective:

- Corporate Governance of ICT Policy Framework (CGICTPF)
- Stakeholder requirements with regards to CGICT
- CGICT guiding principles
- Formal documentation regarding CGICT decisions • Implementation of Phase 1, 2 deliverables as per the DPSA CGICT framework
- Overview of the Draft exposure document of revised CGICTPF

The course will provide auditors with the necessary perspective, knowledge and skills to perform IT governance audits through understanding of the following:

- The role of IT in the successful achievement of business goals and strategies
- Requirements to comply with the ICT Governance Policy Framework, which has been adopted by the Cabinet in 2012
- Role of the ICT Steering Committee
- ICT Corporate Governance
- ICT Management and Leadership
- Strategic role of ICT
- Strategic ICT Value Investment / Projects
- ICT Risk Management as part of the Risk Management Framework
- ICT Security Management
- ICT to Business Strategic Alignment

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

Please click here for general course information

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.
Performance Auditing for the Public Sector (PAUD)

COURSE BENEFIT

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 OBJECTIVE

- 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.
Understanding the pervasive effect of efficient SCM in the Public Sector (UPEE)

COURSE OBJECTIVE

Both conceptual and practical Supply Chain Management (SCM) issues will be addressed throughout the course topics. Participants will be made aware of the challenges that restrain effective supply chain management efficiency in the South African public sector. They will complete the course equipped to respond to these challenges by purposefully auditing SCM in the public sector from the cradle to the grave.

COURSE OUTCOME

- To obtain a conceptual understanding of the fundamentals of SCM and its roots
- To understand the relationship between SCM and the relevant laws and regulations (PFMA, MFMA, National Treasury guidelines etc.)
- To obtain a practical understanding of the SCM model and how it should function
- To identify red flags during the audit of SCM
- To learn tools to assist in auditing more efficiently and effectively
- To learn the importance of proper documentation and evidence
- To enhance formal report writing skills

COURSE OUTLINE

1. Introduction
   1.1 Background on SCM and when it was introduced
   1.2 How government rolled out the concept of SCM
   1.3 Be certain of what you are auditing so avoid losing credibility with the auditee.
2. The components of SCM and the key positions within the procurement cycle
   2.1 Illustrations of SCM function and key role players
   2.2 The relationship between the procurement plan and SCM
   2.3 Document flow within procurement cycle
   2.4 The crucial need for segregation of duties
   2.5 The pervasiveness of SCM
3. Challenges to an effective SCM system (Case study)
   3.1 Non-compliance with SCM policies and regulations;
   3.2. Fraud and corruption/ ethics and conflict of interest
   3.3. Inadequate planning, lack of proper knowledge and skills etc.
4. Public Sector responses to challenges within SCM
   4.1. Ongoing staff training
   4.2. Internal Controls and management of deviations
   4.3. Constant Monitoring and Evaluation of the control environment
   4.4. Risk management
5. The role of Internal Audit
   5.1. Audit tools to assess the SCM unit in terms of compliance with policies, regulations, and laws in each of the areas above.
   5.2. Using CAATs to audit with greater speed; accuracy and efficiency. (Case study: Excel visual aid for data manipulation and sample selection)
   5.3. Identifying high risk areas within SCM, particularly irregular expenditure
   5.4. Ensuring the auditee understands exactly what you required before raising a finding
   5.5. Adequately documenting findings, collating evidence and referencing thereto.
6. Management report writing (Case study)
   6.1. Terminology
   6.2. Format and structure
   6.3. Management comments
   6.4. Removal of findings
   6.5. Final report

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for general course information
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.
**Understanding the pervasive effect of efficient SCM in the Public Sector (UPEE)**

**WHO SHOULD ATTEND?**

Internal auditors who want to understand how SCM affects an entity as a whole and to grasp its pervasive effects.

**METHOD OF EVALUATION**

Participants will be required to:

- Illustrate using flow charts, the document flow in SCM
- Compile a list of risk factors pertaining to SCM
- Obtain system notes and design audit procedures
- Other questionnaires

The nature of this course is highly interactive and practical. The presenter will review the final products for the adequacy and effectiveness thereof.
How to Audit Performance Information for Public Sector Internal Auditors (AOPI)

WELCOME & BACKGROUND

Welcome to this 3-day course on how to effectively and efficiently audit the performance information cycle of public sector organisations. The course has been designed to ensure that you are adequately equipped and capacitated with the knowledge and skills required to perform your work as effectively, efficiently and economically as possible in your quest to add value to your clients.

Internal Audit is one of nine Public Financial Management (PFM) disciplines that the Capacity Building Chief Directorate in the National Treasury is responsible for in terms of building capacity. In its endeavours to build a capable and competent state, and to professionalise the Public Sector, this short course has been designed specifically to simulate the workplace and bring a practice-orientated approach to learning.

PURPOSE

Performance information has become an increasingly important focus area in the public sector environment. This course aims to give practical guidance on how internal auditors in the public sector can positively influence the usefulness and reliability of performance information throughout the performance information cycle.

This course is designed to address the needs highlighted in South Africa’s National Development Plan – Vision 2030 with specific reference to the three main priorities of the Plan being:
- Improving the quality of education, skills development and innovation; and
- Building the capacity of the state to play a developmental, transformative role.

The National Treasury Capacity Development Strategy’s (CDS) which is aligned to the NDP 2030, has been designed to address capacity and competency challenges and strives to achieve four key strategic objectives, being to:
- Support the development of an enabling environment;
- Enhance organisational capacity;
- Develop and empower a corps of competent and committed high-performance employees; and
- Create an environment that enables and sustains mutually beneficial stakeholder relationships.

OUTCOME

Upon completion of this course, each participant should be able to demonstrate practically, through consulting and assurance work, how to:

a) Evaluate whether compliance with the relevant legislation, frameworks and policies has been achieved in the development of the:
   - Strategic Plan (SP)/ Integrated Development Plan (IDP) and
   - Annual Performance Plan (APP)/ Service Delivery Budget Implementation Plan (SDBIP).

b) Determine if there is consistency/alignment between the:
   - mandate of the institution;
   - strategic objectives as indicated in the SP/ IDP;
   - performance indicators (PI’s);
   - APP/ SDBIP;
   - quarterly performance reports (QPR’s);
   - annual performance reports (APR); and

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for general course information
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.
How to Audit Performance Information for Public Sector Internal Auditors (AOPI)

c) Ensure that controls around the development, maintenance and reporting of the SP and APP are appropriately designed and effectively implemented.

d) Identify priority areas for audit, through inspection of amongst others the:
   • budget;
   • risk identification process; and
   • mandate of the institution.

e) Develop an adequate audit programme to address the identified risks.

f) Effectively audit the performance information in terms of:
   • Usefulness/“SMART” criteria; and
   • Reliability criteria (validity; accuracy and completeness).

The following is required from delegates attending this course:

• Basic knowledge on the frameworks for performance information

• Pre-reading on the following:
  – Framework for managing programme performance information
  – Framework for Strategic plans and annual performance plans

• Competent in use of Microsoft Products:
  – Word
  – Excel

• Laptops/notebooks are required

• Assessments will be completed for this course:
  – Self-Pre-Assessment
  – Overall Self-assessment (with post assessment debrief)

This course is aimed at all public sector internal auditors at junior management to senior management levels for National Departments, Provincial Departments and Municipalities.

NOTE:
The Pre-Assessment will be taken during the first session of the first day of the Training Module with the overall assessment mid-day on the last day.

DISCLAIMER:
It should be noted that this course provides guidance on the consulting and assurance engagements that internal auditors could perform in respect of performance information. All attempts have been made to refer to all relevant guidance documentation but take note that new guidance is continuously being developed. Internal auditors must ensure that they remain abreast of new developments (as required by the International standards for the professional practice of internal auditing standards).

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants. Please click here for general course information.

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.
Welcome & Background

Welcome to this 3-day, Audit Plan Development for the Public Service course that is aimed at building the capacity and competencies of public sector internal auditors. This training course enables you to build the necessary knowledge, skills and values that will enable you to improve your own levels and standards of service excellence.

Internal Audit is one of nine Public Financial Management (PFM) disciplines that the Capacity Building Chief Directorate in the National Treasury is responsible for in terms of building capacity. In its endeavours to build a capable and competent state, and to professionalise the Public Sector, this short course has been designed specifically to simulate the workplace and bring a practice-orientated approach to learning.

Purpose

The learning programme is aimed to capacitate internal auditors to effectively develop risk-based audit plans that will assist the organisation to achieve its goals and objectives effectively.

This course is designed to address the needs highlighted in South Africa’s National Development Plan – Vision 2030 with specific reference to the following main priorities of the Plan being:

- Improving the quality of education, skills development and innovation; and
- Building the capacity of the state to play a developmental, transformative role.

Outcome

The programme will ensure that, at minimum, the following course outcomes be achieved:

i. Understand how to develop a three (3) year risk-based rolling plan and an annual risk-based audit plan;

ii. Demonstrate practically how to develop a three (3) year risk-based rolling plan and an annual risk-based audit plan;

iii. Demonstrate practically how to reference the three (3) year risk-based rolling plan and the annual risk-based audit plan to the organisational objectives and strategic risks;

iv. Demonstrate practically how to review annually the annual risk-based audit plans in line with the three (3) year risk-based rolling plan, based on changing dynamics of the organisation;

v. Demonstrate practically how to manage, review and re-prioritise audits based on the on-going changes in risks, or management ad hoc requests or for any other reason;

vi. Demonstrate practically how to rank and prioritise audits;

vii. Demonstrate ability to utilise and manage available resources (i.e. financial, human, etc.) in line with the three (3) year risk-based rolling plan and the annual risk-based audit plan.

How to Develop Audit Plans (HDAP)

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

Please click here for general course information.

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.
WHO SHOULD ATTEND?

The short learning programme will be targeted at middle managers and senior managers in the public sector (National Departments, Provincial Departments and Municipalities) with the aim to capacitate them in developing adequate three (3) year risk-based rolling plans and annual risk-based audit plans, which is linked to the objectives of the organisation.

REQUIREMENTS

The following is required from delegates attending this course:

• Basic knowledge of the Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors
• Basic knowledge of risk management principles
• Basic knowledge of Engagement Planning both at strategic and operational level
• Basic knowledge of Objectives and goals of Organisations
• Competent in use of Microsoft Products:
  – Word
  – Excel
• Laptops/notebooks are required
• Assessments will be completed for this course:
  – Self-Pre-Assessment
  – Overall Self-assessment (with post assessment debrief)

NOTE:

The Pre-Assessment will be taken during the first session of the first day of the Training Module with the overall assessment mid-day on the last day.

DISCLAIMER:

It should be noted that this course provides guidance on the consulting and assurance engagements that internal auditors could perform in respect of performance information. All attempts have been made to refer to all relevant guidance documentation but take note that new guidance is continuously being developed. Internal auditors must ensure that they remain abreast of new developments (as required by the International standards for the professional practice of internal auditing standards).

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

Please click here for general course information.

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.
Welcome & Background

Welcome to this 3-day, Annual Financial Statement Review for the Public Sector Internal Auditors course that is aimed at building the capacity and competencies of public sector Internal Auditors. This training course enables the target group to build the necessary knowledge, skills and values that will enable you to improve your own levels and standards of service excellence when conducting the review of financial statements.

Internal Audit is one of nine Public Financial Management (PFM) disciplines that the Capacity Building Chief Directorate in the National Treasury is responsible for in terms of building capacity. In its endeavours to build a capable and competent state, and to professionalise the Public Sector, this short course has been designed specifically to simulate the workplace and bring a practice-orientated approach to learning.

Purpose

The learning programme is aimed to capacitate internal auditors to effectively perform reviews on financial statements (both annual and interim) of their respective organisations.

This course is designed to address the needs highlighted in South Africa’s National Development Plan – Vision 2030 with specific reference to the following main priorities of the Plan being:

- Improving the quality of education, skills development and innovation; and
- Building the capacity of the state to play a developmental, transformative role.

Outcome

The purpose of this Annual Financial Statement Review for the Public Sector Internal Auditors course is to enable internal auditors in the Public Sector to

- Understand how to effectively review the IFS and AFS;
- Demonstrate practically how to review if an organisation’s IFS and AFS is compliant to the relevant accounting frameworks and guidelines;
- Demonstrate practically how to review the IFS and AFS for any misstatements and/or omissions and to ensure that the IFS and AFS is fairly represented;
- Demonstrate practically how to review the critical financial controls (CFC) which will assist Internal Audit in building towards reviewing the IFS and AFS;
- Demonstrate practically how to strategically sample and test the figures in the IFS and AFS to ensure that the financial information presented is valid, accurate and complete; and
- Demonstrate practically how to tie-up the audit file to the IFS and AFS for validity, accuracy and completeness.

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

Please click here for general course information

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.
How To Review Financial Statements – for Internal Auditors (HRFS)

WHO SHOULD ATTEND?

The learning programme is targeted at internal auditors at junior management to senior management level within the Public Sector (National Departments, Provincial Departments and Municipalities) with the aim to capacitate them to effectively conduct reviews of Interim and Annual Financial Statements.

REQUIREMENTS

The following is required from delegates attending this course:

- Basic understanding of Financial Reporting Principles (various levels)
- Competent in use of Microsoft Products:
  - Word
  - Excel
- Laptops/notebooks are required
- Pre-reading:
  - 1 GRAP Standards Summary
  - 2 Example Financial Statements
  - 3 Modified Cash Standard December 2015
  - 4 20160219AFS Manual August Final Draft
- Assessments will be completed for this course:
  - Self-Pre-Assessment: 3 Pre Assessment - AFS Review
  - Overall Self-assessment (with post assessment debrief)

NOTE:

The Pre-Assessment will be taken during the first session of the first day of the Training Module with the overall assessment mid-day on the last day.

DISCLAIMER:

It should be noted that this course provides guidance on the consulting and assurance engagements that internal auditors could perform in respect of performance information. All attempts have been made to refer to all relevant guidance documentation but take note that new guidance is continuously being developed. Internal auditors must ensure that they remain abreast of new developments (as required by the International standards for the professional practice of internal auditing standards).

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants. Please click here for general course information.

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.
Welcome to this 3-day Information Technology General Controls for the Public Sector Internal Auditors course that is aimed at building the capacity and competencies of public sector Internal Auditors. This training course enables you to build the necessary knowledge, skills and values that will enable you to improve your own levels and standards of service excellence.

Internal Audit is one of nine Public Financial Management (PFM) disciplines that the Capacity Building Chief Directorate in the National Treasury is responsible for in terms of building capacity. In its endeavours to build a capable and competent state, and to professionalise the Public Sector, this short course has been designed specifically to simulate the workplace and bring a practice-orientated approach to learning.

The basis for all auditing is the reliance on a control environment. The general controls review assesses the IT control environment, and through the evaluation of specific control activities, monitoring and communications, and risk assessment, provides the basis for the assessment’s conclusion. The process itself focuses on numerous areas affecting IT management, data integrity, accuracy, security, as well as the review of IT governance.

ITGCs may also be referred to as General Computer Controls (GCC) which are defined as: Controls, other than application controls, which relate to the environment within which computer-based application systems are developed, maintained and operated, and which are therefore applicable to all applications. The objectives of general controls are to ensure the proper development and implementation of applications, the integrity of program and data files and of computer operations. Like application controls, general controls may be either manual or programmed. Examples of general controls include the development and implementation of an IS strategy and an IS security policy, the organization of IS staff to separate conflicting duties and planning for disaster prevention and recovery.

The learning programme is aimed to capacitate internal auditors to effectively conduct assessments and reviews on the ITGC environment of any system-driven process within an organisation.

This course is designed to address the needs highlighted in South Africa’s National Development Plan – Vision 2030 with specific reference to the following main priorities of the Plan being:

- Improving the quality of education, skills development and innovation; and
- Building the capacity of the state to play a developmental, transformative role.

The National Treasury Capacity Development Strategy’s (CDS) which is aligned to the NDP 2030, has been designed to address capacity and competency challenges and strives to achieve four key strategic objectives, being to:

- Support the development of an enabling environment;
- Enhance organisational capacity;
- Develop and empower a corps of competent and committed high-performance employees; and
- Create an environment that enables and sustains mutually beneficial stakeholder relationships.

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants. Please click here for general course information.

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.
How To Audit Information Technology General Controls for Non-It Auditors? (ITGC)

OUTCOME

The object of this Information Technology General Controls for the Public Sector Internal Auditors course is to enable internal auditors in the Public Sector to:

i. Demonstrate practically how to evaluate the alignment between the organisation’s strategy and IT’s strategy;

ii. Understand the Department of Public Service Administration’s (DPSA) Corporate Governance of Information and Communication Technology Policy Framework (CGICTPF) and any other IT governance related frameworks and legislation governing IT in the Public Sector;

iii. Understand and practically apply the Information Technology Infrastructure Library (ITIL) and applicable Control Objectives for Information and Related Technology (COBIT) Frameworks when conducting an ITGC audit;

iv. Demonstrate practically how to adequately identify risks and design risk-based audit approach and procedures to inform the audit programme; and

v. Demonstrate practically how to conduct a review/audit of the ITGC environment from cradle to grave.

WHO SHOULD ATTEND?

Junior management to senior management levels within the Public Sector. (National Departments, Provincial Departments and Municipalities)

REQUIREMENTS

The following will be required from delegates attending this course:

• Competency in the use of Microsoft Products:
  – Word
  – Excel

• Laptops/notebooks are required

• Assessments will be completed for this course:
  – Self-Pre-Assessment
  – Overall Self-assessment (with post assessment debrief)

NOTE:

The Pre-Assessment will be taken during the first session of the first day of the Training Module with the overall assessment mid-day on the last day.

DISCLAIMER:

It should be noted that this course provides guidance on the consulting and assurance engagements that internal auditors could perform in respect of performance information. All attempts have been made to refer to all relevant guidance documentation but take note that new guidance is continuously being developed. Internal auditors must ensure that they remain abreast of new developments (as required by the International standards for the professional practice of internal auditing standards).

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants. Please click here for general course information.

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.
SOFT SKILLS
How to deal with difficult internal audit clients and client conflicts (HDCC)

COURSE OBJECTIVE

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 CONTENT

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
   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

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

Please click here for general course information

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.
How to deal with difficult internal audit clients and client conflicts (HDCC)

COURSE CONTENT

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?
Interviewing Skills for Auditors (ISFA)

**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.

**COURSE OUTCOME**

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

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

Please click here for general course information

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.
**Art of Persuasion (PERS)**

**COURSE OBJECTIVE**

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

**COURSE 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

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

Please click here for [general course information](#).

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.
Problem Solving and Decision Making (PSDM) NEW

COURSE OBJECTIVE

We make decisions and solve problems continually. We start making decisions before we even get out of bed (shall I get up now or not?). Sometimes, we will have made as many as 50 decisions by the time we leave for work. Despite all the natural decision making that goes on and the problem solving we do, some people are very uncomfortable with having to make decisions. You may know someone who has a hard time making decisions about what to eat, never mind the internal wrestling they go through in order to take on major decisions at work. Likewise, we’ve probably all looked at a solution to something and said, “I could have thought of that.” The key to finding creative solutions is not just creativity, although that will certainly help. The answer rests in our ability to identify options, research them, and then put things together in a way that works. Having a process to work through can take the anxiety out of problem solving and make decisions easier. That’s what this two-day workshop is all about.

COURSE BENEFIT

• How to apply problem solving steps and tools
• How to analyze information to clearly describe problems
• How to identify appropriate solutions
• Ways to think creatively and be a contributing member of a problem-solving team
• How to select the best approach for making decisions
• How to create a plan for implementing, evaluating, and following up on decisions
• Ways to avoid common decision-making mistakes

COURSE CONTENT

• Problem-solving definitions
• Making decisions
• Problem solving model and toolkit
• Getting into It
• SWOT Analysis
• Making good group decisions
• Analyzing and selecting solutions
• Planning and organizing
• Many hands-on case studies and exercises

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

Please click here for general course information.

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.
**Team Effectiveness (TEFF)**

**COURSE OBJECTIVE**

Teams are an important building block of successful organizations. Whether the focus is on service, quality, cost, value, speed, efficiency, performance, or other similar goals, teams are the basic unit that supports most organizations.

With teams at the core of corporate strategy, your success as an organization can often depend on how well you and other team members operate together. How are your problem-solving skills? Is the team enthusiastic and motivated to do its best? Do you work well together?

The objective of this one-day course can help you get there!

**COURSE BENEFIT**

- Understand the value of working as a team
- Develop team norms, ground rules, and team contracts
- Identify your team player style and how it can be used effectively with your own team
- Build team trust
- Identify the stages of team development and how to help a team move through them
- Recognize the critical role communication skills will play in building and maintaining a team atmosphere
- Identify ways that team members can be involved and grow in a team setting

**COURSE CONTENT**

- Defining Teams
- Establishing Team Norms
- Working as a Team
- Your Team Player Type
- Building Team Trust
- The Stages of Team Development
- Virtual Teams
- Communication
- Becoming a Good Team Player

**SOFT SKILLS**

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

Please click here for [general course information](#).

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.
**Time Management in the Audit Environment (TMAE)**

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.

**COURSE OUTCOME**

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.
**Skills for Balance in and between Work and Personal Life (WLB)**

Background (Please note this course does not entail any psychotherapy or medical advice. Participants need to establish and look after their personal health and wellness by consulting the relevant professional service providers.)

Bio-psycho-social and related conceptual theories underpin the diagnosis and treatment that specialists provide in their relevant professions. Individuals can benefit from a coherent frame of reference and broad working knowledge in preparing for and living their lives optimally, and knowing when, where or how to look for help if it becomes relevant. This course provides information that will help participants to:

- understand the importance of balance between the various main dimensions of human functioning;
- understand the importance of balance between their work and personal life domains;
- obtain integrated basic knowledge about the various life dimensions that sustain a life of personal well-being;
- identify behaviours and thinking that will sustain a balanced personal life
- identify behaviours and thinking that will sustain the balance between personal and work/career life; and
- consider when to consult professional service providers specialising in addressing such imbalances, and how to go about trying to identify them.

**COURSE BENEFIT**

Participants will:
- be able to decide which life dimensions they want to prioritise and balance in their personal lives;
- be able to determine where they want to place the balance between their work/career and personal lives;
- learn more about how to balance the various dimensions of personal life;
- learn more about how to balance their personal lives with the demands and dimensions of work life;
- learn more about the points at which personal-life and work-life imbalances become detrimental to personal well-being and require intervention; and
- get a few pointers towards when, where or how to identify and engage in external intervention.

**COURSE CONTENT**

- The need and value of balance in life
- The various dimensions that have to be balanced with each other:
  - Physical condition, activity levels, exercise, and training
  - Emotional, psychologic and spiritual well-being
  - Interpersonal or social interaction, relationships and well-being
- Allocating time, money, resources and effort across the dimensions
- Unpacking myths and stereotypes, perceptions, norms, fact and fiction, techniques and strategies, and the details of content for the dimensions (lifestyle, diet, exercise, sleep, desk posture, stress, health, social media, etc.).

**Assessment**

Brief sets of quiz-like items on sub-sections and dimensions after their completion.

**WHO SHOULD ATTEND?**

Anyone in early adulthood at the point of embarking on their personal, work and family lives, i.e., leaving home for the first time, first employment, commencing with studies, or taking up the pursuit of a first career.

Anyone at any point during their personal lives, before changing career, or entering into a new relationship.

Anyone in the middle of a career, relationship or life-stage wanting to make an assessment of whether or not the level of balance reached is optimal.

Anyone in the course of a career, relationship or life stage experiencing high levels of imbalance and dissatisfaction, and wanting to investigate what to address and where/how.

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A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants. Please click here for general course information.

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.
SPECIALIZED COURSES
Building a Sustainable QA Program (BSQP) **IN-HOUSE**

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 CONTENT**

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 Assurance 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

*In-house Training: please contact Joanne on email: joanne@governanceacademy.co.za for information and quotations.*

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.
Building a Sustainable QA Program (BSQP)

- 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
- 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

Please click here for general course information

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.
CIA PART 1 - Exam Prep (CIA1)

IN-HOUSE

COURSE OBJECTIVE

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.

COURSE CONTENT

I. Foundations of Internal Auditing
- Interpret the IIA’s Mission of Internal Audit, Definition of Internal Auditing, and Core Principles for the Professional Practice of Internal Auditing, and the purpose, authority, and responsibility of the internal audit activity
- Explain the requirements of an internal audit charter (required components, board approval, communication of the charter, etc.)
- Interpret the difference between assurance and consulting services provided by the internal audit activity
- Demonstrate conformance with the IIA Code of Ethics

II. Independence and Objectivity
- Interpret organizational independence of the internal audit activity (importance of independence, functional reporting, etc.)
- Identify whether the internal audit activity has any impairments to its independence
- Assess and maintain an individual internal auditor’s objectivity, including determining whether an individual internal auditor has any impairments to his/her objectivity
- Analyze policies that promote objectivity

III. Proficiency and Due Professional Care
- Recognize the knowledge, skills, and competencies required (whether developed or procured) to fulfill the responsibilities of the internal audit activity
- Demonstrate the knowledge and competencies that an internal auditor needs to possess to perform his/her individual responsibilities, including technical skills and soft skills (communication skills, critical thinking, persuasion/negotiation and collaboration skills, etc.)
- Demonstrate due professional care
- Demonstrate an individual internal auditor’s competency through continuing professional development

IV. Quality Assurance and Improvement Program
- Describe the required elements of the quality assurance and improvement program (internal assessments, external assessments, etc.)
- Describe the requirement of reporting the results of the quality assurance and improvement program to the board or other governing body
- Identify appropriate disclosure of conformance vs. non-conformance with The IIA’s International Standards for the Professional Practice of Internal Auditing

V. Governance, Risk Management, and Control
- Describe the concept of organizational governance
- Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls
- Recognize and interpret the organization’s ethics and compliance-related issues, alleged violations, and dispositions
- Describe corporate social responsibility

* In-house Training: please contact Joanne on email: joanne@governanceacademy.co.za for information and quotations.

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CIA PART 1 - Exam Prep (CIA1)

- Interpret fundamental concepts of risk and the risk management process
- Describe globally accepted risk management frameworks appropriate to the organization (COSO - ERM, ISO 31000, etc.)
- Examine the effectiveness of risk management within processes and functions
- Recognize the appropriateness of the internal audit activity’s role in the organization’s risk management process
- Interpret internal control concepts and types of controls
- Apply globally accepted internal control frameworks appropriate to the organization (COSO, etc.)
- Examine the effectiveness and efficiency of internal controls

VI. Fraud Risks
- Interpret fraud risks and types of frauds and determine whether fraud risks require special consideration when conducting an engagement
- Evaluate the potential for occurrence of fraud (red flags, etc.) and how the organization detects and manages fraud risks
- Recommend controls to prevent and detect fraud and education to improve the organization’s fraud awareness
- Recognize techniques and internal audit roles related to forensic auditing (interview, investigation, testing, etc.)

WHO SHOULD ATTEND?

All CIA candidates

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CIA PART 2 - Exam Prep (CIA2)

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 CONTENT**

I. Managing the Internal Audit Activity (20%)

1. Internal Audit Operations
   - Describe policies and procedures for the planning, organizing, directing, and monitoring of internal audit operations
   - Interpret administrative activities (budgeting, resourcing, recruiting, staffing, etc.) of the internal audit activity

2. Establishing a Risk-based Internal Audit Plan
   - Identify sources of potential engagements (audit universe, audit cycle requirements, management requests, regulatory mandates, relevant market and industry trends, emerging issues, etc.)
   - Identify a risk management framework to assess risks and prioritize audit engagements based on the results of a risk assessment
   - Interpret the types of assurance engagements (risk and control assessments, audits of third parties and contract compliance, security and privacy, performance and quality audits, key performance indicators, operational audits, financial and regulatory compliance audits
   - Interpret the types of consulting engagements (training, system design, system development, due diligence, privacy, benchmarking, internal control assessment, process mapping, etc.) designed to provide advice and insight

3. Communicating and Reporting to Senior Management and the Board
   - Recognize that the chief audit executive communicates the annual audit plan to senior management and the board and seeks the board’s approval
   - Identify significant risk exposures and control and governance issues for the chief audit executive to report to the board
   - Recognize that the chief audit executive reports on the overall effectiveness of the organization’s internal control and risk management processes to senior management and the board
   - Recognize internal audit key performance indicators that the chief audit executive communicates to senior management and the board periodically

II. Planning the Engagement

1. Engagement Planning
   - Determine engagement objectives, evaluation criteria, and the scope of the engagement
   - Plan the engagement to assure identification of key risks and controls
   - Complete a detailed risk assessment of each audit area, including evaluating and prioritizing risk and control factors
   - Determine engagement procedures and prepare the engagement work program
   - Determine the level of staff and resources needed for the engagement

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**CIA PART 2 - Exam Prep (CIA2)**

### III. Performing the Engagement (40%)

1. **Information Gathering**
   - Gather and examine relevant information (review previous audit reports and data, conduct walk-throughs and interviews, perform observations, etc.) as part of a preliminary survey of the engagement area
   - Develop checklists and risk-and-control questionnaires as part of a preliminary survey of the engagement area
   - Apply appropriate sampling (nonstatistical, judgmental, discovery, etc.) and statistical analysis techniques

2. **Analysis and Evaluation**
   - Use computerized audit tools and techniques (data mining and extraction, continuous monitoring, automated workpapers, embedded audit modules, etc.)
   - Evaluate the relevance, sufficiency, and reliability of potential sources of evidence
   - Apply appropriate analytical approaches and process mapping techniques (process identification, workflow analysis, process map generation and analysis, spaghetti maps, RACI diagrams, etc.)
   - Determine and apply analytical review techniques (ratio estimation, variance analysis, budget vs. actual, trend analysis, other reasonableness tests, benchmarking, etc.)
   - Prepare workpapers and documentation of relevant information to support conclusions and engagement results
   - Summarize and develop engagement conclusions, including assessment of risks and controls

3. **Engagement Supervision**
   - Identify key activities in supervising engagements (coordinate work assignments, review workpapers, evaluate auditors’ performance, etc.)

### IV. Communicating Engagement Results and Monitoring Progress

1. **Communicating Engagement Results and the Acceptance of Risk**
   - Arrange preliminary communication with engagement clients
   - Demonstrate communication quality (accurate, objective, clear, concise, constructive, complete, and timely) and elements (objectives, scope, conclusions, recommendations, and action plan)
   - Prepare interim reporting on the engagement progress
   - Formulate recommendations to enhance and protect organizational value
   - Describe the audit engagement communication and reporting process, including holding the exit conference, developing the audit report (draft, review, approve, and distribute), and obtaining management’s response
   - Describe the chief audit executive’s responsibility for assessing residual risk
   - Describe the process for communicating risk acceptance (when management has accepted a level of risk that may be unacceptable to the organization)

2. **Monitoring Progress**
   - Assess engagement outcomes, including the management action plan
   - Manage monitoring and follow-up of the disposition of audit engagement results communicated to management and the board

### WHO SHOULD ATTEND?

All CIA candidates

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CIA PART 3 - Exam Prep (CIA3)

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)
  • Topic 2: Organizational Use of Risk Frameworks (Level P)
  • Topic 1: Demonstrate Proficiency with Organizational Use of Risk Frameworks (Level P)

SECTION III: ORGANIZATIONAL 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)
  • Topic 1: 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 B: 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 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)

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I. Business Acumen

1. Organizational Objectives, Behavior, and Performance
   • Describe the strategic planning process and key activities (objective setting, globalization and competitive considerations, alignment to the organization’s mission and values, etc.)
   • Examine common performance measures (financial, operational, qualitative vs. quantitative, productivity, quality, efficiency, effectiveness, etc.)
   • Explain organizational behavior (individuals in organizations, groups, and how organizations behave, etc.) and different performance management techniques (traits, organizational politics, motivation, job design, rewards, work schedules, etc.)
   • Describe management’s effectiveness to lead, mentor, guide people, build organizational commitment, and demonstrate entrepreneurial ability

2. Organizational Structure and Business Processes
   • Appraise the risk and control implications of different organizational configuration structures (centralized vs. decentralized, flat structure vs. traditional, etc.)
   • Examine the risk and control implications of common business processes (human resources, procurement, product development, sales, marketing, logistics, management of outsourced processes, etc.)
   • Identify project management techniques (project plan and scope, time/ team/resources/cost management, change management, etc.)
   • Recognize the various forms and elements of contracts (formality, consideration, unilateral, bilateral, etc.)

3. Data Analytics
   • Describe data analytics, data types, data governance, and the value of using data analytics in internal auditing
   • Explain the data analytics process (define questions, obtain relevant data, clean/normalize data, analyze data, communicate results)
   • Recognize the application of data analytics methods in internal auditing (anomaly detection, diagnostic analysis, predictive analysis, network analysis, text analysis, etc.)

II. Information Security

1. Information Security
   • Differentiate types of common physical security controls (cards, keys, biometrics, etc.)
   • Differentiate the various forms of user authentication and authorization controls (password, two-level authentication, biometrics, digital signatures, etc.) and identify potential risks
   • Explain the purpose and use of various information security controls (encryption, firewalls, antivirus, etc.)
   • Recognize data privacy laws and their potential impact on data security policies and practices
   • Recognize emerging technology practices and their impact on security (bring your own device [BYOD], smart devices, internet of things [IoT], etc.)
   • Recognize existing and emerging cybersecurity risks (hacking, piracy, tampering, ransomware attacks, phishing attacks, etc.)
   • Describe cybersecurity and information security-related policies

III. Information Technology

1. Application and System Software
   • Recognize core activities in the systems development lifecycle and delivery (requirements definition, design, developing, testing, debugging, deployment, maintenance, etc.) and the importance of change controls throughout the process
SPECIALIZED COURSES

CIA PART 3 - Exam Prep (CIA3)

- Explain basic database terms (data, database, record, object, field, schema, etc.) and internet terms (HTML, HTTP, URL, domain name, browser, click-through, electronic data interchange [EDI], cookies, etc.)
- Identify key characteristics of software systems (customer relationship management [CRM] systems; enterprise resource planning [ERP] systems; and governance, risk, and compliance [GRC] systems; etc.)

2. IT Infrastructure and IT Control Frameworks
   - Explain basic IT infrastructure and network concepts (server, mainframe, client-server configuration, gateways, routers, LAN, WAN, VPN, etc.) and identify potential risks
   - Define the operational roles of a network administrator, database administrator, and help desk
   - Recognize the purpose and applications of IT control frameworks (COBIT, ISO 27000, ITIL, etc.) and basic IT controls

3. Disaster Recovery
   - Explain disaster recovery planning site concepts (hot, warm, cold, etc.)
   - Explain the purpose of systems and data backup
   - Explain the purpose of systems and data recovery procedures

IV. Financial Management

1. Financial Accounting and Finance
   - Identify concepts and underlying principles of financial accounting (types of financial statements and terminologies such as bonds, leases, pensions, intangible assets, research and development, etc.)
   - Recognize advanced and emerging financial accounting concepts (consolidation, investments, fair value, partnerships, foreign currency transactions, etc.)
   - Interpret financial analysis (horizontal and vertical analysis and ratios related to activity, profitability, liquidity, leverage, etc.)
   - Describe revenue cycle, current asset management activities and accounting, and supply chain management (including inventory valuation and accounts payable)
   - Describe capital budgeting, capital structure, basic taxation, and transfer pricing

2. Managerial Accounting
   - Explain general concepts of managerial accounting (cost-volume-profit analysis, budgeting, expense allocation, cost-benefit analysis, etc.)
   - Differentiate costing systems (absorption, variable, fixed, activity-based, standard, etc.)
   - Distinguish various costs (relevant and irrelevant costs, incremental costs, etc.) and their use in decision making

WHO SHOULD ATTEND?

All CIA candidates

Please click here for general course information

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Performing an Effective QA (PEQA)

This course includes the QAR Manual

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.

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TECHNICAL SKILLS
Auditing Business Continuity Management Plans (ABCM)

COURSE OBJECTIVE

Chief Audit Executives (CAE’s) have been challenged to educate corporate executives on the risks, controls, costs, and benefits of adopting a Business Continuity Management (BCM) program. The CAE must understand the role of BCM as one of three elements of an Emergency Management Program.

COURSE CONTENT

• BCM Definition
• Crisis Management Planning
• Disaster Recovery of IT
• Building a Business Case
• Common Disaster Scenarios
• Common Disaster Impacts
• BCM Requirements
  o Management Support
  o Risk Assessment and Risk Mitigation
  o Business Impact Analysis
  o Business Recovery and Continuity Strategy
  o Disaster Recovery for IT
  o Awareness and Training
  o Maintenance of the BCM Program
  o Exercise of the Business Continuity
  o Crisis Communications
  o Coordination with External Agencies
• Emergency Response
• Crisis Management

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
• 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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COURSE BENEFIT

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. Approaches 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?

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.

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Conducting an Audit from Cradle to Grave (CACTG)

**COURSE BENEFIT**

- 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

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**Conducting an Audit from Cradle to Grave (CACTG)**

- 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

**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, 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

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**Conducting an Audit from Cradle to Grave (CACTG)**

- Developing the audit findings and value-add recommendations by addressing the identified root cause(s)

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**WHO SHOULD ATTEND?**

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- Non-auditors with responsibility for developing and monitoring internal control

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Auditing Outsourced Contracting (CONA)

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:
  - identification of need and assessment of viability
  - identification of potential contractors
  - tendering and award of the contract
  - handover of the activity
  - monitoring contract performance
  - evaluation against objectives
  - 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
  - outsourcing objectives
  - transfer of risk
  - roles and responsibilities
  - elements of the management process
- different approaches to outsourcing
- legal and contractual issues
  - Internal audit’s role
  - changes to the internal audit approach
  - who are we providing assurance to?
  - the new challenges to face
  - a focus on client management roles instead of operations management information needs
  - communication flows
  - where can we add value
- Risk
  - business seeking to transfer risk through the outsourcing process
  - cost implications
  - balancing risk and the cost of control
  - what different risks are introduced through the outsourcing arrangement
- Contract control and management
  - developing the right structure
  - matching control to contractual requirements
  - qualitative v quantitative assessment
  - development and use of KPIs
  - introducing changes in service or activity requirements
  - performance reporting
  - poor performance – remedy and review
- Audit approach
  - considering the drivers for the business
  - considering business history and inherent risk
  - determining key risks
  - assessing the business control framework
  - developing a structured approach to the audit work
  - focusing on key risk areas

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for general course information
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.
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 matrices.
• 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.

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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.
Effective Stakeholder Reporting (EFST)

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.

COURSE BENEFIT

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

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 PowerPoint
• using software to assist quality assurance

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

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

Please click here for general course information

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

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)
  - Sources of audit findings
  - Elements of audit findings
  - Determining the audit objective
  - Assessing the condition
  - Establishing the impact
- Determining the cause / contributing factors
- Developing the audit finding and recommendation
- Audit communication (including interviewing, reporting and presenting to management – discussion with management and incorporating their comments)
- Overcoming resistance to change through effective communication
- Agreeing action and resolving disagreements
- Developing the audit report (structure for impact)
- Following up on reports
- Effectiveness of reporting (characteristics of an effective report)
- Overcoming resistance to change through effective communication
- Agreeing action and resolving disagreements
- Developing the audit report (structure for impact)
- Following up on reports
- (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?

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.
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.

**COURSE BENEFIT**

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.

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

Please click here for general course information

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.
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.

### COURSE BENEFIT

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
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**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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Please click here for general course information

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.
Internal Audits Role in Integrated Reporting (IAIR)

**COURSE BENEFIT**

Integrated reporting is a “non-negotiable” in organisations across the globe in this decade. There are various legislation and voluntary frameworks highlighting the need for organisations to demonstrate how they create value in the long term.

This course will provide some insights into how internal audit can play a role in this era of integrated reporting.

Internal audits’ role is crucial as they have a broad view across the organisation, putting them in a perfect place to quality assure the information used for integrated reporting.

**COURSE CONTENT**

- Introduction
- Integrated Reporting – the benefits and challenges
- What does the Standards Say?
- The King IV Report on integrated reporting
- The role of internal audit in integrated reporting – assurance and advisory
- Emerging practices – examples of internal audit’s involvement in non-financial, sustainable and integrated reporting
- Key Questions for internal audit in relation to integrated reporting
- New Reporting requirements in SA
- Risk identification
- Evaluation
- Risk treatment
- Monitoring and review
- Communication

**Who Should Attend**

Audit executives and managers who want their internal audit functions to add value to organisations and improve their relationship with all stakeholders.

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

Please click here for [general course information](#).

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.
Operations Management Fundamentals (OMFU)

**DELEGATES MUST BRING LAPTOPS**

**COURSE OBJECTIVE**

The internal audit function is managed independently as a value adding operating activity/division to the organisational board and executive management as its core customers. Internal audit also functions to add value to organisations which derive its value, existence and mandate from service delivery, sale of goods and services and or production and manufacturing processes. It is thus critical for each internal auditor to have a knowledge and understanding of Operations Management (OM).

OM is concerned with the management of resources and activities that produce and deliver goods and services for customers. Efficient and effective operations can provide an organization/function with major competitive advantages since the ability to respond to customer and market requirements quickly, at a low cost, and with high quality.

The course will empower the Internal Audit function on the following:

- Basic concepts, issues, and techniques for efficient and effective operations.
- Understand business process and operations from a general management perspective.
- Learn tools, analytical frameworks and general principles for effective management of operations.
- Enhance communication, reflection and team work skills.
- Special emphasis is placed on process improvement and value chain management.

**COURSE CONTENT**

Fundamentals of operations management

- Various production and operations design decisions and how they relate to the overall strategies of organizations.
- Organisational structures as a tool for effective operations, an analysis of various organisational structures
- The importance of product and service design decisions and its impact other design decisions and operations.
- The relationship of the various planning practices of capacity planning, aggregate planning, project planning and scheduling.
- Contemporary operations and manufacturing organizational approaches and the organisational value-chain management activities and the renewed importance of this aspect of organizational strategy.

Analyse organisational/functional operations

- Analyse business operations using appropriate performance measures, such as flow time, throughput rate and capacity.
- Propose business solutions in written and verbal forms for operations improvement and process design project
- Identify inefficiency and ineffectiveness in business operations and propose adequate minor changes or major redesigns to improve the process.
- Practice team skills to organize a functioning team to analyse and improve business process.

Quality control analysis

- The theory and implementations of quality control activities for different industries.
- Obtain an understanding of quality management practice in organizations and how total quality management and other techniques facilitate organizational effectiveness.
- To understand the roles of inventories and basics of managing inventories in various demand settings.

Internal Audit role on operations management

- Impact through leading by example
- Assurance and consulting activities
- Managing stakeholder expectations

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

Please click here for general course information.

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.
How to Effectively Review your Organisation’s Risk Management Process (ORMP)

COURSE BENEFIT

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.

This course is a good primer for the RMTT course covering more advanced risk techniques for the internal auditor.

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

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Please click here for general course information.
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.
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.

**COURSE BENEFIT**

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

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Please click here for general course information

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.
Risk-based Auditing (RBA)

- 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

DAY 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

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Root Cause Identification (RCI)

COURSE OBJECTIVE

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
  - Four different scenarios for group discussions
- Root Cause & Root Cause Analysis (“RCA”)
  - Defining Root Cause(s)
  - Why do we need to determine Root Cause(s)?
  - Three Types of Root Cause(s)
  - Advantages of Root Cause Analysis
- 5 Phases of Root Cause Investigation [these 5 phases are discussed in detail]
  - Data Collection
- Different Audit Steps to gather information
  - 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
  - Corrective Actions and Follow-up
- 10 key questions to ask to determine whether the problem has been effectively addressed
  - 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)
  - 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
  - 5 Different News Paper Clippings used with different problem definitions and root causes
  - 15 Key questions relating to Root Cause Identification for Group Discussions
- Conclusion - Achievement of Objectives - What have we learned?

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Please click here for general course information

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.
Refresher Training for Experienced Internal Auditors (REIA)

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.

COURSE BENEFIT

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
- Stay current with any changes to the profession
- Be in a better position to demonstrate the required level of competence in your workplace

COURSE CONTENT

The course is made up 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)
3. Relevant updates to the IPPF

**Topic 2: The internal audit process in practice**
1. An in depth understanding the various phases of the internal audit process (From annual strategic audit planning to monitoring of results)

**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. The interrelationship of objectives, risks and controls in a selected business process.

**Topic 5: Financial management basics**
1. The basic accounting cycle
2. Understanding the fundamentals of financial information and its benefits

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

**Topic 7: The internal auditor and ICT**
1. The role of the internal auditor in the ICT environment
2. Reference to IT governance and related control frameworks
3. General vs application controls
4. Practical introduction to CAATTs

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

Please click here for general course information

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.
**Refresher Training for Experienced Internal Auditors (REIA)**

**Topic 8: Effective communication**
1. Elements of effective communication
2. Presentation and business writing skills

**Topic 9: What it means to be a professional**

**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.

**METHOD OF EVALUATION**
20 Multiple choice questions

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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.
Risk management tools and techniques for the contemporary internal auditor (RMTT)

Broad outline:
Building on knowledge obtained from the IIA’s ORMP course, enhance your risk management skills. This course is ideal for internal auditors operating in a more mature risk management organisation or wanting to move into a more formal risk management role. Both interactive and practical the course develops a good foundation in risk management.

Prerequisites:
• Completion of the IIA’s ORMP course (recommended).
• Own laptop with wi-fi capabilities.
• Download of a trial version of Pallisade’s @Risk software (www.palisade.com).

COURSE OUTLINE

• Refresher on risk management basics (brief revision of ORMP course material).
• The risk management framework revisited.
• Risk quantification principles explained and demonstrated.
• Introduction to strategic risk:
  o Strategy overview
  o Definition of strategic risk
  o Internal audit’s consideration of strategic risk
  o Strategy related audit
  o Strategy risk audits
  o Strategy process audits
• Introduction to operational risk:
  o Understanding basic to advanced approaches
  o Understand operational risk data
  o Demonstrate frequency and severity modelling
• Introduction to credit risk:
  o Classic credit life cycle
  o Modern credit risk modeling
• Introduction to market risk:
  o Governance and management
  o Market risk measurement
• Use of scenario analysis and Monte Simulation.
• Enhanced communication skills:
  o Communicating effectively with audit stakeholders.
  o Techniques in dealing with difficult internal customers.
  o Persuading and selling your findings and recommendations.
  o Enriching your presentation and business writing skills.

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Please click here for general course information
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.
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 sampling which have been greatly improved as a result of computer technology. This course provides a basic understanding of practical sampling, explains the principles of sampling and it focuses on the various methods, their advantages and disadvantages.

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.

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

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.

A10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.

Please click here for general course information

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

**COURSE BENEFIT**

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
Tools and techniques for the new audit manager (TNAM)

COURSE BENEFIT

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
• Auditor 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

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for general course information.
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.
Tools and techniques for the new audit manager (TNAM)

- 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 productivity 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)
- Communicating with audit customers
- Team dynamics
- Maximizing techniques for effective interviewing
- The relationship between good communication and problem solving
  - 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

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for general course information
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.
Tools and techniques for the new audit manager (TNAM)

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.

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

Please click here for general course information

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.
Tools & Techniques for the Internal Auditor - Block 1 (TTB1)

Any person entering internal audit should be aware of the essential elements of internal auditing.

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.

COURSE BENEFIT

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.

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

Please click here for general course information.

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

**COURSE BENEFIT**

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.

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

Please click here for [general course information](#).

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

**COURSE BENEFIT**

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.

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

Please click here for general course information.

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.
Tools & Techniques for the Internal Auditor - Block 4 (TTB4)

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.

COURSE BENEFIT

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.

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

Please click here for general course information

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
Auditing against the COSO Framework (AACF)

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.

COURSE CONTENT

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

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants.
Please click here for general course information
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.
Combined Assurance - Internal Auditors to take the lead (CATL)

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 combined assurance and the role that internal audit should play.

COURSE OBJECTIVE

- 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
  - Determining the objectives of the combined assurance plan
  - Identify and specify the sources of assurance over risks
  - Provide the Risk Management Committee, the Accounting Authority / Officer and Executive Management with a framework of the various assurance parties
  - Link risk management activities with assurance activities
  - 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?

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

Please click here for general course information

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.
**Control Self-assessment: Facilitation Skills (CSAF)**

### COURSE OBJECTIVE

- Understand the concept of Control Self-assessment as it is applied in an organisation
- Identify the roles and responsibilities of all role players in Enterprise Risk Management and Control Self-assessment
- Distinguish between the different types of Control Self-assessment and when to apply a specific type
- Understand the concept of facilitation and learn the facilitation techniques for various situations and audiences
- Apply facilitation and presentation techniques in practical case studies and facilitated workshops

### COURSE CONTENT

**Introduction**
- What is CSA?
- Why is it used?
- What are the benefits?

**Types of CSA**
- What is Facilitation?
- When is Facilitation Appropriate?
- What Makes a Good Facilitator?
- Process vs. Content

**Stages of Group Dynamics**
- Developing Skills for CSA
  - Workshop processes
  - Ways of Responding to Feedback
  - Role of the Facilitator
  - Dealing with Difficult People
  - Addressing disruptions

**Tips for better Facilitation**
- Common Body Language Secrets
- Participation in Mock Presentations and Facilitated Workshops

### COURSE BENEFIT

Internal auditors who want to understand the concept of Control Self-assessment and learn facilitation skills in a safe environment where practical case studies are used to practice and hone your facilitation and presentation skills.

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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.*

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

*Please click here for general course information*
TOPICAL ISSUES

Ethics and the Internal Auditor (ETIA)

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”.

Knowing how staff members commit fraud isn’t enough. We must recognize why dishonest employees steal from their organizations in the first place. This seminar focuses on the psychology of workplace deviance and fraudulent behaviour to help attendees recognize that good people sometimes do bad things for what they firmly believe are good reasons.

COURSE CONTENT

1. Module 1 - Introduction to Ethics
   • Why good people do bad things
   • Corporate culture – the foundation of corporate ethics
2. Module 2- King IV on Ethics & Fraud
   • Comparing King IV to leading practice
   • We examine 9 key organisational features
3. Module 3 - Evaluating your ethical environment
   • The 7-step process
   • Reporting the results to management
4. Module 4 - Benchmarking your code of conduct / code of ethics
   • 8 key points to evaluate in a code of ethics
   • Personal Ethics & solving ethical dilemmas

COURSE OBJECTIVE

• Recognize the extensive and costly nature of employee theft and fraud
• Determine the complexity of ethical decision-making
• Differentiate between moral and conditioned honesty
• Compare contrasting views of behavioural ethics
• Recognize rationalisations indicative of deviance & moral disengagement
• Learn why and how management should develop a culture of integrity
• Identify how auditors can add value to their clients by evaluating the ethical environment & benchmarking the code of ethics to best practice.

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

Please click here for general course information

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.
Part 1: Introduction to Ethics (ETIA1)

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”.

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COURSE CONTENT

1. Module 1 - Introduction to Ethics
   • Why good people do bad things
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2. Module 2 - King IV on Ethics & Fraud
   • Comparing King IV to leading practice
   • We examine 9 key organisational features
3. Module 3 - Evaluating your ethical environment
   • The 7-step process
   • Reporting the results to management
4. Module 4 - Benchmarking your code of conduct / code of ethics
   • 8 key points to evaluate in a code of ethics
   • Personal Ethics & solving ethical dilemmas

COURSE OBJECTIVE

• Recognize the extensive and costly nature of employee theft and fraud
• Determine the complexity of ethical decision-making
• Differentiate between moral and conditioned honesty
• Compare contrasting views of behavioural ethics
• Recognize rationalisations indicative of deviance & moral disengagement
• Learn why and how management should develop a culture of integrity
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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.
Part 2: King IV on Ethics and Fraud (ETIA2)

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”.

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COURSE CONTENT

1. Module 1 - Introduction to Ethics
   • Why good people do bad things
   • Corporate culture – the foundation of corporate ethics
2. Module 2 - King IV on Ethics & Fraud
   • Comparing King IV to leading practice
   • We examine 9 key organisational features
3. Module 3 - Evaluating your ethical environment
   • The 7-step process
   • Reporting the results to management
4. Module 4 - Benchmarking your code of conduct / code of ethics
   • 8 key points to evaluate in a code of ethics
   • Personal Ethics & solving ethical dilemmas

COURSE OBJECTIVE

- Recognize the extensive and costly nature of employee theft and fraud
- Determine the complexity of ethical decision-making
- Differentiate between moral and conditioned honesty
- Compare contrasting views of behavioural ethics
- Recognize rationalisations indicative of deviance & moral disengagement
- Learn why and how management should develop a culture of integrity
- Identify how auditors can add value to their clients by evaluating the ethical environment & benchmarking the code of ethics to best practice.
Part 3: Evaluating your Ethical Environment (ETIA3)

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”.

Knowing how staff members commit fraud isn’t enough. We must recognize why dishonest employees steal from their organizations in the first place. This seminar focuses on the psychology of workplace deviance and fraudulent behaviour to help attendees recognize that good people sometimes do bad things for what they firmly believe are good reasons.

COURSE CONTENT

1. Module 1 - Introduction to Ethics
   • Why good people do bad things
   • Corporate culture – the foundation of corporate ethics
2. Module 2 - King IV on Ethics & Fraud
   • Comparing King IV to leading practice
   • We examine 9 key organisational features
3. Module 3 - Evaluating your ethical environment
   • The 7-step process
   • Reporting the results to management
4. Module 4 - Benchmarking your code of conduct / code of ethics
   • 8 key points to evaluate in a code of ethics
   • Personal Ethics & solving ethical dilemmas

COURSE OBJECTIVE

• Recognize the extensive and costly nature of employee theft and fraud
• Determine the complexity of ethical decision-making
• Differentiate between moral and conditioned honesty
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• Recognize rationalisations indicative of deviance & moral disengagement
• Learn why and how management should develop a culture of integrity
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Please click here for general course information

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Part 4: Benchmarking your code of conduct / code of ethics (ETIA4)

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”.

Knowing how staff members commit fraud isn’t enough. We must recognize why dishonest employees steal from their organizations in the first place. This seminar focuses on the psychology of workplace deviance and fraudulent behaviour to help attendees recognize that good people sometimes do bad things for what they firmly believe are good reasons.

COURSE CONTENT

1. Module 1 - Introduction to Ethics
   • Why good people do bad things
   • Corporate culture – the foundation of corporate ethics
2. Module 2- King IV on Ethics & Fraud
   • Comparing King IV to leading practice
   • We examine 9 key organisational features
3. Module 3 - Evaluating your ethical environment
   • The 7-step process
   • Reporting the results to management
4. Module 4 - Benchmarking your code of conduct / code of ethics
   • 8 key points to evaluate in a code of ethics
   • Personal Ethics & solving ethical dilemmas

COURSE OBJECTIVE

- Recognize the extensive and costly nature of employee theft and fraud
- Determine the complexity of ethical decision-making
- Differentiate between moral and conditioned honesty
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- Recognize rationalisations indicative of deviance & moral disengagement
- Learn why and how management should develop a culture of integrity
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Please click here for [general course information](#).

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.
**COURSE OUTCOME**

Upon completion of this course, the participants will have an understanding of the following:

- Defining and discussing different ethics vocabulary
- Understanding and discussing the business case for ethics
- Understand the governance of ethics in the organisation
- Understand the role of internal audit in promoting the ethical culture of the organisation

**Methodology**

Group exercises and discussions, as well as case studies are used throughout the course.

**COURSE CONTENT**

The course is highly interactive and will cover the following:

**Introduction – the Audit Profession in Crisis**

**Defining Ethics**

- Definition and categories of ethics (personal, business and professional)
- Ethics and values (personal and organisational)
- Purpose of Codes of conduct
- The Importance of the Tone at the Top (Worldcom, Ford Pin-to Video Clip Case Studies)

**Business case for ethics**

- Reasons for ethics in business
- Improved governance
- Fraud Prevention
- Reputation and Sustainability

**Governance/management of ethics within organisations**

- Ethics programs
- Best practice guidance – King IV

**Role of the internal auditor**

- Professional ethics
- IIA Code of Ethics (4 Principles and application) – various case studies

**Organisational ethics**

- IPPF: Std 2110
- Auditing Organisational Ethics (Key elements to consider)

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

Please click here for *general course information*

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.
Fraud Investigations (FRIN)

COURSE OBJECTIVE

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, this course provides auditors with the skills necessary 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.

COURSE CONTENT

• Planning and Conducting a Fraud Examination
• Analysing Documents
• Covert Examinations
• Sources of Information
• Data Analysis and Reporting Tools
• Digital Forensics
• Interview Theory and Application
• Interviewing Suspects and Signed Statements
• Tracing Illicit Transactions
• Report Writing
• Practical case study

Job functions: -

Internal auditors, finance managers, accountants, external auditors, compliance officers, risk managers, and any employees who may be required to perform preliminary fraud investigations.

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

Please click here for general course information.

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.
“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.

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

Please click here for general course information.

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.

COURSE CONTENT

- 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
The understanding of the financial statements is imperative for any Internal Auditor. For credit lenders and banks, impairments is perhaps the most controversial reported number in the financial statements.

This course is designed to impart a basic understanding of this technically complex calculation and more importantly, the requirements placed upon the Internal Auditor as far as the information contained in these Financial Statements is concerned.

**COURSE CONTENT**

- Financial statements and reliance on other assurance providers.
- Understanding financial statements: Where technicalities stop and common sense starts.
- The importance of impairments.
- IFRS 9: The statement that makes Dracula look like a fluffy kitten
- So what exactly is risk based impairment modelling
- Terminology and jargon: Getting used to the noise
- The simple maths
- Risk Based Impairments: Questions that the Internal Auditor should be asking
- Putting it all together – the tale of the tape

**WHO SHOULD ATTEND?**

This course is suitable for Internal Auditors at all levels who provide internal audit services, in-house or outsourced, of banks or money lending companies.

A 10% group discount will apply to organisations placing a simultaneous booking for 2 or more registrants. Please click here for general course information

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

IPPF: Staying Abreast of the Changes (IPPF)

The International Professional Practices Framework (IPPF) is the conceptual framework that organizes authoritative guidance promulgated by The Institute of Internal Auditors (IIA). It is imperative for all internal auditors in practice to have sound knowledge and a thorough understanding of all the elements of the IPPF, including any applicable changes thereto, at any point in time.

This course is designed to reinforce prior knowledge and impart an appreciation and practical understanding of the requirements of the IPPF. It will enable internal auditors to demonstrate their competence in its application.

COURSE CONTENT

• History of internal auditing: From inspector to trusted advisor
• An overview of the structures supporting the internal auditing profession in South Africa.
• Mandatory guidance: A practical approach
  o Exploring the definition of internal auditing
  o The Code of Ethics: Overview
  o The Core Principles: Mapping them to the Standards
  o The Standards: A practical approach to conformance against each standard.
• Recommended Guidance: Focus on the topics that matter most
  o Implementation guidance
  o Supplemental guidance:

WHO SHOULD ATTEND?

This course is suitable for Internal Auditors at all levels who provide Internal Audit services, whether in-house or outsourced.

METHOD OF EVALUATION

Quiz and case studies

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

Please click here for general course information

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.
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.

COURSE BENEFIT

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 CONTENT

- 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.

*In-house Training: please contact Joanne on email: joanne@governanceacademy.co.za for information and quotations.*

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

Please click here for general course information.

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.
Assessing Your Protection of Personal Identifiable Information (POPI)

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.

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

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

Please click here for general course information

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.
The Internal Auditors’ Guide to the National Credit Act (TNCA)

All banking and lending operations in South Africa conduct their business under the umbrella of The National Credit Act. It is imperative for the Internal Auditor in any such business to have, at the very least, a working understanding of this Act and the implications it has on the operations of a company affected by it.

This course is designed to impart a basic understanding of this technically complex Act and more importantly, the requirements placed upon the Internal Auditor as far as the information contained in the Act is concerned.

COURSE CONTENT

- The National Credit Act: Where it all started.
- The construct of the Act – a quick overview
- The obligation to assess affordability
- When an Act bites - Reckless lending
- The In Duplum rule – where ancient Rome meets modern South Africa
- Creating a checklist for elements of The National Credit Act.

WHO SHOULD ATTEND?

This course is suitable for Internal Auditors at all levels who provide internal audit services, in-house or outsourced, to banks or money lending companies.

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

Please click here for general course information.

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.