

How to Develop Audit Plans (HDAP)

DAY/S: 3

CPD: 24

LEVEL: 1,2,3,4

PUBLIC SECTOR



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.

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

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.

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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).

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.