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.