



**429-P24-VE-1**



**Virtual**



**40 hours**



**EGP 8340**

## **Course Description:**

This course aims at providing participants with details about global and practical vision on the risk-based audit approach, operational risk auditing and market activities.

## **Target Audience:**

audit managers and senior audit managers. preferably: 5-15 years' experience.

## **Course Objectives:**

- Explain reminders, credit risk audit
- Identify control of market activities.
- Define operational risk auditing.
- Explain audit risk

## **Course Outline**

### **Module One: Reminders and credit risk audit.**

#### **Session One: Audit methodology according to international standards IIA.**

- Audit methodology according to international standards IIA.
- General information.
- Assignment

#### **Session Two: Audit of credit risk**

- Credit risk reference texts (Basel 2 and Basel 3).
- Audit of credit risk monitoring and control system / operational Framework.
- Assignment

#### **Session Three: Risk monitoring system**

- Risk monitoring system: detection
- Audit of the recovery Framework and monitoring system.
- Assignment

#### **Session Four : Audit of the permanent control system for credit risk**

- Audit of the permanent control system for credit risk
- Assignment

### **Module Two: Control of market activities (Identify audit market activities).**

#### **Session One: Control of market activities**

- Audit market activities.
- Definitions of the terms.
- Assignment

#### **Session Two: Measures of market risk**

- Measures of market risk.
- General issue statement.
- Assignment



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## **Session Three: Analysis by function**

- Analysis by function.
- Non-exhaustive list of recurring anomalies.
- Assignment

## **Module Three: Operational risk auditing.**

### **Session One: Audit operational risk.**

- Audit operational risk.
- Operational risk reference texts (Basel 2 and Basel 3)
- Assignment

### **Session Two: Operational risk management**

- Operational risk management : identification, evaluation, supervision, limitation / mitigation and control.
- Identification, analysis and categorization of losses.
- Assignment

### **Session Three: Operational risk calculation**

- Operational risk calculation methods (Basel 2 and 3).
- Information system audit.
- Assignment

## **Module Four: Audit risk.**

### **Session One: Audit risk and regulatory risks**

- Audit risks and regulatory risks (credit, market and operational).
- Risk reference texts.
- Strategic risk audit.
- Assignment

### **Session Two: Non compliance risk audit.**

- Non compliance risk audit.
- Audit image / reputation risk audit.
- Outsourced activities audit.
- Assignment

## **Assessment Strategy**

- 20% assignments between sessions
- 20% Participation
- 60% Formal End-of-course Test
- Cut off score is 60% of total grade which is "100"

# Advanced Risk Based Audit

Accounting and Audit

Training Offerings 2024-2025



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**Upon Successful Completion of this Course, participants will obtain:**

3.5 CEUs

**Course Language:**

English

**Prerequisites:**

None