



427-P25-VE



Virtual



30 hours

Course Description:

In this course, participants will understand international audit techniques and how to apply an audit approach based on the risks inherent in banking activities.

Target Audience:

This course targets auditors and senior auditors, preferably with up to 5 years' experience.

Course Objectives:

- Identify risk-based auditing.
- Understand mission planning and risk control.
- Explain the process approach and audit methodology.
- Explain the risk-based approach and operational implementation.

Course Outline

Module One: Introduction to Risk-Based Audit

Session One: Risk-Based Audit

- Chatter, independence, and objectivity:
 - Mission, powers, and responsibilities.
 - Independence and objectivity.

Session Two: International Standards and Competencies

- International standards and competencies.
 - Reference framework for professional practices.
 - Professional competencies.

Session Three: Roles and Responsibilities of International Audit

- Roles and responsibilities of international audit.
 - Nature of the work.
 - Documentation.
- Assignment

Module Two: Risk Control

Session One: Risk-Based Control

- Risk-based control:
 - Reference texts on control.

- Systemic approach to control.
- Means of control.
- Nature of control.
- Control sequence.

Session Two: Mission Planning and Supervision

- Mission planning and supervision:
 - Mission planning.
 - Preliminary examination.
 - Questionnaire.
- Assignment

Module Three: Process Approach and Audit Methodology.

Session One: Process Approach

- Process approach and risk mapping:
 - Process approach.
 - Risk approach.
 - Risk management system.
 - Risk mapping.

Session Two: Audit Methodology Based on A Risk-Based Approach

- Audit methodology based on a risk-based approach:
 - The process and transaction flow approach.
 - The advantages and disadvantages of the method.
 - Typology of control objectives and authorization approval.
 - Control of entries and processing.
- Assignment

Module Four: Controls From a Risk-Based Approach and Operational Implementation

Session One: Controls From a Risk-Based Approach

- The basis for exercising controls

Session Two: Operational Implementation.

- Operational implementation
- Assignment



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Assessment Strategy:

- 20% of Assignments between sessions
- 20% Participation
- 60% Formal End-of-course Test
- The cut-off score is 60% of the total grade, which is "100."

Upon successful course completion, participants will obtain:

2.6 CEUs

Course Language:

English

Prerequisites:

Intermediate level of English