

How to Conduct Operational Audit

Course Outline

How will this course benefit you?

This course will give participants a sound understanding of the concepts of operational auditing and how to focus their efforts on adding value.

Course Content

- Introduction and objective setting
- What is Internal Auditing?
- Control Frameworks
- Scope of Internal Audit – ISPPIA
- Adequacy and Efficiency
- Effectiveness

Components Common to All Operational Audits

- Principal objectives of operational audits
- Key steps in all operational audits
- Creating and implementing the operational audit process
- Planning the audit
- Reviewing existing policies and procedures
- Assessing risk, conducting interviews, and evaluating the global control environment
- Developing the audit programme
- Performance auditing and INTOSAI's auditing standards
- Performance auditing activities – AICPA

Roles and Goals

- Operational Auditing defined
- Operational vs. Traditional auditing
- Adding Value: the fine line between a Consultant and an Auditor
- The scope of Operational Audits
- The benefits of Operational Audits



Classification	Discount	Rate in US \$
Non Member	-	1,250
Individual Member	7.5%	1,160
CORPORATE MEMBER		
Bronze	15%	1,070
Silver	20%	1,000
Gold	25%	940
Platinum	30%	875

About the Instructor

Zach le Roux – CA (SA), ACMA (UK), CAIB (SA), CIA,CCSA, runs Auditing and Governance Services, a consulting and training business he started up in South Africa in 1998.



Zach's experience in auditing and consulting spans more than 22 years. During this time he facilitated, implemented and managed the change-over of traditional internal audit departments into modern internal audit departments, performed quality assurance reviews, lectured and consulted on corporate governance, management and audit issues, researched on and implemented risk-based audit methodologies. He promotes the philosophies of good governance, accountability, control self-assessment and strategic business management and currently consults and trains internationally in the corporate governance, risk management and internal audit fields to clients in both public and private sector, which includes training of government auditors and audit professionals in the financial or banking sector.

Zach is a retired director of the Institute of Internal Auditors in South Africa and past chairman of the IIA conference committee. He received the "Educator of the Year" award in 2003. Zach is also a retired member of the audit committee of Statistics SA, the government department responsible for the census, economical and other statistical information in South Africa. His experience and consulting service in internal audit, risk management, control and corporate governance spans clients in both the public and private sector.



UAE Internal Audit Association
Affiliated to IIA Inc. USA



جمعية المدققين الداخليين – الإمارات العربية المتحدة
الهيئة العامة للمدققين الداخليين
في الولايات المتحدة الأمريكية

Progress through sharing

How to Conduct Operational Audit

Date : April 11-12, 2012
Venue : Yas Island Rotana,
Abu Dhabi , UAE

Payment Method

Check or Cash direct deposit to:

Bank – Union National Bank

Branch – Sheikh Zayed

IBAN Account

AE1804500000075010712644

In favor of - **Institute of Internal Auditors**

Please send to us proof of deposit made along with the registration form through lorna@iiauae.org, CC_ashraf@iiauae.org

For more information, contact us at:



0971 4 4339180

0971 4 4339186



lorna@iiauae.org

youssef@iiauae.org



www.iiauae.org

Discounts

We will grant to entitled members the following additional discounts:

Members Discount:

Corporate Discount	Rate
Platinum	30%
Gold	25%
Silver	20%
Bronze	15%
Individual Member	7.5%

Deduct first the member discounts and that would be the basis for the computation of additional discounts broken down as follows:

Available Discounts	Rate
Early Bird Discounts	
Group	5%
Individual	3%
Group Registration	
Group of 3 – 9 registrants	5%
Group of 10 registrants or more	10%
Discount per Participant	
If you register for 2 courses	3%
If you register for 3 courses	5%
If you register for all the 4 courses	10%

* Note that this discount is subject to assessment and entitlement is based on whether the participant has already availed of the maximum discount being extended by the UAE IAA.