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# University of Pretoria Yearbook 2020

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## Internal auditing 211 (IOK 211)

**Qualification** Undergraduate

**Faculty** [Faculty of Economic and Management Sciences](#)

**Module credits** 16.00

**Programmes** [BCom Informatics Information Systems](#)  
[BIT Information Systems](#)

**Service modules** Faculty of Engineering, Built Environment and Information Technology

**Prerequisites** FRK 111 and FRK 121

**Contact time** 3 lectures per week

**Language of tuition** Module is presented in English

**Department** Auditing

**Period of presentation** Semester 1

### Module content

Introduction to the audit environment. Nature, objectives, history and development of internal auditing. The internal auditing profession and the role of the Institute of Internal Auditors (IIA). Ethical code and standards of internal auditors (IPPF). An organisation's internal control environment and internal control systems. Introduction to Information Technology (IT). General controls and application controls frameworks. The internal audit process and tools and techniques used during the audit Introduction to sampling.

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