Internal auditing 321 (IOK 321)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	20.00
NQF Level	07
Programmes	BIT (Information Systems)
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	IOK 311 GS
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Semester 2

Module content

The identification of weaknesses, risks and controls for the payroll system and health and safety environment. The audit of internal control systems and the audit of financial statements. Computer Assisted Audit Techniques (CAATS). Introduction to performing an operational/performance audit. Relevant legislation and other guidelines that affect the internal audit profession. Introduction to the public sector internal audit environment.

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