

# University of Pretoria Yearbook 2018

## Internal auditing 321 (IOK 321)

**Qualification** Undergraduate

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

**Module credits** 20.00

**Programmes** [BCom Financial Sciences](#)

[BCom Informatics 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** Separate classes for Afrikaans and 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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