أكاديمية الزمالة العربية البريطانية

Arab British Academy Fellowship

A.B.A.F

Advanced control and auditing techniques

Objectives

- To provide participants with the modern concept of internal control and its elements and structure in accordance with the newly issued international standards
- Provide the participants with the ability to examine and evaluate the effectiveness of the internal control system applied in institutions in all its forms and regulations
- Provide participants with modern international standards governing the internal control framework
- Identify some of the basic requirements for the preparation of the audit reports and the quality characteristics of the control reports, in addition to the basic requirements of the drafting process.

Who Should Attend?

- All employees working in finance departments
- Senior accountants and financial supervisors
- Financial Managers
- Financial observers

Seminar Outline

DAY 1

- Modern development in the concept of internal control.
- Structure of the modern internal control system.
- Standards of effectiveness of internal control structure.
- The Role of the Internal Audit Department in the Modern Internal Control System.
- International Professional Publications on Internal Oversight.

DAY 2

- Who is watching: Auditor or Observer?
- On who is being censored
- How the control process is done
- Control function or management
- Controls on the composition of the Internal Control Department
- The powers and responsibilities of the Internal Control Department
- Relationship of internal auditor to internal control

DAY 3

- International Auditing Standards
- Standards of the American Academy of Certified Public Accountants (AICPA)
- Standards of the COSO Committee
- Rules of the COHEN Committee
- Basel II standards
- Standards of the Supreme Audit Institutions (INTOSAI)
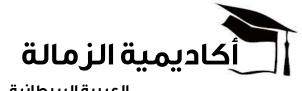- Internal control standards in government organizations

DAY 4

- Internal control framework and components
- Requirements and stages of design of the advanced internal control system
- Environment Control
- Risk assessment
- Control activities
- Standards for examining and evaluating the effectiveness of internal control
- Procedures and stages of evaluation of internal control.
- Methods of preparing the management report on the effectiveness of internal control.

DAY 5

- The impact of information technology on the structure and framework of internal control.
- Means, tools and procedures for internal control in the use of information technology
- Advanced framework for internal electronic control
- International standards of internal control in the use of information technology
- Internal control over the security and confidentiality of information

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