

**Accounting, Finance and Budgeting**

# Computer Auditing and Internal Controls

Prepared as a professional course profile for delegate review, sponsorship approval and organisational training planning.

COURSE CODE

**MSD2589**

DELIVERY

**Online / Face-to-Face**

DURATION

**Flexible**

PREPARED FOR

**Organisation Approval**[Register for this Course](#)[View Online Course Page](#)

## Course Overview

Internal controls form a complex system that involves the collaboration of the board of directors, the audit committee, internal and external auditors, risk management personnel, investigators, operations personnel and others. This course will explore the key roles in preventive controls and essential components of internal control, inherent limitations of internal controls and much more.

The aim of this article is to help delegates improve their understanding of this topic by giving practical illustrations of computer-based controls and computer-assisted techniques

## Course Outcomes

- Outline key functions in preventive controls
- Identify essential elements of an effective internal control system
- Categorize major fraud schemes
- Illustrate a fraud risk assessment
- Discuss organizational preventive controls
- Use controls to prevent specific fraud schemes
- Evaluate preventive controls and corrective deficiencies
- Express limitations of internal controls



## Course Outline / Curriculum

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### **Auditing IT Governance Controls**

- IT Governance
- IT Function and Structure
- The Computer Center
- Disaster Recovery Planning
- Outsourcing

### **Auditing Data Base Systems**

- Data Management Approaches
- Key Elements of the Database Environment
- Databases in a Distributed Environment
- Controlling and Auditing Data Management Systems

### **Systems Development and Program Change Activities**

- Participants in Systems Development
- Information Systems Acquisition
- The Systems Development Life Cycle
- Controlling and Auditing the SDLC

### **Transaction Processing and Financial Reporting Systems Overview**

- Overview of Transaction Processing
- Documentation Techniques
- Computer-based Accounting Systems
- Data Coding Schemes
- The General Ledger System
- The Financial Reporting System
- Controlling the FRS

### **Auditing the Revenue Cycle and the Expenditure Cycle (emphasizing the technologies and risks)**

- Revenue Cycle Activities and Technologies
- Revenue Cycle Audit Objectives, Controls, and Tests of Controls
- Substantive Tests of Revenue Cycle Accounts
- Expenditure Cycle Activities and Technologies
- Expenditure Cycle Audit Objectives, Controls, and Tests of Controls
- Substantive Tests of Expenditure Cycle Accounts

### **Enterprise Resource Planning Systems**

- ERP configurations
- Data Warehousing
- Associated Risks
- Implications for Internal Control and Auditing
- Cloud Computing

### **Business Ethics, Fraud and Fraud Detection**

- ISACA Code of Ethics
- Ethical Issues
- Fraud and Accountants
- Auditor's Responsibility for Detecting Fraud
- Fraud Detection Techniques

## **Target Audience**

- People working in the field of IT auditing without any formal academic training in IT auditing.
- People who want to refresh their skills in the field of IT auditing.
- People who are interested in obtaining the skills to conduct an IT audit.

## **Key Course Benefits**

### **Work-Ready Skills**

Delegates leave with practical tools, templates and methods they can apply immediately at work.

### **Better Institutional Results**

The programme supports stronger planning, reporting, compliance, accountability and service delivery.

### **Sponsor-Friendly**

This document is designed to help supervisors, HR units and sponsors approve delegate participation quickly.

### **Professional Recognition**

Delegates receive training documentation and a certificate of completion after successful participation.

## Our Training Centres & Delivery Options

Magna Skills offers flexible delivery through face-to-face training centres across Africa and beyond, plus Online / E-Learning for delegates who prefer remote participation.

### Southern Africa

Practical training destinations with strong travel access and delegate support.

Pretoria, South Africa

Vic Falls, Zimbabwe

Livingstone, Zambia

### East Africa

Popular regional centres for government, NGO and donor-funded project teams.

Kigali, Rwanda

Kampala, Uganda

Nairobi, Kenya

Zanzibar, Tanzania

### West Africa & Islands

Strategic locations for regional networking and executive capacity building.

Accra, Ghana

Port Louis, Mauritius

### International Executive Venue

Premium destination training for senior teams and international delegates.

Dubai, United Arab Emirates

### Online / E-Learning

Attend from anywhere through live online, blended or self-paced learning options.

Online, E-Learning

Remote Teams

Flexibility

### Organisation-Based Training

Magna Skills can also arrange dedicated in-house training for ministries, NGOs and companies.

Onsite

Custom Dates

Group Training

## Ready to Nominate Delegates?

Use the links below to register, review the live course page or contact Magna Skills for organisation-based training support.

[Register / Apply Online](#)

[View Full Course Page](#)

## About Magna Skills

Magna Skills Development Institute provides practical capacity building programmes for government departments, NGOs, public institutions, donor-funded projects and private sector professionals across Africa. Our training approach combines expert facilitation, real workplace case studies, practical tools, post-training support and professional documentation that helps organisations strengthen staff performance and service delivery.

Government Training

NGO Capacity Building

Corporate Workshops

Online Learning

Face-to-Face Training

Certifica

## Approval & Authorisation Form

This section may be completed by the organisation, department, HR office, finance office or sponsor approving delegate participation. It can be attached to an internal memo, procurement request or training approval submission.

<b>Organisation / Department</b>	
<b>Delegate Name(s)</b>	
<b>Approved Course</b>	Computer Auditing and Internal Controls
<b>Preferred Delivery Mode</b>	<input type="checkbox"/> Online <input type="checkbox"/> Face-to-Face <input type="checkbox"/> Organisation-Based Training
<b>Preferred Training Venue / Date</b>	
<b>Estimated Number of Delegates</b>	
<b>Budget / Vote Number</b>	
<b>Contact Person</b>	
<b>Email / Mobile</b>	

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Authorised Name

\_\_\_\_\_  
Signature / Stamp

\_\_\_\_\_  
Date