



**Institute of Public Administration**

Certificate in Audit Skills

Probity and governance issues are taking an increasingly important place in the priorities of public and state sector organisations. A properly trained, resourced and organised internal audit function can make a significant contribution to the overall governance and management of organisations. The increased emphasis on controls, assurance, risk management and the greater use of computer and information systems means that now, more than ever, staff in internal audit need to have a greater understanding of current issues which affect how organisations achieve their objectives.

Internal auditing is an integral part of effective corporate governance. In essence, internal auditors help ensure that their organisations are managing their risks. They can report to an audit committee, board directors or accounting officer on key issues impacting on the organisation. Internal auditors are valued for their ability to provide independent, objective and constructive opinions. In doing so, they need to deploy a varied mix of skills and knowledge.

## Certificate in Audit Skills

The Certificate in Audit Skills (CAS) addresses these issues for internal auditors in the public service. The aim of this twelve-day Certificate programme is to develop the skills and knowledge of public sector internal auditors in order to carry out effective audits and make a greater contribution to the governance of their organisations. The Certificate has been developed by the Institute of Public Administration in association with CIPFA (Northern Ireland) and is accredited by the Chartered Institute of Public Finance and Accountancy (CIPFA).

The CAS is an issues-based course focused on skills enhancement to meet the ever-changing needs of the auditor in delivering an added value and quality service. The programme examines in detail, and in a very practical manner, the key areas of the work of an internal auditor. The specialist contributors provide a unique insight into current audit issues relevant to the work of internal auditors. Participants will gain a skills based qualification and the experience to enhance their capacity to operate and contribute more professionally. A key feature of this programme is that the participants take part in a case study that has been designed to simulate the audit process and issues an internal auditor faces when carrying out an audit.

## Course Content

### Module 1

**Context of Internal Audit** – explores the definition and role of internal audit, professional standards, corporate governance, risk management and internal controls.

**Interpersonal Skills** – considers the importance of good interpersonal skills for internal audits and explores their use in different situations through role-plays.

**Strategic Audit Management and Planning** – introduces participants to the concept and methodology of strategic audit planning and considers how they would apply it in their own organisations.

### Module 3

**Audit Reporting** – reports with impact by Sara I. James is designed to help participants produce clear and compelling reports. Activities include a variety of practical exercises as well as group discussion.

**Specific Audit Approaches** – introduces participants to the methodology of undertaking an individual audit and to think how they would apply it in their organisation. The session uses case studies such as payroll, capital projects and consultancy.

**Data Security** – provides an insight into the challenges and risks faced by organisations in maintaining a control environment in relation to core aspects of data and information utilisation and retention.

**Audit of European Union Funding** – examines the methodology for undertaking audits of European Union funded projects.

## Module 2

**Audit Approach and Techniques, Audit Fieldwork and Evidence** – examines systems based auditing as an auditing technique.

**Value for Money** – a range of practical exercises and case studies are used to convey the key concepts.

**Fraud** – considers indicators of fraud and key controls to prevent fraud. A range of common high-risk areas is examined through case studies.

## Module 4

**Internal Audit and Audit Committees** – considers this relationship by looking at it from the point of view of an audit committee.

**Case Study (2¾ days)** – The purpose of the case study is to bring together the concepts and skills explored in the previous modules. The participants are divided into teams and each team is provided with a case study brief. In order to complete the case study each team has to organise itself to carry out research, interview to establish additional information and prepare an audit file and a report. On the afternoon of the last day of the module, each team verbally presents the contents of its report to an Audit Committee.



## Who should attend?

The course programme has been designed for internal auditors who have some basic knowledge and practical experience of internal audit. The course is not suitable for staff who are new to the function as it is recommended that such staff attend the Institute's introductory course on internal auditing and then consider undertaking the CAS when they have acquired experience of undertaking audits.

## Assessment

In order to be awarded the Certificate in Audit Skills each participant must demonstrate:

- 1 Satisfactory attendance record on the programme
- 2 Satisfactory completion of three prescribed course assignments
- 3 Satisfactory participation in the Case Study
- 4 Maintenance of a Portfolio of Evidence which demonstrates the application of learning to the workplace

## Tuition Location

The tuition will take place at the Institute of Public Administration's Training and Education Centre, 57-61 Lansdowne Road, Dublin 4. Car parking is available but limited. The Institute is beside the Lansdowne Road DART station. Coffee breaks and a light lunch will be provided. A map showing the location of the Institute is at the back of this brochure.

## Further Information

Depending on the nature of the your query please contact either of the following:

### Course Content:

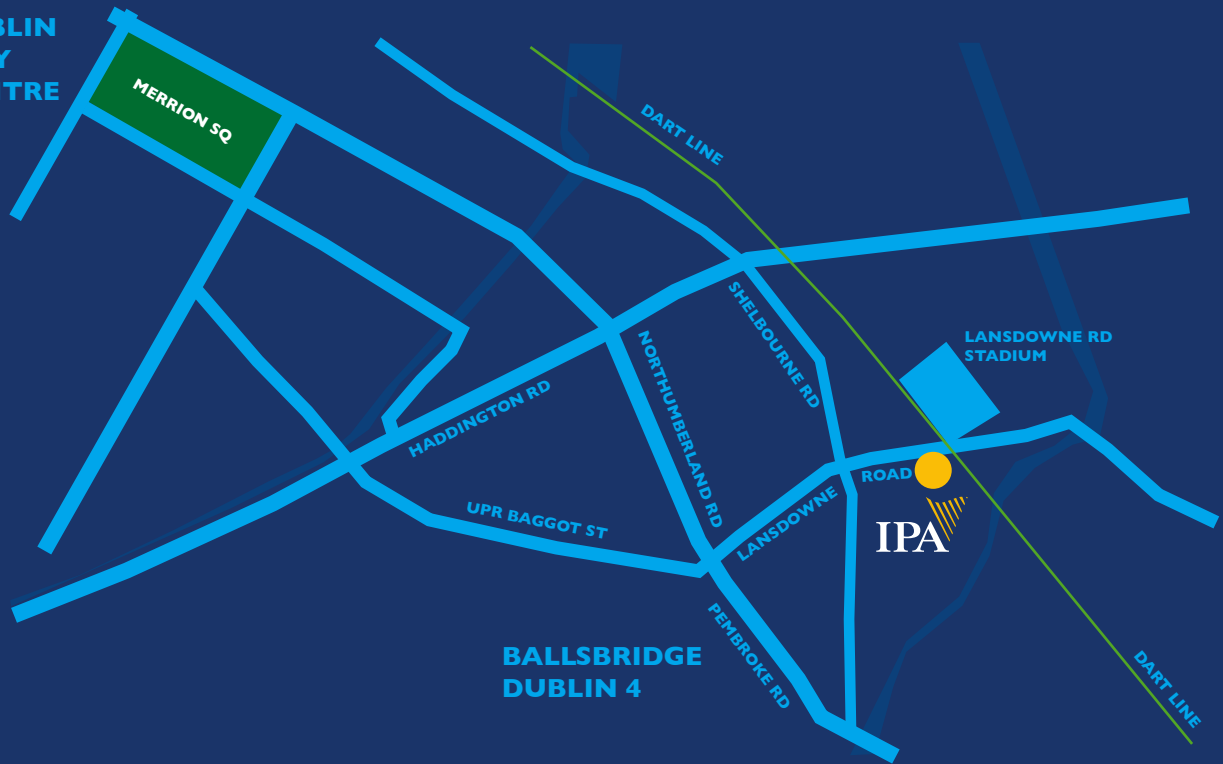
Noreen Fahy  
Course Director, Institute of Public Administration  
**Tel:** 01-240 3685 **Email:** nfahy@ipa.ie

### Course Bookings:

Central Bookings Office, Institute of Public Administration  
**Tel:** 01-240 3666 **Email:** training@ipa.ie



DUBLIN  
CITY  
CENTRE



#### The Institute of Public Administration

The Institute is the main provider of training and education courses to the Irish public sector operating from its premises in Dublin. The Institute provides courses in the areas of finance, governance, audit, HR management, information technology, management and leadership and also offers undergraduate and post-graduate degrees to doctoral level. The Institute is a recognised college of University College Dublin.

The Institute is very active in the provision of internal audit and corporate governance services particularly to the public sector and also operates a Governance Forum ([www.governance.ie](http://www.governance.ie)) providing advice, training, information and a range of supports on good governance to member organisations.



#### Chartered Institute of Public Finance and Accountancy (CIPFA)

CIPFA is a leading professional accountancy body and the only one which specialises in the public sector. It is responsible for the education and training of professional accountants and for their regulation through the setting and monitoring of professional standards. CIPFA's members work, often at the most senior levels, in public service bodies, national audit agencies and major accountancy firms. They are respected throughout for their high technical and ethical standards, and professional integrity. CIPFA also provides a range of high quality advisory, information and training and consultancy services to public service organisations.



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