



UNIVERSITY
OF
JOHANNESBURG

Accountancy@UJ

Short Learning Programmes



SHORT LEARNING PROGRAMME IN INTERNAL AUDITING AND FINANCIAL CONTROL

The purpose of the SLP in Internal Auditing and Financial Control is to provide Chief Financial Officers and accountants at municipalities and government departments with the opportunity to obtain a detailed understanding of the role and function of the internal audit departments in ensuring that business and financial controls are effectively and adequately implemented.

Brief description of content

- The International Practices Public Framework
- Public policies to facilitate the mission, rationale and policy practices from an international internal audit perspective
- The legislative environment of the Municipal Financial Management Act (MFMA) with an emphasis on the roles and responsibilities of Internal Audit, inclusive of the Performance Planning Regulations, Treasury Regulations and the Internal Audit Framework as issued by National Treasury
- Protocol on Internal Audit on State Owned Entities
- The implementation of combined assurance models as prescribed by the King 3 code on Corporate Governance;
- Planning, Execution and reporting in an internal audit environment based on the Standards of Internal Auditing of the Global Institute of Internal Auditors (Attribute and performance standards);
- Internal Auditing and quality assurance audits;
- Risk mitigation and management and the impact thereof on rolling internal audit plans;
- Computer Assisted auditing techniques;
- Fraud investigations; and
- Review of the following internal auditing government standards: Intosaigov 9100, 9110, 9120, 9130 & 9220.

There will be a total of 32-hours lectures throughout the year. Lectures will however not be presented every week but will rather be packaged into 2 days of full day lectures (8 hours per day during office hours) each semester.

Lectures will be presented and will be based on practical case studies.

Lectures will be presented online.

Entry requirements:

- Applicants to the programme must be graduate students, or students that are completing their undergraduate studies in the year of application.
- Recognition of prior learning and practical experience will be considered

Contact persons: Mariska McKenzie (mmckenzie@uj.ac.za)
or Thabiso Madiba (tmadiba@uj.ac.za)

Cost: R12 500 – R15 000 (estimate)

SHORT LEARNING PROGRAMME IN COMPLIANCE AUDITS

The purpose of the SLP in Compliance Audits is to provide accountants and internal auditors with the opportunity to obtain a detailed understanding of the compliance and legislative requirements which will have an impact on the financial control environment of municipalities and municipal entities and government departments.

Brief description of content

Compliance Audits should be conducted in terms of the following elements of financial control and corporate governance:

- Audit committees
- Budgets
- Annual Reports
- Revenue Management
- Expenditure Management
- Asset Management
- Liabilities Management
- Consequence Management
- Conditional Grants
- Human Resources Management

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Cost: R12 500 – R15 000 (estimate)

SHORT LEARNING PROGRAMME IN PERFORMANCE REVIEWS

The purpose of the SLP in Performance Management and Measurement is to provide accountants at municipalities and government departments with the opportunity to obtain a detailed understanding of the compliance and compilation of performance information which will have an impact on the service delivery and sector audits.

Brief description of content

- Performance management processes and systems;
- Internal controls relevant to the performance management environment;
- Audit of performance information;
- Operating effectiveness of controls; and
- Compilation of Portfolios' of Evidence

There will be a total of 32-hours lectures throughout the year. Lectures will however not be presented every week but will rather be packaged into 2 days of full day lectures (8 hours per day during office hours) each semester.

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Lectures will be presented online.

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Cost: R12 500 – R15 000 (estimate)

SHORT LEARNING PROGRAMME IN RISK MANAGEMENT

The purpose of the SLP in Risk Management is to provide accountants and auditors with the opportunity to obtain a detailed understanding of the risk management frameworks and risk management mitigation strategies within municipalities and government departments. Risk Management is a strategic component of ensuring a stable financial environment and the delivery of quality services to the public.

Brief description of content

- Risk Management Frameworks
- Risk identification and classification
- Risk Management Plans
- Business and financial internal controls
- Business strategy

There will be a total of 32-hours lectures throughout the year. Lectures will however not be presented every week but will rather be packaged into 2 days of full day lectures (8 hours per day during office hours) each semester.

Lectures will be presented and will be based on practical case studies.

Lectures will be presented online.

Entry requirements:

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Cost: R12 500 – R15 000 (estimate)

SHORT LEARNING PROGRAMME IN SUPPLY CHAIN MANAGEMENT AUDITS

The purpose of the SLP in Supply Chain Management Reviews is to provide accountants and auditors with the opportunity to obtain a detailed understanding of the compliance and legislative requirements of supply chain management and the associated audit process. This will have an impact on competitive procurement processes of public sector entities

Brief description of content

In line with legislative requirements, audit testing should be conducted in order to establish the following:

- Adequacy and effectiveness of internal controls
- Compliance with legislation
- The effectiveness and efficiency of the procurement process and the monitoring of this processes
- The impact of Unauthorised expenditure, Irregular expenditure and Fruitless and Wasteful expenditure
- The condonement process associated with Unauthorised expenditure, Irregular expenditure and Fruitless and Wasteful expenditure.

There will be a total of 32-hours lectures throughout the year. Lectures will however not be presented every week but will rather be packaged into 2 days of full day lectures (8 hours per day during office hours) each semester.

Lectures will be presented and will be based on practical case studies.

Lectures will be presented online.

Entry requirements:

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Cost: R12 500 – R15 000 (estimate)

SHORT LEARNING PROGRAMME IN PUBLIC SECTOR ACCOUNTING

The purpose of the SLP in Public Sector Accounting is to provide accountants and auditors with the opportunity to obtain a detailed understanding of the Public Sector Accounting Frameworks which will prepare them for their duties.

Brief description of content

- Presentation of Financial Statements
- Accounting policies, estimates and errors
- Revenue: Exchange transactions vs non-exchange transactions and
- Revenue from exchange and non-exchange transactions
- Applying the Probability Test on Initial Recognition of Revenue
- Construction contracts
- Accounting for inventory
- Property, Plant and Equipment (inclusive of investment properties)
- Provisions, contingent liabilities and contingent assets
- Related parties
- Impairment of non-cash generating assets and cash generating assets
- Biological assets and agriculture
- Heritage asset management
- Financial instruments
- Changes in existing decommissioning restoration of Property, Plant and Equipment
- Rights to interests arising from rehab funds
- Consolidation of Special Purpose Entities
- Operating and finance lease agreements

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