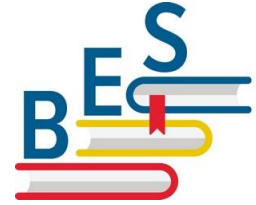




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## Syllabus of the course “Internal Audit”.

Content
<p><b>Introduction into internal audit:</b> definition, content, goals and tasks, frames and function, the differences between internal and external audit, basic legislation requirements.</p> <p><b>Organisation structure and role of internal audit department:</b> internal audit as an essential part of internal control system, corporate governance and internal audit function, the main goals of internal control system, the standards of internal control and audit in the public companies.</p> <p><i>Business case: “Creation of internal audit department in Ukrainian business entity”.</i></p> <p><b>Internal audit process:</b> standards and business processes of internal audit, types of audit tasks, logic structure of the internal audit process, risk estimation, choice of audit methods and procedures and finding the main points during the planning phase.</p>
<p><b>Internal audit methodology and process (part 1):</b> methods and instruments of internal audit, audit procedures performance, test of control, errors and mistakes, materiality, internal audit of existing business processes.</p> <p><i>Business case: “Internal audit planning, and decision about audit procedures to be apply”.</i></p> <p><b>Internal audit methodology and process (part 2):</b> summarizing the results of internal audit, documentation of jobs and processes, audit reports.</p> <p><i>Business case: “ How to perform audit tasks and prepare the interim report.”</i></p>
<p><b>Internal audit methodology and process (part 3):</b> finalizing the internal audit processes, post audit control and actions as a result of internal audit.</p> <p><i>Business case: “Finalizing the internal audit process and audit report presentation”.</i></p> <p><b>Special spheres in internal audit:</b> identification and prevention fraud and errors, audit of market environment, internal audit in holding, audit of corporate governance, audit of reorganization.</p> <p><b>Exam.</b></p>