



Risk-Based Auditing Training Course

DURATION

5 days

CONTACT HOURS

30

LEVEL

Intermediate

FEE PER DELEGATE

R15,000

Planning an audit against where the organisation is actually exposed, and reporting a finding that gets acted on.

Risk based auditing is widely claimed and less widely practised. The usual failure is a plan built from a rolling cycle with a risk assessment attached afterwards, which produces coverage rather than assurance: everything audited eventually, nothing audited because it mattered this year. The second failure is at the other end, where sound work produces a report that is accepted, agreed and not implemented. This week covers both ends, from building a plan that can be defended to an audit committee to writing a finding that survives the meeting it is discussed in.

Available as classroom, live online, in house.

Who it is for

Internal auditors moving from a cyclical to a risk based approach, audit managers responsible for the annual plan, and heads of internal audit who have to defend it to an audit committee.

What you will be able to do

- Build an annual plan from an assessment of exposure rather than from a rotation.
- Scope an engagement so the work answers a question somebody asked.
- Test a control for whether it would actually catch the thing it exists for.
- Write a finding that states the consequence, not only the condition.
- Follow up in a way that closes an action rather than recording it as closed.

The outline

DAY 1

Where the plan comes from

Assessing exposure rather than listing processes · Cyclical coverage, and why it feels safer than it is · Using other people's assurance without inheriting their blind spots · Defending a plan that deliberately leaves things out

DAY 2

Scoping an engagement

The question the audit is answering, written down first · Objective, scope, and the boundary that will be argued about · Risk and control matrices that stay usable · Agreeing scope with a client who wants it narrower

DAY 3

Evidence and testing

Designing a test that would fail if the control were absent · Sampling, and what a sample of five actually supports · Data analysis against whole populations · Working papers somebody else can follow

DAY 4

Reporting so it lands

Condition, cause and consequence, in that order · Rating a finding so the rating means something · Writing for an audit committee rather than for the file · Handling disagreement about a fact and about an opinion

DAY 5

Afterwards

Agreeing an action with a date and an owner · Following up on substance rather than on assertion · Reporting repeated or overdue actions upward · Measuring whether the function changed anything

What you leave with

- A risk based plan for the delegate's own function, with the reasoning recorded per engagement.
- A scoping document for one engagement, written to the question being answered.
- A rewritten finding from the delegate's own files, with the consequence made explicit.

Published dates

DATES	WHERE	FEE
23 to 27 November 2026	Durban, South Africa	R15,000
30 November 2026 to 4 December 2026	Accra, Ghana	US\$1,500
7 to 11 December 2026	Kampala, Uganda	US\$1,500
14 to 18 December 2026	Nairobi, Kenya	US\$1,500

Fees are per delegate and cover all materials. Registration is arranged by the delegate. Reg

Register or ask a question

globalaxistraining.co.za/courses/risk-based-auditing-training-course
info@globalaxistraining.co.za
+27 72 337 9234

250 Beyers Naude Drive, Rustenburg, North West, 2999, South Africa

This copy was produced on 30 October 2026.