



Accredited Africa Training Institute for Capacity Development

Unit FO409, Hatfield Plaza · 1122 Burnett St, Hatfield 0028 · Pretoria, Gauteng · South Africa

Tel: +27 12 004 8389 · Mobile: +27 65 077 6310

Email: apply@aaticd.co.za · Website: www.aaticd.co.za

COURSE BROCHURE

Municipal Audit Planning And Implementation In South Africa Training

Business, Commerce and Management Studies / Public Administration

Unit Standard 116351 · NQF Level 5 · 12 Credits · 9 Days

COURSE OVERVIEW

This course equips municipal officials and auditors with the knowledge and skills to plan and implement effective audit processes in South African municipalities. It covers the regulatory framework, audit planning methodologies, and practical implementation strategies to ensure compliance and improve governance.

Category	Business, Commerce and Management Studies
Subfield	Public Administration
Unit Standard	116351
Accreditation	SAQA Accredited · NQF Level 5 · 12 Credits
Duration	9 days
Training Method	Online, On-Campus, In-House
Certificate	Issued via AATICD LMS – verifiable online

LEARNING OUTCOMES

- Apply the legislative and regulatory framework governing municipal audits in South Africa.
- Analyze the municipal audit process, including risk assessment and materiality determination.
- Design an audit plan that addresses key municipal financial and performance areas.
- Implement audit procedures in accordance with relevant standards and guidelines.
- Evaluate audit findings and formulate recommendations for improvement.
- Demonstrate the ability to prepare audit reports that meet statutory requirements.

WHO SHOULD ATTEND

- Municipal managers, internal auditors, finance officers, and audit committee members involved in municipal audit planning and implementation.

COURSE OUTLINE

Day 1: Introduction to Municipal Audit Planning in South Africa

- Overview of the South African local government structure.
- Legal framework: Municipal Finance Management Act (MFMA), Public Audit Act, and GRAP standards.
- Roles of the Auditor-General, audit committees, and internal audit.
- Principles of public sector auditing: accountability, transparency, and value for money.
- Ethics and independence in municipal audits.
- Introduction to the audit planning process and its phases.

Day 2: Risk Assessment and Materiality for Municipal Audits

- Understanding audit risk models.
- Risk assessment at the financial statement and assertion levels.
- Identifying municipal-specific risks: grant management, procurement, supply chain.
- Materiality: quantitative and qualitative factors for municipalities.
- Fraud risk assessment: corruption, misappropriation of funds.
- Documentation of risk assessments and audit plans.

Day 3: Internal Control Evaluation and Compliance Auditing

- Components of internal control: control environment, risk assessment, control activities, information and communication, monitoring.
- Assessing control design and implementation.
- Compliance requirements: MFMA, Treasury regulations, and other relevant laws.
- Compliance audit planning: key focus areas.
- Testing controls: walkthroughs, tests of controls.
- Reporting internal control deficiencies.

Day 4: Audit Evidence and Sampling Techniques

- Types of audit evidence: physical, documentary, testimonial, analytical.
- Audit procedures: inspection, observation, inquiry, confirmation, recalculation, reperformance.
- Statistical and non-statistical sampling.
- Sample selection methods: random, systematic, haphazard.
- Analytical procedures: ratio analysis, trend analysis, reasonableness tests.
- Substantive procedures for revenue, expenditure, assets, and liabilities.

Day 5: Audit Program Development and Workpapers

- Components of an audit program: objectives, procedures, timing, staffing.
- Tailoring audit programs to municipal risks.
- Workpaper preparation: indexing, referencing, sign-offs.
- Using audit software and electronic workpapers.
- Quality control: review processes, supervision, consultation.
- File structure: permanent and current audit files.

Day 6: Performance Auditing in Municipalities

- Introduction to performance auditing: 3Es (economy, efficiency, effectiveness).
- Performance audit process: planning, evidence gathering, analysis.
- Developing audit criteria and performance indicators.
- Data collection methods: interviews, surveys, document review.
- Analysis techniques: benchmarking, cost-benefit analysis.

- Reporting performance audit results and follow-up.

Day 7: Audit Reporting and Communication

- Structure of a municipal audit report: opinion, basis for opinion, key audit matters.
- Types of audit opinions: unqualified, qualified, adverse, disclaimer.
- Emphasis of matter and other matter paragraphs.
- Management letter: findings, recommendations, action plans.
- Communication with audit committees and council.
- Reporting on predetermined objectives and compliance.

Day 8: Advanced Topics: IT Audits and Data Analytics

- IT general controls: access control, change management, backup.
- Application controls: input, processing, output.
- Data analytics in audit planning: identifying anomalies, trends.
- Tools: ACL, IDEA, Excel, SQL.
- Cybersecurity risks specific to municipalities.
- CAATs: audit software, test data, parallel simulation.

Day 9: Integration, Practical Case Study, and Assessment

- Case study: planning and executing a municipal audit from start to finish.
- Group work: risk assessment, program development, evidence collection.
- Presentation of audit report and management letter.
- Discussion of ethical challenges and solutions.
- Final assessment: written test and practical exercise.
- Course wrap-up and feedback.

ASSESSMENT & CERTIFICATION

Delegates are assessed through exercises and a final test. A mark of **50% or above** earns an **AATICD Certificate of Completion**, issued digitally with a unique verification code. This course carries **12 NQF credits** at **NQF Level 5**.

PRICING (PER DELEGATE, EX-VAT)

Delegates	Training Method	Price per Delegate	Total
1	Online	R 35,000.00	R 35,000.00
1	In-House	R 45,500.00	R 45,500.00
1	On-Campus (Pretoria)	R 52,500.00	R 52,500.00

UPCOMING SESSIONS

Start	End	Method	Venue
04 Aug 2026	14 Aug 2026	On-Campus	Pretoria, South Africa
04 Aug 2026	14 Aug 2026	On-Campus	Lagos, Nigeria
05 Aug 2026	17 Aug 2026	On-Campus	Johannesburg, South Africa
06 Aug 2026	18 Aug 2026	On-Campus	Mauritius
07 Aug 2026	19 Aug 2026	On-Campus	Cape Town, South Africa
10 Aug 2026	20 Aug 2026	On-Campus	Pretoria, South Africa
11 Aug 2026	21 Aug 2026	On-Campus	Abu Dhabi, UAE
12 Aug 2026	24 Aug 2026	On-Campus	Mauritius

Contact us if no suitable date is listed – on-demand sessions can be arranged for groups.

HOW TO GET A QUOTE OR APPLY

1. **Get an instant quotation online:** visit www.aaticd.co.za, open the page for this course (Unit Standard 116351) and click **Get A Quote / Apply**. Select your training method and number of delegates – your quotation is generated immediately and emailed to you with the course brochure attached.
2. **Apply by email:** send the course title, your preferred training method (Online, In-House or On-Campus Pretoria), the number of delegates and your preferred dates to apply@aaticd.co.za – our team will reply with a formal quotation.
3. **Apply by phone or WhatsApp:** call **+27 12 004 8389** or WhatsApp **+27 65 077 6310** and we will prepare your quotation and reserve your seats.
4. **Confirm your booking:** accept the quotation and settle the invoice. As soon as payment is confirmed your delegates are enrolled and receive their AATICD LMS login details by email, along with joining instructions for their chosen training method.

Group discounts apply automatically – the more delegates you enrol, the lower the price per delegate. No payment is required to request a quotation.

Accredited Africa Training Institute for Capacity Development

Unit FO409, Hatfield Plaza, 1122 Burnett St, Hatfield 0028, Pretoria, Gauteng, South Africa
Tel: +27 12 004 8389 · WhatsApp: +27 65 077 6310 · apply@aaticd.co.za · www.aaticd.co.za