



Accredited Africa Training Institute for Capacity Development

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

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COURSE BROCHURE

Basic Auditing

Custom Courses / Accounting and Finance

Unit Standard AATICD-0566 · NQF Level 5 · 6 Credits · 3 Days

COURSE OVERVIEW

This course provides participants with a solid foundation in the principles and practices of auditing, enabling them to understand the audit process from planning to reporting. It equips learners with the skills to perform basic audit procedures, assess internal controls, and apply professional scepticism in accordance with South African auditing standards. The course is designed to enhance the credibility and reliability of financial information within organisations.

Category	Custom Courses
Subfield	Accounting and Finance
Unit Standard	AATICD-0566
Accreditation	SAQA Accredited · NQF Level 5 · 6 Credits
Duration	3 days
Training Method	Online, On-Campus, In-House
Certificate	Issued via AATICD LMS – verifiable online

LEARNING OUTCOMES

- Apply the fundamental principles and concepts of auditing in accordance with South African regulatory frameworks.
- Analyze the audit process, including planning, risk assessment, and evidence gathering.
- Evaluate internal control systems to identify weaknesses and recommend improvements.
- Demonstrate the ability to perform basic audit procedures and document working papers.
- Evaluate audit findings and prepare clear, concise audit reports for stakeholders.
- Implement ethical and professional conduct throughout the audit engagement.

WHO SHOULD ATTEND

- This course is ideal for entry-level auditors, accounting officers, financial administrators, and internal control personnel who are involved in or support the audit function.
- It is also suitable for managers and business owners seeking a fundamental understanding of auditing to improve governance and compliance.

COURSE OUTLINE

Day 1: Foundations of Auditing and the Regulatory Environment

- Introduction to auditing: definition, objectives, and scope.
- The audit profession in South Africa: IRBA, SAICA, and other regulators.
- Legal and regulatory framework: Companies Act, Auditing Profession Act, and relevant standards.
- Types of audits: external, internal, forensic, compliance, and performance audits.
- Ethical principles: integrity, objectivity, confidentiality, professional competence, and due care.
- The auditor's responsibility and liability.
- Overview of the audit process: planning, execution, and reporting.

Day 2: Audit Planning, Risk Assessment, and Evidence Collection

- Audit planning: developing an audit strategy and audit plan.
- Understanding the entity and its environment, including internal control.
- Risk assessment: inherent risk, control risk, and detection risk.
- Materiality: concept and determination.
- Audit evidence: types, sources, and reliability.
- Audit procedures: inspection, observation, inquiry, confirmation, recalculation, re-performance, and analytical procedures.
- Sampling techniques in auditing.
- Audit documentation: purpose, content, and retention.

Day 3: Audit Execution, Reporting, and Practical Application

- Auditing revenue, receivables, purchases, payables, inventory, and payroll.
- Auditing cash and bank balances, and investments.
- Completing the audit: subsequent events, going concern, and management representations.
- Evaluating misstatements and forming an opinion.
- Types of audit opinions: unmodified, qualified, adverse, and disclaimer.
- The auditor's report: structure and key elements.
- Communication with those charged with governance.
- Quality control and file review.

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 **6 NQF credits** at **NQF Level 5**.

PRICING (PER DELEGATE, EX-VAT)

Delegates	Training Method	Price per Delegate	Total
1	Online	R 13,900.00	R 13,900.00
1	In-House	R 18,700.00	R 18,700.00
1	On-Campus (Pretoria)	R 20,800.00	R 20,800.00

UPCOMING SESSIONS

Start	End	Method	Venue
19 Oct 2026	21 Oct 2026	On-Campus	Dar es Salaam, Tanzania
19 Oct 2026	21 Oct 2026	On-Campus	Mombasa, Kenya
19 Oct 2026	21 Oct 2026	Online	—
19 Oct 2026	21 Oct 2026	On-Campus	Bangkok, Thailand
20 Oct 2026	22 Oct 2026	On-Campus	Kinshasa, DRC
20 Oct 2026	22 Oct 2026	On-Campus	Maseru, Lesotho
20 Oct 2026	22 Oct 2026	On-Campus	Lusaka, Zambia
27 Oct 2026	29 Oct 2026	On-Campus	London, UK

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 AATICD-0566) 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.

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