

Segment A

- Companies Act
- King IV Report and Code of Governance for South Africa
- The Code of Professional Conduct (CPC), By- Laws, and Rules regarding improper conduct
- The Auditing Profession Act
- (APA) of IRBA
- The Auditors responsibility relating to fraud in an audit

Segment B

- The overall audit process
 - Pre-engagement activities
 - Planning an audit
- a. Obtaining an understanding of the entity and internal control (manual)
 - b. Risk assessment
 - c. Materiality
 - d. Responding to risks (Audit Strategy and Audit Plan)

Segment C

- Planning an audit
- a. Computer controls (general and application controls)
- Performing an audit
- a. Audit evidence
 - b. Test of controls
 - c. Substantive procedures

Segment D

- Completion of the audit
- a. Evaluation of misstatements
 - b. Reporting
- Non-Audit services
- a. Review Engagements
 - b. Agreed upon procedures
 - c. Complication Agreements

