



Education



2010 Auditing Institute (Week One)

April 25-30; Kansas City, MO

Auditing I—The Basics is designed to provide tools and step-by-step procedures to establish and maintain an effective internal audit function within your bank.

- Steps to establish an internal audit function
- Phases of a complete audit cycle
- Methods for documenting and evaluating internal controls
- Various approaches for reporting audit results
- How to sample
- The importance of following up on audit recommendations
- Auditors responsibilities for fraud

Internal Auditing Working Papers will show how to prepare, index, cross reference, file, and maintain clear and complete working papers that comply with the FDICIA and internal audit professional standards.

- Documenting each phase of the audit cycle (including planning, performing, reporting and followup)
- Organizing a complete audit file
- Using risk assessment to develop an annual audit plan
- Using technology to automate work papers

Auditing II—Auditing Liabilities and Other Activities focuses on key concepts related to auditing deposit activities, wire transfers and FHLB advances and other borrowings. Learn how to design and execute an effective plan for the confirmation process and best practices for the communication of audit results.

- Reviewing auditing risks associated with deposits, official checks and other liabilities
- Understanding and planning the confirmation process
- Obtaining management commitment to act on the audit recommendations
- Developing techniques for effectively presenting audit findings to bank management and the audit committee
- Auditing federal funds, FHLB borrowings, repurchase agreements and other liabilities
- Understanding and auditing wire transfers and ACH transactions in your bank official check activities

Schedule

Sunday

Auditing I—The Basics

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|----------------|------------------|
| 3:00 - 4:00 pm | Registration |
| 4:00 - 6:30 pm | Program |
| 6:30 - 7:30 pm | Dinner/Reception |

Monday

Auditing I—The Basics (cont'd)

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|----------------|--------------------|
| 8:00 am - Noon | Program |
| Noon - 1:00 pm | Lunch |
| 1:00 - 6:00 pm | Program |
| 6:00 pm | Dinner on your own |

Tuesday

Auditing I—The Basics (cont'd)

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|-----------------|-------------------------------|
| 8:00 - 11:00 am | Program |
| 11:00 - Noon | Auditing I - The Basics Exam* |
| Noon - 1:00 pm | Lunch |

Internal Auditing Working Papers

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|----------------|--------------------|
| 1:00 - 5:00 pm | Program |
| 5:00 pm | Dinner on your own |

Wednesday

Internal Auditing Working Papers

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|-----------------|--|
| 8:00 - 11:00 am | Program |
| 11:00 - Noon | Internal Auditing Working Papers Exam* |
| Noon - 1:00 pm | Lunch |

Auditing II—Auditing Liabilities & Other Activities

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|----------------|--------------------|
| 1:00 - 5:30 pm | Program |
| 5:30 pm | Dinner on your own |

Thursday

Auditing II—Auditing Liabilities & Other Activities (cont'd)

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|----------------|------------------|
| 8:00 am - Noon | Program |
| Noon - 1:00 pm | Lunch |
| 1:00 - 6:00 pm | Program |
| 6:00 pm | Dinner/Reception |

Friday

Auditing II—Auditing Liabilities & Other Activities (cont'd)

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|----------------|-------------------|
| 8:00 am - Noon | Program |
| Noon - 1:00 pm | Auditing II Exam* |
| 1:00 pm | Adjourn |

*Exam given to those enrolled in the Certified Community Bank Internal Auditor





Schedule

Auditing III – Auditing Assets builds on the auditing topics covered in Auditing I and Auditing II, auditors will learn major control objectives and procedures for auditing assets, including loan activities, due from bank accounts and investments.

- Approaching the audit of loans (including loan loss reserves and loan participations)
- Understanding the lending function and internal controls related to lending
- Conducting an audit of other real estate owned
- Reviewing the audit of cash and due from bank accounts
- Understanding the bank's investment portfolio
- Auditing a bank's investment portfolio

Auditing IV – An Internal Auditor's Guide to the Business of Banking, Regulatory Matters, Fraud and Related Topics

Focuses on a number of advanced skills and is designed to round out your auditing tool kit.

- Understanding the business of banking
- Learning how asset/liability management works and how it affects the audit process
- Learning about bank liquidity
- Designing and performing operational audits (auditing for efficiencies)
- Preventing and detecting fraud
- Understanding the regulatory process and how to effectively deal with examiners and the regulatory agencies

Bank Information Systems Auditing

Take control and audit electronic data processing and information systems with the tools and step-by-step procedures needed to perform a thorough internal audit of information processing systems.

- Structure and hardware of the BIS center
- Functions of the operating system and application software
- Disaster recovery planning and testing
- Risk analysis system
- Specific questions to include in a BIS internal control questionnaire

Sunday

Auditing III – Auditing Assets

3:00 - 4:00 pm	Registration
4:00 - 6:30 pm	Program
6:30 - 7:30 pm	Dinner/Reception

Monday

Auditing III - Auditing Assets (cont'd)

8:00 am - Noon	Program
Noon - 1:00 pm	Lunch
1:00 - 6:00 pm	Program
6:00 pm	Dinner on your own

Tuesday

Auditing III - Auditing Assets (cont'd)

8:00 - 11:00 am	Program
11:00 am - Noon	Auditing III Exam*
Noon - 1:00 pm	Lunch

Auditing IV - Regulatory Accounting & Operational Auditing

1:00 - 6:00 pm	Program
6:00 pm	Dinner on your own

Wednesday

Auditing IV - Regulatory Accounting & Operational Auditing (cont'd)

8:00 am - Noon	Program
Noon - 1:00 pm	Lunch
1:00 - 5:30 pm	Program
5:30 pm	Dinner on your own

Thursday

Auditing IV - Regulatory Accounting & Operational Auditing (cont'd)

8:00 - 9:00 am	Auditing IV Exam*
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Bank Information Systems Auditing

9:00 am - Noon	Program
Noon - 1:00 pm	Lunch
1:00 - 6:00 pm	Program
6:00 pm	Dinner/Reception

Friday

Bank Information Systems Auditing (cont'd)

8:00 am - Noon	Program
Noon - 1:00 pm	Bank Information Systems Auditing Exam*
1:00 p.m.	Adjourn

*Exam given to those enrolled in the Certified Community Bank Internal Auditor



