

## PROGRAMME STRUCTURE

MODULE	MODULE CODE
Internal Auditing IV Module 1	RIO401
Internal Auditing IV Module 2	RIO402
Risk Based Auditing	RRO401
Information Systems Auditing	RIS402
Forensic Auditing	RIF402
Managerial Accounting & Finance	RKS400
Public Sector Accountability	RPS401

## APPLYING FOR PGDIA

### Online Application

Prospective students can apply online by following the link: <https://www.mandela.ac.za/Apply>

### Apply via email

Prospective students can contact Yolanda Belani on +27 (0)41 504 2177 or send an email to [yolanda.belani@mandela.ac.za](mailto:yolanda.belani@mandela.ac.za).

### Post

Applications can be posted to the postal address provided on the back of this brochure under the "Enquiries" section.

## CAMPUS OFFERING

This programme is offered at the Nelson Mandela University's Second Avenue Campus situated in Summerstrand.

"...internal auditors are rock stars now. This is their day in the sun. The growing demand for Internal Auditors in South Africa and globally, makes the Advanced Diploma in Accountancy: Internal Auditing a great and exciting choice."

- Bruce Nolop -

Change the World

**NELSON MANDELA**  
UNIVERSITY

## ENQUIRIES

Yolanda Belani  
School of Accounting  
Office 0706, South Campus,  
University Way, Summerstrand  
P.O Box 77000  
Port Elizabeth  
6031

T: +27 (0)41 504 2177

E: [yolanda.belani@mandela.ac.za](mailto:yolanda.belani@mandela.ac.za)

W: <https://accounting.mandela.ac.za>

Facebook: "Nelson Mandela University School of Accounting"



[mandela.ac.za](http://mandela.ac.za)

**Postgraduate Diploma:  
Internal Auditing  
(PGDIA)**

THE Postgraduate Diploma in Internal Auditing (PGDIA) is one of the formal educational programmes offered by the Department of Applied Accounting. The PGDIA is aligned with the requirements of the Institute of Internal Auditors South Africa (IIA-SA) and allows successful students access into the formal career path of the IIA-SA.

### WHAT DO INTERNAL AUDITORS DO?

An internal auditor is a corporate governance partner to the management of the organisation. Internal auditors assist management with enterprise risk management, evaluate the system of internal control and provide recommendations for its improvement. Internal Auditors independently evaluate the operational efficiency of all the divisions within an organisation. They review company policies, objectives and procedures, financial information, interpret the information and then report their findings and recommendations to management for corrective action.

### QUALITIES OF AN INTERNAL AUDITOR

Internal auditors are persons with a high sense of ethics, diligence, honesty and integrity. Prospective internal auditors need to have an interest in and understanding of business/financial affairs and also have the ability to logically analyze problems. In addition, internal auditors must have the ability to adapt to changing circumstances and be able to work effectively under pressure.

### PROFESSIONAL BODY

The *Certified Internal Auditing (CIA)* title communicates that you uphold the highest professional standards, and continuously seek ways to improve processes, balance controls and keep risks at bay. This programme is associated with is the Institute of Internal Auditors (IIA). The IIA is an international body with affiliation in Bedfordview, South Africa (IIA-SA). The IIA governs the profession through its International Professional Practices Framework (IPPF). The IPPF includes the IIA Code of Ethics and Standards. More information on the IIA-SA can be obtained from [www.iiasa.org.za](http://www.iiasa.org.za)

### CAREER OPPORTUNITIES

The internal audit profession is one of the fastest growing professions globally and qualified internal auditors are therefore sought after. Internal Auditors have become increasingly important in both the private and public sectors as organizations are required to improve their corporate governance structures. A career in internal auditing offers diverse and challenging opportunities, both locally and internationally.

### CERTIFICATION

Being a professional is demonstrated through certification. Certification sets professional internal auditors apart from the rest by documenting their mastery of the field and practice of internal auditing. Becoming certified requires extensive preparation, study, knowledge, and experience; and indicates a commitment to professionalism. The IIA certifies internal auditors after successful completion of the Certified Internal Auditor (CIA) exam and a term of at least two years of relevant practical internal audit experience. The CIA qualification is recognized and accepted globally. A person who holds a PGDIA will be considered by the IIA for entrance into the IIA-SA learnerships (IAT and PIA) and the CIA exams.

### PURPOSE OF THE PGDIA PROGRAMME

The programme is designed to equip graduates with the essential knowledge and specific skills in order to be competent in performing internal audit engagements (manual and computerised) and act as internal audit managers or internal audit consultants.

### ADMISSION REQUIREMENTS

A relevant **NQF Level 7 Bachelor's Degree or Advanced Diploma with Auditing or Internal Auditing and Management Accounting** as majors and an average final mark of 55% in the final year modules or a relevant Bachelor's Degree or Advanced Diploma approved by Senate coupled with prior learning, which should comprise at least three years' experience in the field of Internal Auditing.

### SELECTION CRITERIA

Having met the admission requirements and due to restrictions in respect of student numbers, selection will be made on a basis of first come first served.

### ACCREDITATIONS & ENDORSEMENTS

#### *International Endorsement*

The Nelson Mandela University received its international endorsement into the Internal Audit Education Partnership (IAEP) program during December 2018. NMU is now the fourth university in South Africa to receive the IIA's endorsement for the processing of internal audit qualifications which are aligned to international best practice requirements. Currently, there are 49 universities in 14 countries and territories included in the program.

#### *National Endorsements*

This qualification, PGDIA, is also registered and fully accredited with the Financial Sector Conduct Authority (FSCA).

### BLOCK RELEASE MODE OF OFFERING

Block Release Mode of Delivery has several advantages to both students and employers of students (and potential students), including:

- Students do not have to attend classes every night;
- Students who are not employed can use vacation leave to attend the block lectures;
- Employers can plan staff development and send staff for formal internal audit education;
- Employees are not out of office for long periods of time;
- If the place of work is not in the close proximity of Nelson Mandela University, staff can choose to enroll for formal internal audit education.

Students will attend class for 8 dedicated days per semester (excluding the formal assessment or examination). All the modules that are normally taught per semester will be covered accordingly, where after a formal assessment during the formal university exam period in May/June of each year will follow. Before and between Lecturing Blocks, students will be required to do preparation work and to submit assignments and write online tests that will form part of the admission mark that is required for access to the formal assessment (examination).