

AUDITING AND GOVERNANCE RISK AND COMPLIANCE | COURSE BROCHURE

Auditing Asset Disposals and Write-Offs

5 days | Classroom training | English

SMART HORIZON

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Course content

Why attend

Disposals and write-offs of assets and inventory are high-risk areas for fraud and value loss. This course covers auditing disposals: approval and authority, valuation and sale methods, auctions and scrap, write-off justification, documentation, accounting treatment and red flags of abuse.

Assets sold too cheaply or written off improperly represent real losses. You will learn to audit disposals effectively.

Professional Problems This Course Is Designed to Solve

- Difficulty translating subject knowledge into practical workplace decisions.
- Inconsistent approaches to the activities covered in the course outline.
- Lack of a structured plan for applying and reviewing new skills.

Course methodology

Case studies of disposal fraud, sample testing exercises, data analysis and process reviews.

Course objectives

By the end of this course, participants will be able to:
- Identify risks in asset disposals and write-offs
- Review approval and authority controls
- Assess valuation and sale methods
- Test write-off justification
- Verify accounting treatment
- Recognise red flags of abuse

Target audience

This course is suitable for:
- Internal auditors
- Finance controllers
- Asset managers
- Procurement and stores staff
- Fraud examiners



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Target competencies

Participants will develop competencies in:

- Risk identification
- Approval testing
- Valuation review
- Accounting verification
- Fraud awareness

Course outline

Day 1: Disposal Risks

09:00–10:08	Types of disposals
10:08–11:00	Fraud schemes
11:00–11:30	**Coffee break**
11:30–11:45	Fraud schemes (continued)
11:45–12:53	Controls
12:53–14:00	Case study

Day 2: Approvals

09:00–10:08	Authority limits
10:08–11:00	Committees
11:00–11:30	**Coffee break**
11:30–11:45	Committees (continued)
11:45–12:53	Documentation
12:53–14:00	Workshop

Day 3: Valuation and Sale

09:00–10:08	Valuation methods
10:08–11:00	Auctions and tenders
11:00–11:30	**Coffee break**



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11:30–11:45	Auctions and tenders (continued)
11:45–12:53	Scrap sales
12:53–14:00	Exercise

Day 4: Write-Offs

09:00–10:08	Justification
10:08–11:00	Inventory write-offs
11:00–11:30	**Coffee break**
11:30–11:45	Inventory write-offs (continued)
11:45–12:53	Accounting
12:53–14:00	Exercise

Day 5: Red Flags

09:00–10:08	Patterns
10:08–11:00	Analytics
11:00–11:30	**Coffee break**
11:30–11:45	Analytics (continued)
11:45–12:53	Reporting
12:53–14:00	Action plan

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the sessions. They are indicative only and do not constitute a binding commitment.



Course content

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

Venue	Start date	End date	Fee (EUR)
Cape Town Confirmed dates	23 Nov 2026	27 Nov 2026	**€1,890.–**
Online Confirmed dates	23 Nov 2026	27 Nov 2026	**€1,250.–**
Vienna Confirmed dates	14 Dec 2026	18 Dec 2026	**€2,940.–**
Online Confirmed dates	14 Dec 2026	18 Dec 2026	**€1,250.–**
Cape Town Confirmed dates	18 Jan 2027	22 Jan 2027	**€1,890.–**
Online Confirmed dates	18 Jan 2027	22 Jan 2027	**€1,250.–**
London Confirmed dates	1 Feb 2027	5 Feb 2027	**€2,450.–**
Online Confirmed dates	1 Feb 2027	5 Feb 2027	**€1,250.–**
Barcelona Confirmed dates	22 Feb 2027	26 Feb 2027	**€2,840.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	22 Feb 2027	26 Feb 2027	**€1,250.–**
Rome Confirmed dates	15 Mar 2027	19 Mar 2027	**€2,450.–**
Online Confirmed dates	15 Mar 2027	19 Mar 2027	**€1,250.–**
Dubai Confirmed dates	5 Apr 2027	9 Apr 2027	**€3,150.–**
Online Confirmed dates	5 Apr 2027	9 Apr 2027	**€1,250.–**
Amsterdam Confirmed dates	26 Apr 2027	30 Apr 2027	**€2,540.–**
Online Confirmed dates	26 Apr 2027	30 Apr 2027	**€1,250.–**
Dubai Confirmed dates	10 May 2027	14 May 2027	**€3,150.–**
Online Confirmed dates	10 May 2027	14 May 2027	**€1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Vienna Confirmed dates	31 May 2027	4 Jun 2027	**€2,940.-**
Online Confirmed dates	31 May 2027	4 Jun 2027	**€1,250.-**
Frankfurt Confirmed dates	21 Jun 2027	25 Jun 2027	**€2,650.-**
Online Confirmed dates	21 Jun 2027	25 Jun 2027	**€1,250.-**
Istanbul Confirmed dates	12 Jul 2027	16 Jul 2027	**€2,650.-**
Online Confirmed dates	12 Jul 2027	16 Jul 2027	**€1,250.-**
Paris Confirmed dates	2 Aug 2027	6 Aug 2027	**€2,860.-**
Online Confirmed dates	2 Aug 2027	6 Aug 2027	**€1,250.-**
Kuala Lumpur Confirmed dates	16 Aug 2027	20 Aug 2027	**€1,450.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	16 Aug 2027	20 Aug 2027	**€1,250.-**
London Confirmed dates	6 Sept 2027	10 Sept 2027	**€2,450.-**
Online Confirmed dates	6 Sept 2027	10 Sept 2027	**€1,250.-**
Rome Confirmed dates	27 Sept 2027	1 Oct 2027	**€2,450.-**
Online Confirmed dates	27 Sept 2027	1 Oct 2027	**€1,250.-**
Barcelona Confirmed dates	18 Oct 2027	22 Oct 2027	**€2,840.-**
Online Confirmed dates	18 Oct 2027	22 Oct 2027	**€1,250.-**
Rome Confirmed dates	8 Nov 2027	12 Nov 2027	**€2,450.-**
Online Confirmed dates	8 Nov 2027	12 Nov 2027	**€1,250.-**



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Dates, venues and fees (continued)

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Cape Town Confirmed dates	22 Nov 2027	26 Nov 2027	**€1,890.-**
Online Confirmed dates	22 Nov 2027	26 Nov 2027	**€1,250.-**
Dubai Confirmed dates	13 Dec 2027	17 Dec 2027	**€3,150.-**
Online Confirmed dates	13 Dec 2027	17 Dec 2027	**€1,250.-**

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

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