

AUDITING CORPORATE GOVERNANCE



GENTEX[®]
TRAINING CENTER



Introduction

Auditing Corporate Governance Training Course prepares auditors to examine whether governance structures actually work. Participants work through governance frameworks and accountability principles, board composition, committees, and effectiveness, directors' duties and stewardship, risk oversight and internal control at board level, ethics, disclosure, and stakeholder accountability, and audit planning, evidence, judgement, and governance reporting as one connected audit discipline. The programme links the governance an organisation claims to operate with the evidence that shows it functions. As a result, learners gain a practical method for auditing corporate governance. Furthermore, the course strengthens governance judgement, evidence discipline, and board-level reporting.

Auditing Corporate Governance Course Objectives

- Explain corporate governance principles, codes, and frameworks.
- Apply the IIA Global Internal Audit Standards to governance audits.
- Assess board composition, independence, and committee structures.
- Audit board and committee effectiveness and meeting practice.
- Evaluate directors' duties, stewardship, and accountability arrangements.
- Audit risk oversight, risk appetite, and internal control at board level.
- Audit ethics, conflicts, and related-party transaction governance.
- Assess disclosure, transparency, and stakeholder reporting quality.
- Apply evidence standards and judgement to governance findings.
- Apply governance audit reporting to boards and audit committees.

Course Methodology

- Interactive sessions built on governance audit and board review cases.
- Workshops on governance mapping, board effectiveness review, and reporting.

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- Group exercises on board papers, evidence assessment, and rating judgements.
- Hands-on practice with governance audit programmes and checklists.
- Simulation of a governance audit interview and a board reporting session.
- Facilitator coaching and peer review on personal governance audit plans.

Who Should Take This Course

- Internal auditors covering governance and board assurance.
- Audit managers and heads of internal audit.
- Governance and compliance professionals.
- Audit committee members and secretaries.
- Risk and internal control specialists.
- Consultants advising on governance assurance and board reviews.

Auditing Corporate Governance Course Outlines

Day 1: Governance Frameworks and Audit Approach

- Corporate governance principles and accountability theory.
- Governance codes, listing rules, and regulatory expectations.
- IIA Global Internal Audit Standards applied to governance.
- Governance audit objectives, scope, and criteria.
- The three lines model and assurance coordination.
- Independence, access, and audit committee relationships.
- Case discussion: a board that met every requirement and governed nothing.

Day 2: Board Composition, Committees, and Duties



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- Board composition, diversity, and independence assessment.
- Appointment, tenure, and succession governance.
- Committee structure: audit, risk, nomination, remuneration.
- Committee charters and terms of reference review.
- Directors' duties, fiduciary obligations, and stewardship.
- Conflicts, related-party transactions, and declaration records.
- Workshop: assessing board composition and committee structure.

Day 3: Board Effectiveness and Meeting Practice

- Board effectiveness review methods and criteria.
- Meeting frequency, attendance, agendas, and papers.
- Quality of board discussion and challenge evidence.
- Decision records, minutes, and resolution quality.
- Information flow to the board and management reporting.
- Board evaluation, self-assessment, and improvement.
- Exercise: reviewing a board pack for governance quality.

Day 4: Risk Oversight and Control at Board Level

- Audit of risk oversight and risk appetite setting.
- Risk register review and challenge by the board.
- Internal control framework oversight and assurance.
- Technology, cyber, and emerging risk governance.
- Whistleblowing, ethics, and speak-up arrangements.
- Regulator and oversight body interaction governance.
- Simulation: auditing board risk oversight practice.





Day 5: Disclosure, Reporting, and Governance Findings

- Disclosure quality and transparency assessment.
- Annual report and governance statement review.
- Stakeholder accountability and reporting practice.
- Applying evidence standards to governance findings.
- Judging and rating governance deficiencies.
- Reporting to the board and audit committee.
- Capstone: presenting a corporate governance audit report.

Conclusion

By successfully completing Auditing Corporate Governance, participants will gain a practical command of governance frameworks, board composition and committee assessment, board effectiveness and meeting practice, risk oversight and control at board level, ethics and conflict governance, and disclosure, reporting and governance findings. They will acquire skills in governance mapping, board effectiveness review, evidence assessment, and governance auditing reporting that give credible assurance over governance. Gentex Training Center designs the programme to help auditors examine corporate governance with confidence.

FAQs for the Auditing Corporate Governance course



Q1 What is the "Auditing Corporate Governance" course about?

It prepares auditors to examine whether governance structures actually work. The course spans governance frameworks and audit approach, board composition, committees and duties, board effectiveness and meeting practice, risk oversight and control at board level, and disclosure, reporting and governance findings.

Q2 What are the key benefits of the "Auditing Corporate Governance" course?

You gain a practical method for auditing corporate governance that links the governance an organisation claims to operate with the evidence that shows it functions. The course improves board and committee assessment, strengthens board effectiveness and paper review, sharpens risk oversight auditing, and gives you governance reporting and finding practice that stands up to audit committees and regulators.

Q3 What skills will I gain from the "Auditing Corporate Governance" course?

You will develop four core skills: corporate governance framework and code interpretation, board composition and committee structure assessment, board effectiveness and meeting practice auditing, and risk oversight review with governance findings, disclosure assessment and board reporting.



Q4 What tools, methods, or standards are covered in the "Auditing Corporate Governance" course?

The course covers corporate governance principles and accountability theory, governance codes, listing rules and regulatory expectations, the IIA Global Internal Audit Standards applied to governance, governance audit objectives, scope and criteria, the three lines model and assurance coordination, independence, access and audit committee relationships, board composition, diversity and independence assessment, appointment, tenure and succession governance, committee structure for audit, risk, nomination and remuneration, committee charters and terms of reference review, directors' duties, fiduciary obligations and stewardship, conflicts, related-party transactions and declaration records, board effectiveness review methods and criteria, meeting frequency, attendance, agendas and papers, quality of board discussion and challenge evidence, decision records, minutes and resolution quality, information flow to the board and management reporting, board evaluation, self-assessment and improvement, audit of risk oversight and risk appetite setting, risk register review and challenge by the board, internal control framework oversight and assurance, technology, cyber and emerging risk governance, whistleblowing, ethics and speak-up arrangements, regulator and oversight body interaction governance, disclosure quality and transparency assessment, annual report and governance statement review, stakeholder accountability and reporting practice, applying evidence standards to governance findings, and judging and rating governance deficiencies.



Q5 How is the "Auditing Corporate Governance" course applied in real-world practice?

Participants apply it to real work such as assessing board composition and committee structure, reviewing a board pack for governance quality, auditing board risk oversight practice, testing conflict of interest and declaration records, evaluating disclosure and transparency quality, rating governance deficiencies with justification, and presenting a governance audit report to the audit committee. The same methods support board effectiveness reviews and regulator-facing governance reporting.