INTERNAL AUDIT STANDARDS (IIA 2024)



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Introduction

Internal Audit Standards (IIA 2024) Training Course prepares internal auditors to apply the revised Global Internal Audit Standards in daily practice. Participants work through the standards' structure and principles, the ethics and professionalism requirements, governance of the audit function, managing the audit function, and performing audit engagements as one connected framework. The programme links each standard with the working papers, behaviours, and reports that demonstrate conformity. As a result, learners gain a practical, clause-level command of the 2024 standards. Furthermore, the course strengthens professional judgement, quality discipline, and conformance readiness.

Internal Audit Standards (IIA 2024) Course Objectives

- Explain the purpose, structure, and principles of the 2024 Global Internal Audit Standards.
- Apply the five domains and their requirements correctly.
- Apply the Code of Ethics and professionalism standards.
- Apply governance requirements for the internal audit function.
- Apply the chief audit executive's responsibilities and reporting lines.
- Apply standards on managing the internal audit function.
- Apply engagement planning, execution, and communication standards.
- Apply standards on quality assessment and improvement.
- Map existing audit practices against the new standards.
- Prepare for conformance assessment and quality review readiness.

Course Methodology

- Interactive sessions built on standards application and gap cases.
- Workshops on domain mapping, conformance assessment, and documentation.
- Group exercises on gap analysis, quality review, and reporting compliance.

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- Hands-on practice with standards checklists, mapping tools, and audit manuals.
- Simulation of a quality assessment review and an audit committee update.
- Facilitator coaching and peer review on personal conformance plans.

Who Should Take This Course

- Internal auditors, senior auditors, and audit supervisors.
- Audit managers and heads of internal audit.
- Quality assurance and improvement programme reviewers.
- Compliance and governance professionals supporting audit.
- Audit committee members and board advisors.
- Consultants advising on audit standards and quality assessment.

Internal Audit Standards (IIA 2024) Course Outlines

Day 1: The 2024 Standards Framework

- Purpose and structure of the 2024 Global Internal Audit Standards.
- The five domains and the principles within each.
- Requirements, considerations for implementation, and evidence.
- Relationship to the previous IPPF and standards update drivers.
- Global applicability and jurisdictional considerations.
- Terminology and definitions used in the standards.
- Case discussion: an audit practice facing a conformance gap.

Day 2: Ethics, Professionalism, and Governance

- The Code of Ethics and its principles.

- Integrity, objectivity, confidentiality, and competence in practice.
- Independence and the organisational positioning of audit.
- Governance requirements for the internal audit function.
- The audit charter and mandate documentation.
- Board and audit committee interaction requirements.
- Workshop: mapping governance requirements to the audit charter.

Day 3: Managing the Internal Audit Function

- The chief audit executive's roles and responsibilities.
- Strategy, planning, and resource management requirements.
- Managing talent, competencies, and professional development.
- Coordination and reliance on other assurance providers.
- Communication and reporting to the board.
- Quality assurance and improvement programme requirements.
- Exercise: planning an audit function strategy under the new standards.

Day 4: Performing Audit Engagements

- Engagement planning and scope requirements.
- Risk assessment and engagement objectives.
- Evidence, analysis, and documentation standards.
- Communicating results and engagement conclusions.
- Monitoring and follow-up requirements.
- Handling exceptions, disagreements, and escalation.
- Simulation: performing an engagement in line with the standards.

Day 5: Conformance, Quality, and Readiness

- Gap analysis against the 2024 standards.
- Documentation and evidence for conformance.
- Internal and external quality assessment expectations.
- Developing a conformance action plan.
- Methodology manual updates and team training.
- Reporting conformance to the board and stakeholders.
- Capstone: presenting a conformance and readiness plan.

Conclusion

By successfully completing Internal Audit Standards (IIA 2024), participants will gain a practical command of the 2024 Global Internal Audit Standards, the Code of Ethics, governance and function management requirements, engagement performance standards, and quality assessment expectations. They will acquire skills in standards mapping, gap analysis, engagement documentation, and conformance readiness that align audit practice with the revised framework. Gentex Training Center designs the programme to help professionals apply the 2024 standards with confidence.

FAQs

Q1 What is the "Internal Audit Standards (IIA 2024)" course about?

It prepares internal auditors to apply the revised Global Internal Audit Standards in daily practice. The course spans the 2024 standards framework, ethics, professionalism and governance, managing the internal audit function, performing audit engagements, and conformance, quality and readiness.

Q2 What are the key benefits of the "Internal Audit Standards (IIA 2024)" course?

You gain a practical, clause-level command of the 2024 standards that links each standard with the working papers, behaviours, and reports that demonstrate conformity. The course improves governance and charter practice, strengthens engagement documentation, sharpens quality assurance and gap analysis, and gives you conformance readiness that stands up to external assessment.

Q3 What skills will I gain from the "Internal Audit Standards (IIA 2024)" course?

You will develop four core skills: 2024 standards and Code of Ethics application, governance and audit function management compliance, engagement performance under the revised standards, and gap analysis with quality assessment and conformance readiness.

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Q4 What tools, methods, or standards are covered in the "Internal Audit Standards (IIA 2024)" course?

The course covers the purpose and structure of the 2024 Global Internal Audit Standards, the five domains and principles within each, requirements and considerations for implementation and evidence, the relationship to the previous International Professional Practices Framework, global applicability and jurisdictional considerations, standards terminology and definitions, the Code of Ethics and its principles, integrity, objectivity, confidentiality and competence, independence and organisational positioning of audit, governance requirements for the internal audit function, the audit charter and mandate documentation, board and audit committee interaction requirements, the chief audit executive's roles and responsibilities, strategy, planning and resource management, managing talent, competencies and professional development, coordination and reliance on other assurance providers, communication and reporting to the board, quality assurance and improvement programme requirements, engagement planning and scope, risk assessment and engagement objectives, evidence, analysis and documentation standards, communicating results and engagement conclusions, monitoring and follow-up requirements, handling exceptions, disagreements and escalation, gap analysis against the 2024 standards, documentation and evidence for conformance, internal and external quality assessment expectations, conformance action planning, methodology manual updates and team training, and reporting conformance to the board and stakeholders.

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Q5 How is the "Internal Audit Standards (IIA 2024)" course applied in real-world practice?

Participants apply it to real work such as mapping current practice against the 2024 standards, updating an audit charter for new governance requirements, revising an audit manual and engagement templates, planning a quality assurance and improvement programme, preparing documentation for an external quality assessment, and reporting conformance to the audit committee. The same methods support team training and conformance action plans.