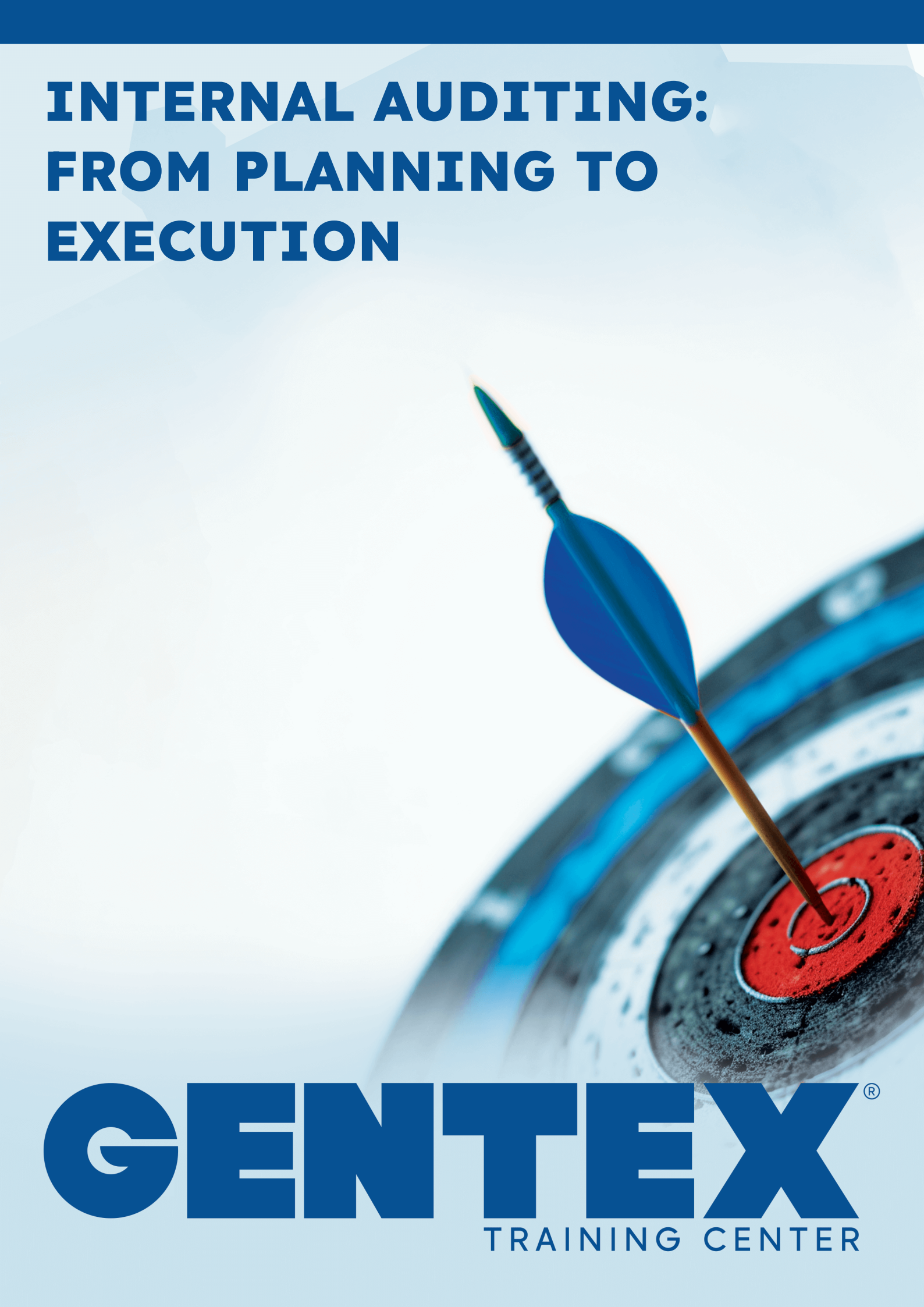
INTERNAL AUDITING: FROM PLANNING TO EXECUTION



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Info@gentextraining.com

Introduction

Internal Auditing: From Planning to Execution Training Course takes auditors through the full audit lifecycle in a single connected method. Participants work through the audit mandate and standards, risk-based annual planning, engagement design, fieldwork and evidence, control testing, data analytics, findings development, and reporting and follow-up as one continuous process. The programme links every stage to the next, so planning decisions become fieldwork tests and fieldwork evidence becomes findings. As a result, learners gain a practical, end-to-end audit method. Furthermore, the course strengthens planning discipline, evidence quality, and reporting that drives change.

Internal Auditing: From Planning to Execution Course Objectives

- Apply the IIA International Standards and Code of Ethics at each stage.
- Build a risk-based internal audit plan and maintain the audit universe.
- Design engagements with clear objectives, scope, and criteria.
- Produce audit programmes, sampling plans, and working papers.
- Apply tests of controls and substantive testing techniques.
- Apply interview, walkthrough, observation, and inquiry techniques.
- Apply data analytics and CAAT to audit evidence.
- Structure findings with criteria, condition, cause, effect, and recommendation.
- Apply reporting, rating, and management response processes.
- Apply follow-up, closure validation, and quality assurance practice.

Course Methodology

- Interactive sessions built on end-to-end audit lifecycle cases.

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- Workshops on planning, engagement design, and working papers.
- Group exercises on control testing, sampling, and findings development.
- Hands-on practice with audit programmes, templates, and CAAT tools.
- Simulation of a full engagement from planning to closing meeting.
- Facilitator coaching and peer review on personal audit plans.

Who Should Take This Course

- Internal auditors, senior auditors, and audit supervisors.
- Audit managers and heads of internal audit.
- Compliance officers and risk management professionals.
- Finance and operations professionals supporting audit work.
- Quality assurance and internal control specialists.
- Consultants advising on internal audit methodology.

Internal Auditing: From Planning to Execution Course Outlines

Day 1: Foundations, Standards, and the Audit Mandate

- Definition, purpose, and scope of internal auditing.
- The IIA International Standards and Code of Ethics.
- Independence, objectivity, and the audit charter.
- The three lines model and assurance roles.
- Types of audit: compliance, operational, financial, and IT.
- Auditor competencies and professional scepticism.
- Case discussion: an audit that failed at the planning stage.

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Day 2: Risk-Based Planning and Audit Universe

- Risk management concepts and risk appetite.
- COSO ERM and the COSO internal control framework.
- Risk assessment and building the audit universe.
- Risk-based prioritisation and annual audit planning.
- Resource allocation, budgeting, and audit scheduling.
- Engagement planning and audit objectives.
- Workshop: building a risk-based annual audit plan.

Day 3: Fieldwork, Testing, and Evidence

- Audit programmes and procedure design.
- Evidence gathering, sufficiency, and reliability.
- Sampling methods, statistical and judgemental.
- Tests of controls and substantive testing.
- Walkthroughs, observation, inquiry, and re-performance.
- Working paper standards and documentation quality.
- Exercise: executing fieldwork on a selected process.

Day 4: Analytics, Findings, and Conclusions

- Computer-assisted audit techniques (CAAT) and audit software.
- Data analytics for full-population testing.
- Fraud red flags and fraud risk assessment.
- Structuring findings: criteria, condition, cause, effect, recommendation.
- Root cause analysis and practical recommendations.

- Rating findings and evaluating their significance.
- Simulation: turning fieldwork evidence into findings.

Day 5: Reporting, Follow-Up, and Quality Assurance

- Report structure, clarity, and executive summaries.
- Exit meetings, management responses, and action plans.
- Reporting to audit committees and the board.
- Follow-up, issue tracking, and closure validation.
- Quality assurance and improvement programme (QAIP) and external assessment.
- Methodology review and continuous improvement.
- Capstone: presenting a complete audit engagement and report.

Conclusion

By successfully completing Internal Auditing: From Planning to Execution, participants will gain a practical command of the full audit lifecycle, from risk-based planning and engagement design through fieldwork, control testing, analytics, findings, reporting, and follow-up. They will acquire skills in audit programme design, evidence evaluation, findings development, and quality assurance that make audit work consistent and impactful. Gentex Training Center designs the programme to help professionals run audits from start to finish with confidence.

FAQs

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Q1 What is the "Internal Auditing: From Planning to Execution" course about?

It takes auditors through the full audit lifecycle in a single connected method. The course spans foundations and the audit mandate, risk-based planning and the audit universe, fieldwork, testing and evidence, analytics, findings and conclusions, and reporting, follow-up and quality assurance.

Q2 What are the key benefits of the "Internal Auditing: From Planning to Execution" course?

You gain a practical, end-to-end audit method that links every stage to the next, so planning decisions become fieldwork tests and evidence becomes findings. The course improves planning and engagement design, strengthens fieldwork and evidence quality, sharpens findings and root cause development, and gives you reporting and follow-up discipline that drives change.

Q3 What skills will I gain from the "Internal Auditing: From Planning to Execution" course?

You will develop four core skills: risk-based planning and engagement design using the IIA standards and COSO, fieldwork execution with control testing and evidence evaluation, data analytics and findings development with root cause analysis, and reporting, follow-up and quality assurance practice.

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Q4 What tools, methods, or standards are covered in the "Internal Auditing: From Planning to Execution" course?

The course covers the IIA International Standards for the Professional Practice of Internal Auditing and the Code of Ethics, the audit charter and independence and objectivity, the three lines model, audit types across compliance, operational, financial and IT, risk management concepts and risk appetite, the COSO enterprise risk management and internal control frameworks, risk assessment, the audit universe and annual planning, resource allocation, budgeting and audit scheduling, engagement planning and audit objectives, audit programmes and procedure design, evidence sufficiency and reliability, statistical and judgemental sampling, tests of controls and substantive testing, walkthroughs, observation, inquiry and re-performance, working paper standards and documentation quality, computer-assisted audit techniques (CAAT) and audit software, full-population data analytics, fraud red flags and fraud risk assessment, findings structured on criteria, condition, cause, effect and recommendation, root cause analysis, findings rating and significance assessment, report structure, clarity and executive summaries, exit meetings, management responses and action plans, reporting to audit committees and the board, follow-up, issue tracking and closure validation, the quality assurance and improvement programme (QAIP) and external assessment, and methodology review and continuous improvement.

Q5 How is the "Internal Auditing: From Planning to Execution" course applied in real-world practice?

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Participants apply it to real work such as building a risk-based annual audit plan, designing a complete engagement plan, executing fieldwork on a selected process, testing controls and evaluating evidence, developing findings with root causes and ratings, and presenting an audit report at an exit meeting. The same methods support follow-up tracking and quality assurance reviews.