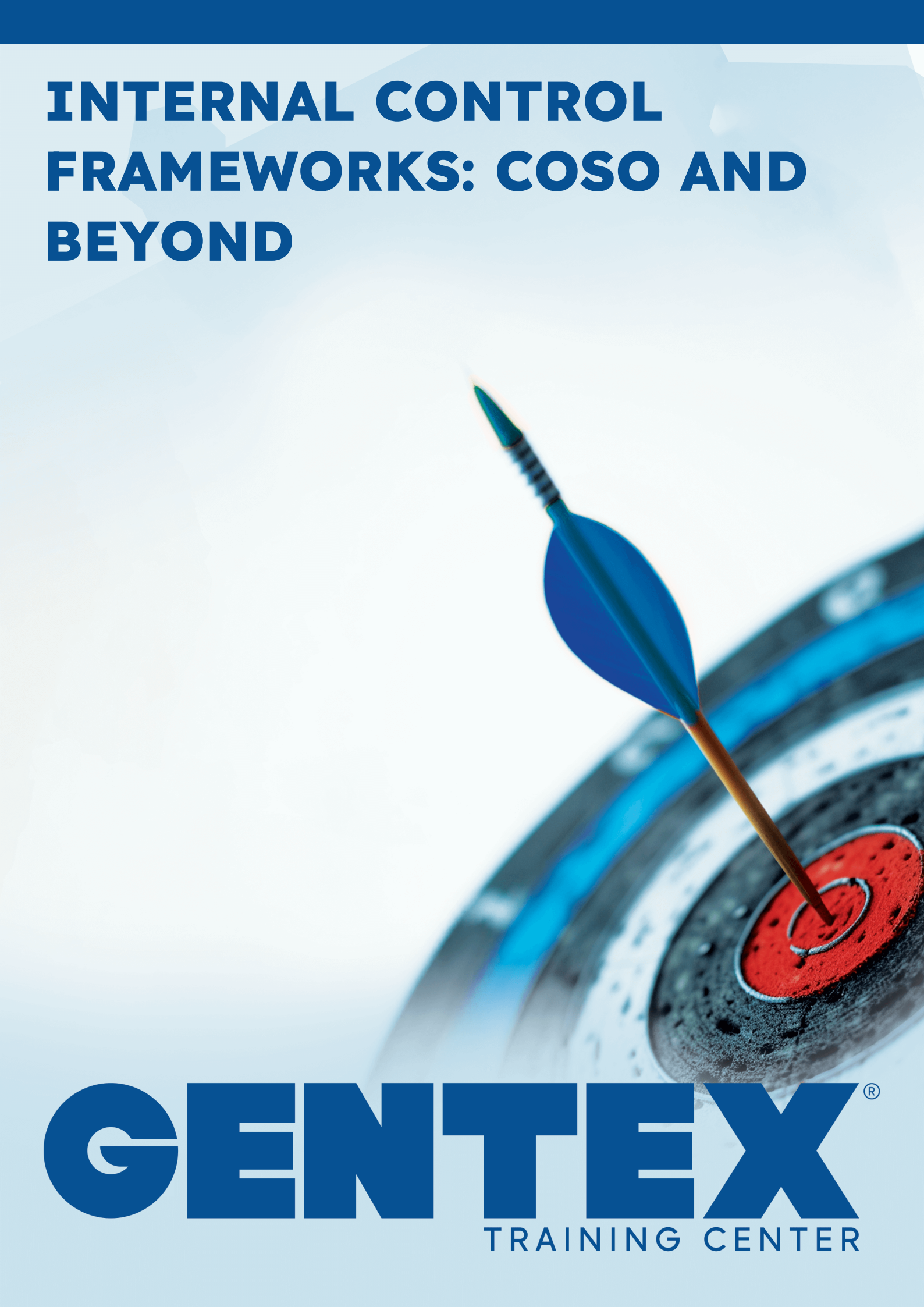
INTERNAL CONTROL FRAMEWORKS: COSO AND BEYOND



GENTEX®
TRAINING CENTER

GENTEX Training Center LLC | Orlando - FL, USA
Info@gentextraining.com

Introduction

Internal Control Frameworks: COSO and Beyond Training Course prepares professionals to work confidently with the major control frameworks and to choose among them. Participants work through the COSO Internal ControlIntegrated Framework and its five components, the seventeen principles, COSO ERM and its integration with strategy, complementary frameworks including COBIT, ISO 31000, and the UK Corporate Governance Code principles, control benchmarking and comparison, and framework implementation, assessment, and reporting as one connected reference. The programme links the framework an organisation adopts with the control environment it actually builds. As a result, learners gain a practical command of control frameworks. Furthermore, the course strengthens framework literacy, assessment judgement, and implementation discipline.

Internal Control Frameworks: COSO and Beyond Course Objectives

- Explain the COSO Internal ControlIntegrated Framework and its five components.
- Apply the seventeen COSO principles and points of focus.
- Apply COSO ERM and its alignment with strategy and performance.
- Compare COBIT, ISO 31000, and governance code requirements.
- Select a suitable framework for organisational context and purpose.
- Apply control mapping from risks to controls and objectives.
- Apply framework-based control assessment and gap analysis.
- Design control documentation and evidence for framework conformance.
- Apply framework reporting to boards and audit committees.
- Apply framework implementation, remediation, and continuous improvement.

Course Methodology

GENTEX® TRAINING CENTER

- Interactive sessions built on framework selection and assessment cases.
- Workshops on COSO principles, framework comparison, and control mapping.
- Group exercises on gap analysis, control matrices, and assessment ratings.
- Hands-on practice with framework mapping tables and assessment checklists.
- Simulation of a control framework assessment and board reporting.
- Facilitator coaching and peer review on personal framework implementation plans.

Who Should Take This Course

- Internal control and risk management professionals.
- Internal auditors assessing control frameworks.
- Compliance and governance officers.
- Finance and operations managers owning controls.
- Enterprise risk and ERM specialists.
- Consultants advising on control framework implementation.

Internal Control Frameworks: COSO and Beyond Course Outlines

Day 1: COSO Internal Control Framework

- Origins, purpose, and structure of the COSO framework.
- The five components of internal control.
- The seventeen principles and points of focus.
- Control environment and the tone at the top.
- Objectives: operations, reporting, and compliance.
- Limitations of internal control and reasonable assurance.

- Case discussion: a control framework documented but not used.

Day 2: COSO ERM and Strategy Integration

- COSO ERM framework and its components.
- Risk appetite, tolerance, and risk profile.
- Aligning risk with strategy and performance.
- Risk in execution and portfolio view of risk.
- ERM maturity and capability assessment.
- Integrating ERM with internal control.
- Workshop: mapping ERM components to an organisation's practice.

Day 3: Complementary Frameworks and Comparison

- COBIT for IT governance and control.
- ISO 31000 risk management principles and process.
- ISO 27001 and information security management links.
- Governance codes and listing requirements.
- Comparing framework scope, language, and use cases.
- Building a hybrid framework approach.
- Exercise: comparing frameworks for a chosen organisation.

Day 4: Framework-Based Assessment

- Control mapping from risks to controls.
- Design effectiveness and operating effectiveness assessment.
- Gap analysis against framework principles.
- Rating scales and deficiency classification.

- Documentation, evidence, and assessment work papers.
- Working with process owners during assessment.
- Simulation: assessing controls against framework principles.

Day 5: Implementation and Reporting

- Framework adoption planning and roll-out.
- Training, communication, and control ownership.
- Remediation planning and deficiency tracking.
- Reporting to the board, audit committee, and regulators.
- Framework maturity assessment and benchmarking.
- Continuous improvement and framework refresh.
- Capstone: presenting a control framework implementation plan.

Conclusion

By successfully completing Internal Control Frameworks: COSO and Beyond, participants will gain a practical command of the COSO internal control framework and its principles, COSO ERM and strategy integration, complementary frameworks including COBIT, ISO 31000 and governance codes, framework selection and comparison, and framework-based assessment, implementation and reporting. They will acquire skills in framework interpretation, control mapping, framework assessment, and board reporting that strengthen the control environment. Gentex Training Center designs the programme to help professionals apply control frameworks with confidence.

LEARN BOLD. **LEAD BEYOND**
GENTEX Training Center LLC | Orlando - FL, USA
Info@gentextraining.com

FAQs for the Internal Control Frameworks: COSO and Beyond course

Q1 What is the "Internal Control Frameworks: COSO and Beyond" course about?

It prepares professionals to work confidently with the major control frameworks and to choose among them. The course spans the COSO internal control framework and its principles, COSO ERM and strategy integration, complementary frameworks and comparison, framework-based assessment, and implementation and reporting.

Q2 What are the key benefits of the "Internal Control Frameworks: COSO and Beyond" course?

You gain a practical command of control frameworks that links the framework an organisation adopts with the control environment it actually builds. The course improves framework interpretation and selection, strengthens control mapping and gap analysis, sharpens assessment and deficiency classification, and gives you implementation and board reporting practice that turns framework theory into working control.

Q3 What skills will I gain from the "Internal Control Frameworks: COSO and Beyond" course?

You will develop four core skills: COSO internal control and COSO ERM framework application, framework comparison and selection across COBIT, ISO 31000 and governance codes, control mapping with framework-based assessment, and framework implementation with deficiency remediation and board reporting.

GENTEX® TRAINING CENTER

GENTEX Training Center LLC | Orlando - FL, USA
Info@gentextraining.com

Q4 What tools, methods, or standards are covered in the "Internal Control Frameworks: COSO and Beyond" course?

The course covers the origins, purpose and structure of the COSO framework, the five components of internal control, the seventeen principles and points of focus, control environment and the tone at the top, objectives across operations, reporting and compliance, limitations of internal control and reasonable assurance, the COSO ERM framework and its components, risk appetite, tolerance and risk profile, aligning risk with strategy and performance, risk in execution and portfolio view of risk, ERM maturity and capability assessment, integrating ERM with internal control, COBIT for IT governance and control, ISO 31000 risk management principles and process, ISO 27001 and information security management links, governance codes and listing requirements, comparing framework scope, language and use cases, building a hybrid framework approach, control mapping from risks to controls, design effectiveness and operating effectiveness assessment, gap analysis against framework principles, rating scales and deficiency classification, documentation, evidence and assessment work papers, framework adoption planning and roll-out, training, communication and control ownership, remediation planning and deficiency tracking, reporting to the board, audit committee and regulators, framework maturity assessment and benchmarking, and continuous improvement and framework refresh.

GENTEX Training Center LLC | Orlando - FL, USA
Info@gentextraining.com

Q5 How is the "Internal Control Frameworks: COSO and Beyond" course applied in real-world practice?

Participants apply it to real work such as mapping ERM components to an organisation's practice, comparing frameworks for a chosen entity, assessing controls against framework principles, producing a gap analysis, documenting evidence and assessment work papers, tracking a deficiency to remediation, and presenting a control framework implementation plan. The same methods support framework selection reviews and audit committee reporting.