

THE ROLE OF INTERNAL AUDIT IN GOVERNMENT GOVERNANCE



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TRAINING CENTER



Introduction

The Role of Internal Audit in Government Governance Training Course prepares internal auditors and oversight professionals to strengthen accountability across the public sector. Internal audit serves as an independent source of assurance for public bodies. It examines how government entities manage public funds, deliver services, and comply with laws and regulations. This course explains how internal audit supports governance, risk management, and internal control in government. Furthermore, it shows how auditors plan risk-based engagements, gather evidence, and report findings that lead to real change. As a result, participants learn to position internal audit as a trusted partner in public governance.

The Role of Internal Audit in Government Governance Course Objectives

- Explain the governance structure of public entities and where internal audit sits within it.
- Apply the IIA International Professional Practices Framework (IPPF) and Code of Ethics.
- Interpret the IIA Global Internal Audit Standards and their governance requirements.
- Distinguish the roles of internal audit, external audit, and inspection bodies.
- Conduct risk-based audit planning using risk registers and audit universes.
- Design audit programmes with clear objectives, scope, and criteria.
- Apply COSO internal control components when evaluating control design and operation.
- Collect and document sufficient, reliable audit evidence.
- Draft audit findings, root cause analysis, and practical recommendations.
- Report to audit committees and follow up on corrective action plans.

Course Methodology

- Interactive lectures with public-sector audit case studies.

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- Group workshops on audit programmes, working papers, and evidence.
- Simulated audit engagements from planning to reporting.
- Root cause analysis exercises and findings drafting practice.
- Self-assessment tools and facilitator feedback on live audit challenges.

Who Should Take This Course

- Internal auditors in ministries, agencies, and public entities.
- Audit managers and heads of internal audit units.
- Inspectors and oversight officers in government bodies.
- Audit committee members and board support officers.
- Risk and compliance officers working with audit teams.
- Finance and programme managers preparing for audit reviews.

The Role of Internal Audit in Government Governance Course Outlines

Day 1: Internal Audit within Public Governance

- Public-sector governance structures and the accountability chain.
- The three lines model and internal audit's independent position.
- The IIA International Professional Practices Framework (IPPF).
- The IIA Global Internal Audit Standards and the Code of Ethics.
- Independence, objectivity, and organisational placement.
- The internal audit charter and audit committee relationship.
- Case study: internal audit adding value in a government entity.





Day 2: Risk-Based Audit Planning

- Building and maintaining an audit universe.
- Using the corporate risk register to prioritise engagements.
- Assessing risk when developing the annual audit plan.
- Defining engagement objectives, scope, and criteria.
- Resource planning, budgets, and audit calendars.
- Coordinating with external audit to reduce duplication.
- Workshop: drafting a risk-based annual audit plan.

Day 3: Audit Execution and Evidence

- Designing audit programmes and test procedures.
- Evaluating COSO internal control components.
- Sampling methods and data analysis techniques.
- Collecting sufficient, reliable, relevant, and useful evidence.
- Documenting working papers to professional standards.
- Interviewing techniques and process walkthroughs.
- Workshop: completing an audit engagement from fieldwork to file review.

Day 4: Findings, Root Cause, and Reporting

- Writing clear audit findings: condition, criteria, cause, and effect.
- Root cause analysis using the 5 Whys and fishbone diagrams.
- Developing practical, risk-ranked recommendations.
- Rating findings by risk and materiality.
- Drafting audit reports for management and audit committees.

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- Presenting findings and handling management responses.
- Workshop: preparing and presenting a full audit report.

Day 5: Follow-Up, Quality, and Governance Impact

- Tracking corrective action plans and follow-up procedures.
- Escalating overdue or unimplemented recommendations.
- Quality assurance and improvement programmes (QAIP).
- Performance measurement and KPIs for internal audit.
- Fraud, corruption, and whistleblowing in public-sector audits.
- Digital audit tools, data analytics, and continuous auditing.
- Course review, assessment, and action planning.

Conclusion

By successfully completing The Role of Internal Audit in Government Governance, participants will gain a thorough understanding of how internal audit strengthens public accountability, risk management, and internal control. They will also acquire practical skills in risk-based planning, evidence gathering, findings drafting, and audit committee reporting. In addition, the course builds the confidence to deliver audit work that drives real governance improvement. Gentex Training Center delivers this programme with a strong focus on public-sector practice and measurable audit impact.

FAQs for The Role of Internal Audit in Government Governance course





Q1 What is the "Role of Internal Audit in Government Governance" course about?

It is a five-day programme that explains how internal audit supports governance in government entities. It covers audit independence, risk-based planning, evidence gathering, findings and reporting, follow-up, and quality assurance, so auditors deliver assurance that improves public accountability.

Q2 What are the key benefits of the "Role of Internal Audit in Government Governance" course?

Participants learn to plan audits around real risk instead of routine cycles, which sharpens coverage and saves effort. The course also improves report quality, strengthens audit committee relationships, increases the rate of implemented recommendations, and helps entities meet oversight expectations with credible, standards-based assurance.

Q3 What skills will I gain from the "Role of Internal Audit in Government Governance" course?

Participants gain risk-based audit planning and risk assessment, internal control evaluation using COSO, audit evidence collection and working paper documentation, and audit reporting, root cause analysis, and follow-up. These four skills cover the full internal audit engagement cycle in the public sector.



Q4 What tools, methods, or standards are covered in the "Role of Internal Audit in Government Governance" course?

The course covers the IIA International Professional Practices Framework (IPPF), the IIA Global Internal Audit Standards, the IIA Code of Ethics, the three lines model, the COSO internal control framework, audit universes, risk registers, sampling and data analysis techniques, 5 Whys, fishbone diagrams, and quality assurance and improvement programmes (QAIP).

Q5 How is the "Role of Internal Audit in Government Governance" course applied in real-world practice?

Participants apply the methods in their own audit units. They build risk-based annual plans, write audit programmes, document working papers, draft findings with root cause analysis, present reports to audit committees, and track corrective actions. Many leave with a refined audit plan ready for implementation.