



Internal Auditing Principles and Practice Foundations Course

13 – 17 June 2027
Accra

Internal Auditing Principles and Practice Foundations Course

Ref: 367_130169 **Date:** 13 – 17 June 2027 **Location:** Accra **Fees:** 4100 Euro

Overview

Internal Auditing Principles and Practice Foundations Course is a five-day course for new and developing internal auditors, assurance professionals, audit coordinators, risk specialists, and managers who work with internal audit who leave with an Internal Audit Foundations Toolkit. The course connects purpose, ethics, independence, objectivity, governance, risk management, controls, engagement planning, evidence, findings, communication, action monitoring, and quality improvement. Agile Leaders Training Center delivers this course on internal auditing principles.

Who Should Attend

- New internal audit practitioners responsible for supporting engagement work
- Assurance functions responsible for evidence, findings, and follow-through
- Audit coordination functions responsible for plans, records, and communication
- Risk and compliance functions responsible for governance and control insight
- Managers responsible for working with internal audit engagements and actions

The course assumes participants have workplace exposure to governance, risk, controls, assurance, or business processes and leaves out certification-exam preparation and specialist audit software.

Departments and Industries

The course supports internal audit responsibilities across operational, regulated, and service environments.

- Internal audit, assurance, risk, and compliance departments
- Financial and professional-services organizations
- Manufacturing and supply-chain operations
- Healthcare and education institutions
- Technology and digital-service functions
- Public-service and nonprofit organizations

Learning Objectives

By the end of this course, participants will be able to:



- Apply integrity, objectivity, competency, care, and confidentiality principles
- Compare governance, management, and internal audit responsibilities
- Evaluate risks, controls, independence, and engagement boundaries
- Build engagement objectives, scope, procedures, and evidence plans
- Analyze evidence and formulate findings and recommendations
- Use communication, action monitoring, and quality-improvement controls

Course Agenda

Day 1: Purpose Ethics and Professional Judgment

- Internal Audit Purpose and Value Map
- Integrity and Ethical Decision Checklist
- Objectivity and Conflict-of-Interest Screen
- Competency and Due Professional Care Matrix
- Confidentiality and Information Handling Protocol

Day 2: Governance Independence and Risk

- Board Management and Audit Responsibility Map
- Internal Audit Charter Elements Checklist
- Organizational Independence Safeguard Matrix
- Governance Risk and Control Relationship Canvas
- Risk-Based Audit Priority Grid

Day 3: Engagement Planning and Evidence

- Engagement Objective and Scope Template
- Risk and Control Assessment Matrix
- Audit Procedure Design Sheet
- Evidence Sufficiency and Reliability Criteria
- Workpaper Traceability and Review Checklist

Day 4: Findings Communication and Quality

- Condition Criteria Cause and Effect Model
- Recommendation and Action-Plan Evaluation Grid
- Engagement Results Communication Structure
- Action Monitoring and Escalation Register
- Quality Assurance and Improvement Review



Day 5: Internal Audit Practice and Capstone

- Suggested Exercise: Ethics and Objectivity Scenario Review
- Suggested Exercise: Governance Risk and Control Mapping
- Suggested Exercise: Scope Procedure and Evidence Planning
- Suggested Exercise: Finding Communication and Action Review
- Capstone Exercise: Internal Audit Foundations Toolkit

Practical Exercises

The course uses suggested activities to connect professional principles with engagement decisions.

- Suggested activity: assess independence, objectivity, confidentiality, and care in a financial-service scenario.
- Suggested activity: map governance, risks, and controls for a manufacturing process.
- Suggested activity: build objectives, scope, procedures, and evidence criteria for a healthcare engagement.
- Suggested activity: convert evidence into a finding, recommendation, communication, and action-monitoring record.

FAQs

Who suits internal auditing principles and practice foundations, and what does the course assume?

Internal auditing principles and practice foundations suit new and developing professionals with workplace exposure to governance, risk, controls, assurance, or business processes.

How do internal auditing principles differ from external audit fundamentals?

Internal auditing principles focus on independent assurance and advice concerning governance, risk management, controls, operations, and improvement, while external audit fundamentals focus primarily on independent opinions for external reporting purposes.

Why are independence and objectivity central to internal auditing principles?

Independence supports the function's authority and position, while objectivity supports unbiased professional judgment during planning, evidence evaluation, conclusions, and communication.

What makes internal audit evidence suitable for a finding?

Suitable internal audit evidence is relevant, reliable, sufficient for the conclusion, traceable to procedures, reviewed appropriately, and connected to clear criteria and observed conditions.



How does quality improvement support internal auditing practice?

Quality improvement uses supervision, workpaper review, performance measures, stakeholder feedback, assessments, action tracking, and method updates to strengthen conformance and effectiveness.

Conclusion

Participants leave with an Internal Audit Foundations Toolkit linking ethics, independence, governance, risk, controls, planning, evidence, findings, communication, action monitoring, and quality. The toolkit changes disconnected concepts into a structured engagement practice. It provides a working basis for exercising judgment, documenting work, communicating results, and improving internal audit delivery.