



Internal Audit Engagement Skills Training Course

13 – 17 December 2026
Kuwait

Internal Audit Engagement Skills Training Course

Ref: 373_130625 **Date:** 13 – 17 December 2026 **Location:** Kuwait **Fees:** 5500 Euro

Overview

Internal Audit Engagement Skills Training Course is a five-day course for new internal auditors, audit associates, control reviewers, and assurance support professionals who leave with an Internal Audit Engagement Skills Toolkit. The course develops ethical judgment, risk-based planning, interviewing, process mapping, evidence collection, sampling, analysis, working papers, findings, communication, and action follow-up through a complete engagement cycle. Agile Leaders Training Center delivers this course on internal audit engagement skills.

Who Should Attend

- Internal audit functions responsible for supporting assurance engagements
- Control review functions responsible for documenting process and control performance
- Compliance functions moving into evidence-based assurance work
- Operational functions responsible for preparing records and supporting audit fieldwork
- Risk functions responsible for contributing to engagement scoping and analysis

The course assumes participants work with organizational processes, records, risks, or controls and leaves out audit-function leadership and specialist technology or forensic audits.

Departments and Industries

The course supports foundation-level audit engagement work across corporate, institutional, and service environments.

- Internal audit, risk, compliance, and internal control functions
- Finance, operations, quality, and data-support functions
- Banking, insurance, and professional services
- Manufacturing, energy, and infrastructure organizations
- Healthcare, education, and public-service institutions

Learning Objectives

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



- Apply ethics and objectivity safeguards during audit work
- Build risk-based objectives, scope, and work programs
- Use interviews and process maps to gather information
- Evaluate control design with evidence and sampling tests
- Build traceable working papers and supported findings
- Communicate results and track agreed actions

Course Agenda

Day 1: Professional Conduct and Engagement Context

- Ethics and Objectivity Safeguard Checklist
- Engagement Purpose and Stakeholder Map
- Process Context Information Request
- Professional Skepticism Questioning Guide
- Confidentiality and Record-Handling Protocol

Day 2: Risk-Based Planning and Process Understanding

- Preliminary Risk Assessment Heat Map
- Engagement Objective and Scope Statement
- Process Mapping and Walkthrough Method
- Risk and Control Matrix Design
- Engagement Work Program Template

Day 3: Interviews Evidence and Testing

- Audit Interview Planning Sheet
- Questioning Listening and Corroboration Method
- Evidence Sufficiency and Reliability Test
- Audit Sampling Selection Plan
- Control Test Procedure and Exception Log

Day 4: Working Papers Findings and Communication

- Working Paper Purpose-Procedure-Result Structure
- Cross-Reference and Review Note Method
- Criteria-Condition-Cause-Effect Finding Model
- Recommendation and Action Plan Test
- Clear Audit Communication Checklist



Day 5: Internal Audit Engagement Practice

- Suggested Exercise: Scope and Risk Map Design
- Suggested Exercise: Interview and Process Walkthrough
- Suggested Exercise: Evidence Sampling and Control Test
- Suggested Exercise: Finding and Closing Discussion
- Capstone Exercise: Internal Audit Engagement Skills Toolkit

Practical Exercises

The course uses suggested activities to connect each engagement step with a reviewable audit artifact.

- Suggested activity: scope a procurement review and map its risks and controls for a manufacturing organization.
- Suggested activity: conduct an interview and process walkthrough for a healthcare service process.
- Suggested activity: select evidence, document a sample, and record exceptions in a financial-services case.
- Suggested activity: draft a supported finding, discuss it with management, and build an action follow-up record.

FAQs

Who suits internal audit engagement skills training, and what does it assume?

Internal audit engagement skills training suits new auditors and professionals supporting assurance work who already handle processes, records, risks, controls, or compliance information.

How do internal audit engagement skills differ from audit management training?

Internal audit engagement skills focus on performing planning, fieldwork, documentation, findings, and communication, while audit management training focuses on leading the function, resources, strategy, and quality.

What evidence is useful in an internal audit engagement?

Useful audit evidence is relevant to the objective, sufficiently persuasive, obtained through appropriate techniques, corroborated where needed, and documented so another reviewer can follow the work and conclusion.

How are internal audit working papers organized?

Internal audit working papers connect the engagement objective, procedure, source, sample, work performed, result, conclusion, cross-reference, preparer, and review evidence in a traceable record.



How are internal audit findings communicated?

Internal audit findings are communicated by linking criteria, observed condition, cause, effect, and a practical response, then confirming factual accuracy, agreed ownership, target action, and follow-up evidence.

Conclusion

Participants leave with an Internal Audit Engagement Skills Toolkit linking ethics, planning, interviews, process maps, evidence, tests, working papers, findings, communication, and follow-up. The toolkit changes disconnected audit tasks into a traceable engagement cycle. It provides a working basis for consistent fieldwork, review, discussion, and action monitoring.