



COSO Internal Control Design and Assessment Training Course

23 – 27 November 2026
Jakarta

COSO Internal Control Design and Assessment Training Course

Ref: 377_130905 **Date:** 23 – 27 November 2026 **Location:** Jakarta **Fees:** 5700 Euro

Overview

COSO Internal Control Design and Assessment Training Course is a five-day course for internal auditors, risk professionals, compliance specialists, control owners, and managers who leave with an Internal Control Framework Application Pack. The course turns the COSO internal control framework into a working method for mapping objectives, assessing risks, designing control activities, testing evidence, evaluating deficiencies, and planning improvement. Agile Leaders Training Center delivers this course on COSO internal control design and assessment.

Who Should Attend

- Internal audit functions responsible for evaluating control design and operating effectiveness
- Risk functions responsible for linking objectives, events, responses, and controls
- Compliance functions responsible for documenting and monitoring control obligations
- Control ownership functions responsible for operating, evidencing, and improving controls
- Management functions responsible for internal control oversight and deficiency remediation

The course assumes participants already document or assess business processes and leaves out introductory audit procedures and enterprise risk strategy.

Departments and Industries

The course supports internal control design and assessment across corporate, institutional, and service environments.

- Internal audit, risk, compliance, and governance departments
- Finance, operations, technology, and quality functions
- Banking, insurance, and professional services
- Energy, manufacturing, and infrastructure organizations
- Healthcare, education, and public-service institutions

Learning Objectives

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



- Apply COSO components and principles to business objectives
- Analyze risks and map responsive control activities
- Build control design and evidence documentation
- Evaluate control design and operating effectiveness
- Diagnose deficiencies and prioritize corrective action
- Build an internal control monitoring and improvement plan

Course Agenda

Day 1: COSO Structure and Control Objectives

- COSO Objectives, Components, and Principles Map
- Operations, Reporting, and Compliance Objective Matrix
- Internal Control Roles and Accountability Model
- Entity-Level and Process-Level Control Architecture
- Control Framework Scope and Boundary Canvas

Day 2: Control Environment and Risk Assessment

- Control Environment Factors Assessment
- Objective-to-Risk Mapping Method
- Risk Likelihood and Impact Criteria
- Fraud Risk Consideration Checklist
- ISO 31000 Complementary Risk Lens

Day 3: Control Activities and Information Flows

- Preventive and Detective Control Design Matrix
- Manual and Technology Control Classification
- Segregation of Duties Conflict Analysis
- Information Quality and Communication Flow Map
- Control Description and Evidence Standard

Day 4: Testing Monitoring and Deficiency Evaluation

- Design Effectiveness Evaluation Checklist
- Operating Effectiveness Test Plan
- Evidence Sufficiency and Traceability Method
- Ongoing and Separate Monitoring Model
- Deficiency Severity and Remediation Matrix



Day 5: COSO Application Practice

- Suggested Exercise: Objective, Risk, and Control Mapping
- Suggested Exercise: Control Design and Evidence Review
- Suggested Exercise: Operating Effectiveness Testing
- Suggested Exercise: Deficiency Evaluation and Action Planning
- Capstone Exercise: Internal Control Framework Application Pack

Practical Exercises

The course uses suggested activities to connect COSO internal control design and assessment with workplace decisions.

- Suggested activity: map reporting objectives, risks, and controls for a financial-services process.
- Suggested activity: evaluate manual and technology controls in an energy operation.
- Suggested activity: test evidence, classify deficiencies, and assign corrective actions for a healthcare process.
- Suggested activity: assemble the Internal Control Framework Application Pack for management review.

FAQs

Who suits COSO internal control training, and what does it assume?

COSO internal control training suits professionals who already document processes, risks, controls, or assurance evidence and need an intermediate method for design and assessment.

How does COSO internal control training differ from enterprise risk management training?

COSO internal control training focuses on controls supporting operations, reporting, and compliance objectives, while enterprise risk management training addresses broader strategy, performance, risk appetite, and portfolio decisions.

What are the five COSO internal control components?

The five COSO internal control components are control environment, risk assessment, control activities, information and communication, and monitoring activities.

How is COSO control effectiveness assessed?

COSO control effectiveness is assessed by evaluating whether relevant components and principles are present and functioning, then examining control design, operation, evidence, monitoring, and identified deficiencies.



How are internal control deficiencies evaluated?

Internal control deficiencies are evaluated through their cause, effect, likelihood, significance, compensating controls, escalation needs, ownership, and corrective-action priority.

Conclusion

Participants leave with an Internal Control Framework Application Pack containing objective maps, risk links, control designs, test plans, evidence records, deficiency evaluations, and improvement actions. The pack changes fragmented control documentation into a traceable assessment system. It provides a working basis for management review, remediation tracking, and continuing monitoring.