



Opportunity Auditing and Value Case Training Course

12 – 16 October 2026
Seoul

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Ref: 383_131368 **Date:** 12 – 16 October 2026 **Location:** Seoul **Fees:** 10000 Euro

Overview

Opportunity Auditing and Value Case Training Course is a five-day advanced course for internal auditors and assurance professionals who leave with an Opportunity Audit Value Case. The course extends audit work from control gaps to evidenced opportunities involving revenue, cost, cash, assets, process flow, and decision support. Participants frame opportunities, test data, assess feasibility, quantify impact, preserve objectivity, and assign benefit ownership. Agile Leaders Training Center delivers this course on opportunity auditing and value cases.

Who Should Attend

- Internal audit functions responsible for value-focused assurance work
- Audit management functions responsible for engagement scope and reporting
- Risk and assurance functions responsible for performance insight
- Finance control functions responsible for leakage and cost analysis
- Process improvement functions working with independent assurance teams

The course assumes participants already plan or review audit engagements and leaves out introductory auditing, fraud investigation, and management consulting delivery.

Departments and Industries

The course supports opportunity auditing across financial, operational, service, and public-interest environments.

- Internal audit, finance, risk, and assurance departments
- Financial services, insurance, and professional services
- Manufacturing, energy, and infrastructure organizations
- Healthcare, retail, and technology organizations
- Public service and nonprofit institutions

Learning Objectives

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



- Build an opportunity audit scope and value hypothesis
- Apply value-driver and process diagnostic methods
- Analyze transaction data for revenue, cost, and cash opportunities
- Evaluate feasibility, impact, evidence, and audit objectivity
- Build recommendations with benefit ownership and tracking
- Prioritize opportunities in an audit value case

Course Agenda

Day 1: Opportunity Audit Framing

- Opportunity Audit Mandate and Objectivity Boundary
- Value Creation and Protection Driver Map
- Opportunity Category and Signal Taxonomy
- Stakeholder Value Interview Guide
- Opportunity Audit Scope and Hypothesis Canvas

Day 2: Process and Data Diagnostics

- Value Stream and Process Friction Map
- Revenue Leakage Diagnostic Test Set
- Cost Waste and Spend Pattern Analysis
- Cash Cycle and Working Capital Indicator Review
- Asset Utilization and Capacity Evidence Sheet

Day 3: Evidence Impact and Feasibility

- Opportunity Evidence Sufficiency Checklist
- Baseline and Counterfactual Definition Method
- Financial and Operational Impact Model
- Feasibility Constraint and Dependency Matrix
- Objectivity Threat and Safeguard Assessment

Day 4: Recommendations Benefits and Reporting

- Opportunity Root-Cause and Intervention Logic
- Value-Focused Audit Recommendation Structure
- Benefit Owner and Accountability Map
- Benefit Realization Tracking Register
- Audit Committee Value Case Reporting Pack



Day 5: Opportunity Audit Practice

- Suggested Exercise: Opportunity Scope and Hypothesis Design
- Suggested Exercise: Process and Transaction Diagnostic Review
- Suggested Exercise: Impact and Feasibility Evaluation
- Suggested Exercise: Benefit Ownership and Reporting Simulation
- Capstone Exercise: Opportunity Audit Value Case

Practical Exercises

The course uses suggested activities to turn audit evidence into bounded value opportunities.

- Suggested activity: identify billing leakage signals for a technology service provider.
- Suggested activity: map process waste and avoidable cost in a manufacturing workflow.
- Suggested activity: evaluate asset utilization evidence in a healthcare organization.
- Suggested activity: present a value case with ownership and safeguards to a simulated audit committee.

FAQs

Who suits opportunity auditing training, and what does it assume?

Opportunity auditing training suits auditors and assurance professionals who already scope or review engagements and need disciplined methods for identifying, evidencing, evaluating, and reporting value opportunities.

How does opportunity auditing differ from operational auditing?

Opportunity auditing deliberately frames and evaluates value opportunities with quantified impact, feasibility, benefit ownership, and follow-up, while operational auditing may address broader effectiveness, efficiency, and control objectives.

How does opportunity auditing preserve internal audit objectivity?

Opportunity auditing preserves objectivity by separating independent assessment and recommendation from management decisions, implementation ownership, and benefit approval, while recording threats and safeguards.

How is an opportunity audit value case supported by evidence?

An opportunity audit value case is supported by defined baselines, traceable data, tested assumptions, process evidence, impact calculations, feasibility constraints, ownership, and documented limitations.



How are opportunity audit benefits followed after reporting?

Opportunity audit benefits are followed through assigned owners, agreed indicators, evidence requirements, review milestones, exception handling, and reporting that distinguishes proposed, approved, implemented, and realized value.

Conclusion

Participants leave with an Opportunity Audit Value Case containing scope, hypotheses, diagnostics, evidence, impact, feasibility, safeguards, recommendations, ownership, and tracking arrangements. The value case changes loosely stated improvement ideas into auditable proposals. It provides a working basis for management decisions, independent follow-up, and transparent value reporting.