

Professional Development with IIA-Australia

TRAINING COURSES

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Communicating Internal Audit Results (on demand, e-learning course)

Your Competitive Advantage

Ever written an Internal Audit report that has not quite hit the mark? Do readers misinterpret your messages? Or are you new to Internal Audit and looking for guidance on how to deliver your audit findings efficiently and effectively?

The Internal Audit report is the primary deliverable of each Internal Audit assignment, but it is not an easy thing to do well. A well-written report can enhance the credibility of both you and the Internal Audit function, whereas a badly written report can have the opposite effect. Do not let all that effort you put into your fieldwork go to waste! This self-paced course gives you hands-on experience in developing effective audit reports with a minimum of fuss.

“The course was very detailed and thorough. Concepts were linked back to the IPPF standards and good practices.”

Benefit from the Right Topics

- Objectives, readers and structure
- Making observations
- Developing a paragraph
- Getting the right tone
- Being clear and concise
- Readability

Tangible Outcomes

- Gain an understanding of why and how writing is a distinct process
- Develop skills in the four stages of the writing process – analysis, organisation, writing and revision as they apply to report writing for internal audit
- Analyse the uses and readers of the audit report and other types of engagement reports
- Organise the information in the audit report and other reporting documents
- Write reports that are accurate, objective, clear, concise, constructive, complete, and timely
- Develop a Plan of Action for future learning

This is an online, on-demand course with no structured times for content delivery. Enrolment and access to the course will be confirmed by email within 24 hours of payment.

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Effective Interviewing for Internal Auditors (on demand, e-learning course)

Your Competitive Advantage

Internal auditors have a great eye for detail and are highly skilled at reviewing data. But when it comes to interviews, their experience is usually built from studying interviews performed by other internal auditors. With interviews playing such a pivotal role in identifying control failures and fraud, focused training in interviewing techniques is vital to successfully executing an internal audit review.

This course will help internal auditors work at their own pace and schedule to develop skills in drawing out vital information and understanding the physical and verbal cues that indicate the omission of facts or outright deception in an interview.

Learning Outcomes

- The importance of interviewing for the auditor and the organisation
- Structure and style elements of audit interviewing
- Planning and preparation for interviewing different types of people
- Conducting interviews to build rapport and control the conversation
- The importance of word usage in spoken vs written expression
- Formulating the right questions
- Asking the right follow-up questions
- Analysing changes in behaviour in response to questioning

This is an online, on-demand course with no structured times for content delivery. Enrolment and access to the course will be confirmed by email within 24 hours of payment.

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Fundamentals of Internal Auditing (self-paced online course)

Your Competitive Advantage

Starting your career in internal auditing or know someone who is?

Join us for the Fundamentals of Internal Auditing Online, the most convenient way to build your understanding of the internal audit process and its key aspects. Delivered over four weeks and entirely online, you will work through ten interactive modules over a total of 18 - 21 hours with a cohort of fellow participants. The online environment will feature a mix of self-paced learning, interactive chat forums and access to an expert trainer who will guide you through the entire process of performing an effective internal audit.

Using the International Professional Practices Framework (IPPF) and industry-leading white papers you will learn the foundations of effective internal auditing, as well as cover the roles of risks, internal controls, interpersonal and client relationship skills in auditing.

Topics covered

- Understanding internal auditing as a discipline
- The types of internal audit
- The International Professional Practices Framework (IPPF)
- The audit process – step by step
- Understanding risk-based auditing
- Understanding and auditing internal controls
- Audit planning, analytical review, observation
- Interview skills and managing client relationships
- Process documentation
- The audit program, conducting fieldwork
- Writing an audit report
- The exit interview, putting it all together

Learning Outcomes

- Perform the work of internal auditing, enabling you to carry out your assignment on a value-added audit engagement
- Engage in a risk-based audit approach - planning, process documentation, testing, analysis, and reporting
- Understand internal auditing today
- Become familiar with the scope and application of the International Professional Practices Framework
- Learn the concepts and terms that are central to internal auditing
- View your own organisation from an internal auditing perspective
- Communicate and "sell" internal auditing results

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Agile Auditing

Your Competitive Advantage

Continuing with pre-planned and approved internal audit project engagements during the COVID pandemic can bring unique challenges. Influencing audit clients to maintain schedule and keeping a cohesive audit team when future projects are not guaranteed requires a set of skills that have not been immediately required in the past.

As the situation stabilises, audit management staff will need to address several transitional periods where robust, impactful, agile auditing will be the deciding factor when it comes to ongoing effectiveness. Join IIA-Australia facilitator Rachael Mah for two intensive online masterclass sessions on becoming and remaining agile in your internal audit function.

Learning Outcomes

- 5 key vectors of Agile Internal Auditing
- How agile internal auditing delivers more impactful alignment and real-time value- based assurance
- How to implement effective continuous communication with stakeholders to achieve timely responses and solutions
- How to lead and provide ongoing competency skills within the audit team
- How to upskill yourself and your audit team to ensure you are ready to serve your organisation

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Assurance Mapping

Your Competitive Advantage

Are there gaps in your assurance framework which could potentially expose your organisation? Assurance mapping is a tool which enables Internal Auditors to visually present all assurance activities of the organisation, both internal and external, as they apply to the organisation's risks.

For example, the map might depict the top risks such as the most likely strategic risks an organisation faces, or it might set out specific compliance duties that cover director obligations. A clear benefit is that once complete, any gaps or duplications can be identified and corrected. This course will take you through the assurance mapping process which can be practically applied in all organisations no matter how big or small.

Benefit from the Right Topics

- Identifying the essential enterprise risk management elements needed for assurance mapping
- Identifying which assurance providers can be included and knowing why
- Knowing how to assess the extent of the assurance coverage for each process and sub-process
- Identifying various alternatives to consider when assessing potential gaps and / or duplicate coverage areas
- Strategies for building a practical assurance mapping action plan for Internal Auditors

Tangible Outcomes

- Better decision making around risk and assurance
- Stronger compliance and review processes
- The freeing up of resources for other use
- Greater certainty for directors and management

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Audit Analytics

Your Competitive Advantage

Business today is about quality data and intelligence - and internal auditors sit at the very centre of this dynamic. Internal audit functions today are increasingly utilising data interrogation analytics to drive efficiency and accuracy within their audit processes. It is critical that the data delivers intelligence - and not just data for the sake of data! This workshop will take you through the process of establishing smart data analytics that can help you deliver greater value from your internal audit function.

Learning outcomes

- Introduction to Audit Analytics
- Data Analysis techniques
- Classification
- Stratification
- Fuzzy Logic
- Benfords Law
- 2 Ratio Analysis
- Understanding Data and the various formats
- Data importing and sourcing
- Data Cleansing
- Relationships
- What to look for in data
- Tips and techniques
- Hands on exercises
- Practical tests you can use immediately

Tangible Outcomes

- Describe the nature of Audit Analytics
- Identify analytics to be performed and the data requirements
- Select and apply appropriate analytical techniques and methods
- Interpret results of analysis

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Audit Committee Training

Your Competitive Advantage

Developed and newly updated to address the changing professional development needs of audit committees, this Audit Committee Training course is an essential learning tool for anyone joining an Audit Risk Committee, newly appointed members or veterans looking to refresh their ARC thinking with current best practice. This course was designed by Stephen Horne, one of Australia's preeminent auditing specialists with a wealth of practical ARC experience across an extensive audit committee portfolio. It asks attendees to reflect on current thinking and practice for ARCs and provide an extensive resource to guide you in all of the areas ARCs are being asked to venture.

The course will be delivered online through seven sessions that combine the theory and practice of audit committees with case studies, exercises, and reflective thinking.

Key Topics and Tangible Outcomes

- How we got here - the ARC journey
- Audit committee authority, requirements and expectations
- Establishing an audit committee
- Running effective meetings
- Core subject matter topics (ERM, WHS, major projects, cyber risks, corruption prevention and fraud control, compliance, financial statements and management, external and internal audit)
- Performance and reporting
- Culture - the final frontier

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Auditing Culture: What, Why, How?

Your Competitive Advantage:

A high integrity culture is essential for any organisation operating today. Building that culture is a significant challenge that is not only achievable, but also presents excellent opportunities for internal audit. This opens the door to achieving “integrity resilience,” an even loftier goal in which internal audit can become a key partner.

Now is an excellent time for internal auditors to commit to tackling these challenges and this one-day course is designed to stimulate participants to grasp this opportunity. This course will provide insights, actions and tools from which you can conceive, develop and implement your bespoke internal audit strategy for assisting your organisation with this challenging aspect of managing risk.

Key Topics

- Culture defined
- Frameworks for building and managing culture
- The sources of demand for a role for internal audit
- Developing your internal audit strategy and service catalogue
- Specific tools and techniques for auditing culture

Tangible Outcomes

- Understand the pathway to building a high integrity culture
- Develop a multi-dimensional approach to achieving integrity resilience
- Shape a bespoke internal audit strategy for your audit activity
- Build a toolkit of approaches and methods to audit culture

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Auditing a Fraud and Corruption Control Framework

Your Competitive Advantage

This workshop will explore effective, best practice techniques in fraud and corruption risk and control frameworks. It will investigate the components of fraud control framework and provide you with the tools to detect and fight against fraud and corruption.

Key areas to be covered

- Key requirements of the Australian Standard on Fraud and Corruption Control
- Profiling fraud and corruption fraud risk areas – identifying fraud and corruption types and indicators
- Developing the structure that every organisation should have to deal with the risks of fraud and corruption
- Methodologies to assess your organisations fraud controls

Learning outcomes

- Gain an overview of the current fraud and corruption climate
- Understand indicators of fraud and corruption
- Develop insights on the key components to develop a robust fraud control framework
- Learn how to test design over fraud controls and assess the overall framework
- Understand the role of internal audit in supporting effective fraud and corruption control

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Auditing Cyber Security

Your Competitive Advantage

The average cost to a company based in the US for a data breach is \$5.4 million. Unsurprisingly, cybersecurity has become an important and challenging topic of interest in modern internal auditing. Cybersecurity is as much a business risk as it is a security one, making it critical for internal auditors to develop the skills needed to take on these challenges.

Developed with and facilitated by leading industry experts, this course will examine preventive, detective, and corrective controls and how to apply the audit process to a cloud environment.

This workshop will provide participants with cybersecurity understanding and guides participants through an approach to assessing cybersecurity risks and controls. The workshop will provide participants with a framework to develop a cybersecurity risk assessment framework to assist organisation to assess their cybersecurity arrangements.

Topics covered

- Describe the role of internal audit related to cyber threats
- Apply key concepts, IIA Standards & Guidance and resources to your organisation
- Assess inherent risk and cyber threats in your organisation
- Apply a framework to assessing cyber security threats and risks that you can take back to your workplace
- List key internal audit considerations for cybersecurity risk

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Business Process Auditing

Your Competitive Advantage

This workshop is a teaching tool for all managers regardless of their industry or functional area. This course will train them on the concepts and tools needed by managers in leadership positions to make process changes in the areas for which they have accountability.

Learning Objectives

- Learn a methodology of process improvement and tools to execute it
- Compare/Contrast popular performance improvement movements (6 Sigma, ISO, Baldrige)
- Discuss critical process improvement tools and their practical application on audits
- Learn the concept of process mapping and how to apply it
- Gain knowledge on the delicate balance between risk management and best practice efficiencies
- Gain insights into performance measurement principles and project management guidelines.
- Learn how to create action plans to communicate process improvement ideas to process owners
- Understand the components of effective change management for process improvements
- Construct a process to quantify the tangible ROI on process improvements
- Discuss the 17 principles to Excellent Business Processes
- Read real-world case study examples

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Conducting Fraud Investigations

Your Competitive Advantage

Evidence suggests that organisations with an internal audit function are more likely to detect fraud. Undertaking investigations properly helps ensure that all evidence is found and preserved, that the evidence becomes admissible in a court of law and that the process is fair to all of those involved including the investigator. This extensive, 2-day course covers the entire investigation process to help participants acquire the practical skills needed to conduct successful investigations.

Benefit from the Right Topics

- The role of the investigator
- Understanding fraud
- Receiving, recording, and assessing the allegation
- Initial reports
- Planning the investigation
- Conducting the investigation
- Assessing the result
- Reporting
- Witness in court

Tangible Outcomes

- Describe the role of the investigator
- Describe the fraud triangle
- Define the attributes of a Fraud Control Strategy
- Plan for and conduct an investigation process
- Apply the rules of evidence
- Detect information that people are trying to hide
- Assess the investigation result and produce a report
- Discuss the responsibilities of being a witness in course

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Developing and Auditing a Risk Management Framework

Your Competitive Advantage

Internal audit is vital to the proper management of risk and risk governance. Current corporate governance codes – like that of ASX – place internal audit squarely at the front and centre of their risk management strategies.

Learn more about ensuring that your risk management is sound, effective and well governed in this highly interactive and practical course, loaded with real-life, down-to-earth case studies from both private and public sectors.

Learning Outcomes

- **The path and foundation** - purpose, objectives and criteria for your risk management framework; key stakeholders and responsibilities; confirming and reinforcing
- **Understanding risk in your organisation** - defining risk types; accumulation/concentration of risk; assessing risk appetite, attitude, resilience and residual risk; defining risk indicators for reporting
- **Proper risk mitigation** - risk control measures and confirming their effectiveness; confirming risk response; defining performance measures; confirming and reinforcing the role of internal audit
- **Risk management standards** - Australian and international risk management standard AS/NZS ISO 31000:2009; practical application for governance and audit; comparing and combining internal control and risk management
- **Ensuring complete and functional management** - defining and assessing effectiveness; ensuring effectiveness in key external organisations; testing total framework effectiveness; reinforcing risk management behaviours; confirming risk management quality
- **Assurance** - providing objective advice and assurance to stakeholders

Tangible Outcomes

- Recognise and assess organisational risk
- Understand the elements of effective risk management and internal audit's role
- Establish clear performance measures for effective risk management
- Improve knowledge and capability of internal audit for effective risk management

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Effective Auditor – Understanding and Applying Soft Skills Your Competitive Advantage

Your Competitive Advantage

Internal Audit is largely a relationship and communication business requiring high levels of emotional and social Intelligence to be successful (IIA Research Foundation). Given the paradox that soft skills are the hardest skills to learn and apply, our industry experts David Mallard (former long term Chief Audit Executive) and Andrew Brown facilitate an exploration of critical communication, influencing and relationship capabilities so important for Internal Audit effectiveness.

The aim of this program is for participants to extend their capability, increase their influence and maximise their potential by learning the critical non-technical strategies necessary for success.

Benefit from the Right Topics

- Context and Internal Audit Capability
- Communication, influence and relationships
- Values based leadership
- Self-awareness and authenticity
- Emotional Intelligence
- Adapting to change
- Negotiation & constructive conflict
- Trust, power & influence

Tangible Outcomes

By the end of this course, you will understand the critical behavioural, communication and influencing strategies necessary to increase individual and team success as an auditor.

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Ethics Short Course

- It is a requirement of the Institute of Internal Auditors (IIA) for internal auditors to complete 40 hours of continuing professional education (CPE) each year.
- In 2018, it became a requirement for minimum two of those 40 hours to be in the subject area of ethics for all IIA certification holders.
- Ethics are the moral principles or values that guide officials in all aspects of their work.
- Ethical behaviour encompasses the concepts of honesty, integrity, probity, diligence, fairness, trust, respect and consistency.
- Ethical behaviour includes avoiding conflicts of interest, and not making improper use of an individual's position.

The purpose of the IIA 'Code of Ethics' is to promote an ethical culture in the profession of internal auditing.

A code of ethics is necessary and appropriate for the profession of internal auditing, as it is founded on the trust placed in its objective assurance about governance, risk management and control. The 'Code of Ethics' amplifies three of the 'Core Principles for the Professional Practice of Internal Auditing':

- Demonstrates integrity.
- Demonstrates competence and due professional care.
- Is objective and free from undue influence (independent).

The IIA 'Code of Ethics' expects internal auditors to apply and uphold four principles:

1. **Integrity:** The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement.
2. **Objectivity:** Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.
3. **Confidentiality:** Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
4. **Competency:** Internal auditors apply the knowledge, skills, and experience needed in the performance of internal auditing services.

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Fundamentals of IT Auditing

Your Competitive Advantage

This course will provide attendees with an introduction to IT auditing, emphasising the concepts through exercises and case studies. Internal audit professionals will develop knowledge of basic IT audit concepts that can be used to facilitate integrated audit efforts within their organisation.

Benefit from the Right Topics

- Overview of IT Auditing, Concepts and Controls: Why IT Auditing and What Is It?
- General Control: Logical Security
- General Control: Business Continuity Planning (BCP), Disaster Recovery (DR), and Backup Processing
- Application Controls
- General Control: Change and Patch Management
- Cloud Computing and Service Organisation Control (SOC) Reports
- General Control: System Development Lifecycle (SDLC)
- End User Computing

Tangible Outcomes

- Perform an audit of IT applications supporting key business processes
- Coordinate the assessment of IT risk with the evaluation of IT general controls
- Perform a risk assessment and evaluation of controls over end user computer applications

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Health, Safety and Environmental Assurance

Your Competitive Advantage

Risk management and basic audit processes for technical operations share much in common with those for financial, IT and even fraud risk, but HSE technical auditing requires additional skills and special experience for successful delivery of audits.

HSE audit teams need to possess the knowledge and experience for auditing in a technical operational environment. This session will provide you with insights and methodologies on how to audit the management systems specific to HSE with an understanding of all the processes required for ensuring delivery of good HSE performance including the major influences of culture and human behaviour.

Tangible Outcomes

- Understand important concepts central to the good management of HSE.
- Understand the landscape of and process steps for an HSE audit.
- Develop an awareness of the differences between traditional internal auditing and the undertaking of an HSE audit.
- Learn to communicate to your organisation the nature of the resources and capabilities required for successful delivery of an HSE assurance plan.

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Internal Audit Manager Tools and Techniques

Your Competitive Advantage

Leading an audit team not only requires a great deal of knowledge, it also requires dedication, efficiency, and effective leadership skills. Audit leaders today need to know how to run a team properly so that every project runs smoothly. In other words, they need the skills to lead with confidence. Whether you are a recently promoted internal audit manager, assuming the role, or seeking a refresher, this course covers the organisational, time management and problem-solving skills necessary to manage a successful audit team or function. Through the use of a case study that is woven into the course, participants will learn about the roles and responsibilities of an internal audit manager for the phases of an internal audit.

Benefit from the Right Topics

- The International Professional Practices Framework (IPPF) for the Internal Audit Manager
- The Role of an Internal Audit Manager
- Case Study - Meet Bob Brown
- Planning the Audit
- Audit Programs and Staffing
- Audit Supervision
- Reviewing Workpapers
- Audit Concerns and Reports
- The Exit Conference
- Wrapping Up the Audit
- Appraising Staff Performance

Tangible Outcomes

- Apply IPPF Standards to the role of the Internal Audit Manager.
- Demonstrate the qualities required to be an effective Internal Audit Manager.
- Plan an audit as an Internal Audit Manager.
- Develop an audit program and staffing plan.
- Apply supervisory skills and monitoring responsibilities to plan, direct, and organise the audit process.
- Review workpapers for completion of audit steps and proper format.
- Determine the best approach for managing client reactions to concerns.
- Conduct an effective exit conference based on tips for success.
- Evaluate the adequacy of management responses to an audit.
- Conduct a performance appraisal.

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Internal Audit Quality

Your Competitive Advantage

Chief Audit Executives need to be on the front foot when it comes to internal audit quality. Many internal audit functions have elements of Quality Assurance and Improvement programs but do not have a documented program where the results are regularly reported to the Audit Committee and senior management.

This practical and interactive training course demonstrates how to implement a Quality Assurance and Improvement program, together with cost-effective ways to conform to the five-year quality assessment requirement. You will acquire practical tools you can immediately apply in your internal audit function and gain the knowledge needed to perform a file review of an internal audit engagement and undertake an external assessment.

Tangible Outcomes

- Describe why quality is important for internal auditing
- Provide guidance on quality within the Internal Audit function
- Describe the elements of a Quality Assurance and Improvement Program to promote Internal Audit quality and continuous improvement
- Perform a file review of an internal audit engagement (Internal Assessment)
- Undertake an External Assessment

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IT Essentials for Audit Committee

Your Competitive Advantage

Audit Committees typically cover a complex range of topic areas, not just the financials. Audit committee members need to examine their competencies as an effective team, and also as individuals. Each member needs to assess whether they have the knowledge, experience, dedication, and time to perform the job effectively. This includes a knowledge of information and communication technology and Cyber risks.

Looking at some of the inherent and growing information technology and cyber risks that now exist in the business world, we must ask whether audit committee members, individually and as a team, have a sufficient understanding of:

- their governance responsibilities in respect to cyber oversight.
- the information technology investment of the organisation, including major projects.
- the organisation's business i.e., not only how it achieves its financial and operational objectives, but also how it manages the enabling IT infrastructure that allows the business to operate now and in the future.
- the more significant risks to the company's information technology, its business, and its reputation.
- the industry's legal and regulatory framework impacting IT and cybersecurity.
- how to ask the right questions from executive and management engaged in IT, and to assess the adequacy of the answers obtained.
- that the IT internal audit program is comprehensive and targeted, utilises effective methodologies, and that those undertaking independent reviews are sufficiently qualified, experienced, capable and reliable.

This 1-day short course will provide a comprehensive and innovative grounding in the fundamentals of Audit Committee oversight of IT and Cyber risks. Aimed squarely for members of Audit and Risk Committees who may not have a deep background in IT, this course will provide a practical and understandable framework that can be readily understood and immediately applied to their Audit Committee role.

No prior background in information and communication technology is required. Our starting point is that the course will assist each Audit Committee member – include the Chair - apply their own existing skills and knowledge to effective governance scrutiny; and be able to 'ask the right questions and get the right answers'.

The course takes an integrated risk and controls-based approach to IT audit assurance coverage; covering IT governance, application and general IT controls (including IT projects), IT resilience and recovery, data protection, IT operations, and cybersecurity, new and emerging technologies and risks, and the IT audit program.

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Operational and Performance Auditing

Your Competitive Advantage

Also known as 'value for money' or 'performance auditing', operational auditing is increasingly recognised as enhancing the role of the internal audit profession as trusted advisors to senior management.

Introducing operational/performance auditing into the internal audit toolkit will built a more mature, resilient, useful and better equipped internal audit function. It will also provide better support for senior management and executive boards and advisory functions such as the audit advisory committees. The concepts of economy, efficiency and effectiveness - commonly referred to as the three Es - form the basis of operational/performance auditing.

Operational/performance auditing is a means of assisting management in improving its operations, not just identifying problems or weaknesses. These audits can help organisations become more efficient, drive better performance and provide more value.

Tangible Outcomes

This seminar will explore the key differences for internal auditors to other types of audits, the most significant being developing the assignment plan.

At the end of this seminar, participants will understand how to:

- identify topics for operational/performance auditing
- apply an operational/performance audit methodology
- create the evaluation design for an operational/performance audit
- apply additional audit methods in fieldwork
- validate and report findings.

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Probity in Local Government Procurement

Your Competitive Advantage

Understanding the role of probity audit and advice in local government procurement

Council procurement and disposal activities are governed by strict considerations of probity, transparency, and accountability, as they involve expenditure of public funds for public purposes. Procurement in the local government sector can be a complicated area so it is important for Councils to understand the legislative and policy requirements relating to local government tendering.

This workshop will provide participants with an outline of the key procurement requirements for local government including insight into the areas of tendering which can create a level of probity and governance risk. Participants in the workshop will also be given insights into some of the key probity risks and trends across the sector as well as understanding the role and value of probity for these procurement activities.

Learning outcomes

- What are the circumstances in which Councils should consider the engagement of probity auditors and advisors and what is the difference in these roles?
- Understanding the legislative framework applicable to local government
- Understanding the key risks areas for local government procurement including the rules surrounding:
 - the acceptance and consideration of late tenders
 - the variation of tenders and the impacts of these restrictions on negotiations during a procurement process
- Understanding the probity considerations for areas such as rejection of tenders and entering negotiations: what does this mean from a probity perspective and how is this practically applied during the procurement process
- Insight into innovation in procurement in local government including interactive tendering and how this fits into the current procurement framework for local government
- Identification and management of conflicts of interest and the impacts of this on the procurement process.

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Process Audits – Mapping end-to-end processes

Your Competitive Advantage

This workshop introduces participants to a variety of the simplest, most effective and widely used tools and techniques for process documentation, analysis and improvement. It enables participants to understand the language of process analysis by defining business functions, processes, activities and tasks, and to apply a range of process mapping tools that will assist internal auditors in focusing their audit efforts in this area.

Benefit from the Right Topics

- What is process mapping, and why use it?
- How to map business processes
- How to transform written notes into meaningful diagrams / process maps
- Tools available to assist in process mapping
- Tips on analysing the process map for audit efficiency, process effectiveness and fraud prevention
- How to present your process maps to auditees and the audit committee

Learning Outcomes

- Defining business functions and elementary business processes
- Mapping processes and activities – Applying fundamental tools
- Identifying organisational structural issues in process design
- Analysing processes for efficiency and control risks
- Insights on redesigning processes for more efficient and effective operations
- Identifying process cost drivers and possible cost savings
- Planning and implementing process improvements

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Project Governance and Assurance

Your Competitive Advantage

Increasingly, those who have risk-related roles are being asked to give assurance that project risks are being assessed, governed and minimised. At the end of this course participants will be highly project-risk aware and be able to add value to the project process.

Key areas to be covered:

- Project lifecycle and methodologies
- Project governance
- How risk materialises and causes projects to fail
- The internal audit role in projects and programs
- Project 3 lines of defence
- Why project reporting is flawed
- Probity auditing
- Case study insights

Learning outcomes:

- Understand why project reporting is flawed
- Understand approaches to auditing projects and programs
- Identify how risk materialises within live projects causing them to fail
- Understand project governance
- Learn approaches to project assurance
- Learn approaches to project and program auditing

Risk Based Auditing

Your Competitive Advantage

The most fundamental concept in auditing today is that every audit must be a risk-based audit. There are levels of complexity in ensuring that audits are truly risk-based, extending way beyond sample size issues. This course will help ensure that you can make your audits true risk-based audits that will comply with international audit standards.

Risk based auditing lies at the cutting edge of internal audit because it integrates itself with an organisation's risk management paradigm and effectively influences its function. The course will further help you to align your organisation's strategies, vision, and values with the internal audit process.

Benefit from the Right Topics

- Greater management certainty that risks have been properly identified and actioned
- Appropriate management of risks within the established risk appetite parameters
- Identifying and responding to residual risks
- Proper management oversight of risk identification and response processes
- Proper reporting and documentation of risk mitigation and response activities

Tangible Outcomes

- Examine the relationship between strategy, governance, risk management and controls
- Learn how to use a risk-based approach to define and focus your audit activities
- Learn how to incorporate a risk-based approach to all steps in the audit process

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Root Cause Analysis

Your Competitive Advantage

Root Cause Analysis (RCA) identifies and analyses the hidden causes of problems and provides the tools needed to determine what can be done to prevent them from reoccurring. RCA illustrates how to drill down to the root cause of problems and implement solutions to the cause rather than the symptom, preventing ongoing occurrence and associated costs.

This one-day course explains the RCA process and how to use it effectively to achieve real benefits to organisations. Implementing expert RCA training can potentially save millions in costly organisational issues and avoid loss of reputation.

Topics covered

- Understanding Root Cause Analysis
- Applying Root Cause Analysis in an audit/investigative context
- Overview of analytical processes to de-bunk the root cause of problems, issues and risks
- Embedding Root Cause Analyses concepts into reports and recommendations

Topics covered

- Explain the Root Cause Analysis approach
- Investigate the problem and quantify the risk and impact
- Analyse the root cause of the problem related to processes, systems and organisational causes
- Utilise graphical tools to analyse and illustrate the root of the problem, including the 5 Whys, Ishikawa Diagrams, Pareto Charts, Cause and Effect Diagrams and Tree Diagrams
- Help you to identify solutions and preventative measures
- Provide you with the skills to develop a root cause analysis report using a word template

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Testing and Refreshing your Business Continuity Plan (BCP)

Your Competitive Advantage

Organisations thrive when they are stable and dependable. This can be difficult enough under normal circumstances, but recent events have shown that regardless of industry or company size, business continuity planning can be the crucial difference between those who succumb to the pressures of the unexpected and those who live to trade another day.

This compact, practical course hosted over two half-day sessions is developed and facilitated by Ms Rinske Geerlings, Outstanding Security Consultant of the Year 2019 Finalist (OSPAs) and Risk Consultant of the Year 2018 (RMIA). Rinske brings over 20 years' experience in planning for the unexpected and building organisational resilience.

Learning outcomes

- Develop best practice BCP techniques to keep the plan simple yet effective
- Participate in facilitated group discussions on required BCP changes due to past bush fire and pandemic events
- Explore focus areas for you as internal auditor such as BCP testing and maintenance
- Explore relevant BCP standards including APRA CPS/SPS 232 and ISO 22301
- Understand how risk assessment/scenarios and Business Impact Analysis (BIA) fit within BCP
- Develop your 'BCP on a page' plan with hands-on guidance from the facilitator

The IIA–Australia Chief Audit Executive First 100 Days Program

Your Competitive Advantage

The term Chief Audit Executive (CAE) is the generic term used in the Internal Audit Standards to refer to the head of internal audit in an organisation.

The objective of the IIA–Australia ‘Chief Audit Executive First 100 Days Program’ is to position a CAE for success within their first 100 days by providing key knowledge and support on:

- Governance and Assurance.
- Internal Audit Essentials and Good Practice.
- Working with the Audit Committee.
- What it takes to be an effective Chief Audit Executive.
- Networking with peers.

It is not a ‘one size fits all’ program, but a tailored program specifically designed for the new Chief Audit Executive participant. It can be designed for a new Chief Audit Executive from a non-audit background or a new Chief Audit Executive who has risen through the internal audit ranks and promoted to Chief Audit Executive.

The CAE First 100 Day Program

- In response to requests from newly appointed Chief Audit Executives, the IIA–Australia developed its ‘CAE First 100 Days Program’ which encompasses:
- A series of one-on-one professional development seminars on topics such as:
 - ‘The new Chief Audit Executive’.
 - ‘The International Professional Practices Framework’.
 - ‘How to Work with the Audit Committee’.
- A personal mentoring service with experienced Chief Audit Executives at significant organisations.
- One-year membership of the IIA–Australia Chief Audit Executive (CAE) Service comprised of the most senior Chief Audit Executives in Australia from the corporate and public sectors.
- <https://www.iaa.org.au/Membership/CAE-Service.aspx>
- A technical enquiry service for the new Chief Audit Executive to request information about internal audit and related matters as they arise and get prompt responses including reference documents, tools and templates.
- Fee waiver for assessment of current competency for IIA–Australia Professional Membership where the new Chief Audit Executive at least two years of internal audit experience.

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Writing Internal Audit Reports

Your Competitive Advantage

Ever written an Internal Audit report that has not quite hit the mark? Do your readers misinterpret the messages you are trying to convey? Wouldn't it be nice if communicating those messages became a whole lot easier? Alternatively, are you new to Internal Audit and looking for guidance to help you deliver your audit findings to the audience efficiently and effectively?

The report is the primary deliverable of each Internal Audit assignment, but it is not an easy thing to do well. A well-written report can enhance the credibility of both you and the Internal Audit function, whereas a badly written report can have the opposite effect. Do not let all that effort you put into your fieldwork go to waste!

This practical course gives you hands-on experience in developing effective audit reports with a minimum of fuss.

Benefit from the Right Topics

- Objectives, readers and structure
- Making observations
- Developing a paragraph
- Getting the right tone
- Being clear and concise
- Readability

Tangible Outcomes

- Gain an understanding of why and how writing is a distinct process
- Develop skills in the four stages of the writing process - analysis, organisation, writing and revision as they apply to report writing for internal audit
- Analyse the uses and readers of the audit report and other types of engagement reports
- Organise the information in the audit report and other reporting documents
- Write reports that are accurate, objective, clear, concise, constructive, complete, and timely
- Develop a Plan of Action for future learning

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