

TOOLS AND TECHNIQUES FOR INTERNAL AUDITORS



26TH – 30TH
MAY 2025



CATE HOTEL
MOROGORO-TANZANIA

Leading an internal audit project requires knowing and fully understanding the engagement process and possessing the ability to guide an internal audit function in performing the fundamental responsibilities of internal auditing. This course provides an overview of the life cycle of leading an audit engagement, including planning, examining the internal control environment and audit governance, obtaining and presenting audit evidence, wrapping up the audit engagement, and measuring internal audit productivity.

This course includes interactive group activities and breakout sessions of real-life scenarios that teach the concepts, tools, and techniques needed for leading an internal audit function. Lead auditors that complete this course will walk away with proven internal audit practices that can be immediately applied to an organization of any size, and within any industry.

This course is designed for lead internal auditors – with 2-6 years' experience – who have a desire to boost their internal audit skills to successfully lead an audit function with confidence and become effective and trusted advisors within their organizations.

Key Learning Objectives:

- ➔ Define the core elements of the Global Internal Audit Standards as they relate to the lead auditor role.
- ➔ Describe the components of the audit model.
- ➔ Identify the components of the COSO Internal Control Framework as they relate to the lead auditor role.
- ➔ Compare the roles and responsibilities of audit management, lead auditor, and the activity under review, including management.
- ➔ Identify key concepts necessary to becoming an effective leader.
- ➔ Identify key concepts necessary to leading and mentoring staff.
- ➔ Identify the components of the engagement planning and the opening conference.
- ➔ Identify best practices for conducting an audit risk assessment, walkthrough, and audit program development.
- ➔ Identify the review requirements for engagement fieldwork and testing.
- ➔ Identify best practices for reviewing audit findings and recommendations.
- ➔ Identify the components of effective audit reporting and the exit conference.
- ➔ Demonstrate the steps necessary to wrap-up the audit after the report is issued.
- ➔ Recognize the formal quality assurance standards that the internal audit function is required to follow.

COURSE TOPICS

The Global Internal Audit Standards and the Audit Model

- The Global Internal Audit Standards
- The audit model.

Overview of the Internal Control Environment

- Control terms.
- COSO Framework & U.S. Sarbanes-Oxley Act of 2002 overview
- Risk in the control environment and Enterprise risk management

Audit Governance, Roles, and Responsibilities

- Qualifications of audit team members (by level).
- Mission statement, vision statement, and audit charter.
- Independence and reporting relationships.

Staff Development and Leadership

- Customers of the lead auditor.
- Leadership development.
- Characteristics of an effective leader.
- Promoting the internal audit function.

Audit Planning

- Applicable Standards.
- Audit model – Planning phase.
- Documenting and reviewing the risk and control matrix.
- Creating and updating process flow documentation.

Test Plan and Work Program Development

- Applicable Standards.
- Creating the test plan.
- Developing a work program.
- Allocating resources.

Reviewing Audit Evidence and Workpapers

- Reviewing audit evidence.
- Sampling methodology.
- Data analytics.
- Reviewing work papers.

COURSE TOPICS (Continue)

Audit Findings and Recommendations

- Communicating audit findings and recommendations.
- Reviewing audit findings.
- Potential client reactions to audit findings.
- Selling audit findings.
- Developing recommendations.

Audit Reporting and the Exit Conference

- Audit reporting and the exit conference.
- Audit report key elements.

Audit Wrap-up and Report Issuance

- Audit wrap-up and report issuance.
- Audit wrap-up responsibilities.

Audit Follow-up

- Audit follow-up.
- Issue follow-up, validation, and risk acceptances – Tips for success.
- Monitoring, follow-up, validation, and resolution process.

Quality Assurance and Improvement Program

- What is a Quality Assurance and Improvement Program (QAIP)?
- QAIP Framework.
- Characteristics of a successful QAIP.
- Reporting the results of quality assurance.



WHO SHOULD ATTEND?

Internal Auditors, Chief Audit Executives, Audit Managers, Senior Auditors, Directors of Internal Auditors, External Auditors and other interested parties.



REGISTRATION

Visit www.iiatanzania.or.tz, events.iiatanzania.or.tz

or email to: info@iiatanzania.or.tz

and for enquiry Call or WhatsApp: +255 684 460 777

FEES

Fees Category	Payment Before 16.05.2025	Payment After 16.05.2025
IIA Member	900,000	1,000,000
Non-Member	1,000,000	1,100,000

Note that all participation fees are VAT 18% inclusive. Discount: All Workshop fees have been favourably discounted.

COURSE FEE PAYMENT

All cheques should be payable to the "The Institute of Internal Auditors Tanzania". All participants should deposit their fees, before the event, into the IIA Tanzania **TZS A/c no.011103028262** at NBC Corporate Branch or NMB **TZS A/c no. 22306600425 or Lipa Number Mixx by Yas 18001927**.

Cancellation charge of 20% will be charged if written notification for cancellation is received by 16th May 2025. No refund shall be remitted for cancellation after 16th May 2025.

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