

Advanced Internal Auditing: Influence and Reporting Course

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Advanced internal auditing with a focus on influence, reporting and stakeholder communication is the practice of turning risk-based audit work into findings that management and audit committees understand, accept and act on. This five-day course is for experienced internal auditors and audit leads, and its final deliverable is a specialised audit report with an audit committee briefing built from a simulated engagement.

Introduction

Two frameworks anchor the course. The International Professional Practices Framework IPPF of the Institute of Internal Auditors sets the standards and guidance that shape how internal audit plans, performs and reports its work. The COSO Internal Control – Integrated Framework defines the components of internal control against which auditors judge design and effectiveness. The level is advanced: delegates already run engagements and now concentrate on how evidence, analysis and wording earn influence. Teaching combines case studies, report rewriting exercises and a mini specialised audit simulation.

Course Objectives

- Apply IPPF requirements and COSO components to frame findings that management recognises as grounded and fair
- Distinguish control design weaknesses from operating effectiveness failures and explain each one in terms of business consequence
- Compare operational, financial, IT and compliance audits and select the message and evidence each audience expects
- Interpret data analytics and root cause results so that a recommendation targets the cause rather than the symptom
- Justify the rating, priority and owner of each recommendation in a report structured for decision-makers
- Define a follow-up routine that tracks corrective actions and reports progress to the audit committee

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A graphic illustration of a chessboard with several chess pieces. A large gold king piece is prominent in the foreground, with a silver pawn and a gold pawn nearby. The board is checkered, and there are concentric circles in the background.

Target Audience

- Senior internal auditors leading engagements who must decide how to present difficult findings to process owners
- Audit managers and team leads who must judge whether a draft report is clear and convincing enough to issue
- Specialist auditors in IT, fraud or compliance who must choose how to translate technical findings for non-specialists
- Risk, compliance and control professionals working beside internal audit who must assess which findings to escalate
- Audit function heads preparing audit committee material who must select what the committee needs to see and decide

Course Outline

Day 1: Standards, Audit Types and Stakeholder Expectations

- IPPF vs COSO Internal Control Framework: Professional Standards Compared with Control Components
- Internal Audit in Corporate Governance: Reporting Lines, Independence and Stakeholder Expectations
- Risk-Based Internal Auditing Fundamentals: Directing Effort Towards What Matters to Management
- Operational, Financial, IT and Compliance Audits: Matching Each Audit Type to Its Readers
- Engagement Planning and Scoping: Agreeing Objectives and Expectations with Process Owners

Day 2: Building Evidence That Persuades

- Strategic Audit Plan Alignment: Linking Planned Engagements to Business Goals and Risks
- Risk Identification and Assessment Techniques: Rating Likelihood and Impact with Process Owners
- Control Design vs Operating Effectiveness: Testing Which Failure Has Actually Occurred
- Interviewing and Evidence Gathering: Questioning Techniques That Produce Reliable Audit Evidence
- Audit Work Plans, Templates and Checklists: Keeping Evidence Consistent Across Auditors

Day 3: Communicating Specialised Findings

- IT Audit vs Fraud Audit Findings: Explaining Systems Gaps Compared with Intentional Misconduct
- IT Auditing Principles: Systems, Cybersecurity and Application Integrity Explained for Management
- Fraud Risk Assessment and Forensic Techniques: Reporting Sensitive Findings with Care
- Regulatory Compliance, Ethics and Procurement Audits: Presenting Contract Management and Transparency Gaps
- ESG Auditing Introduction: Evaluating Environmental, Social and Governance Compliance Claims

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Day 4: Data Analytics, Root Causes and Emerging Risks

- Data Analytics vs Sample Testing: Choosing Evidence That Strengthens a Finding
- Computer-Assisted Audit Techniques CAATs: Improving Accuracy and Coverage of Audit Tests
- Root Cause Analysis and Continuous Auditing: Moving from Symptoms to Lasting Fixes
- Emerging Risks for Audit Committees: AI, Cybersecurity, ESG and Third-Party Exposure
- Agile Auditing and Automation Platforms: Shorter Cycles and Faster Feedback to Stakeholders

Day 5: Reporting and Influence Practice

- Report Structure for Decision-Makers: Clear, Concise and Actionable Findings and Ratings
- Presenting Findings to Management vs the Audit Committee: Adjusting Depth and Tone
- Corrective Action Follow-Up: Tracking Agreed Actions and Escalating Overdue Items
- Mini Specialised Audit Simulation: Applying Evidence, Analytics and Ratings in Group Exercises
- Specialised Audit Report and Committee Briefing: Completing and Presenting the Final Deliverable

Skills You Will Gain

- Finding Formulation
- Control Deficiency Classification
- Audit Interviewing
- Evidence Sufficiency Judgement
- Analytics-Based Audit Testing
- Root Cause Analysis
- Recommendation Prioritisation
- Audit Committee Briefing

Why Attend This Course

- From findings that process owners dispute to findings framed against IPPF and COSO that they recognise and accept
- From reports that list observations to reports that rank recommendations by consequence and name an owner for each
- From technical IT, fraud and ESG results understood only by specialists to messages that management and committees can act on
- From drafting alone after fieldwork to a specialised audit report and audit committee briefing completed in a simulated engagement

A graphic of a chessboard with several chess pieces (king, queen, rook, knight, and pawns) in gold and silver. The board is checkered and has a subtle grid pattern. The text 'UK Training PARTNER' is overlaid on the right side of the board.

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Conclusion

Influential internal auditing is the step that turns sound audit work into decisions, by matching evidence and wording to the people who must act. The course makes three distinctions clear: control design versus operating effectiveness, symptoms versus root causes, and what management needs versus what an audit committee needs. It suits experienced auditors and audit leads who already conduct specialised engagements and want five focused days on reporting and influence, rather than a longer course covering every audit type in depth.

Course FAQs

What is advanced internal auditing for influence and stakeholder communication?

It is the part of internal audit practice that turns evidence into findings, ratings and recommendations that management and audit committees accept and act on, using clear structure, sound analysis and wording suited to each audience.

What is the difference between a control design weakness and an operating effectiveness failure in internal audit?

A design weakness means the control, even if performed perfectly, would not address the risk. An operating effectiveness failure means a well-designed control was not performed as intended. Each leads to a different recommendation and owner.

Which standards does the advanced internal audit reporting course follow?

The course follows the IPPF of the Institute of Internal Auditors for engagement and reporting practice, and the COSO Internal Control – Integrated Framework for judging control design and effectiveness.

Is advanced internal audit communication training suitable for an IT auditor?

Yes. IT auditors often hold technically sound findings that non-specialists find hard to follow, and the sessions on specialised findings, analytics evidence and committee briefings address that translation directly.

What do delegates produce in the advanced internal audit reporting course?

Delegates produce a specialised audit report from a simulated engagement, with rated findings, root causes and owned recommendations, plus a short audit committee briefing presented to the group.

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