

Comprehensive Course in Internal Audit in the Public Sector

14 – 25 December 2026
Düsseldorf (Germany)

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Ref: 3255714_209041 **Date:** 14 – 25 December 2026 **Location:** Düsseldorf (Germany) **Fees:** 10600 GBP

Introduction

The Comprehensive Course in Internal Audit in the Public Sector is designed to build practical capabilities that support government entities and public institutions in strengthening the internal audit function in line with governance, transparency, accountability, and protection of public resources. Internal audit in the public sector is no longer limited to reviewing procedures or checking compliance. It has become an institutional tool for analyzing risks, assessing controls, improving performance, and supporting evidence-based decisions.

This course approaches internal audit as a comprehensive function that combines assurance, advisory, and improvement roles. It connects strategic audit planning, risk management, internal control assessment, government process review, public spending audit, evidence analysis, audit finding development, reporting, and recommendation follow-up. It also focuses on the specific nature of the public sector, including spending efficiency, service quality, regulatory compliance, and protection of public funds.

The course is structured over ten days in a progressive and logical sequence. Participants move from understanding the overall framework of internal audit in the public sector to applying practical tools in planning, execution, analysis, reporting, and follow-up. This structure builds an integrated capability that helps transform internal audit into a function with clear impact on institutional performance and trust in public administration.

Course Objectives

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

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A graphic of a chessboard with several chess pieces (king, queen, rook, knight, and pawns) in gold and silver, set against a background of concentric circles.

- Understand the comprehensive role of internal audit in the public sector as an assurance, advisory, and improvement function.
- Analyze the environment of public institutions and the risks related to public funds and government services.
- Link internal audit with governance, transparency, accountability, and efficient use of resources.
- Prepare a comprehensive audit plan based on risks and the strategic priorities of the public entity.
- Assess internal control systems in terms of design, implementation, effectiveness, and sustainability.
- Conduct financial, administrative, operational, and compliance audit assignments using a clear methodology.
- Use evidence collection and data analysis tools to support audit results with reliable information.
- Draft accurate audit findings that connect condition, criteria, cause, effect, and recommendation.
- Prepare professional audit reports that reflect audit value and support senior management decisions.
- Follow up on recommendation implementation and measure the impact of corrective actions on performance and control.
- Evaluate the contribution of internal audit to improving the quality of government services.
- Build an integrated perspective that positions internal audit as a continuous tool for institutional development in the public sector.

Course Outlines

Day 1: Strategic Role of Internal Audit in the Public Sector

- The evolution of the internal audit function within government entities and public institutions.
- The role of internal audit in supporting governance and protecting public funds.
- The relationship between internal audit, efficiency, transparency, and accountability.
- The advisory value of internal audit in improving government decisions.
- The position of internal audit within the institutional control system in the public sector.
- Practical analysis of examples showing the impact of internal audit on public performance improvement.

Day 2: Public Sector Environment and Government Work Risks

- Understanding the nature of public entities and the requirements of government service delivery.
- Analyzing risks related to public spending, resources, and government assets.
- Identifying operational, administrative, and regulatory risks within public institutions.
- Reviewing compliance risks related to government laws, policies, and regulations.
- Linking risks with service quality and institutional performance efficiency.
- Practical application on developing a risk map for a public entity.

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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 background shows concentric circles and a checkered pattern.

Day 3: Building a Comprehensive Audit Plan Based on Priorities

- Identifying high-impact audit areas within the public sector.
- Linking the audit plan with the strategic objectives of the government entity.
- Using risk assessment results to define audit priorities.
- Preparing an annual and medium-term audit plan that can be implemented and monitored.
- Allocating resources and time according to risk level and process importance.
- Practical application on preparing a comprehensive audit plan for a public institution.

Day 4: Governance and Internal Control Assessment

- Analyzing governance frameworks within government entities and public institutions.
- Assessing the clarity of authorities, responsibilities, and approval channels.
- Reviewing the effectiveness of controls in financial and administrative operations.
- Identifying control weaknesses, their causes, and their impact on performance.
- Linking control assessment results with institutional risks.
- Practical application on assessing an internal control system in a public entity.

Day 5: Auditing Government Operations and Performance Efficiency

- Auditing processes related to government service delivery.
- Reviewing the efficiency of human, financial, and operational resource use.
- Analyzing compliance with approved procedures and policies.
- Assessing execution quality compared with objectives and expected outputs.
- Identifying opportunities to improve performance and reduce waste and duplication.
- Practical application on reviewing a government process and extracting improvement opportunities.

Day 6: Auditing Public Spending, Procurement, and Contracts

- Reviewing the public spending cycle from planning to payment.
- Auditing procurement, tendering, and award procedures.
- Reviewing government contracts in terms of compliance, execution, and risk.
- Assessing controls related to payments, claims, and approvals.
- Identifying indicators of waste, conflict, or weak control.
- Practical application on analyzing a procurement file or government contract.

Day 7: Audit Engagement Execution and Evidence Collection

- Preparing the detailed audit program according to engagement scope and objectives.
- Using interviews, observation, review, and analysis as audit examination tools.
- Collecting sufficient and appropriate evidence to support audit results.
- Documenting working papers in an organized and reviewable manner.
- Handling limited data availability or weak cooperation from relevant departments.
- Practical application on building a complete audit engagement file.

Day 8: Result Analysis and Professional Audit Finding Development

- Analyzing evidence and linking it with criteria, policies, and risks.
- Drafting findings based on condition, criteria, cause, and effect.
- Determining finding severity and treatment priorities.
- Preparing practical recommendations that are measurable and implementable.
- Discussing results with relevant departments before issuing the final report.
- Practical application on drafting strong audit findings and recommendations.

Day 9: Preparing Audit Reports for Decision-Makers

- Building a clear, concise, and senior-management-focused audit report.
- Presenting results in a way that highlights impact on performance, resources, and services.
- Arranging findings according to priority and expected risk.
- Drafting recommendations that support clear corrective decisions.
- Reviewing report quality in terms of accuracy, objectivity, and implementability.
- Practical application on preparing an internal audit report for a public entity.

Day 10: Recommendation Follow-Up and Measuring Audit Impact

- Preparing a follow-up plan for recommendations after report issuance.
- Defining indicators to measure the impact of corrective actions.
- Assessing improvements in control and performance after implementing recommendations.
- Linking follow-up results with continuous improvement in the public institution.
- Preparing a follow-up report showing progress, challenges, and required actions.
- Integrated application connecting planning, execution, reporting, and follow-up in a complete audit case.

Why Attend this Course: Wins & Losses!

- Gain a comprehensive understanding of internal audit's role in developing public sector performance.
- Treat internal audit as an integrated system rather than a separate review task.
- Improve the ability to build audit plans linked to risks and government objectives.
- Develop the ability to assess internal controls in financial, administrative, and operational processes.
- Improve audit execution quality through a structured method for collecting evidence and analyzing results.
- Strengthen audit reporting skills for decision-makers.
- Support institutional accountability through recommendations that can be implemented and monitored.
- Enhance the ability of public entities to protect resources, reduce waste, and improve spending efficiency.
- Link internal audit results with improvement in services delivered to beneficiaries.
- Develop follow-up skills and measure improvement after audit completion.
- Build deeper understanding of the relationship between internal audit, governance, risk management, and compliance.
- Support a culture of continuous improvement within public institutions.

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Conclusion

The Comprehensive Course in Internal Audit in the Public Sector: Governance, Risk, and Institutional Performance Improvement provides an integrated training framework for understanding internal audit as an essential element in building more efficient, transparent, and improvement-oriented public institutions. It does not focus only on the steps of conducting an audit engagement. Instead, it presents the full picture, starting with understanding the public sector environment, analyzing risks, defining priorities, assessing controls, conducting examinations, preparing reports, and following up on the impact of recommendations on institutional performance.

This course connects internal audit with the core issues of the public sector, including protection of public resources, service improvement, accountability, spending efficiency, and trust in government decisions. It also provides practical content that helps participants address real challenges faced by auditors and leaders in public entities, such as multiple stakeholders, complex procedures, varying data quality, and difficulty measuring improvement impact.

By the end of the course, participants will have a clear understanding of how to build a more influential internal audit function in the public sector through risk-based plans, documented evidence, strong reports, implementable recommendations, and follow-up mechanisms that measure results. This supports the role of internal audit as an effective tool for governance, performance improvement, and accountability within public institutions.

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A graphic illustration in the bottom right corner showing 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 background features concentric circles, suggesting a strategic or global theme.