

Internal Audit Standards (IIA 2024)

Malé (Maldives)

14 - 18 September 2026

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Internal Audit Standards (IIA 2024)

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Introduction

Internal Audit Standards 2024 provide a structured and updated framework that defines how internal audit functions should operate to ensure consistency, quality, and value within organizations. These standards go beyond traditional compliance by emphasizing governance, risk alignment, and performance improvement.

This course delivers a comprehensive understanding of how to apply the updated standards in real organizational settings. It focuses on aligning audit activities with strategic objectives, strengthening internal controls, and enhancing the overall effectiveness of audit functions.

The content follows a clear and structured flow, starting with understanding the standards and their components, moving on to planning and execution, and ending with reporting, evaluation, and continuous improvement. Practical applications and real-world examples are included to support effective implementation and measurable outcomes.

Course Objectives

- Understand the structure and components of Internal Audit Standards 2024.
- Explain the role of standards in improving audit quality and consistency.
- Apply governance principles within internal audit activities.
- Analyze the relationship between audit functions and risk management.
- Evaluate compliance with audit standards within organizations.
- Develop audit procedures aligned with updated standards.
- Prepare structured and high-quality audit reports.
- Improve organizational performance through standard-based audit practices.

Course Outlines

Day 1: Integrated Framework of Internal Audit Standards and Governance

- Analyze the structure and key components of Internal Audit Standards 2024.
- Link audit standards to governance frameworks.
- Define the role of internal audit in accountability and oversight.
- Examine the relationship between audit standards and risk management.
- Clarify roles and responsibilities within audit functions.
- Assess alignment of current practices with updated standards.

Day 2: Applying Standards in Audit Planning

- Develop risk-based audit plans.
- Define audit scope and engagement objectives.
- Align audit planning with organizational priorities.
- Allocate resources based on audit priorities.

A graphic featuring the text 'UK Training PARTNER' in a bold, black, sans-serif font. The word 'PARTNER' is significantly larger and bolder than 'UK Training'. The text is positioned above a stylized chessboard with several chess pieces (a king, a queen, and a pawn) in the foreground. The background of the graphic consists of concentric circles radiating from the center.

- Design detailed audit programs.
- Apply practical exercises in audit planning.

Day 3: Audit Execution in Line with Professional Standards

- Apply structured audit procedures based on standards.
- Collect and document audit evidence effectively.
- Use analytical techniques in audit activities.
- Evaluate internal control effectiveness.
- Conduct structured interviews with stakeholders.
- Apply case-based exercises in audit execution.

Day 4: Reporting and Quality Assurance

- Prepare clear and structured audit reports.
- Formulate precise audit observations.
- Develop practical and actionable recommendations.
- Review report quality and ensure accuracy.
- Apply quality assurance practices in audit processes.
- Analyze real audit reporting examples.

Day 5: Organizational Evaluation and Continuous Improvement

- Evaluate the performance of internal audit functions.
- Analyze audit outcomes and link them to performance indicators.
- Develop improvement plans based on audit results.
- Strengthen internal control effectiveness through recommendations.
- Apply continuous improvement practices in audit activities.
- Conduct a comprehensive case study for final evaluation.

Why Attend This Course: Wins & Losses!

- Improves understanding and application of Internal Audit Standards 2024.
- Enhances the quality and consistency of audit processes.
- Strengthens compliance with professional requirements.
- Improves clarity and structure of audit reporting.
- Develops skills in evaluating internal controls.
- Provides practical tools for real-world application.
- Supports governance and oversight effectiveness.
- Contributes to overall organizational performance improvement.

Conclusion

Internal Audit Standards 2024 provide a comprehensive framework that enhances the effectiveness, consistency, and value of internal audit functions. By applying these standards, organizations can strengthen governance, improve control environments, and ensure that audit activities contribute to strategic objectives.

The structured approach covered in this course enables organizations to move from routine auditing toward a more

A graphic of a chessboard with several chess pieces. A large gold king piece is in the foreground, with a silver pawn and a silver knight behind it. The text 'UK Training PARTNER' is overlaid on the board.

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value-driven function that focuses on performance improvement and risk awareness. Through proper planning, execution, and reporting, internal audit becomes a key contributor to informed decision-making.

This framework also aligns with broader organizational practices such as business continuity, which ensures operational stability during disruptions and supports long-term resilience . By adopting and consistently applying these standards, organizations can enhance audit quality, reduce risk exposure, and achieve sustainable improvements in performance and governance.

A graphic of a chessboard with a black and white checkered pattern. Three chess pieces are visible: a black pawn, a silver pawn, and a gold king piece. In the background, there are concentric circles radiating from the king piece.

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