



*Training Course:
Advanced Internal Audit Standards*

*11 - 22 October 2026
Dubai (UAE)*

Training Course: Advanced Internal Audit Standards

Training Course code: MA236631 From: 11 - 22 October 2026 Venue: Dubai (UAE) - Training Course Fees: 7700 € Euro

Introduction

The Advanced Internal Audit Standards training program provides participants with an advanced and practical understanding of modern internal auditing principles, professional standards, governance requirements, risk-based auditing, internal controls, and audit reporting.

The program is aligned with the IIA Global Internal Audit Standards and contemporary internal audit practices. It focuses on strengthening the effectiveness of the internal audit function, improving audit quality, applying professional judgment, assessing governance and risk management processes, and communicating audit results effectively to senior management and governing bodies.

Objectives

By the end of this 10-day program, participants will be able to:

- Interpret and apply the IIA Global Internal Audit Standards.
- Understand the purpose, mandate, and strategic role of internal audit.
- Establish and evaluate an effective internal audit function.
- Apply professional ethics, independence, objectivity, and due professional care.
- Develop risk-based internal audit plans.
- Evaluate governance, risk management, and internal control frameworks.
- Plan and execute complex internal audit engagements.
- Apply advanced audit testing and evidence-gathering techniques.
- Identify control weaknesses, root causes, and emerging risks.
- Develop high-impact audit findings and recommendations.
- Communicate effectively with senior management and audit committees.
- Establish effective quality assurance and improvement practices.
- Use data analytics and technology to enhance internal audit effectiveness.
- Monitor corrective actions and evaluate the effectiveness of audit recommendations.

Target Audience

This program is suitable for:

- Chief Audit Executives
- Internal Audit Managers
- Senior Internal Auditors
- Audit Supervisors
- Risk and Compliance Managers
- Governance Professionals
- Internal Control Specialists
- Finance and Accounting Managers
- Audit Committee Support Professionals
- Professionals responsible for assurance, governance, risk, and control activities

Outline

Day 1 - Global Internal Audit Standards & Professional Framework

- Evolution of the internal audit profession
- The role and purpose of internal auditing
- Overview of the IIA Global Internal Audit Standards
- Structure and key requirements of the Standards
- Internal audit mandate and authority
- Internal audit charter
- Accountability of the Chief Audit Executive
- Relationship with senior management and the board
- Internal audit as an assurance and advisory function

- Applying professional judgment within the Standards

Day 2 - Ethics, Professionalism, Independence & Objectivity

- Ethics and professionalism in internal auditing
- Integrity and ethical behavior
- Maintaining professional objectivity
- Organizational independence
- Individual objectivity
- Identifying threats to independence
- Managing conflicts of interest
- Professional competence requirements
- Due professional care
- Professional skepticism
- Continuing professional development
- Confidentiality and responsible use of information

Day 3 - Governance of the Internal Audit Function

- Governance requirements for internal audit
- Board and audit committee oversight
- Positioning internal audit within the organization
- Authority, responsibility, and accountability
- Chief Audit Executive responsibilities
- Effective communication with the board
- Internal audit resources and capabilities
- Internal audit policies and procedures
- Performance measurement
- Coordination with external auditors and other assurance providers

- Combined assurance concepts

Day 4 - Enterprise Risk Management & Risk-Based Internal Auditing

- Principles of enterprise risk management
- Understanding organizational risk appetite
- Risk identification and assessment
- Inherent versus residual risk
- Strategic, financial, operational, and compliance risks
- Emerging and systemic risks
- Developing the audit universe
- Risk-based audit planning
- Prioritizing audit engagements
- Linking audit plans to strategic objectives
- Dynamic and continuous risk assessment

Day 5 - Advanced Internal Control Evaluation

- Internal control concepts and frameworks
- Understanding the COSO Internal Control Framework
- Control environment
- Risk assessment
- Control activities
- Information and communication
- Monitoring activities
- Preventive, detective, and corrective controls
- Manual versus automated controls
- Evaluating control design
- Testing operating effectiveness

- Identifying control gaps and weaknesses

Day 6 - Advanced Audit Engagement Planning

- Establishing engagement objectives
- Defining audit scope
- Preliminary risk assessment
- Understanding processes and business objectives
- Process mapping and walkthroughs
- Identifying key risks and controls
- Developing audit criteria
- Designing the audit work program
- Determining audit resources
- Audit sampling methodologies
- Documentation and working-paper requirements
- Managing scope limitations

Day 7 - Audit Execution, Evidence & Advanced Testing

- Audit evidence requirements
- Sufficiency, reliability, relevance, and usefulness of evidence
- Inquiry, observation, inspection, and confirmation
- Analytical audit procedures
- Substantive testing
- Control testing
- Transaction testing
- Sampling and exception analysis
- Interview and investigation techniques
- Identifying anomalies and red flags

- Documentation of audit evidence
- Supervising and reviewing audit work

Day 8 - Audit Findings, Root Cause Analysis & Reporting

- Developing high-quality audit findings
- Condition, criteria, cause, consequence, and recommendation
- Assessing the significance of findings
- Root cause analysis techniques
- Risk-rating audit observations
- Developing practical recommendations
- Management action plans
- Drafting executive-level audit reports
- Communicating sensitive findings
- Conducting closing meetings
- Resolving disagreements with management
- Reporting to senior management and audit committees

Day 9 - Technology, Data Analytics & Emerging Audit Risks

- Digital transformation of internal audit
- Using data analytics throughout the audit lifecycle
- Continuous auditing and continuous monitoring
- Automated control testing
- Auditing information systems
- Cybersecurity risk considerations
- Cloud and third-party technology risks
- Artificial intelligence risks and controls
- Auditing automated decision-making

- Fraud indicators and analytical detection techniques
- Data governance and privacy risks
- Technology-enabled internal audit functions

Day 10 - Quality Assurance, Follow-Up & Internal Audit Excellence

- Quality requirements under the Global Internal Audit Standards
- Quality Assurance and Improvement Program QAIP
- Ongoing internal assessments
- Periodic self-assessments
- External quality assessments
- Measuring internal audit effectiveness
- Key performance indicators for internal audit
- Monitoring management action plans
- Follow-up audit procedures
- Escalating overdue or unacceptable risks
- Continuous improvement of the internal audit function
- Building a strategic internal audit function
- Future trends in internal auditing

Registration form on the Training Course: Advanced Internal Audit Standards

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Complete & Mail or fax to Global Horizon Training Center (GHTC) at the address given below

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