



**SMART LEARNING**  
IN A WORLD OF DIGITAL TRANSFORMATION PROCESSES



**The ARC Institute** is a university spin-off. The ARC Institute focuses on networking between science and practice. The ARC Institute provides thought leadership and innovative methods to support its customers across all industries in digital transformation. The ARC Institute is the innovation and premium holding brand.

**The Audit Research Center** as part of the ARC Institute supports audit departments globally and also in teamwork with national IIA associations, our ARC team performs yearly 2.900+ training days and transformation services along an audit knowledge value chain.

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## Key Training Area 01: Digital Transformation | Future-Proof Auditing

“Integrating Cutting-Edge Technology for Effective Digital Transformation in Internal Audit. Learn how to effectively incorporate the latest technological innovations in audit processes.”

### Insights and Call for Action: Digital Transformation | Future-Proof Auditing

In today’s rapidly advancing technological landscape, internal audit teams must evolve to stay competitive and relevant. The integration of cutting-edge technology like AI, machine learning, and generative AI into the audit process is no longer optional, it’s essential.

These technologies offer auditors unprecedented capabilities to enhance efficiency, improve accuracy, and gain deeper insights into business operations. The current research studies highlight the explosive growth of generative AI and its application in various industries, showing that companies embracing this shift are achieving significant productivity gains.

In the field of internal audit, AI can transform audit process management, as well as productivity in numerous sub-processes such as audit preparation, streamline audit risk assessments, faster and more accurate preparation of audit planning memorandums, more efficient audit documentation, risk-oriented process analyses about the effectiveness of control design, better audit data analysis ... through to error-free audit report writing, helping teams to focus on value-added activities rather than manual tasks.

By upskilling in these areas, internal auditors can not only keep pace with evolving business needs but also become proactive in advising organizations on risk mitigation and strategic improvements. Failing to embrace these advancements risks falling behind, missing opportunities for innovation, and facing inefficiencies that competitors will avoid.

### Key Competencies for your Audit Team Members:

1. **Generative AI in Auditing:** Become proficient with GenAI tools to optimize your daily audit tasks and audit execution processes to free up time for strategic focus.
2. **AI-Driven Data Analytics:** Internal Auditors will learn to leverage AI to process vast datasets, gaining insights that go beyond human capabilities for enhanced risk detection.
3. **Digital Literacy:** Cultivate a strong foundation in digital technologies, including AI, machine learning, and data visualization tools, enabling auditors to adapt to and leverage emerging tech trends effectively.
4. **Cybersecurity Awareness:** Understand the implications of cybersecurity in audit processes, enabling auditors to evaluate and strengthen organizational controls against digital threats.
5. **Embracing Innovation for Technological Mastery:** Equip your audit team with the skills to navigate and adopt emerging technologies like AI and machine learning for enhanced audit effectiveness.
6. **Identify Mega-Trends:** Explore the potential such as of quantum technologies to solve complex audit issues, such as multi-variable risk models and enhanced predictive analytics.
7. **Leadership in Change Management:** Build leadership skills to guide your audit team through digital transformation, emphasizing adaptability and continuous improvement.
8. **Creative Collaboration for Innovative Solutions:** Encourage out-of-the-box thinking and collaboration among team members to generate innovative audit methodologies and approaches.

## Summary: Digital Transformation | Future-Proof Auditing

To remain competitive and ensure effective auditing, it is critical that internal audit teams adopt emerging technologies like AI, machine learning, generative AI, Agentic AI and virtual AI Teams. These technologies significantly enhance the audit process by improving the speed, accuracy, and depth of risk assessments. By integrating AI, auditors can shift from traditional, manual methods to more advanced, data-driven insights that allow for continuous auditing and proactive risk identification.

The current research trends highlight AI as a transformative force across industries, and internal audit is no exception. AI enables increased productivity, more comprehensive data analysis, reduces human error, and automates routine tasks, empowering auditors to focus on strategic advisory roles.

This transformation not only improves audit efficiency but also aligns with broader business goals such as risk mitigation and innovation. Internal Audit teams trained in these cutting-edge technologies will deliver higher value to their organizations, ensuring that they stay ahead of the curve in the evolving digital landscape. This training area equips auditors with the tools and knowledge needed to integrate these advanced technologies, driving greater impact and future-proofing audit functions.

## Most-Wanted Training Approaches for your Team

In addition, the Audit Research Centre offers numerous other Internal Audit training courses along the audit process chain.

### Part 1: Effective use of GenAI along the internal audit process

*“Use the power of ChatGPT, productivity enhancement for every sub-process of the audit”*

#### Training Description | Suggested training duration 2x 1/2 Day

Increase your daily audit productivity! Dive into the fascinating world of effective use of ChatGPT in internal auditing. Make your daily auditing work easier with this advanced language model. In our audit training, you will be introduced to how ChatGPT works and how this powerful model was developed. You will understand how it was trained and what data sources were used to create a model based on an amazing wealth of practical usable knowledge.

Discover the many possible use cases along the audit value chain. Learn how it works appropriately and find out more about proven best practices to optimise your audit results and audit procedures.

#### Audit Training Agenda:

##### 1. The internal audit in the digital transformation

- Digitalization and Internal Audit
- Lean audit techniques for more efficiency
- Actively shaping digital transformation in auditing

##### 2. Understanding ChatGPT

- Background to the model ChatGPT as an advanced language model
- Large Language Model (LLM) what is behind it? And how does it work?
- Highlighting the many possible applications of ChatGPT in Internal Audit

##### 3. How ChatGPT works

- Explanation of the model training and data source
- Description of the GPT architecture model and its capabilities

#### 4. Integration of ChatGPT into the internal audit process

- Discussion of the challenges and opportunities in integrating ChatGPT along the audit sub-processes
- Tips for optimising interactions with the model
- Approaches to improve the quality and reliability of the generated responses
- Ethical considerations and possible risks when using ChatGPT

#### 5. Best practices for the use of ChatGPT along the audit value chain

- Sequential Prompt injections: Internal Audit Standards
- Design of the audit universe
- Effective use in risk analysis, audit risk assessment
- Preparation of audit guidelines
- Analysis control design rethought in the context of process auditing
- Systematic selection of analytical audit procedures and appropriate sample
- Anticipatory audit interview approach
- Faster and error-free preparation of the audit report

#### 6. Audit live demonstration and practical exercises

- Conducting a live demonstration of the use of ChatGPT in an application
- Interactive exercises where participants can experiment with ChatGPT themselves and ask questions

#### 7. Joint summary and outlook

- Conclusion and practical guide
- Outlook for the use of Generic AI in Internal Audit

## Part 2 More productivity with GenAI in Internal Auditing

*“More prompts, new possibilities with ChatGPT 4o and more practical audit cases”*

### Training Description | Suggested training duration 2x 1/2 Day

After the successful first part of the ChatGPT training course, we start with new practical internal audit examples, more level 3 prompts and new productivity features from ChatGPT 4o and GPT 5.0.

Increase your daily productivity! Learn the appropriate methods for the effective and professional use of ChatGPT in internal auditing. Make your everyday auditing work easier with this advanced AI language model.

With our training course part 2, you can leverage the full potential of ChatGPT in your internal audit processes. Building on foundational knowledge of training course part 1, this seminar delves deeper into sophisticated applications and strategies to elevate your auditing capabilities for prompt engineering. This will enable you and your team to significantly expand your team skills.

Learn how to benefit from the latest features of ChatGPT-4o and GPT 5.0, such as enhanced contextual understanding, multimodal capabilities and advanced fine-tuning to seamlessly integrate Generative AI into complex audit scenarios, improve usage with new Level 3 prompts and optimize audit report generation. This course will equip you with cutting-edge techniques to drive productivity, accuracy, and success of your audit work.

### Audit Training Agenda:

#### 1. Kick-off and training overview

- Concise recap of the learning content part 1
- Objectives and learning content of the training course

## 2. Introduction to the new and enhanced ChatGPT features

- Enhanced Context Understanding
- Advanced Fine-Tuning Capabilities
- Increased and updated knowledge base
- Multimodal capabilities image and text integration
- Enhanced Safety and Ethical Features
- Robust confidence interval and new content filters
- Increased transparency and explainability of prompt results
- Interactive tools to improve user integration

## 3. New ChatGPT prompt engineering techniques

- More level 3 prompt techniques for more productivity
- New and extended structural modules for best-practice Level 1 prompt techniques
- New internal audit user scenarios

## 4. Advanced Internal Audit Application Scenarios with ChatGPT 4o

- Advanced Level 2 Prompt Engineering applications for
  - Risk assessment methods,
  - Audit Assignment Structure (APM),
  - Effective audit documentation,
  - Agile Auditing Task Cards in Kanban Boards,
  - Control Design Analysis and
  - Audit report templates

## 5. New best practices for the use of ChatGPT along the audit value chain

- Practical creation of html flowcharts
- Analysis Control Design reinvented in the context of process auditing
  - ⇒ Identification and analysis of control categories and control testing procedures
  - ⇒ Differentiated assessment of controls and their maturity level
  - ⇒ Creation of suggestions for improvement in connection with risk-mitigating actions
- Fast and effective documentation of audit procedures and associated summaries
- Consistent evaluation of different audit observations, audit evidence and audit findings according to standardized risk classifications and team perspectives
- Integration of Internal Audit report templates for fast and correct preparation of the audit report
- Visualization of management summary overviews, dashboards and graphics

## 6. Live audit demonstration and practical exercises

- Live demonstration of the use of ChatGPT
- Case study to adapt the application scenarios learned for direct practical implementation in your own Internal Audit department

## 7. Joint summary and outlook

- Conclusion and key learnings
- Next steps and roadmap for your audit team
- Outlook on future developments and trends for AI in Internal Audit

**Useful precondition: Participation in Part 1 “Effective Use of ChatGPT in Internal Audit”**

## Part 3: Leverage Audit Excellence with GenAI, ChatGPT: Unlock New Frontiers in Internal Audit Performance

*"Boost Your Audit Processes with Advanced ChatGPT use cases: Take Your Audit Performance to New Heights"*

**Training Description** | Suggested training duration 3x 1/2 Day

Building on the successes of Parts 1 and 2, **Part 3: “Leverage Audit Excellence with GenAI, ChatGPT: Unlock New Frontiers in Internal Audit Performance”** series takes your internal audit capabilities to the next level. This enhanced training introduces cutting-edge advancements from OpenAI's latest developments, including the **Strawberry Project’s Reasoning AI** and OpenAI **o1** capabilities. Part 3 empowers internal auditors to harness ChatGPT's full potential for refining audit workflows, maximizing productivity, and driving transformative outcomes across audit engagements. You will explore deep integrations of ChatGPT in audit methodologies, risk assessments, and report generation, ensuring consistent quality and time efficiency.

This training session emphasizes building a powerful **Internal Audit Prompt Library**, specifically designed to optimize all audit sub-processes, from audit planning and risk assessments to execution and audit report writing.

Participants will explore how to seamlessly integrate these advanced AI tools into every audit stage, leveraging **Level 3 prompts**, enhanced reasoning capabilities, and multimodal features. The training emphasizes prompt engineering use cases, using the latest fine-tuning methods to improve audit insights and streamline repetitive tasks.

A dedicated focus on creating tailored, reusable prompt libraries will ensure auditors can maximize productivity and accuracy in their daily operations. The course also includes advanced applications of reasoning AI to solve complex audit challenges, positioning auditors to deliver enhanced strategic advisory services in a fast-evolving audit landscape.

### Learning Objectives:

1. Leverage advanced prompts for efficient audit report generation and near-time risk assessments.
2. Utilize OpenAI’s **Reasoning AI** and **o1** capabilities to enhance audit execution and insights.
3. Develop and implement an **Internal Audit Prompt Library** tailored to all audit sub-processes.
4. Master multimodal integration for combining text, images, and data in audit documentation.
5. Optimize audit efficiency by automating risk categorization and control analysis.
6. Apply ChatGPT to strategic advisory services, shifting from traditional assurance roles.
7. Improve accuracy and consistency in audit reports through AI-driven content generation.
8. Future-proof internal audit processes by expanding your team's productivity and expertise using ChatGPT’s advanced functionalities.

### Audit Training Agenda:

#### 1. Introduction and Advanced Feature Overview

- Recap of key learnings from Parts 1 and 2
- Overview of OpenAI's latest updates: **Reasoning AI** from the Strawberry Project and **o1**
- Benefits of these advancements for internal audit workflows

#### 2. Building an Internal Audit Prompt Library

- Designing a structured prompt library for key audit stages
- Categorizing prompts for audit preparation, risk assessment, execution, and reporting
- Reusable prompts for audit consistency and efficiency

#### 3. Advanced Prompt Engineering and Reasoning AI

- Level 1 to Level 3 prompt techniques for complex audit scenarios

- Applying **Reasoning AI** for enhanced audit decision-making
  - Integration of fine-tuning models to improve audit insights
- 4. Transforming Audit Risk Assessment and Control Design**
- Utilizing AI to automate risk classification and control assessments
  - Designing and automating control-testing frameworks
  - Applying reasoning AI to interpret complex datasets and control environments
  - Leveraging audit scenarios for optimized control testing
  - Best practices for improving the accuracy of risk assessments using ChatGPT
- 5. Streamlining Audit Report Writing and Advisory Insights**
- Building audit reports through AI-driven content generation
  - Efficiently generating reports using pre-built templates
  - Customizing reports for different stakeholders using **o1** features
  - Visualizing data and insights with AI-generated graphs and dashboards
- 6. Near-Time Audit Applications: Multimodal Integration**
- Live demonstrations: Practical AI usage across audit sub-processes
  - Combining text and images for enriched audit documentation
  - Leveraging multimodal AI for more robust evidence gathering and analysis
  - Hands-on exercises: Building and deploying a tailored Internal Audit Prompt Library
  - Live case studies: Transforming advisory services using AI-powered forecasting tools
  - Practical tips for immediate implementation
  - Next steps: Implementing AI in your audit function for sustained success
- 7. Joint summary and outlook: Creating Your AI-Driven Future**
- Conclusion and practical guide for your Internal Audit Team
  - Outlook for the use of 5 CMMi Level AI Audit Approach

**Precondition: Participation in Part 1 and Part 2 “Effective Use of ChatGPT in Internal Audit”**

## Part 4: Fit for Audit Data Analytics for Business Auditors using the Power of reasoning AI

*“Elevate Your Skills with Reasoning AI and Statistical Expertise”*

*Discover how to transform your audit data analysis by combining statistical principles with the power of reasoning AI. Learn how to organize your thoughts methodically and accurately to guide AI in selecting the right statistical methods, delivering deeper insights and smarter audit outcomes.*

**Training Description | Suggested training duration 2x 1/2 Day**

Following the success of Parts 1 and 2, **Part 3: Fit for Audit Data Analytics for Business Auditors using the Power of AI** introduces cutting-edge advancements from OpenAI's latest developments, including the **Strawberry Project's Reasoning AI** and OpenAI **o1** capabilities. In today's data-driven audit landscape, the ability to effectively leverage data analytics is essential. This course is designed to empower business auditors to leverage the power of reasoning AI by integrating critical statistical thinking into their audit processes. Participants will learn fundamental statistical concepts and descriptive analysis techniques, equipping them with the skills to organize their audit analysis methodically and express their thoughts clearly.

By the end of this course, auditors will understand how to formulate analysis prompts that guide AI systems, helping them select appropriate statistical methods to analyse complex datasets. This training combines statistical know-how and prompt engineering with practical use cases, ensuring participants leave with a hands-on understanding of how to collaborate with AI to enhance their audit insights. By mastering these skills, auditors will be able to unlock more

value from data, improve audit efficiency, and drive stronger decision-making across their organizations.

### Learning Objectives:

1. **Understand fundamental statistical principles** necessary for organizing audit data effectively.
2. **Learn techniques of descriptive analysis** and how they apply to audit contexts.
3. **Master the process of structuring audit thoughts** for prompt creation and communication with AI tools.
4. **Develop the ability to guide AI** in selecting the right statistical methods for various audit scenarios.
5. **Apply reasoning AI to real-world audit cases**, improving audit outcomes through smarter analysis.
6. **Gain skills in prompt engineering** to ensure reasoning AI understands the audit context and delivers valuable insights.
7. **Understand the relationship between data patterns and audit risks**, and how AI can be leveraged to monitor these effectively.
8. **Learn how to improve audit decision-making** through accurate, AI-driven data analytics

### Audit Training Agenda:

#### 1. Introduction to Statistical Thinking in Auditing

- Overview of statistical concepts relevant to auditing
- Understanding data types and their audit implications
- Common statistical pitfalls and how to avoid them

#### 2. Descriptive Analysis Techniques for Auditors

- Key methods of descriptive statistics: mean, median, standard deviation
- Visualizing audit data for deeper insights
- Practical applications of descriptive analysis in audits

#### 3. Structuring Audit Thoughts for AI Analysis

- Organizing audit questions and hypotheses for data analysis
- Creating structured prompts for reasoning AI
- Best practices for guiding AI in data exploration

#### 4. Reasoning AI and Statistical Method Selection

- How reasoning AI works: selecting the right statistical tools
- Matching audit needs to statistical methods with AI support
- Use cases: AI-driven statistical analysis in audit scenarios

#### 5. Real-World Applications of AI in Audit Data Analytics

- Case studies: AI-powered reasoning to detect anomalies and perform risk assessments
- Using AI for continuous auditing
- Integrating AI insights into audit reporting and recommendations

#### 6. Prompt Engineering for AI Collaboration

- Best practices for crafting precise, context-aware AI prompts
- Aligning audit goals with AI capabilities
- Interactive exercises: building prompts for audit scenarios

#### 7. Improving Audit Decision-Making with AI Insights

- How to translate AI-driven data analysis into actionable audit insights
- Enhancing auditor judgement with data-supported decisions
- Future trends: AI and the evolution of audit data analytics

**Precondition: Participation in Part 1 and Part 2 “Effective Use of ChatGPT in Internal Audit”**

## Leverage MS Copilot to Innovate Your Audit Workflow

*Transforming Internal Audit with AI-Powered MS Copilot: Unlocking Productivity and Precision*  
Discover the power of AI with MS Copilot to streamline, strengthen, and simplify internal audit processes.

**Training Description** | Suggested training duration 2x 1/2 Day

### Unleash the Future of Internal Auditing with Microsoft Copilot

Embrace the power of AI to revolutionize your internal audit practice. This hands-on training introduces participants to Microsoft Copilot, the advanced AI assistant, specifically adapted for internal auditing functions within Microsoft Office tools, such as Excel, Word, PowerPoint, and Outlook. Discover how MS Copilot can streamline and enhance daily audit tasks, from data analysis in Excel to audit report automation in Word. Participants will explore the underlying technology behind MS Copilot, understand its training process, and practice applying it across various stages of the audit cycle to improve efficiency, accuracy, and data-driven insights. Learn how to safely integrate MS Copilot into your audit workflows, optimize collaboration, and enhance decision-making while upholding ethical standards and accuracy.

### Learning Objectives

- Understand Microsoft Copilot's AI-driven capabilities and their application in internal audit.
- Identify and apply Copilot functions within Excel, Word, PowerPoint, and Outlook to automate repetitive audit tasks.
- Enhance audit planning and documentation with data-driven insights from Copilot.
- Use MS Copilot to design, streamline, and conduct audit interviews and control tests.
- Improve audit risk assessment by leveraging Copilot's analytical capabilities.
- Design and review audit reports with Copilot to ensure clarity, accuracy, and speed.
- Foster collaboration within audit teams using AI-powered features in MS Office.

### Audit Training Agenda:

#### 1. Introduction to Digital Transformation in Auditing

- Role of AI in the evolution of internal audit
- Overview of digital audit tools and the impact of AI on audit workflows
- Practical overview of MS Copilot's AI features

#### 2. Exploring Microsoft Copilot

- Introduction to AI-powered tools and their place in internal auditing
- Understanding Copilot's underlying technology, training model, and ethical considerations

#### 3. Microsoft Copilot in Action: Office Applications for Audit

- **Excel for Data Analysis:** Simplifying complex data analytics, risk assessments, and sampling techniques
- **Word for Documentation:** Automating audit documentation, drafting summaries, and structuring audit reports
- **PowerPoint for Reporting and Audit Engagement Presentations:** Building AI-assisted audit presentations for effective communication
- **Outlook for Collaboration:** Facilitating email communication, scheduling, and reporting with AI support

#### 4. Integrating Copilot into the Internal Audit Process

- Practical Use Cases: Mapping MS Copilot's role across audit sub-processes
- Aligning audit procedures with AI functionalities in MS Office applications
- Ethical guidelines and best practices for responsible AI in auditing

## 5. Best Practices for Leveraging Copilot in Audit

- Practical applications across the audit value chain
- Enhancing risk assessments, control evaluations, and reporting processes
- Case studies: Successful Copilot integrations in audit scenarios

## 6. Hands-on Exercises and Live Demonstration

- Live demonstrations of MS Copilot in Excel, Word, PowerPoint, and Outlook
- Interactive exercises for real-time practice with MS Copilot

## 7. Conclusion and Future Outlook

- Summarizing key takeaways and practical steps for adoption
- Future of AI in internal audit and opportunities for advanced AI integration

**Precondition: Participation in Part 1 “Effective Use of GenAI in Internal Audit”**

## Part 2 MS-Copilot: From Using Copilot to Engineering AI-Enabled Auditing

**Training Description |** Suggested training duration 2x 1/2 Day

After mastering the fundamentals of MS Copilot in daily audit work (Part 1), internal auditors must move to the next level: systematically designing, governing, and scaling AI-enabled audit capabilities.

This advanced IIAS training focuses on strategic and practical Copilot deployment across the entire internal audit value chain. Participants will learn how to:

- Design advanced audit use cases for Copilot
- Work with Microsoft Copilot Studio and Copilot Agents
- Build and govern a professional Copilot Prompt Library for Internal Audit

The training is interactive and workshop-driven. Participants will not only see advanced examples, but will co-create Copilot solutions, prompts, and agent concepts they can directly reuse in their own audit departments.

### Learning Objectives

Participants will be able to:

- Design advanced Copilot audit use cases across planning, fieldwork, reporting, and follow-up
- Translate audit methodology into AI-supported workflows
- Develop a structured prompt library aligned with the internal audit value chain
- Conceptually design and test Copilot Agents for Internal Audit
- Apply governance, quality, and assurance principles to Copilot-based auditing
- Build a roadmap for scaling Copilot beyond individual use cases

### Audit Training Agenda

#### 1. From Copilot Usage to Copilot Architecture in Internal Audit

- Key learnings from Part 1 and typical limitations of “ad-hoc prompting”
- Why Internal Audit needs **structured AI design**, not just AI usage
- Positioning Copilot within the Internal Audit Methodology and QAIP
- Link to the 2025 Global Internal Audit Standards (quality, consistency, professional judgment)

#### 2. Advanced Audit Use Cases with MS Copilot Across the Audit Value Chain

##### Audit Planning & Risk Assessment

- AI-supported Continuous Audit Risk Assessment (CARA)
- Copilot-supported analysis of risk signals, KRIs, incidents, and management reports
- Generating dynamic audit scopes and risk-based audit programs

### **Audit Fieldwork**

- Copilot-assisted control design and operating effectiveness analysis
- Intelligent interview preparation and interview summary synthesis
- Risk orientated walkthrough documentation and issue hypothesis generation

### **Audit Reporting**

- AI-supported root cause analysis structuring
- Drafting issue narratives aligned with stakeholder level (management vs. board)
- Consistency checks across findings, ratings, and recommendations

### **Follow-up & Continuous Assurance**

- Copilot-based issue tracking and trend analysis

### **Workshop:**

Participants map their own audit value chain and identify high-impact Copilot use cases.

### **3. Working with Microsoft Copilot Studio and Copilot Agents**

- What Copilot Studio is – and what it is not
- When to use standard Copilot vs. Studio vs. Agents
- Designing Copilot Agents for Internal Audit

#### **Conceptual Lab:**

Designing a **prototype Copilot Agent** for a selected audit scenario (no IT skills required – focus on logic, inputs, outputs, controls)

### **4. Designing an MS Copilot Prompt Library for Internal Auditors**

- Why professional audit prompting is different from generic prompting
- ARC Certified Copilot Prompt Pack for Internal Audit
- Copilot Audit Use Case Catalogue (Planning → Reporting)
- Prompt design principles along different audit sub-processes
- Prompt quality criteria (reliability, reproducibility, bias awareness)

### **5. Governance, Quality, and Ethical Guardrails for Copilot in Internal Audit**

- Preventing over-reliance on AI-generated outputs
- Ensuring audit evidence quality and professional judgment
- Embedding Copilot into audit methodology and QAIP

### **6. Scaling Copilot in the Internal Audit Function**

- Maturity model: From personal productivity to institutional capability
- Defining “AI-enabled audit standards” internally
- Building a Copilot Center of Excellence within Internal Audit

#### **Action Planning Session:**

Participants develop a **Copilot scaling roadmap** for their audit function.

### **7. Conclusion and Takeaways**

- Key insights from advanced Copilot usage
- What Internal Audit should standardize, what should remain flexible
- Personal and departmental next steps
- Open discussion: risks, limits, and future opportunities

### **Precondition: Participation in Part 1 “Leverage MS Copilot to Innovate Your Audit Workflow”**

## Mega-Trends and Outlook for Internal Audit: Embracing Tomorrow's Digital Disruption

*“Transform Your Audit Practices: Learn How Emerging Technologies Will Shape the Future of Internal Audit”*

### **Training Description |** Suggested training duration 2x 1/2 Day

This forward-thinking training offers internal auditors a strategic view of how the latest technological trends will impact the future of auditing. The rapid rise of technologies like AI, machine learning, advanced connectivity, and immersive-reality tools is fundamentally reshaping internal audit functions. Auditors must not only understand these technologies, but also adapt their methodologies to offer timely, value-driven insights. Participants will explore key trends from current technology research for the audit workplace of the future, such as: the revolution in generative AI, digital trust, and cybersecurity, and the transformative potential of cloud computing and quantum technologies. This training equips auditors with the knowledge to assess risks, ensure compliance, and add value in an era where digital innovation outpaces traditional audit techniques. Designed for auditors at all levels, this training will enhance your ability to anticipate future risks and build a resilient audit function that thrives in a digital-first world.

### **Learning Objectives:**

1. Understand key technology trends impacting internal audit.
2. Evaluate and mitigate risks related to emerging technologies such as quantum computing, cloud computing, cybersecurity and immersive-reality tools.
3. Apply AI-driven audit methodologies to assess risks in digital environments.
4. Audit trends for advanced connectivity systems, including 5G and edge computing, for organizational value and security.
5. Build digital trust and strengthen audit leadership skills to navigate digital transformation.

### **Audit Training Agenda:**

#### **1. Emerging Technology Trends in Internal Audit**

- Overview of top audit research technology trends for 2025
- The audit implications of AI and digital disruption
- Key risks and opportunities for auditors

#### **2. Artificial Intelligence and Machine Learning in Audit**

- AI applications in auditing: Efficiency and accuracy
- Auditing machine learning algorithms and their outcomes
- Case studies on AI-driven audit success

#### **3. Cybersecurity and Digital Trust**

- Cybersecurity audit frameworks for the digital age
- Auditing digital trust in decentralized and cloud environments
- Data privacy and regulatory compliance audits

#### **4. Quantum Computing and Cloud Audits**

- Introduction to quantum computing and its future audit risks
- Cloud computing and edge technologies: Audit considerations
- Ensuring data integrity in decentralized systems

#### **5. Advanced Connectivity and Immersive Technologies**

- Auditing 5G, IoT, and edge computing systems
- Risks associated with immersive technologies in operations
- Practical examples of immersive reality auditing

#### **6. Leadership in Digital Transformation**

- Managing audit teams during technological disruption

- Behavioral insights to enhance leadership effectiveness
- Decision-making strategies for auditing in dynamic environments

#### 7. Future-proofing the Internal Audit Function

- Long-term trends: Sustainability, robotics, and climate risks
- Strategic planning for future technological impacts
- Continuous learning for sustained audit excellence
- Joint summary, conclusion and practical guide

## Safeguarding Governance in a Digital Economy: Auditing Crypto Assets and Emerging Technologies

*“Ensuring Control Over Blockchain, AI, Cloud, and CBDCs | Secure Your Organization's Digital Transformation with Robust Governance”*

### Training Description | Suggested training duration 2x 1/2 Day

As digital innovation accelerates, organizations are adopting emerging technologies like blockchain, AI, cloud computing, and crypto assets, including **Central Bank Digital Currencies (CBDCs)**.

This training, **Auditing Emerging Technologies and Crypto Assets**, equips internal auditors to effectively oversee the governance and control of these critical technologies. With digital currencies like CBDCs gaining traction and the rise of decentralized finance (DeFi), it is essential for auditors to ensure the robustness of governance frameworks, security protocols, and compliance measures.

Participants will explore how to audit blockchain-based assets, assess AI risks, ensure cloud security, and evaluate crypto-asset environments like CBDCs. This course covers auditing the key aspects of decentralized technologies and crypto assets, including their potential risks, control mechanisms, and regulatory implications.

Using real-world case studies and hands-on exercises, this training prepares auditors to safeguard digital transformation efforts and provide assurance in complex, tech-driven ecosystems. Ensure your audit function is prepared to handle the future of finance and technology.

### Learning Objectives:

1. Understand the risks and governance challenges of blockchain, AI, cloud computing, and crypto assets, including CBDCs.
2. Apply internal audit frameworks to assess control structures in decentralized finance (DeFi) and crypto-asset ecosystems.
3. Audit the security, governance, and regulatory compliance of CBDCs and other digital currencies.
4. Evaluate AI decision-making processes, identify algorithmic biases, and ensure transparency.
5. Assess cloud computing environments for data security, privacy, and compliance with global regulations.
6. Ensure governance and control over crypto assets, including blockchain-based transactions and smart contracts.
7. Leverage risk-based auditing techniques to safeguard digital transformation and emerging technologies.
8. Provide advisory services to guide strategic tech implementations and manage future regulatory developments in digital assets.

**Audit Training Agenda:****1. Introduction to Auditing Emerging Risks and Crypto Assets**

- Overview of blockchain, AI, cloud computing, and crypto assets
- Role of internal audit in digital transformation
- Trends in decentralized finance (DeFi), CBDCs, and the rise of digital currencies

**2. Governance and Control Frameworks for Emerging Technologies**

- Governance best practices for tech-driven organizations
- Auditing control mechanisms in decentralized systems
- Evaluating governance over blockchain and crypto-asset projects

**3. Auditing Blockchain and Crypto Assets**

- Blockchain architecture and transaction auditing
- Auditing smart contracts and decentralized applications (DApps)
- Key challenges in auditing crypto assets and CBDCs

**4. Audit Approaches for Central Bank Digital Currencies (CBDCs)**

- Understanding the regulatory landscape for CBDCs
- Security, privacy, and fraud risks in CBDC ecosystems
- Auditing monetary policy implications and operational controls in CBDC environments

**5. Auditing AI Systems and Algorithms**

- Risks of bias and lack of transparency in AI decision-making
- Controls for ensuring ethical AI use and regulatory compliance
- Auditing AI tools used in financial and operational processes

**6. Cloud Computing Audits: Security and Compliance**

- Risk management for cloud architecture and shared responsibility models
- Ensuring data security and compliance with regulations (GDPR, CCPA, etc.)
- Assessing cloud providers' controls and agreements

**7. Risk-Based Auditing for Crypto, Data Privacy, and Cybersecurity**

- Cybersecurity risks in emerging technologies and crypto asset ecosystems
- Data privacy challenges in blockchain, AI, and cloud environments
- Implementing risk-based audit strategies for comprehensive oversight

## Impact of quantum computing on auditing work | Anticipatory action required

*“New opportunities and risks with exponentially more computing power”*

**Training Description | Suggested training duration 1x 1/2 Day**

The stability and progress of quantum computing is continuously increasing. In the meantime, there are also the first desktop computers with quantum computing technology. Enormous government and private investments in the triple-digit billions are being made worldwide. The developments in quantum computing technology are both an opportunity and a risk for internal auditing and for corporate models. Here, it is important to be proactive and understand the key risks associated with the business model's own data and process architecture. These include security of encryption systems, sensitive data protection, impact on business models, ethics and society associated with artificial intelligence, and environmental scenarios. Quantum computing is so attractive because it offers tremendous advantages over traditional computers. Quantum computers can perform multiple calculations simultaneously and solve complex problems in less time. This makes them particularly attractive for applications in cryptography, materials research, artificial intelligence and other fields. With the ability to perform calculations that are impossible for conventional computers, quantum computers can spark a revolution in computing technology and various industries. Learn what developments and risks to look out for in this concise Audit Training.

**Audit Training Agenda:**

**1. Prelude**

- Definition von Quanten Computing
- Why Quantum Computing is relevant for Internal Audit?

**2. Quantum Computing in Operations**

- How do quantum computers work compared to traditional computers?
- What are qubits and how do they work?
- What computations can quantum computers perform that traditional computers cannot?
- Which industries are likely to be completely revolutionized by this?

**3. Applications of Quantum Computing**

- Application areas of quantum computing
- Case studies of the use of quantum computing

**4. Risks and challenges for internal auditing**

- Risks for IT security and data protection due to quantum computing
- Impact of quantum computing on business and society
- Ethical issues related to quantum computing
- Challenges and Opportunities for Internal Audit in the Context of Quantum Computing
- Best Practices for Internal Audit in the Context of Quantum Computing

**5. Summary and Outlook**

- The Future of Quantum Computing
- What does quantum computing mean for audit and what actions should be taken?

## Key Training Area 02: Audit Leadership Management and Internal Audit Strategy Development

"Driving Success in Audit: Strategic Leadership and Innovation. – Learn to craft dynamic internal audit strategies that drive results and innovation. Shape the future of audit thought leadership development and innovative strategic planning."

### Insights and Call for Action:

#### Audit Leadership Management and Internal Audit Strategy

In a time of rapid transformation, internal audit teams must shift from being reactive to becoming strategic governance leaders in their organizations. The evolving global audit landscape, as outlined in the Vision 2035 report of The IIA, stresses the importance of moving beyond traditional compliance-based roles to embrace leadership and innovation.

Internal auditors are expected to serve as strategic advisors, helping organizations navigate through emerging risks, disruptive technologies, and heightened expectations from stakeholders.

To achieve this, internal audit leaders need to develop robust strategies that foster innovation, align with organizational goals, and ensure continuous improvement.

The Global Internal Audit Standards of The IIA and the IPPF emphasize the need for internal auditors to build a future-focused strategy that balances assurance and advisory roles.

Developing strategic leadership within the audit function is no longer optional. It is essential for driving business success, demonstrating value to stakeholders, and safeguarding organizational integrity. Elevating these competencies will ensure audit leaders remain relevant and indispensable.

### Key Competencies for your Audit Team Members:

1. **Strategic Planning in Auditing:** Develop as an audit leader skills to create a 3–5-year internal audit strategy that aligns with the organization’s objectives and responds to emerging risks.
2. **Obeya Room for Audit Management:** Learn how to establish and operate an Obeya Room for near-time audit strategy discussions, continuous improvement, and audit project management.
3. **Audit Quality Management:** Learn how to set up effective quality gates, KPIs, and metrics to measure audit performance and ensure consistent audit quality.
4. **Innovative Leadership Techniques:** Acquire leadership methods to manage audit teams, influence organizational change, and drive innovation.
5. **Stakeholder Engagement:** Foster the skills needed to communicate audit insights effectively and build strong relationships with boards, executives, and key stakeholders.
6. **Enhance in Strategic Decision-Making:** Improve your ability to make fast, informed decisions in dynamic environments, balancing risk, opportunity, and long-term impact.
7. **Data-Driven Audit Strategy:** Understand how to use data analytics and AI-driven insights to inform strategic audit decisions and align with business trends.
8. **Risk-Focused Advisory Skills:** Learn how to shift from a primarily assurance-focused role to offering valuable strategic governance advisor that anticipate and mitigate strategic risks.

## Summary: Audit Leadership Management and Internal Audit Strategy

The evolving role of internal audit requires leaders to take a proactive, strategic approach to ensure their audit functions deliver value in an increasingly complex environment. As highlighted in both the IIA's Vision 2035 and Global Internal Audit Standards, internal audit is shifting from a compliance-focused function to a strategic governance advisory role.

To succeed, audit leaders must craft long-term, forward-thinking strategies that not only align with business objectives, but also drive innovation and continuous improvement within the organization.

These trainings equip internal audit leaders with the necessary competencies to build dynamic strategies, establish performance management systems, and cultivate strong leadership. By being proficient in these skills, internal audit teams can enhance their strategic assurance capabilities, improve audit quality, and strengthen relationships with key stakeholders.

Integrating advanced tools such as AI and near-time data analytics, along with leadership models like the Obeya Room, will enable internal audit functions to anticipate emerging risks and provide strategic insights.

These trainings ensure that audit leaders are prepared to guide their teams toward greater impact and influence in a future marked by change and uncertainty.

## Most-Wanted Training Approaches for your Team

In addition, the Audit Research Centre offers numerous other Internal Audit training courses along the audit process chain.

### Focus on the right risk drivers

*“Lead the Change with Risk in Focus Research Study”*

*Explore the latest findings from the Risk in Focus research and develop a customized audit risk radar to align your audit engagements with your organization's risk horizon. Learn how to effectively analyse and address emerging risks, ensuring your audit strategy is focused on what truly matters.*

#### **Training Description |** Suggested training duration 1x 1/2 Day

In today's rapidly evolving risk landscape, internal auditors must focus on the right risk drivers to deliver meaningful insights and value to their organizations. The 2025 **Risk in Focus** research study has identified key risks such as digital disruption, AI, cybersecurity, and human capital, which are expected to dominate the risk horizon in the coming years. To remain relevant and strategic, auditors must align their audit engagements with these emerging risks, ensuring their audit plans are forward-looking and comprehensive.

This training will explore the critical findings from the **Risk in Focus** study, breaking down the global risk trends and how they impact different sectors. Participants will learn how to build and refine their audit risk radar, using tools and frameworks to piece together a holistic view of their organization's risk horizon. Through interactive discussions and case studies, auditors will gain practical insights into identifying the most impactful risk drivers and translating them into actionable audit plans. This comprehensive training will enable auditors to focus on the right risks, using insights from the **Risk in Focus** study to create audit strategies that are risk-responsive, forward-looking, and aligned with their organization's objectives.

By the end of this training, participants will be able to assess and prioritize risks based on their organization's unique business model, ensuring optimal alignment of audit engagements with strategic priorities.

**Learning Objectives:**

1. **Understand the latest global risk trends** as identified in the Risk in Focus 2025 report, and their implications for audit planning.
2. **Identify key risk drivers** such as digital disruption, cybersecurity, and human capital that will shape the audit risk landscape in the next three years.
3. **Learn how to construct a tailored risk radar** that aligns with your organization's business model and strategic objectives.
4. **Develop practical skills for translating risk insights into audit engagements**, ensuring audit priorities are forward-looking.
5. **Explore tools and frameworks** for conducting effective risk assessments and prioritizing audit resources.
6. **Gain insights into the cause-effect chain analysis** required by the new Global Internal Audit Standards in audit execution and reporting.
7. **Utilize case studies and practical examples** to refine your approach to auditing emerging risks.
8. **Enhance collaboration with management and the audit committee** by delivering meaningful risk insights that align with business strategy.

**Audit Training Agenda:****1. Introduction to AI and Digital Disruption in Auditing**

- Overview of digital disruption trends
- The role of AI in reshaping business models
- Key challenges for internal auditors

**2. AI Technologies and Their Applications in Auditing**

- Generative AI and machine learning fundamentals
- Practical applications of AI tools in audit processes
- Case studies on AI-based auditing

**3. Cybersecurity and Data Privacy in the Digital Age**

- Emerging cybersecurity threats linked to AI
- Data privacy regulations and compliance
- Safeguarding sensitive information in digital audits

**4. Regulatory Landscape for AI and Digital Technologies**

- Navigating evolving regulations on AI and digital tools
- Aligning audit plans with compliance requirements
- Strategies for reporting on AI governance

**5. Auditing AI-Driven Business Processes**

- Risk assessment of AI-powered systems
- Techniques for auditing automated decision-making processes
- Assurance over AI-driven data and algorithms

**6. Leadership in Digital Transformation**

- Leading audit teams in times of technological disruption
- Behavioral training for managing teams in a digital environment
- Enhancing leadership skills through AI insights

**7. Future-Proofing Internal Audit: Preparing for 2028**

- Anticipating future risks: Climate change, human capital, and AI
- Strategic audit planning for long-term success
- Continuous learning and adapting to emerging technologies

## Audit Vision 2035: Navigating the Future of Internal Audit

*“Prepare for the Future: Master Emerging Technologies and Lead Audit Transformation”*

### Training Description | Suggested training duration 1x 1/2 Day

As the internal audit profession faces unprecedented changes by 2035, auditors must transform their approach to maintain relevance. Driven by rapid technological advancements, evolving regulatory demands, and the shifting expectations of stakeholders, internal audit will no longer function in the same capacity it once did. The role of the auditor is evolving from compliance-focused to strategic advisor, offering real-time insights and foresight to organizations. Drawing from IIA's Vision 2035 and recent audit research, participants will learn to apply forward-thinking methodologies, embrace digital tools, and manage new risks. This training not only addresses technological proficiencies but also builds leadership and advisory competencies necessary for navigating complex future landscapes. By attending, auditors will be empowered to safeguard value creation, anticipate future risks, and help shape a resilient audit function.

### Learning Objectives:

1. Understand the IIA's Vision 2035 and its implications for the future of internal audit.
2. Anticipate and assess future risks, including cybersecurity, AI governance, and quantum computing.
3. Enhance leadership and advisory skills to shift from compliance to strategic partnerships.
4. Expand the internal audit function's role in near-time, continuous assurance and advisory services.
5. Develop expertise in navigating regulatory and ethical challenges in a digital-first world.
6. Lead audit teams in periods of rapid technological and organizational transformation.
7. Implement innovative strategies to add value and sustain stakeholder trust.

### Audit Training Agenda:

#### 1. The IIA Vision 2035: Strategic Overview

- Key findings and future vision for internal audit
- The shift from compliance to advisory services
- Strategic steps for transforming audit practices

#### 2. Leveraging Emerging Technologies in Auditing

- The role of AI, machine learning, and quantum computing in audits
- Case studies on successful tech integration in audit processes
- Overcoming barriers to tech adoption in audit functions

#### 3. Near-Time and Dynamic Auditing

- Techniques for implementing continuous auditing and assurance
- Auditing in near-time environments using advanced analytics
- Transforming audit methodologies for digital ecosystems

#### 4. Cybersecurity and Digital Trust

- Auditing digital trust frameworks in the era of misinformation
- Cybersecurity risk assessment and governance strategies
- Ensuring data integrity in decentralized digital systems

#### 5. Strategic Advisory Services: Elevating the Audit Function

- Moving beyond assurance to strategic advisory services
- Best practices for aligning audit with organizational strategy
- Building value-added recommendations for governance and risk

#### 6. Leadership and Behavioral Training for Future Auditors

- Applying brain research insights to enhance leadership in audits
- Managing audit teams through complex technological shifts
- Building resilience and adaptability in audit leadership

## 7. Preparing for Future Risks: Climate, AI, and Beyond

- Anticipating emerging risks: Environmental, social, and technological
- Auditing sustainability and ESG initiatives
- Strategic planning for future risk landscapes and resilience
- Joint summary, conclusion and practical guide

## Building an Obeya Room for Audit Management: Enhancing Transparency and Collaboration

*“Transform Audit Management with Obeya: Boost Transparency and Decision-Making”*

### Training Description | Suggested training duration 2x 1/2 Day

In a fast-paced audit environment, achieving transparency, collaboration, and strategic oversight is paramount. This training introduces the **Obeya Room**, a powerful tool for audit management designed to enhance strategic decision-making and streamline team communication.

Obeya, meaning "big room" in Japanese, brings together key stakeholders in a dedicated space (physical or virtual), where real-time data, visualizations, and key metrics can be displayed to ensure that audit projects are continuously aligned with organizational goals.

Participants will explore how to design and implement an Obeya Room for audit functions, using it to monitor project performance, resolve issues swiftly, and foster collaborative decision-making across teams.

Drawing from best practices in agile and lean methodologies, this course will empower audit leaders to oversee complex audit projects with greater clarity, improve communication between audit teams and senior management, and enhance the overall audit process through real-time insights. Equip your team with the tools needed to drive audit performance and transparency in the digital age. Learn how to set up an Obeya Room to improve strategic decision-making, foster real-time collaboration, transparency and monitor audit project performance with clarity.

### Learning Objectives:

1. Understand the concept and value of an Obeya Room in audit management.
2. Learn how to design and set up an Obeya Room for monitoring audit projects.
3. Foster collaboration and strategic decision-making within audit teams and stakeholders.
4. Use real-time data visualization to track audit progress and performance metrics.
5. Improve transparency and accountability across audit functions.
6. Leverage agile and lean methodologies to enhance audit process efficiency.
7. Identify key success factors for implementing Obeya in audit management.
8. Enhance audit leadership skills in guiding teams through real-time project monitoring and issue resolution.

### Audit Training Agenda:

#### 1. Introduction to Obeya and its Applications in Audit

- Definition and purpose of an Obeya Room
- Historical background and use in lean management
- Benefits of using Obeya in audit management

#### 2. Setting Up an Obeya Room for Audit Management

- Key elements to include in an audit Obeya Room (physical and virtual)
- Tools and technologies for real-time data sharing and visualization
- Structuring the space to promote transparency and collaboration

#### 3. Data Visualization and Monitoring in the Obeya Room

- Near-time tracking of audit project progress and key metrics
- Visualization techniques for audit findings and risk assessments

- Dashboards and performance scorecards for audit oversight
- 4. Enhancing Collaboration and Decision-Making**
- Facilitating strategic discussions between audit teams and stakeholders
  - Improving problem-solving through near-time information sharing
  - Encouraging open dialogue and proactive decision-making
- 5. Leveraging Agile and Lean Principles in Obeya**
- Using agile methodologies to improve audit workflow
  - Applying lean management practices for more efficient audits
  - Continuous improvement through iterative project reviews
- 6. Practical Case Studies: Success with Obeya in Auditing**
- Examples of organizations successfully using Obeya in audit management
  - Key challenges and solutions during implementation
  - Best practices for maintaining an effective audit Obeya Room
- 7. Joint Summary, Key Takeaways, and Next Steps**
- Conclusion and practical guide
  - Recap of critical lessons learned
  - Action plan for setting up your own Obeya Room
  - Future trends: Digital transformation and the role of Obeya in audit leadership

## Audit Quality Management: Using KPIs and Quality Gates to Drive Excellence

Implement robust audit quality management frameworks that leverage KPIs and quality gates to consistently deliver high-impact audits.

*Implement a cutting-edge audit quality management framework that uses key performance indicators (KPIs) and quality gates to drive accountability, excellence, and continuous improvement across the audit lifecycle. Discover how to track what matters most and ensure every audit phase delivers consistent, high-impact results.*

### Training Description | Suggested training duration 2x 1/2 Day

In a landscape where high-impact results are paramount, achieving audit excellence goes beyond compliance; it involves strategic quality management throughout the audit lifecycle. This training introduces participants to advanced frameworks that leverage Key Performance Indicators (KPIs) and Quality Gates to maintain the highest standards.

Drawing on the Global Internal Audit Standards, particularly from Domain IV (Managing the Internal Audit Function) and Domain V (Performing Internal Audit Services), participants will learn how to define, implement, and measure KPIs aligned with their audit strategy, while embedding Quality Gates as checkpoints throughout each audit phase. These gates ensure that all activities meet quality expectations before progressing, thereby reducing rework and driving continuous improvement.

Through this course, auditors will develop robust audit quality management systems by using data-driven insights to identify gaps, optimize resources, and enhance value generation. By the end of this training, participants will not only understand how to track KPIs and implement Quality Gates but also ensure that their internal audit functions align with the new Global Internal Audit Standards, thereby delivering measurable and consistent audit success.

### Learning Objectives:

1. **Understand the role of KPIs and quality gates** as outlined in Domain V of the Global Internal Audit Standards and their impact on audit performance.
2. **Design KPIs aligned with audit strategy** that measure efficiency, effectiveness, and audit impact.

3. **Apply audit quality gates** as key checkpoints to ensure all phases of the audit meet rigorous standards.
4. **Leverage data-driven insights** from KPIs to continuously improve audit processes, reducing rework and inefficiencies.
5. **Ensure conformance with the Global Internal Audit Standards**, particularly Standard 12.2 (Performance Measurement) and Standard 12.3 (Overseeing and Improving Engagement Performance).
6. **Develop techniques for continuous improvement** by tracking performance metrics and integrating feedback into audit planning and execution.
7. **Enhance stakeholder communication** by reporting on KPIs and demonstrating the value of audit findings in line with Standard 11.3 (Communicating Results).
8. **Implement proactive quality management strategies** that anticipate risks, enhance governance, and align audit activities with organizational goals.
9. **Learn techniques for minimizing rework** and enhancing the efficiency of audit processes through proactive quality management.
10. **Gain insights into leading industry practices** for audit quality management that align with IIA Global Standards and the IPPF.

#### **Audit Training Agenda:**

##### **1. Introduction to Audit Quality Management and the Global Internal Audit Standards**

- Overview of KPIs and Quality Gates in audit quality
- Importance of audit quality per Standard 12.1 (Internal Quality Assessment)
- Aligning audit quality management with organizational objectives

##### **2. Setting Effective KPIs for Internal Audit**

- Defining KPIs in the context of Standard 12.2 (Performance Measurement)
- Choosing key metrics that reflect audit effectiveness and efficiency
- Monitoring audit performance: tools and best practices

##### **3. Designing and Implementing Audit Quality Gates**

- Concept of quality gates and their role in audit excellence
- Identifying critical checkpoints in the audit lifecycle
- Ensuring conformance with Standard 12.3 (Improving Engagement Performance)

##### **4. Utilizing KPIs and Quality Gates for Continuous Improvement**

- Data-driven performance reviews to identify gaps and areas of improvement
- Implementing feedback loops for process refinement
- Embedding continuous improvement into the audit process

##### **5. Integration of KPIs and Quality Gates into Audit Planning**

- Incorporating KPIs into strategic audit planning per Standard 9.4 (Internal Audit Plan)
- Aligning quality gates with audit methodology and risk assessments
- Creating flexible yet high-standard audit frameworks

##### **6. Reporting and Communication of KPI Results**

- Effectively communicating KPI findings to stakeholders as per Standard 11.3 (Communicating Results)
- Visualizing audit performance metrics for better decision-making
- Demonstrating audit value through measurable outcomes

##### **7. Best Practices in Audit Quality Management**

- Case studies: successful audit quality frameworks aligned with IIA Global Standards
- Future-proofing your audit quality management strategy with insights from the latest trends
- Aligning with Standards 8.3 and 12.1 for ongoing quality assessments

## Leading High-Performance Audit Teams: Motivation, Engagement, and Collaboration

*Discover how to motivate and engage audit teams, fostering a culture of collaboration, accountability, and continuous improvement.*

*Learn the essential leadership strategies to foster high-performing audit teams. Master techniques that motivate, engage, and inspire collaboration, creating a culture of accountability and continuous improvement that drives audit success.*

### **Training Description | Suggested training duration 3x 1/2 Day**

Leading an audit team to success requires more than technical expertise. It demands the ability to foster motivation, engagement, and collaboration. As the role of internal audit expands to include advisory functions and strategic insights, the need for high-performing teams is critical. This training will teach you how to motivate and engage audit teams by creating an environment that encourages collaboration, accountability, and continuous improvement.

Drawing on the latest research in leadership management and behavioural science, this course will equip you with practical techniques to lead audit teams effectively. You'll learn how to build trust, set clear expectations, and create a sense of ownership within your team. Additionally, you will explore strategies for fostering a collaborative team culture that promotes open communication and shared goals.

This training will provide you with actionable strategies to lead, motivate, and engage high-performing audit teams, ensuring they work together effectively to meet audit objectives and deliver impactful results. You'll leave equipped with leadership tools that drive continuous improvement, build accountability, and foster collaboration.

By the end of this course, you will have the tools to lead high-performing audit teams that consistently deliver value and adapt to the changing demands of the internal audit profession.

### **Learning Objectives:**

1. **Understand the key drivers of motivation** for audit teams and how to leverage them to enhance performance.
2. **Learn to build a culture of accountability** within audit teams to ensure commitment and quality.
3. **Master the art of fostering engagement** through meaningful team interactions, empowerment, and recognition.
4. **Develop strategies to promote collaboration** across diverse teams and with stakeholders to ensure successful audit outcomes.
5. **Gain techniques for managing conflict** within audit teams, turning challenges into opportunities for growth.
6. **Learn how to set clear goals and expectations** that align with both team and organizational objectives.
7. **Discover methods for continuous improvement** that drive personal and team development while maintaining high audit standards.
8. **Explore best practices in leadership** that build trust, communication, and resilience in audit teams.

### **Audit Training Agenda:**

#### **1. Understanding Motivation in Audit Teams**

- Key drivers of motivation in professional teams
- The role of intrinsic vs. extrinsic motivators
- Techniques for keeping auditors engaged in dynamic environments

#### **2. Fostering Accountability: Building a Results-Oriented Team Culture**

- Setting clear goals and expectations

- Promoting ownership and responsibility in audit work
- Accountability frameworks that drive high-quality audit outcomes

### 3. Strategies for Engaging Audit Teams

- Creating meaningful recognition and reward systems
- Empowering team members through autonomy and trust
- Engaging remote or hybrid audit teams in a digital age

### 4. Promoting Collaboration and Teamwork

- Building cross-functional audit teams that collaborate seamlessly
- Techniques for improving communication and breaking down silos
- Encouraging team synergy through shared goals and roles

### 5. Managing Conflict and Building Resilience

- Conflict resolution strategies for audit leaders
- Turning team challenges into opportunities for growth
- Building a resilient audit team capable of adapting to change

### 6. Setting Goals and Driving Continuous Improvement

- Establishing SMART goals that align with organizational strategy
- Promoting a culture of feedback and continuous learning
- Leveraging performance reviews to foster growth and excellence

### 7. Leadership Best Practices for High-Performance Audit Teams

- Building trust and communication as a leader
- The role of emotional intelligence in effective team leadership
- Developing leadership agility to meet evolving audit challenges

## Crafting a Future-Ready Audit Strategy: Navigating the Next 3-5 Years

Learn how to design and implement long-term audit strategies that anticipate risks, align with organizational goals, and drive sustainable audit success.

### Training Description | Suggested training duration 3x 1/2 Day

In a rapidly changing business landscape, audit leaders need more than short-term solutions to ensure their function remains relevant and effective. To successfully navigate the future, internal auditors must craft long-term strategies that anticipate emerging risks, align with organizational goals, and drive sustainable audit success. This training program equips audit leaders with the skills to design future-ready strategies that are adaptable, forward-thinking, and aligned with the business environment of tomorrow.

Using the latest trends in risk management, technology, and governance, this course will guide you through the steps of developing a 3-5 year audit strategy. You will learn how to forecast future risks, align audit activities with strategic business priorities, and ensure continuous improvement in audit performance.

Learn how to craft a future-ready audit strategy that aligns with evolving risks, organizational priorities, and emerging global trends. Gain the tools to anticipate challenges, seize opportunities, and ensure your audit function remains agile, relevant, and impactful over the next 3-5 years.

By implementing a future-focused strategy, auditors will not only ensure compliance but also enhance their role as strategic partners, capable of providing valuable insights that drive business success. This audit leadership workshop will prepare you to design and implement a future-focused audit strategy that not only meets today's challenges but also anticipates tomorrow's opportunities, ensuring that your internal audit function continues to deliver value and drive business success for years to come. This training will empower you to lead with foresight and innovation.

**Learning Objectives:**

1. Understand the key components of a future-ready audit strategy that anticipates risks and aligns with organizational goals.
2. Learn how to forecast and adapt to emerging risks, regulatory changes, and market dynamics.
3. Develop skills to integrate long-term business goals into the audit strategy to drive organizational alignment.
4. Master the use of data analytics and AI to inform and refine strategic audit decisions.
5. Explore how to implement agile methodologies within the audit strategy to ensure adaptability in changing environments.
6. Gain insights into continuous improvement techniques that enhance audit quality and value over time.
7. Learn how to measure and track the success of your audit strategy using key performance indicators (KPIs).
8. Understand global trends, including sustainability and digital transformation, and their impact on audit strategy development.

**Audit Training Agenda:**

**1. Understanding the Future Landscape of Auditing**

- Key trends shaping the future of internal audit
- The evolving role of auditors as strategic advisors
- Anticipating changes in governance, risk management, and compliance

**2. Aligning Audit Strategy with Organizational Goals**

- Integrating business objectives into audit planning
- Balancing assurance with value-driven advisory roles
- Ensuring alignment with the organization's risk appetite and culture

**3. Forecasting and Managing Emerging Risks**

- Techniques for identifying and assessing future risks
- Using risk forecasting tools and frameworks
- Incorporating dynamic risk assessments into your strategy

**4. Leveraging Technology for Strategic Auditing**

- Using data analytics and AI to enhance audit strategy
- Digital transformation and its impact on auditing
- Automating audit processes and continuous risk monitoring

**5. Implementing Agility in Audit Strategy**

- Applying agile principles to strategic audit planning
- Ensuring flexibility and responsiveness to evolving risks
- Scaling agile approaches across large, complex audit functions

**6. Continuous Improvement and Audit Quality Management**

- Setting KPIs for long-term audit success
- Establishing quality gates and performance metrics
- Strategies for continuous learning and development within the audit team

**7. Global Trends and Their Impact on Audit Strategy**

- The role of sustainability and ESG (Environmental, Social, Governance) in audit planning
- Preparing for regulatory changes and market disruptions
- Adapting to digital transformation and global economic shifts

## The Future of Audit Leadership: Developing Thought Leaders and Innovators

*Discover how to develop your leadership profile, become a thought leader in the audit profession, and drive innovation and strategic change across your team.*

*Transform your leadership approach and position yourself as a thought leader in the audit profession. Learn how to drive innovation, foster strategic thinking, and lead your audit team toward future success in an ever-evolving business landscape.*

### **Training Description |** Suggested training duration 3x 1/2 Day

The future of internal audit requires leaders who can not only navigate complexity but also inspire innovation and strategic change. Audit professionals need to evolve from being compliance experts to becoming thought leaders who can influence business strategy and drive meaningful transformation. This training focuses on helping audit leaders develop the skills needed to lead in an era of change and uncertainty.

Participants will learn how to enhance their leadership profiles, cultivate a thought leadership mindset, and foster innovation within their teams. This course will also explore how to align audit strategies with future business goals, embrace emerging technologies like AI and data analytics, and inspire teams to adopt new methodologies. With the insights and skills gained from this training, participants will be equipped to lead their audit functions in a way that delivers greater value, fosters a culture of innovation, and positions the audit function as a key driver of strategic success.

### **Learning Objectives:**

1. **Develop a thought leadership mindset** that positions you as an influencer in the audit profession.
2. **Learn how to foster innovation** and embrace emerging trends like AI, machine learning, and data analytics in audit practices.
3. **Gain strategies for driving strategic change** within your audit team, ensuring alignment with business objectives.
4. **Enhance your leadership profile** by adopting forward-thinking approaches to audit governance and oversight.
5. **Understand how to lead audit teams** through transformational changes, building resilience and adaptability.
6. **Master the skills needed to inspire and motivate your team** to embrace new methodologies and innovation.
7. **Learn how to create a future-focused audit strategy** that addresses emerging risks and opportunities.
8. **Explore the impact of behavioral science** on leadership and team dynamics, improving communication and decision-making.

### **Training Agenda:**

#### **1. The Evolution of Audit Leadership: Becoming a Thought Leader**

- Redefining the role of an audit leader for future challenges
- The importance of thought leadership in influencing organizational strategy
- Developing a leadership profile that inspires trust and vision

#### **2. Driving Innovation in Audit: Embracing New Technologies**

- Leveraging AI, machine learning, and data analytics in audit practices
- How to foster a culture of innovation within your audit team
- Case studies of successful audit innovations in leading organizations

#### **3. Strategic Leadership: Aligning Audit with Business Goals**

- Aligning audit objectives with long-term business strategy

- Driving value creation through strategic audit leadership
- Developing a future-focused audit roadmap for your organization

**4. Leading Transformational Change in Audit Teams**

- Managing resistance to change and fostering adaptability
- Creating a team culture that embraces continuous improvement
- Techniques for leading through uncertainty and organizational change

**5. Enhancing Leadership Skills through Behavioural Science**

- Using the latest insights from brain research to improve leadership effectiveness
- Understanding team dynamics and decision-making behaviors
- Applying emotional intelligence to foster stronger team relationships

**6. Inspiring and Motivating Your Audit Team**

- Building a high-performance audit culture
- Leadership strategies for motivating teams to adopt new practices
- Coaching and mentoring your team for future success

**7. Future-Proofing Your Audit Strategy**

- Identifying emerging risks and opportunities
- Implementing agile audit methodologies for flexibility and responsiveness
- Monitoring and adapting your audit strategy to stay ahead of change

## Key Training Area 03:

# Social Intelligence | Interpersonal Competencies:

“Winning Together: Interpersonal Skills for Effective Auditing – Build high-performing teams with enhanced collaboration, critical thinking, and negotiation skills.”

### Insights and Call for Action:

#### Social Intelligence | Interpersonal Competencies:

As the internal audit profession evolves, the importance of interpersonal competencies has become undeniable. Internal auditors are no longer solely compliance checkers. They are key advisors who must engage and influence multiple stakeholders across all organizational levels. Effective collaboration within the audit team and with management, strong negotiation skills, and the ability to think critically are essential for delivering impactful audit results.

In order to increase the output of the audit work, it is important to optimise the interaction within the team and with the auditees. In both situations, people are always interacting with each other. This is often not about rational argumentation. Rather, setting the tone: “It’s not what you say, but how you say it”.

In the area of social intelligence, it is therefore a question of the ability to reflect and adapt as a meta-competence on the one hand and analytical, networked thinking and assertiveness in the sense of organisational psychology on the other. These meta-competencies are a key prerequisite for internal auditors and audit managers to remain capable of acting in times of uncertainty and a lack of external points of reference, as they enable the development of options for action and the setting of priorities.

According to the IIA’s Vision 2035, the future internal auditor is expected to embody strong communication and advisory capabilities, which hinge on interpersonal excellence. The shift toward a more strategic governance advisory role, as highlighted in recent standards, underscores the need for auditors to navigate complex interpersonal dynamics, negotiate effectively, and influence strategic decisions.

Building these skills will foster stronger relationships, promote team motivation, and enable internal auditors to deliver actionable insights. By enhancing interpersonal skills, internal auditors can unlock higher performance levels and drive real value within their organizations, elevating both their role and their contribution to organizational success.

### Key Competencies for your Audit Team Members:

1. **Emotional Intelligence:** Cultivate the ability to understand and manage emotions, both your own and others, to foster a collaborative audit environment. Emotional intelligence is key to building trust, resolving conflicts, and creating a positive atmosphere in high-pressure situations.
2. **Advanced Collaboration Skills:** Master techniques for creating synergies within audit teams, encouraging transparency, shared objectives, and cooperative problem-solving. Effective collaboration ensures a smooth audit process and drives collective accountability for audit outcomes.
3. **Strategic Critical Thinking:** Hone your ability to think critically and strategically by analyzing complex data and situations, enabling you to make informed, objective decisions. Critical thinking will strengthen your capacity to offer actionable insights and robust recommendations.
4. **Effective Stakeholder Engagement:** Develop targeted communication strategies to engage with stakeholders at every level, from auditees to senior management. Tailor

your communication style to deliver impactful audit findings that resonate with diverse audiences and align with business needs.

5. **Persuasive Negotiation Techniques:** Enhance your negotiation capabilities to secure stakeholder buy-in for audit recommendations. Effective negotiation skills ensure that audit insights are implemented, fostering stronger governance and risk management.
6. **Active Listening for Deeper Insights:** Practice active listening to fully capture auditee concerns, perspectives, and nuances during discussions. This competency will help auditors gain deeper insights and ensure more accurate findings, improving the relevance of audit recommendations.
7. **Leadership with Influence:** Strengthen your ability to lead and inspire within audit teams and across departments. Cultivate leadership skills that influence strategic decision-making, ensuring your audit recommendations are taken seriously and acted upon.
8. **Constructive Conflict Resolution:** Build practical skills for managing and resolving conflicts within audit teams and between auditors and other departments. Proactive conflict resolution techniques ensure smoother team dynamics and improved collaboration, even in challenging scenarios.
9. **Adaptive Communication Techniques:** Develop the flexibility to adjust your communication approach based on the context and audience, ensuring clarity and effectiveness whether you're presenting complex findings to the board or collaborating with team members.
10. **Resilience in Uncertainty:** Learn how to maintain focus and decision-making clarity during periods of organizational or environmental uncertainty. Build resilience to handle unexpected challenges, ensuring your audit team can adapt quickly to shifting priorities and pressures.

These enhanced key competencies are designed to empower your audit team with the necessary interpersonal skills to thrive in today's evolving audit landscape. By mastering these abilities, your team will enhance its capacity to collaborate effectively, engage stakeholders strategically, and deliver audit findings that drive real organizational change.

## Summary: Social Intelligence | Interpersonal Competencies

Effective auditing is about more than technical skills – it requires strong interpersonal competencies to build trust, collaboration, and influence. As internal audit shifts towards a more strategic governance advisory-based role, the ability to work seamlessly within teams and engage stakeholders becomes more critical. Internal auditors who master these interpersonal skills can significantly elevate the value they bring to their organizations.

These trainings in social intelligence focuses on building high-performing audit teams through enhanced collaboration, critical thinking, and negotiation. Internal auditors will learn to communicate more effectively with stakeholders, foster teamwork within their departments, and resolve conflicts efficiently.

By developing these essential skills, auditors not only improve their performance, but also strengthen their ability to influence strategic decisions and ensure that their insights drive real organizational change. In a fast-evolving audit landscape, these trainings ensure that internal auditors are equipped with the tools to lead with confidence, align audit goals with business objectives, and build lasting relationships that enhance their role as trusted advisors.

## Most-Wanted Training Approaches for your Team

In addition, the Audit Research Centre offers numerous other Internal Audit training courses along the audit process chain.

### Critical Thinking: Elevating Your Audit Team Performance

*“Unlocking Audit Excellence through Operation Audit Toolset”*

#### Training Description | Suggested training duration 2x 1/2 Day

In The IIA’s Global Internal Audit Competency Framework, critical thinking is identified as one of the key required personal skills – an indispensable competence for internal auditors. Critical thinking leads to improved decision-making and better organizational performance. In this comprehensive ARC audit training, we will explore the vital role of critical thinking alongside root cause analysis in driving audit excellence.

Effective critical thinking involves collecting and analysing information, drawing compelling conclusions, and providing recommendations. It is essential for personal and organizational success, enabling auditors to better manage risk and create a sustainable control environment. This ARC audit training course will demonstrate how critical thinking techniques can be integrated into key elements of the audit process, from risk assessments to reporting, enhancing audit effectiveness and delivering measurable value to stakeholders.

#### Learning Objectives:

1. Understand the fundamental principles of critical thinking and its significance in audit operations.
2. Develop an understanding of critical thinking principles, tools, and techniques.
3. Practice applying critical thinking skills in various scenarios encountered during internal audit engagements.
4. Learn about the purpose, importance, and key terms of critical thinking in the context of internal auditing.
5. Explore relevant Global Internal Audit Standards and guidelines for embedding critical thinking into audit documentation and reporting.

#### Agenda

##### Introduction to Critical Thinking

- Understanding the importance of critical thinking in internal audit
- Overview of key concepts and principles

##### The Role of Critical Thinking in Audit Preparation

- Integrating critical thinking into risk assessments and audit planning
- Critical Thinking in the Audit Process

##### Tools and Techniques for Critical Thinking

- Exploring practical tools and techniques for effective critical thinking
- Hands-on exercises and case studies

##### Applying practically Critical Thinking in Fieldwork

- Conducting effective process analysis of control designs
- Conducting interviews, testing, and analysis with a critical mindset
- Documenting processes and testing with an emphasis on critical analysis
- Hands-on exercises and case studies
- Presentation of results and common discussion for Best-Practices

##### Reporting and Communication

- Formulating impactful recommendations
- Embedding critical thinking into audit reports

#### Implementation and Continuous Improvement

- Leveraging critical thinking to drive organizational change and improvement
- Identifying opportunities for continuous enhancement of audit practices

#### Conclusion and Next Steps

- Recap of key learnings and takeaways
- Developing a roadmap for implementing critical thinking in audit practice
- Developing a personal action plan for applying critical thinking in audit practice

## Strategic Audit Communication: Leading with Impact | Neuroscience-Driven Communication for Audit Executives

*Leverage neuroscience to enhance your strategic communication with senior management and the Board. Learn how to deliver audit insights that influence decision-making, manage high-stakes discussions, and drive organizational change at the executive level.*

#### Background information | Success Story only for internal use

*++ trained more than 3.800 auditors worldwide during the last 5 years, including the complete audit team of ERGO, Novartis, IKEA, Siemens, METRO, Credit Suisse, globally roll outs, e.g. in Zurich, London, New York, Miami, Raleigh, Los Angeles, Buenos Aires, Santiago de Chile, Hong Kong...*

#### Training Description | Suggested training duration 3x 1/2 Day

As audit executives, the ability to communicate effectively with senior leadership, the Board, and strategic stakeholders is a key driver of success. This training, based on the latest brain research, empowers audit leaders to refine their communication strategies for maximum impact. Understanding how the brain processes information, emotion, and decision-making will allow you to tailor your messages in ways that resonate with top-level decision-makers. This course focuses on high-level communication techniques that enable audit management to present complex audit findings persuasively, manage conflicts with strategic finesse, and build stronger relationships with key stakeholders. You will learn how to shape discussions that lead to action, influence decision-making with precision, and foster an environment of trust and collaboration.

By the end of this training, you will have mastered the tools needed to elevate your leadership communication and align it with the cognitive processes of senior management, ensuring your insights drive meaningful change.

#### Learning Objectives:

1. **Master executive-level communication techniques** that align with how the brain processes information and decision-making.
2. **Develop skills to present complex audit findings** persuasively to senior management and the Board.
3. **Learn to manage high-stakes conversations** with key stakeholders using emotional intelligence and brain science.
4. **Gain advanced conflict resolution skills** to address disagreements and ensure audit recommendations are accepted.
5. **Tailor your communication style** to align with the leadership perspectives and strategic priorities of executive teams.
6. **Use neuroscience-based techniques** to influence Board-level decision-making and shape discussions that lead to action.
7. **Build trust and credibility** with senior leadership by demonstrating an understanding of their cognitive and emotional drivers.

8. **Lead audit teams with enhanced communication strategies**, ensuring alignment between executive priorities and audit deliverables.

#### **Audit Training Agenda:**

##### **1. Understanding Executive-Level Communication and Brain Science**

- How senior leaders process complex information and make decisions
- The role of emotional intelligence in executive communication
- Aligning audit messages with leadership priorities

##### **2. Delivering Persuasive Audit Insights to the Board and Senior Management**

- Structuring audit reports and presentations for executive consumption
- Strategies for influencing Board decisions using neuroscience-backed communication
- Engaging senior leaders with clarity and confidence

##### **3. Managing Conflict and Strategic Negotiation at the Executive Level**

- Advanced conflict resolution techniques for handling high-level disagreements
- Negotiation strategies that align with cognitive and emotional drivers
- Ensuring audit recommendations are accepted and acted upon

##### **4. Building Strong Stakeholder Relationships Through Trust**

- Fostering long-term relationships with senior leaders and Board members
- Using brain-based techniques to build rapport and trust
- Communicating in a way that resonates with strategic decision-makers

##### **5. Adapting Communication to Leadership Styles**

- Tailoring your communication to the different leadership styles of executives
- Understanding and addressing the cognitive biases of senior leaders
- Customizing your approach for maximum impact

##### **6. Advanced Emotional Intelligence in Leadership Communication**

- Leveraging emotional intelligence to lead effective discussions
- Recognizing and managing emotional triggers in high-stakes conversations
- Enhancing communication through self-awareness and empathy

##### **7. Practical Case Studies and Applications for Audit Executives**

- Real-world case studies of executive-level audit communication
- Hands-on exercises to refine communication strategies with senior stakeholders
- Feedback sessions to improve leadership-level communication skills

## **Audit Communication Techniques based on latest brain research**

*“Next-Level Audit Communication Techniques: Using HiANCA Neuroscience to Drive Impact”*  
Leverage the power of neuroscience to enhance your audit communication. Transform the way you communicate with business counterparts and team members by leveraging the latest insights from brain research. Learn how to structure your language, adapt your behaviour, and engage stakeholders effectively, ensuring your audit findings are accepted and drive meaningful organizational change.

#### **Target Group: Training for Internal Auditors as Team Members**

##### **Training Description | Suggested training duration 3x 1/2 Day**

Internal auditors are often at the frontline of critical discussions, navigating challenging conversations with business counterparts and team members. This training equips internal auditors with neuroscience-based communication techniques to enhance their interactions, improve collaboration, and strengthen audit outcomes.

By understanding how the brain processes information and emotions, participants will learn to adjust their communication style for greater impact, gain buy-in on audit findings, and resolve conflicts with ease. This course focuses on practical tools that auditors can apply immediately,

from conducting interviews and gathering information to presenting audit results. The techniques covered will help auditors foster stronger relationships with business units, handle pushback effectively, and ensure their audit insights are implemented. This training ensures that auditors develop communication skills that are aligned with the latest cognitive research, making them more persuasive, adaptable, and effective in their roles.

### Learning Objectives:

1. **Understand the principles of brain-based communication** and their impact on audit interactions.
2. **Master the art of presenting audit findings** in a way that resonates with business counterparts, senior management.
3. **Learn to influence decision-making** by aligning your communication with how the brain processes information.
4. **Gain conflict resolution techniques** to handle pushback and disagreements with business units.
5. **Develop active listening skills** to gather deeper insights during interviews and audit discussions.
6. **Tailor your communication style** to the specific needs and emotional triggers of different stakeholders.
7. **Learn to build trust with auditees** by understanding the cognitive and emotional factors influencing their behavior.
8. **Improve collaboration within audit teams** through enhanced interpersonal communication techniques.
9. **Develop skills to ensure audit recommendations are accepted** and implemented by business units.

### Audit Training Agenda:

#### 1. Introduction to Brain-Based Communication for Auditors

- Understanding how the brain processes communication
- The link between emotions, behaviour, and decision-making
- Aligning communication with cognitive processes for better audit outcomes

#### 2. Presenting Audit Findings with Impact

- Techniques for structuring and delivering audit results effectively
- Tailoring communication to resonate with business counterparts
- Engaging stakeholders through neuroscience-backed strategies

#### 3. Communicating with Senior Stakeholders and Audit Committees

- Techniques for presenting audit findings to strategic stakeholders
- Engaging senior management with neuroscience-backed methods
- Structuring audit reports and presentations for maximum impact

#### 4. Emotional Intelligence in Audit Communication

- Understanding the role of emotions in decision-making
- Building trust and rapport during audit discussions
- Applying emotional intelligence to defuse conflicts and manage difficult conversations

#### 5. Managing Pushback and Resolving Conflicts in Audits

- Techniques for handling resistance to audit findings
- Neuroscience-based conflict resolution strategies
- Ensuring collaboration even during challenging discussions

#### 6. Customizing Communication for Different Audiences

- Tailoring your communication to different stakeholder types
- Adapting your message to resonate with operational teams, middle management, and executives
- Case studies: How customized communication leads to better audit outcomes

## 7. Building Trust with Business Units

- Applying emotional intelligence to foster trust
- Using brain research to understand and address emotional triggers
- Creating long-term positive relationships with business counterparts

## 8. Improving Team Collaboration Through Communication

- Enhancing communication within audit teams for better collaboration
- Techniques for managing interpersonal dynamics within teams
- Aligning team communication strategies with audit objectives

## 9. Practical Applications and Case Studies for Internal Auditors

- Real-world scenarios where brain-based communication improved audit outcomes
- Hands-on exercises to refine communication strategies with auditees
- Feedback sessions to enhance communication skills in audit environments

## The Art of Audit Storytelling: Communicating Findings with Impact

*“Master the art of audit storytelling and elevate your ability to communicate audit findings that resonate with stakeholders. Learn how to create a clear and compelling central theme, or “red thread,” through your audit reports. Understand and apply how to structure concise, action-oriented narratives that guide stakeholders effortlessly from data to decision, ensuring your key messages resonate and drive meaningful outcomes.”*

### Training Description | Suggested training duration 2x 1/2 Day

The ability to deliver an impactful audit report hinges not only on technical findings but on how effectively those findings are communicated. A well-structured audit report should have a clear and compelling central theme – a “red thread” – that connects all elements of the report, guiding stakeholders through the narrative from start to finish. This course will teach you how to transform complex audit data into concise, story-driven reports that engage decision-makers and drive action.

By mastering the art of storytelling in audit, you’ll learn how to weave this central theme through every stage of your report, from detailed analysis to the executive summary, ensuring a consistent and clear message. Whether presenting risks, opportunities, or recommendations, a strong central theme helps stakeholders stay focused on the audit’s key takeaways, leading to faster, more informed decision-making.

This training course will empower internal auditors to transform their reports into clear, action-oriented narratives by establishing a strong central theme, or red thread, that guides stakeholders through the audit process. Participants will develop storytelling techniques to improve coherence, conciseness, and impact, ensuring their reports resonate with decision-makers and drive meaningful business outcomes.

### Learning Objectives:

1. Understand the importance of a central theme (the “red thread”) in guiding audit narratives from introduction to conclusion.
2. Learn how to structure audit reports with storytelling techniques, ensuring clarity, coherence, and impact.
3. Master the pyramid principle to prioritize key messages, aligning them with the red thread for maximum effect.
4. Develop the ability to turn complex data into compelling, action-driven stories that engage stakeholders.
5. Learn how to craft concise management summaries that encapsulate the red thread and drive executive decision-making.

6. Gain practical skills in data visualization that enhance and support your audit story.
7. Develop strategies for tailoring audit stories to different stakeholders while maintaining the central narrative.
8. Practice delivering audit findings with confidence, focusing on a consistent, action-oriented message throughout.

### Training Agenda:

#### 1. The Red Thread: Establishing a Central Theme in Audit Reports

- Defining the red thread in audit storytelling
- How to ensure the central theme connects findings, risks, and recommendations
- Maintaining focus on key messages throughout the report

#### 2. Structuring the Audit Story with the Pyramid Principle

- Applying the pyramid principle to align with the red thread
- Organizing audit findings for clarity and logical flow
- Ensuring coherence and avoiding information overload

#### 3. Action-Oriented Messaging: Driving Decisions with a Clear Narrative

- Transforming audit findings into actionable, concise messages
- Highlighting risks and opportunities through the lens of the central theme
- Keeping stakeholders focused on key takeaways

#### 4. Visualizing the Red Thread: Supporting Your Story with Data

- Choosing the right visuals to reinforce your audit narrative
- Simplifying complex data while maintaining consistency with the central theme
- Visual storytelling techniques to highlight trends and insights

#### 5. Crafting the Executive Summary: A Concise Storytelling Approach

- Using storytelling to create concise, impactful management summaries
- Capturing the essence of the red thread in the executive summary
- Structuring the summary to prompt action and engagement from leadership

#### 6. Tailoring the Audit Story to Different Stakeholders

- Adjusting the audit narrative for different audiences while maintaining the red thread
- Customizing content for executives, management, and other key stakeholders
- Using tailored stories to ensure stakeholder engagement

#### 7. Delivering the Story: Presenting Audit Findings with Confidence

- Best practices for presenting audit reports in alignment with the central theme
- Techniques for engaging your audience and driving decisions during presentations
- Handling stakeholder questions while reinforcing the red thread

#### 8. Continuous Improvement: Refining Audit Storytelling for Greater Impact

- Gathering feedback to improve future reports
- Iterative refinement of your storytelling approach based on stakeholder responses
- Staying updated on storytelling trends and applying them to audit reports

## The Power of Active Listening in Audits: Understanding, Empathy, and Insight

*Develop active listening techniques to enhance understanding, build rapport with stakeholders, and uncover deeper insights during audits.*

*Learn the essential techniques of active listening to build stronger relationships with stakeholders, uncover hidden insights, and enhance the overall quality and depth of your audits. Discover how understanding and empathy lead to greater audit success.*

**Training Description | Suggested training duration 2x 1/2 Day**

In the world of internal audit, technical expertise is essential, but the ability to actively listen is what truly sets great auditors apart. Active listening allows auditors to build trust, create rapport, and gain a deeper understanding of the business and its risks. This training focuses on teaching auditors the art of active listening to enhance their communication skills, uncover critical information, and drive more effective audits.

Active listening involves more than just hearing; it requires full engagement, empathy, and the ability to process and respond thoughtfully to the information received. In this course, you'll learn techniques for developing this critical skill, enabling you to extract richer insights during audit interviews, enhance stakeholder relationships, and create a foundation of trust and transparency.

This training will equip internal auditors with the ability to listen deeply, engage empathetically, and interpret information with greater insight, ensuring that each audit interview delivers richer findings and fosters stronger, more trusting relationships with stakeholders. Through practical techniques and real-world applications, participants will leave with the tools needed to elevate their listening skills and transform their audit processes.

By mastering active listening, auditors can ask the right questions, better interpret responses, and ultimately deliver more insightful, impactful audit findings. This course will transform the way you approach audits, helping you become not just a better auditor but a more trusted advisor.

### Learning Objectives:

1. **Understand the core principles of active listening** and its importance in the audit process.
2. **Develop empathy and emotional intelligence** to build trust and rapport with stakeholders during audits.
3. **Learn to read verbal and non-verbal cues** to uncover deeper insights and hidden information.
4. **Master techniques for active engagement** in audit interviews, ensuring you gather the most valuable information.
5. **Enhance questioning skills** to follow up effectively and clarify critical points.
6. **Practice strategies for managing difficult conversations** and maintaining professionalism under pressure.
7. **Learn how to process information effectively** and respond thoughtfully, improving the overall quality of audit discussions.
8. **Apply active listening techniques** to enhance collaboration and communication within audit teams and with other departments.

### Training Agenda:

#### 1. Introduction to Active Listening in Audits

- Defining active listening and its role in internal auditing
- The connection between listening, empathy, and audit quality
- The impact of active listening on stakeholder relationships

#### 2. The Science of Listening: Understanding How We Process Information

- The psychological and neurological basis of listening
- Common barriers to active listening and how to overcome them
- Strategies for maintaining focus and engagement in audit discussions

#### 3. Building Trust and Rapport with Stakeholders

- Developing emotional intelligence and empathy
- Techniques for establishing rapport during audit interviews
- Creating an open environment for honest dialogue

#### 4. Active Listening in Action: Techniques for Effective Engagement

- Mastering verbal and non-verbal listening cues
- Reflective listening: repeating and summarizing to ensure understanding

- Techniques for asking follow-up questions and probing deeper

#### 5. Enhancing Audit Interviews with Active Listening

- Structuring interviews to maximize information gathering
- Managing difficult conversations and challenging responses
- Balancing listening with guiding the discussion toward key audit objectives

#### 6. Processing Information and Responding Effectively

- Techniques for organizing and interpreting information during audits
- Responding to stakeholders in a way that adds value
- Balancing empathy with the need for objectivity and critical thinking

#### 7. Practical Application: Active Listening for Team Collaboration and Stakeholder Communication

- Using active listening within audit teams to enhance collaboration
- Improving communication with executives and other departments
- Real-life case studies: active listening in challenging audit scenarios

## Building Trust and Reducing Friction: Bridging the Communication Gap Between Auditors and Auditees

*Master the art of clear, assertive communication that fosters understanding, reduces friction, and builds stronger auditor-auditee relationships.*

*Develop the essential communication skills that foster strong, productive relationships between auditors and auditees. Learn how to communicate assertively and clearly, reduce misunderstandings, and create a collaborative environment that drives audit success.*

#### Training Description | Suggested training duration 2x 1/2 Day

Effective communication is the cornerstone of successful audits. Miscommunication or lack of clarity can lead to friction, misunderstandings, and resistance from auditees, which can compromise the quality and impact of the audit. This training focuses on teaching auditors how to bridge the communication gap between auditors and auditees through clear, assertive, and empathetic communication strategies.

Participants will learn how to craft messages that resonate, create transparency in audit processes, and foster a culture of collaboration. Whether it's delivering difficult feedback, negotiating sensitive topics, or explaining complex audit findings, this course will provide you with the tools to communicate in ways that build trust, reduce defensiveness, and promote mutual understanding.

By mastering these communication strategies, auditors can significantly enhance stakeholder engagement, reduce resistance, and ensure that audit recommendations are implemented more effectively. This training will empower you to become a confident, clear, and assertive communicator, leading to stronger auditor-auditee relationships and more impactful audit results.

#### Learning Objectives:

1. **Understand the fundamentals of effective audit communication** and its impact on auditor-auditee relationships.
2. **Learn how to communicate assertively and clearly** without causing defensiveness or resistance from auditees.
3. **Master the art of delivering difficult messages** in a way that fosters understanding and reduces friction.
4. **Develop active listening skills** to ensure full engagement during audit discussions and interviews.
5. **Explore techniques to build trust and transparency** throughout the audit process.

6. **Gain skills in managing conflict and resolving misunderstandings** to maintain positive relationships.
7. **Learn how to tailor communication styles** to different stakeholder groups, from executives to operational teams.
8. **Enhance your ability to negotiate and reach consensus** on audit findings and recommendations with auditees.

**Audit Training Agenda:**

**1. Fundamentals of Effective Audit Communication**

- Understanding the communication gap between auditors and auditees
- The role of clear, assertive communication in building relationships
- Overcoming common communication challenges in audits

**2. Communicating Assertively: Balancing Clarity and Empathy**

- The importance of being assertive without being aggressive
- Techniques for delivering messages with confidence and respect
- Ensuring clarity in audit instructions, findings, and recommendations

**3. Delivering Difficult Messages: Navigating Sensitive Topics**

- Preparing for difficult conversations during audits
- Communicating audit concerns, risks, and findings diplomatically
- Handling auditee defensiveness or resistance with empathy

**4. Active Listening for Enhanced Engagement**

- Developing active listening skills to fully understand auditee perspectives
- Encouraging open dialogue and gathering critical information
- Using active listening to build rapport and trust

**5. Building Trust and Transparency with Auditees**

- The importance of transparency throughout the audit process
- Communicating audit scope, objectives, and expectations clearly
- Establishing trust through consistent and open communication

**6. Managing Conflict and Resolving Misunderstandings**

- Identifying and addressing communication breakdowns
- Techniques for managing conflicts with auditees constructively
- Using negotiation and consensus-building to resolve disputes

**7. Tailoring Communication to Different Stakeholders**

- Adapting communication styles for executives, management, and operational teams
- How to communicate technical audit findings in a way that resonates with non-technical audiences
- Using concise executive summaries to engage leadership and drive action

## Key Training Area 04:

# Leverage Internal Audit Methodology

“The Future of Internal Audit: Methodologies that Drive Results – A Roadmap to Efficiency and Value for improving audit quality through advanced methodologies and innovative audit practices.”

### Insights and Call for Action:

#### Leverage Internal Audit Methodology

The internal audit profession is entering a new era where traditional audit methodologies need to adapt to the fast-evolving risk environment.

As digital transformation reshapes businesses, auditors must shift toward more innovative and agile methodologies to remain relevant and effective. The IIA’s Vision 2035 and the rise of Agile Auditing underscore the need for audit teams to enhance their methodological skills to drive efficiency, value, and quality across the audit lifecycle.

Traditional, siloed approaches can no longer keep pace with the complexity and speed of business risks, particularly those driven by AI, cybersecurity, and evolving regulatory landscapes.

Auditors must not only focus on ensuring compliance but also bring strategic insight to organizations through flexible, risk-based, and value-driven methodologies. By adopting modern techniques such as Agile Auditing, auditors can deliver timely, impactful results while aligning more closely with business goals. Now is the time for internal audit teams to embrace methodological innovations that ensure greater audit effectiveness, engagement, and resilience.

### Key Competencies for your Audit Team Members:

1. **Focus Risk-Based Auditing:** Develop skills in prioritizing audit activities based on the organization’s severe risk areas, ensuring more focused and value-driven audit outcomes.
2. **Agile Auditing:** Learn how to implement agile principles in audit processes, promoting adaptability, speed, and collaboration for combined assurance to respond to changing risks and needs.
3. **Dynamic Auditing:** Gain proficiency in techniques that enable near-time risk assessment and continuous auditing, offering ongoing dynamic assurance rather than periodic checks.
4. **Data-Driven Audit Planning:** Understand how to use advanced data analytics and AI to inform audit scoping, leading to more targeted and efficient audits.
5. **Integrated Process Auditing:** Learn how to conduct audits that integrate various perspectives, such as IT, finance, and operations of business-critical processes, ensuring a holistic evaluation of risks and mitigation actions.
6. **Value-Driven Methodology:** Focus on methodologies that align with business goals, customer-centric driven perspectives ensuring that audits not only meet regulatory requirements but also contribute to strategic business objectives.
7. **Root Cause Analysis:** Enhance problem-solving skills by learning how to perform in-depth root cause analysis, ensuring that audit findings lead to actionable and sustainable improvements.

## Summary: Leverage Internal Audit Methodology

Internal audit functions must evolve to stay relevant and impactful in an increasingly complex and fast-paced business environment. Traditional audit methodologies, often rigid and slow to adapt, no longer meet the needs of organizations faced with emerging risks such as AI, cybersecurity threats, and regulatory changes.

To address these challenges, internal auditors must adopt innovative methodologies that enhance audit efficiency, quality, and alignment with strategic objectives. This training program focuses on equipping auditors with the tools needed to implement agile, risk-based, and data-driven auditing approaches.

By embracing methodologies like Agile Auditing, continuous auditing, and root cause analysis, internal audit teams can deliver more timely, relevant, and actionable insights. The focus on integrated and process auditing ensures a comprehensive understanding of organizational risks, while the adoption of value-driven methodologies guarantees that audit efforts contribute directly to business goals. This training is essential for auditors looking to future-proof their skills and transform their audit functions into strategic partners for their organizations.

## Most-Wanted Training Approaches for your Team

In addition, the Audit Research Centre offers numerous other Internal Audit training courses along the audit process chain.

### Uncovering the Why: Root Cause Analysis for better Audit Outcomes

*Discover the power of root cause analysis in internal auditing to uncover deeper insights, deliver more actionable recommendations, and meet the latest IIA Global Internal Audit Standards. Learn advanced methods, including the Ishikawa diagram, to sharpen your audit team's ability to analyse cause-effect relationships and drive strategic improvements.*

#### **Training Description | Suggested training duration 2x 1/2 Day**

Effective auditing requires more than identifying surface-level issues; auditors must dig deep to uncover the root causes behind audit findings. Root cause analysis is a critical component of the internal audit process, enabling auditors to move beyond symptoms and address underlying problems that affect organizational performance.

The IIA Global Internal Audit Standards emphasize the importance of applying cause-effect analysis in audit execution and reporting. This training equips participants with the knowledge and tools to perform robust root cause analyses, enhancing audit effectiveness and delivering more impactful recommendations.

In this course, participants will explore practical techniques such as the Ishikawa diagram and other methods to systematically identify, analyse, and address root causes. The training will also cover how to integrate root cause analysis into audit planning, execution, and reporting phases. Through hands-on exercises, auditors will gain the confidence to apply these techniques in real-world scenarios, driving continuous improvement and ensuring alignment with global audit standards. By mastering these techniques, auditors will deliver more strategic, actionable insights that align with The IIA's Global Internal Audit Standards and create lasting value for their organizations.

By the end of the course, participants will be empowered to elevate their audit outcomes through focused, methodical analysis.

**Learning Objectives:**

1. **Understand the core principles of root cause analysis** and its critical role in audit performance improvement.
2. **Learn the requirements of The IIA's Global Internal Audit Standards** related to cause-effect analysis and reporting.
3. **Master the Ishikawa (Fishbone) diagram** as a key tool for identifying and analyzing root causes systematically.
4. **Apply root cause analysis techniques** to various audit scenarios to uncover deeper insights.
5. **Learn how to structure audit reports** by incorporating clear and actionable root cause findings.
6. **Develop skills to integrate root cause analysis** into audit planning, fieldwork, and reporting.
7. **Understand how to communicate root cause findings** effectively to stakeholders to drive change.
8. **Foster a continuous improvement mindset** by using root cause analysis to enhance organizational controls and processes.

**Audit Training Agenda:****1. Introduction to Root Cause Analysis in Auditing**

- Definition and significance of root cause analysis
- Overview of The IIA Global Standards on cause-effect analysis
- Why understanding root causes enhances audit impact

**2. The Cause-Effect Chain in Audit Execution and Reporting**

- Understanding cause-effect relationships in organizational risks and controls
- Integrating root cause analysis into audit execution as per IIA standards
- Embedding root cause insights into audit reports for stakeholders

**3. Key Methods for Root Cause Analysis**

- Introduction to the Ishikawa (Fishbone) diagram: methodology and application
- 5 Whys technique for digging deeper into problems
- Process mapping and flowcharting for root cause identification

**4. Practical Application: Root Cause Analysis in Audit Fieldwork**

- Applying the Ishikawa diagram during fieldwork
- Conducting interviews, testing, and process analysis with a focus on identifying root causes
- Hands-on case studies: identifying and analyzing root causes in real-world audit scenarios

**5. Root Cause Analysis in Audit Reporting**

- Structuring audit findings using cause-effect analysis
- Creating concise, action-oriented root cause summaries
- Communicating findings to stakeholders clearly and effectively

**6. Advanced Techniques for Root Cause Analysis**

- Incorporating data analytics and visualization tools to support root cause analysis
- Using technology (AI and machine learning) for enhanced root cause identification
- Continuous monitoring and follow-up on root causes post-audit

**7. Ensuring Continuous Improvement Through Root Cause Analysis**

- Embedding root cause analysis into the audit lifecycle for long-term improvements
- Using root cause findings to drive strategic recommendations and control improvements
- Fostering a culture of continuous improvement in audit practices

## Reducing Audit Cycle Time Without Compromising Quality

“Deliver Fast, Consistent, and High-Quality Audit Results | Learn how to break down audits into manageable agile auditing sprints, delivering faster, more frequent results while maintaining high-quality standards.”

### Training Description | Suggested training duration 2x 1/2 Day

In an era where organizations demand faster insights and increased audit responsiveness, traditional lengthy audit cycles can no longer meet the pace of evolving risks and compliance needs.

This training introduces **Agile Auditing Sprints**, a revolutionary approach to break down audits into manageable, iterative phases, or sprints, designed to deliver quicker, more frequent audit outputs without sacrificing quality. Agile auditing empowers internal audit teams to adapt quickly, deliver value continuously, and engage stakeholders with more frequent updates. In this training, participants will explore how to structure audits into sprints, use agile project management tools, and create a collaborative environment for more efficient audit processes. You'll learn how to apply agile principles such as transparency, incremental progress, and stakeholder collaboration to ensure that audit insights are delivered promptly and accurately. This training is ideal for auditors looking to streamline their workflows, improve stakeholder engagement, and enhance the overall quality of audits in a fast-paced business environment.

### Learning Objectives:

1. Understand the principles of Agile Auditing and its application to internal audit.
2. Break down audit engagements into manageable sprints for more efficient execution.
3. Use agile tools and techniques to enhance audit planning, execution, and reporting.
4. Deliver faster, more frequent audit results while maintaining high-quality standards.
5. Foster near-time collaboration with audit stakeholders throughout the audit lifecycle.
6. Improve audit team productivity by adopting an iterative approach to audits.
7. Identify and resolve risks and issues more proactively through shorter audit cycles.
8. Ensure continuous audit improvement through retrospective sprint reviews and lessons learned.

### Audit Training Agenda:

#### 1. Introduction to Agile Auditing

- Overview of agile methodologies and their relevance to auditing
- The benefits of agile auditing compared to traditional approaches
- Key elements of agile sprints for internal audit

#### 2. Structuring Audits into Sprints

- Breaking down audit engagements into iterative sprints
- Prioritizing audit objectives and deliverables for each sprint
- Assigning roles and responsibilities within audit sprint teams

#### 3. Agile Tools for Audit Planning and Execution

- Using agile audit project management tools such as audit activity task cards
- Tracking progress through agile boards and sprint metrics
- Using Agile Audit Canvas as new Audit Planning Memorandum format
- Managing audit backlogs and sprint planning meetings

#### 4. Collaboration and Stakeholder Engagement

- Facilitating near-time collaboration between auditors and stakeholders
- Managing expectations with frequent updates and feedback loops
- Ensuring transparency in audit processes and progress reporting

#### 5. Quality Assurance in Agile Auditing

- Maintaining audit quality through continuous review and feedback
- Conducting peer reviews and sprint retrospectives for process improvement

- Balancing speed with thorough risk assessments and control testing

#### **6. Live Demonstration: Agile Auditing in Action**

- Live demonstration of an audit sprint from planning to completion
- Interactive exercises on using agile tools for near-time audit tracking
- Case study: Successful implementation of agile auditing sprints in practice

#### **7. Retrospective and Continuous Improvement**

- Conducting sprint reviews and retrospectives for audit improvement
- Capturing lessons learned and adjusting sprint plans accordingly
- Creating an agile mindset for ongoing improvements in the audit function
- Joint summary, conclusion and practical guide

## **Transforming Audit Reporting: From Lengthy Reports to Agile Communication**

“Learn how to deliver concise, action-oriented audit reports that accelerate decision-making and prompt faster responses from management.”

### **Training Description | Suggested training duration 3x 1/2 Day**

Unlock the power of concise, action-oriented audit reporting to accelerate decision-making, boost stakeholder engagement, and create immediate impact. Learn cutting-edge techniques that transform traditional audit reports into agile communication tools, driving faster and more informed responses from management.

Effective audit reporting is critical to ensuring that audit findings lead to actionable change. Yet, many internal audit teams still rely on lengthy, overly complex reports that delay decision-making and obscure key messages.

In today's fast-paced business environment, audit leaders must embrace pyramidal communication strategies that focus on clarity, brevity, and actionability. This training course will guide you through the process of transforming traditional audit reports into concise, powerful communication tools that prompt faster responses from management and enhance overall audit effectiveness. You'll learn how to structure your reports for maximum impact, ensuring that key findings and recommendations are easily understood and prioritized by decision-makers. Drawing on the latest insights from audit best practices, behavioural science, and communication techniques, this course will equip you with the skills to deliver audit reports that not only inform but drive results. By the end of the training, participants will be able to elevate their audit reporting to meet the demands of modern, agile organizations.

### **Learning Objectives:**

1. Understand the principles of pyramidal communication and its application in audit reporting.
2. Learn how to structure audit reports for clarity, brevity, and impact, focusing on key insights.
3. Master techniques for reducing report length without compromising detail or value.
4. Develop skills to highlight actionable recommendations that drive faster decision-making.
5. Use visual elements, data visualization, and executive summaries to enhance report accessibility.
6. Gain insights into stakeholder expectations and tailor reports to their specific needs.
7. Implement strategies for continuous improvement in audit reporting, focusing on feedback and refinement.
8. Leverage technology and automation to streamline report generation and reduce cycle time.

**Audit Training Agenda:****1. Introduction to Pyramidal Communication in Audit Reporting**

- Understanding the shift pyramidal reporting
- The impact of concise, action-oriented reports on decision-making
- Common pitfalls in traditional audit reports and how to avoid them

**2. Structuring Reports for Clarity and Impact**

- The pyramid principle for structuring audit findings, clustering for horizontal & vertical structure
- Prioritizing key messages and recommendations
- Eliminating jargon and focusing on plain, actionable language

**3. Tailoring Audit Reports to Stakeholder Needs**

- Identifying the needs of different stakeholder groups (executives, board, management)
- Customizing content for various audiences without diluting core findings
- Effective use of executive summaries and conclusion sections

**4. Data Visualization and Visual Reporting Techniques**

- Using graphs, charts, and visuals to enhance understanding
- Tools and technologies for data-driven audit reporting
- Designing visually engaging reports that capture attention

**5. Reducing Audit Report Length Without Losing Value**

- Streamlining content without sacrificing detail
- Techniques for focusing on critical findings and reducing non-essential information
- Big Five and Flesch Reading Ease Index in practical application
- Using appendices and reference materials to support concise reporting

**6. Driving Faster Decision-Making with Action-Oriented Recommendations**

- Crafting recommendations that are clear, actionable, and measurable
- Highlighting risks and opportunities to prioritize management actions
- Encouraging timely follow-up and implementation of audit insights

**7. Continuous Improvement in Audit Reporting**

- Gathering feedback from stakeholders to refine reporting
- Techniques for iterative improvements and staying aligned with business needs
- Leveraging technology and automation to optimize reporting processes
- Joint summary, conclusion and practical guide

## Emerging risk integration in audit risk assessment and risk-oriented audit planning

*“Geopolitical risks, environmental risks, G20 BowTie risk approach”*

**Training Description | Suggested Training Duration 2x 1/2 Day**

Emerging risk integration in audit risk assessment and risk-oriented audit planning | including geopolitical risks, environmental risks, G20 BowTie Risk Approach

Strong risk volatility due to new geopolitical risks and their impact on global supply chains require further audit analysis and a dynamic design of audit planning. Global network influences, tightly synchronised international logistics chains and shorter product cycles, in an environment that strongly influences corporate business models, demand a timely and forward-looking audit.

New audit analysis approaches are necessary in order to analyse cause-effect chains more foresightedly and to recognise "emerging risks" earlier. In doing so, it is not only necessary to apply techniques that are able to recognise "grey swans", but also to identify and evaluate new emerging risk combinations in the form of so-called "black swans" as early as possible. In order

to be up to this task, it is important to promote new employee qualifications in analytical thinking in the form of meta-competences in addition to methodological tools such as bow-tie risk assessments.

In this training, you will learn analysis techniques for emergent risks as well as their integration into a dynamic audit process design or audit planning.

#### Content modules:

- Prelude: Emerging risks in Internal Audit Risk Assessment Techniques
- Creating a new risk atlas of gross risks
- The Known-Unknown in the Johari Window Methodology
- Analysis techniques for making audit processes more dynamic
- Geopolitical risks and their risk impact on a new audit universe
- Designing dynamic audit planning
- Developing as an employee through the creation of meta-competences
- Joint conclusion and road map for practical implementation

## Internal Audit Process Architecture based on new Standards: Building an Efficient and Scalable Audit Framework

*“Learn to design an optimized audit process architecture that ensures consistency, drives efficiency, and scales with your organization.”*

*Unlock the power of an optimized audit process architecture that scales with your organization’s needs. Learn to design frameworks that integrate the latest Global Internal Audit Standards and cutting-edge technology to drive efficiency, flexibility, and consistency across your audit function.*

#### Training Description | Suggested Training Duration 2x 1/2 Day

Internal audit functions must be agile and resilient to stay relevant in a rapidly evolving risk landscape. This course, **“Internal Audit Process Architecture: Building an Efficient and Scalable Audit Framework”**, is designed to help internal auditors craft an audit process architecture that adapts to organizational growth, regulatory shifts, and emerging risks while maintaining audit consistency.

Participants will learn how to design an audit framework that aligns with **The IIA’s New Global Internal Audit Standards** and the latest updates in the **International Professional Practices Framework (IPPF)**. By aligning with the **IIA’s 52 Standards**, including key domains such as **Domain III: Governing, Domain IV: Managing the Internal Audit Function, and Domain V: Performing Internal Audit Services**, participants will explore how to implement processes that foster agility while maintaining control.

The course also integrates approaches from cutting-edge audit methodologies, technology-driven efficiencies, and the latest research on leadership and behaviour. We will also explore AI, machine learning, and data analytics, which are transforming audit processes to be more predictive and proactive.

This audit training equips internal auditors with the strategic tools and knowledge to build process architectures that scale efficiently, stay compliant with the latest Global Internal Audit Standards, and integrate cutting-edge technologies to remain adaptive and forward-looking. By the end of this training, participants will be able to improve operational effectiveness, risk management, and organizational adaptability as well as to redesign an internal audit process architecture that is resilient, efficient, and capable of supporting long-term organizational growth.

## Learning Objectives

1. **Understand the essential components of an optimized audit process architecture** in line with the new Global Internal Audit Standards, particularly in **Domain V** (Performing Internal Audit Services).
2. **Design scalable audit frameworks** that adapt to organizational growth, emerging risks, and regulatory shifts, as required by **Standard 12.1 (Risk-Based Planning)**.
3. **Integrate technology-driven efficiencies**, including AI and data analytics, into your audit process to ensure alignment with **Standard 14.1 (Use of Technology in Auditing)**.
4. **Ensure consistency in audit execution** by implementing quality control mechanisms as outlined in **Standard 7.2 (Quality and Improvement Program)**.
5. **Develop flexible audit strategies** that enhance operational performance and compliance while aligning with **Principle 1 (Integrity)** and **Principle 4 (Objectivity)**.
6. **Leverage predictive risk analytics** to identify emerging risks and optimize proactive audit planning in compliance with **Standard 12.3 (Risk Identification and Assessment)**.
7. **Enhance audit leadership and team performance** by aligning internal audit processes with **Standard 10.4 (Leadership and Governance)**.
8. **Navigate and adapt to evolving regulations** with a forward-looking audit framework that supports compliance with the latest global standards and drives continuous improvement.

## Audit Training Agenda

### 1. Introduction to Internal Audit Process Architecture

- Evolution of Audit Standards and the Role of Frameworks
- Overview of the **New Global Internal Audit Standards** (including key updates in **Domain I: Purpose of Internal Audit**)
- Understanding the New Global Internal Audit Standards (IIA)
- The critical need for scalability and adaptability in modern audit frameworks

### 2. Core Principles of Building an Efficient Audit Framework

- Aligning with **Principle 1 (Integrity)** and **Principle 4 (Objectivity)**
- Balancing consistency with flexibility in audit execution
- Comprehensive risk coverage strategies as per **Standard 12.2 (Internal Audit Planning)**

### 3. Designing Scalable and Flexible Audit Processes

- Building audit processes that evolve with organizational changes
- Responding to dynamic risks, regulatory shifts and emerging threats with **Standard 12.3 (Risk-Based Prioritization)**
- Utilizing predictive risk analytics for proactive audit planning

### 4. Leveraging Technology for Enhanced Audit Efficiency

- Integrating AI, machine learning, and automation in audit practices to align with **Standard 14.1 (Technology Use)**
- Data-driven auditing: Transforming audit processes with near-time insights
- Optimizing workflows through advanced tools and systems

### 5. Ensuring Audit Consistency and Compliance

- Maintaining compliance with evolving regulations and **Standard 7.3 (Assurance and Improvement)**
- Embedding quality gates and checkpoints to uphold audit standards across the lifecycle aligned with Principle 7: Quality
- Utilizing quality assurance techniques for consistent, high-quality audit outcomes

### 6. Enhancing Audit Team Performance and Leadership

- Requirements of Global Internal Audit Standards about decision-making and teamwork
- Driving team collaboration and accountability within audit teams aligning with **Standard 10.1 (Team Leadership)**
- Cultivating decision-making and problem-solving skills for audit managers and team leads

- Fostering innovation and leadership in audit management aligned with **Standard 11.2 (Leadership Development)**
- Cultivating leadership skills for audit management

### 7. Case Studies and Best Practices

- Real-world examples of scalable audit frameworks
- Lessons from leading organizations on adopting flexible audit processes
- Future trends and innovations shaping internal audit in 2025 and beyond

## Internal Audit New Joiner Training: Operational Audit Toolset

*“Audit Methods Toolkit for Examining the Three Components of the Internal Oversight System”*

### Training Description | Suggested Training Duration 3 Days

Internal audit is increasingly becoming a critical component of corporate governance. The increased focus on internal audit comes with increased stakeholder expectations. For management and the board to rely on the results of internal audit, they need to be robust. This can be achieved by focusing on the relevant issues and using the right methodologies. The first part of this audit training is a deep dive into understanding the Internal Oversight System according to the G20 Risk Atlas, divided into the Internal Control System (ICS), the Risk Management System (RMS) and the Governance System (GS). Participants will learn to apply various internationally recognised methodologies along the audit review process. The focus is on assessing the audit objective, the organisation's processes and the associated roles, competencies, responsibilities, controls and communication channels. In a risk-oriented and process-independent manner, Internal Audit examines the existing internal control system and assesses its effectiveness for corporate governance. The auditors identify process points where there is a risk of negative deviation (risk). They assess whether management is adequately addressing the risks, for example by implementing risk-mitigating controls.

Participants will also receive practical tips and guidance for implementation in operational audit practice. The audit training is rounded off by a discussion of typical challenges in audit situations and how to deal with the auditee. By the end of the course, participants will be familiar with the relevant international and national requirements for internal audit and be able to put them into practice. They will understand and be able to assess the elements of the internal control system. This training ensures basic practical skills.

### Agenda

- Systematisation and in-depth understanding of the three main audit areas according to IIA and ISA
- Key methodological risk categories for internal audit risk analysis.
- Audit risk channel - learning to distinguish inherent risks from operational risks in the risk atlas.
- Specific Rules for Internal Audit under the IIA Global Code of Ethics.
- Implications and consequences of independent organisational integration of internal audit.
- Proactive, sequential risk-based audit preparation.
- Gathering information and defining the scope of the audit.
- Distribution of audit information within the audit team.
- Requirements for internal control systems & identification and analysis of key controls.
- Techniques for visualising internal control systems.
- Requirements for the structure of working papers in different audit situations.
- Successful implementation in the exit interview.
- Concrete implementation options for your audit practice.