

## **Training course "Internal Auditor Course"**

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**Duration:** 2 days

The training course will help to determine the role of the internal auditor and the documents governing his/her activities, and how to make his/her activities independent and impartial. You will learn about the audit criteria, how to plan it properly and the main steps. The course provides understanding and knowledge of an effective audit system development, the methods used, and creation of high-quality and substantiated report. Issues of ethics and much more are also considered.

### **The training course is designed for:**

- management of divisions/departments of companies/organisations that manages information security
- persons responsible for information security
- current and future internal auditors.

### **Course syllabus: "Internal Auditor Course"**

1. The role of internal auditor
2. IT audit standards:
  - ITAF
  - The IIA standards
  - ISO 19011
3. Audit charter/mandate for the audit
4. Auditor's independence
5. Professional due care
6. Audit assertions
7. Audit criteria:
  - ISACA audit programs
  - IIA audit guidelines
  - Trust services principles and criteria
  - COBIT
  - COSO
  - ISO 27001
  - Other sources of criteria
8. Audit planning. Risk-based planning
9. Audit performance
10. Materiality of audit findings
11. Audit evidence
12. Evidence collection methods
13. Audit sampling
14. Using the work of other experts
15. Reporting
16. Handling illegal acts
17. Audit follow-up
18. Control environment
19. Control design
20. Control effectiveness
21. Control monitoring
22. Quality assurance and improvement program
23. Fraud risks
24. GRC (Governance, Risk management and Control)
25. Ethics
26. Work papers.

This syllabus can be modified according to the needs of the company/organisation.