



AUDITING AND GOVERNANCE RISK AND COMPLIANCE | AGRC-026

Internal Audit Fundamentals for New Auditors

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Course content

Why Attend

New internal auditors must quickly learn audit standards, methodology and the soft skills needed to work with auditees. A strong foundation leads to better audits and faster career progress.

This Aractech course introduces the role of internal audit, global internal audit standards, risk-based audit planning, engagement planning, fieldwork techniques, working papers, findings, reporting and professional conduct. Participants practise each step on a simulated audit engagement.

Course Methodology

- Methodology sessions
- Simulated engagement
- Working paper exercises
- Interview practice
- Report writing

Course Objectives

- Explain the purpose and standards of internal audit
- Understand risk-based audit planning
- Plan audit engagements
- Perform fieldwork and document working papers
- Develop findings with criteria, condition, cause and effect
- Communicate results professionally

Target Audience

- New internal auditors
- Audit staff moving into internal audit

Course content

- Compliance and risk staff
- Finance professionals joining audit

Course outline

Detailed course outline

Day-by-day outline for Internal Audit Fundamentals for New Auditors.

Day 1 - Internal Audit Role

- 09:00-09:39 | Purpose of internal audit
- 09:39-10:18 | Global standards
- 10:18-10:57 | Independence and objectivity
- 10:57-11:00 | Ethics
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Ethics (continued)
- 12:05-12:43 | Three lines model
- 12:43-14:00 | Exercise: Audit universe

Day 2 - Planning

- 09:00-09:39 | Risk-based planning
- 09:39-10:18 | Engagement planning
- 10:18-10:57 | Process understanding
- 10:57-11:00 | Risk and control matrices
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Risk and control matrices (continued)
- 12:05-12:43 | Audit programmes
- 12:43-14:00 | Workshop: Engagement plan

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Day 3 - Fieldwork

- 09:00-09:39 | Evidence types
- 09:39-10:18 | Testing techniques
- 10:18-10:57 | Sampling
- 10:57-11:00 | Interviews
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Interviews (continued)
- 12:05-12:43 | Working papers
- 12:43-14:00 | Simulation: Fieldwork

Day 4 - Findings

- 09:00-09:39 | Criteria, condition, cause and effect
- 09:39-10:18 | Root cause
- 10:18-10:57 | Rating findings
- 10:57-11:00 | Recommendations
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Recommendations (continued)
- 12:05-12:43 | Agreeing actions
- 12:43-14:00 | Exercise: Writing findings

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Day 5 - Reporting and Professionalism

- 09:00-09:45 | Audit reports
- 09:45-10:30 | Closing meetings
- 10:30-11:00 | Follow-up
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Follow-up (continued)
- 11:45-12:30 | Professional development
- 12:30-13:15 | Relationships with auditees
- 13:15-14:00 | Capstone: Audit report

Seminar dates

Available seminar dates

Live dates and pricing for Internal Audit Fundamentals for New Auditors generated from the course details page.

Date	Location	Format	Fee
16 - 20 November 2026	London	Classroom	€2,315
7 - 11 December 2026	Barcelona	Classroom	€2,815
21 - 25 December 2026	Amsterdam	Classroom	€2,830
11 - 15 January 2027	Barcelona	Classroom	€2,815
8 - 12 February 2027	Munich	Classroom	€3,225
8 - 12 March 2027	London	Classroom	€2,315
12 - 16 April 2027	Amsterdam	Classroom	€2,830
10 - 14 May 2027	Paris	Classroom	€3,825
14 - 18 June 2027	Munich	Classroom	€3,225
12 - 16 July 2027	Geneva	Classroom	€4,315

Seminar dates

Available seminar dates

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9 - 13 August 2027	Barcelona	Classroom	€2,815
13 - 17 September 2027	Amsterdam	Classroom	€2,830
11 - 15 October 2027	Barcelona	Classroom	€2,815
8 - 12 November 2027	Munich	Classroom	€3,225
13 - 17 December 2027	London	Classroom	€2,315
16 - 20 November 2026	Online / Live	Online / Live	€1,815
7 - 11 December 2026	Online / Live	Online / Live	€1,815
21 - 25 December 2026	Online / Live	Online / Live	€1,815
11 - 15 January 2027	Online / Live	Online / Live	€1,815
8 - 12 February 2027	Online / Live	Online / Live	€1,815

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