Cognicert - Auditing and Internal Control Professional

Course Outline

1. Foundations of Auditing and Internal Controls
- Overview of auditing principles and internal control frameworks.
- Key terminologies and concepts.

2. Planning and Conducting Audits
- Risk-based audit planning and execution.
- Evidence collection and evaluation techniques.
- Audit reporting and follow-up processes.

3. Internal Control Systems
- Designing and implementing control measures.
- Components of the COSO Internal Control Framework.
- Aligning internal controls with organizational objectives.

4. Risk Assessment and Management
- Identifying and evaluating risks.
- Developing strategies for risk mitigation.
- Monitoring and reviewing risk management practices.

5. Regulatory and Compliance Audits
- Understanding and applying relevant regulatory requirements.
- Auditing for compliance with standards such as ISO 9001, ISO 31000, and SOX.

6. Emerging Trends in Auditing and Internal Controls
- Integration of technology and data analytics in audit processes.
- Cybersecurity auditing and digital risk management.
- Environmental, social, and governance (ESG) auditing.

7. Case Studies and Practical Applications
- Real-life examples of audit and control challenges and solutions.
- Hands-on exercises in risk assessment and control design.