

Halderstone



Training module

Auditing Internal Audit & Assurance

Assess whether internal audit and related assurance mechanisms cover risk credibly and provide meaningful assurance



Do internal audit and related assurance mechanisms provide real assurance or simply complete routines?

Overview

Internal audit is usually the central assurance mechanism explicitly required in ISO management systems, but it rarely operates in isolation. Related assurance mechanisms should reinforce risk awareness, test system effectiveness, and support organisational learning.

In practice, internal audit programs and related assurance mechanisms often focus on schedules, routines, and procedural compliance while avoiding difficult questions about effectiveness, governance, and systemic weaknesses. This module develops the capability to audit whether internal audit and related assurance mechanisms credibly evaluate management system performance. Participants first review how internal audit and adjacent assurance mechanisms are expected to function within management systems and then learn how auditors test risk-based coverage, independence, findings quality, and follow-up effectiveness.



Target audience

- Aspiring auditors who want to audit management systems following best practices
- Practising management system auditors who want to strengthen their audit knowledge, judgement, and effectiveness

Is this module for you?

It is a good fit for you if you...

- need to audit whether internal audit and related assurance mechanisms provide credible, risk-based coverage.
- want to test independence, findings quality, follow-up effectiveness, and governance value.
- need to judge whether related assurance mechanisms complement internal audit or leave gaps and duplication.
- want stronger audit conclusions on internal oversight and assurance effectiveness.

It may be less suitable for you if you...

- prefer to design internal audit programmes, methodologies, or report templates.
- are looking for training on audit execution techniques or interviewer behaviour.
- focus primarily on improving internal audit delivery rather than auditing it as an assurance mechanism.
- do not intend to audit internal audit or related assurance mechanisms within a management system.

Learning outcomes



Key outcomes

- Assess whether internal audit and related assurance mechanisms credibly evaluate management system performance and risks
- Test risk-based audit program coverage against organisational priorities and critical processes
- Judge whether internal audit and related assurance mechanisms provide meaningful assurance and oversight

Additional capabilities

- Detect common internal audit and assurance failure patterns such as procedural routines or weak findings
- Trace internal audit and related assurance mechanisms from planning through findings and follow-up
- Select meaningful sampling targets when auditing internal audit records
- Formulate defensible audit conclusions on internal audit and assurance effectiveness



Agenda

Foundations of internal audit and assurance in management systems

How internal audit and related assurance mechanisms provide independent assurance, evaluate system performance, and support organisational governance

What effective auditing of internal audit and assurance mechanisms looks like

How auditors judge whether internal audit and related assurance mechanisms provide credible oversight rather than procedural compliance

Testing risk-based audit program coverage

How to evaluate whether audit programs address organisational risks, system priorities, and critical processes

Building the audit evidence trail across internal audit and assurance mechanisms

How to trace audit planning, execution, findings, and follow-up across internal audit records, related assurance mechanisms, and governance routines

Detecting internal audit and assurance failure patterns

How auditors recognise weak findings, procedural routines, compromised independence, and systemic issues that remain unchallenged across internal audit and related assurance mechanisms

Judging credibility of internal oversight and assurance

How auditors determine whether internal audit results and related assurance outputs influence decisions, priorities, and improvement actions

Case-based audit simulation

Applying the learned concepts, methods, and approaches in a realistic case setting

Included materials



Learning materials

- Slide deck
- Participant workbook

Templates & tools

- Internal audit and assurance review guide
- Checklist for internal audit and assurance documentation
- Sampling guide for audit and assurance records
- Audit analysis worksheets
- Failure pattern library
- Supporting AI prompt set

Confirmation

- Confirmation of participation

Preparation guidance

Assumed background

This module assumes participants can perform basic audit activities and apply evidence-based judgement.

Helpful background includes:

- General understanding of management systems and organisational governance structures
- Ability to follow audit trails across audit records and operational evidence
- Basic familiarity with internal audit processes, audit program documentation, and adjacent assurance mechanisms

Preparatory modules

Foundation (depending on background)

Useful if you are new to the underlying concepts

- Audit Principles

Supporting (optional)

Helpful but not required to participate effectively

- Audit Communication & Interviewing
- Audit Reporting & Follow-up

Logistics



Available languages

- English
- German

Standard delivery options

- Virtual live teaching
- Blended learning (e-learning + live)

Bespoke delivery options

- On-site delivery at your place
- Content adapted to your organization



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