Halderstone

Training module

Internal Auditing

Plan, perform and use internal audits
effectively to support governance and improvement

Are your internal audits perceived as a routine exercise rather than a practical governance input?

Overview

Many organizations conduct internal audits, but these often become routine exercises that fail to provide meaningful governance input or drive improvement.

This module addresses the challenge of transforming internal audits from a mere compliance activity into a valuable management tool. Participants will learn the fundamental purpose of internal audits, understand key role responsibilities and independence requirements, and discover how to effectively utilize audit results to support strategic decisions and ensure robust follow-up actions. The focus is on practical application for managers and implementers, rather than detailed audit techniques.

Target audience

- Management system implementers and coordinators
- Executives and department heads accountable for management system performance
- Those responsible for processes, policies, assets, risks, and controls related to a management system
- Auditors seeking insights into management-side best practice (not audit technique)
- Management consultants working with management system design, governance, or improvement

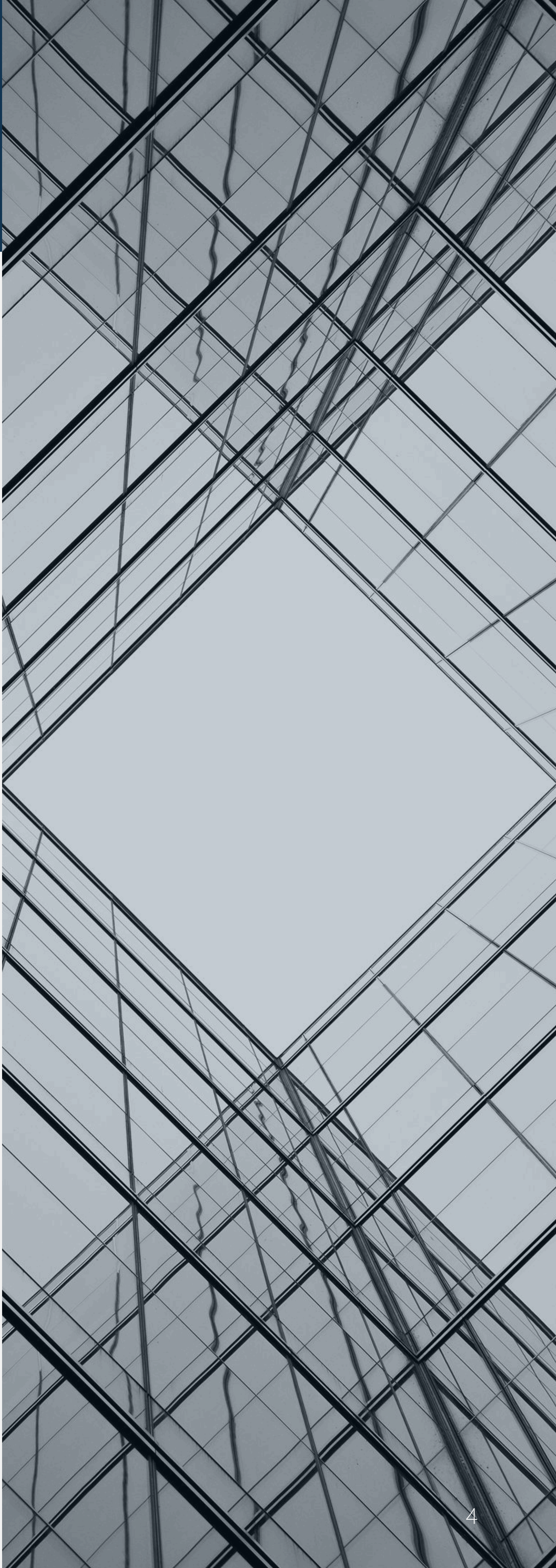
Is this module for you?

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

- rely on internal audits but question their practical value.
- experience audits as rituals rather than decision-relevant inputs.
- need clarity on purpose, roles, and independence in internal audits.
- want audit results to support governance and follow-up.
- are responsible for sponsoring, hosting, or using audit outcomes.

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

- already operate a clear, well-understood internal audit approach that adds value.
- have no mandate or interest in shaping how audits are used in governance.
- need audit planning, interviewing, sampling, or reporting techniques.
- are looking for auditor certification or audit execution training.



Learning outcomes

Key outcomes

- Understand the fundamental purpose and value of internal audits within a management system
- Define key role responsibilities and independence expectations for internal audit functions
- Utilize internal audit results as practical governance input to support decision-making

Additional capabilities

- Integrate audit findings into the improvement process to drive organizational change
- Distinguish between effective internal audits and compliance-driven activities
- Establish clear expectations for internal audit processes to ensure relevance and impact

Agenda

What internal audits are for and what they are not

How internal audits provide assurance and improvement insight as a governance input, and where typical failure modes such as compliance theatre, checklist comfort, and finding hunts reduce their value

Positioning internal audits within the management system

How internal audits relate to context, objectives, risk thinking, and management routines at a conceptual level, and what decision-makers should expect from the audit–management review interface

Roles, independence, and practical boundaries

How to clarify responsibilities between sponsor, auditee, and auditor, define practical do and don't rules, and maintain independence while enabling access and operational clarity

Setting expectations for an audit

How to agree audit intent and focus without prescribing methods, and ensure readiness and cooperation through access to people, information, and operational reality

What good audit output looks like for decision-makers

How to frame audit outputs with clear scope, criteria, and traceability from observation to conclusion, and distinguish issues that require management attention from background noise

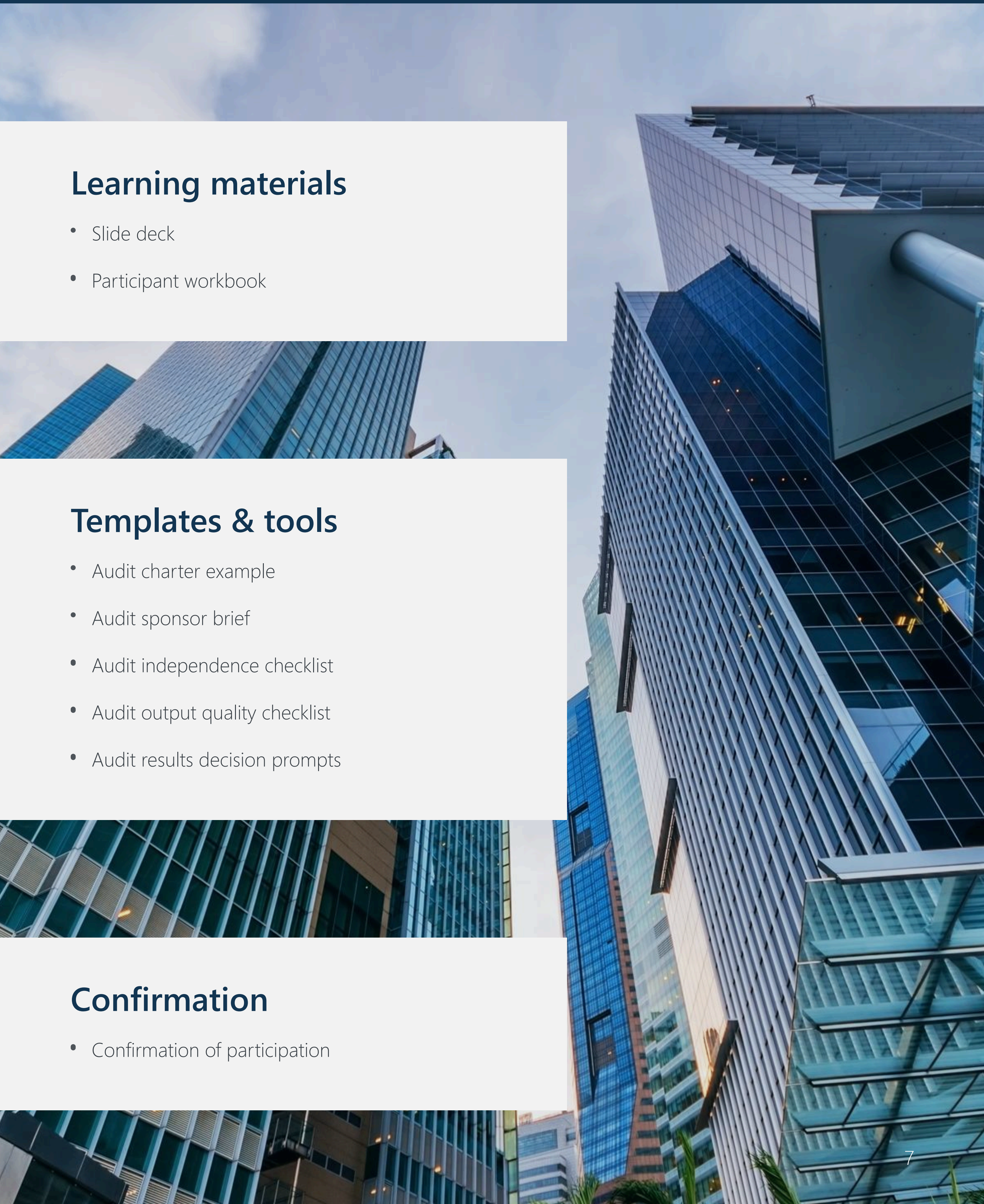
Using audit results for governance and improvement decisions

How to translate audit outputs into prioritised follow-up and accountability without teaching corrective action mechanics, and track commitments and escalation paths, including when programme-level decisions are needed

Case-based workshop

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

Included materials



Learning materials

- Slide deck
- Participant workbook

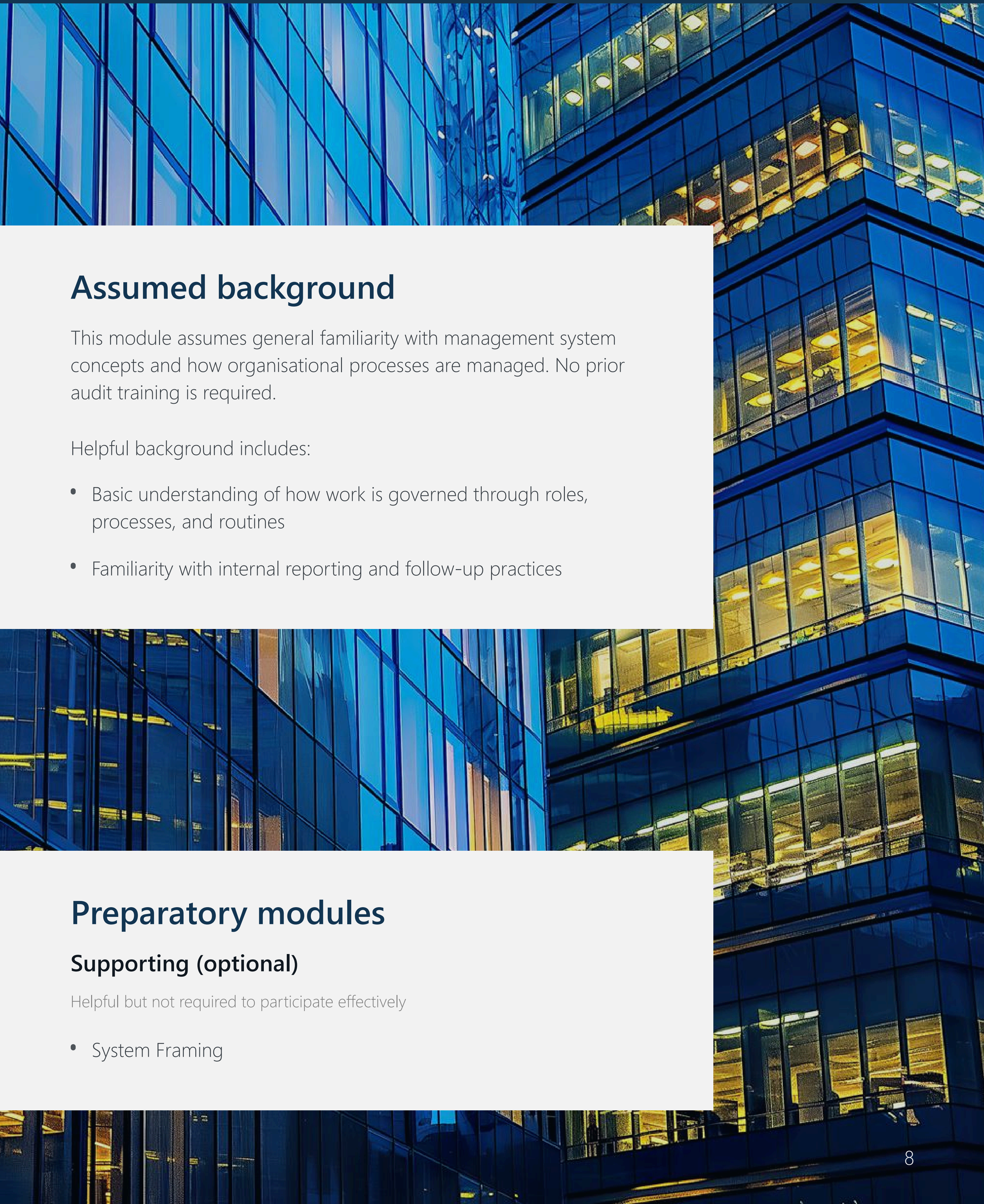
Templates & tools

- Audit charter example
- Audit sponsor brief
- Audit independence checklist
- Audit output quality checklist
- Audit results decision prompts

Confirmation

- Confirmation of participation

Preparation guidance



Assumed background

This module assumes general familiarity with management system concepts and how organisational processes are managed. No prior audit training is required.

Helpful background includes:

- Basic understanding of how work is governed through roles, processes, and routines
- Familiarity with internal reporting and follow-up practices

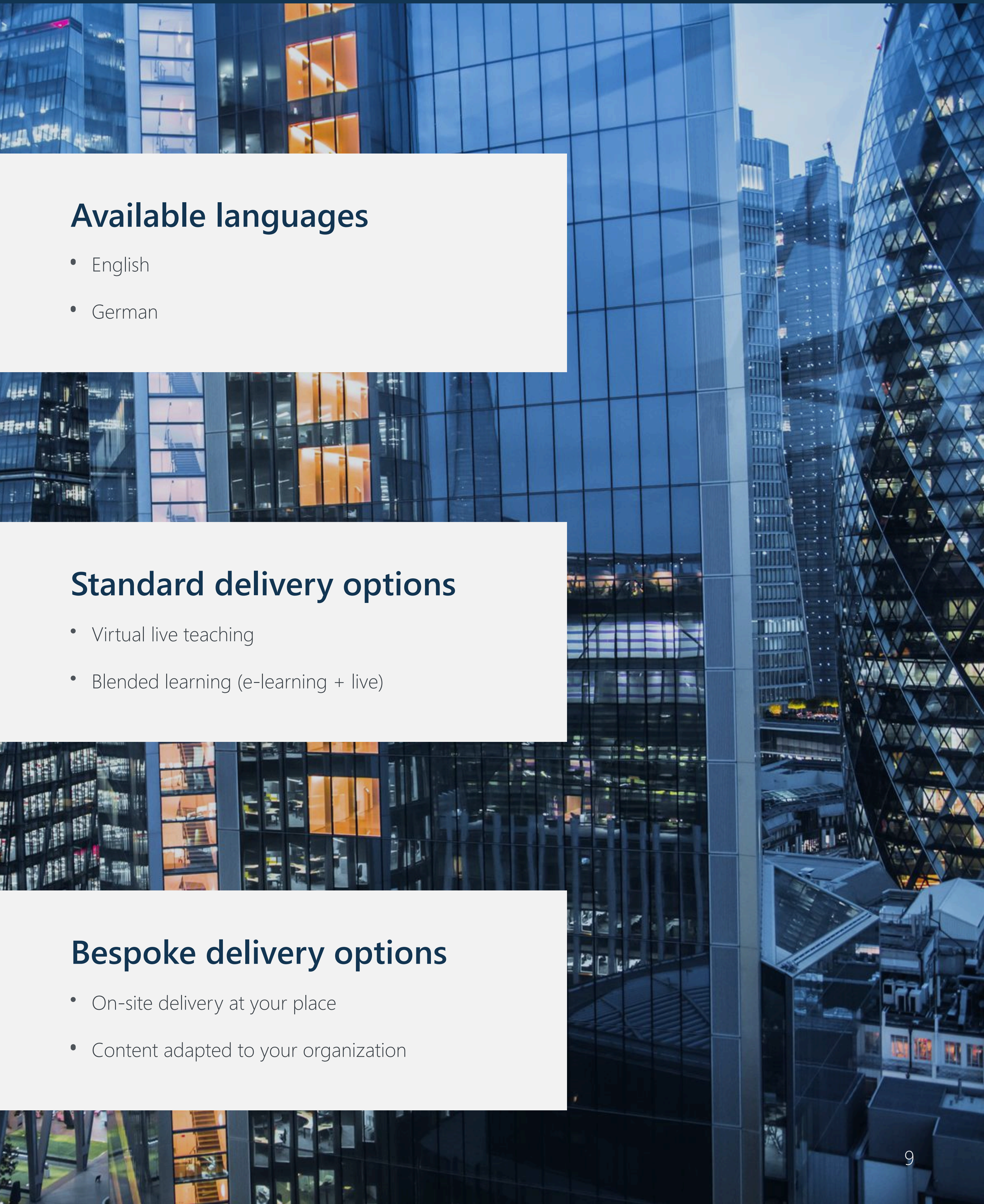
Preparatory modules

Supporting (optional)

Helpful but not required to participate effectively

- System Framing

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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