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**Course Name**

# Fundamentals of Internal Auditing Certificate

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**Sector Name**

Audit, Risk and Governance

**Document Type**

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## Fundamentals of Internal Auditing Certificate

### Course Introduction

Internal auditing plays a vital role in supporting organizational governance, risk management, and internal control effectiveness. As organizations face increasing regulatory requirements, operational complexity, and stakeholder expectations, internal auditors are expected to provide independent assurance, identify improvement opportunities, and contribute to organizational integrity and performance.

To support individuals entering or working alongside the audit function, **BOOST** has developed the Fundamentals of Internal Auditing course as a structured introduction to the internal audit profession, its purpose, responsibilities, and core practices. This program is designed for individuals who are new to internal auditing or who work closely with audit, risk, or compliance functions and require a solid foundational understanding.

**The course introduces** participants to the internal audit environment, including governance structures, risk-based auditing concepts, internal control frameworks, and the internal audit lifecycle. Emphasis is placed on understanding the role of internal audit within organizations, professional ethics, and how audit activities add value beyond compliance.

Through practical explanations, simplified examples, and guided discussions, participants gain clarity on internal audit terminology, methodologies, and responsibilities. The program builds confidence to engage with internal audit activities, support audit engagements, and pursue further professional development in auditing and assurance roles.

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## Fundamentals of Internal Auditing Certificate

### Target Audience

- ✓ Newly appointed internal auditors
- ✓ Audit trainees and junior audit staff
- ✓ Risk management and compliance professionals
- ✓ Finance, accounting, and control staff
- ✓ Public sector and corporate employees interacting with audit functions
- ✓ Supervisors and team leaders seeking audit awareness
- ✓ Professionals preparing for internal audit certifications

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## Fundamentals of Internal Auditing Certificate

### Learning Objectives

- ✓ Understand the purpose and role of internal auditing in organizations
- ✓ Explain the difference between internal audit, external audit, and compliance
- ✓ Understand internal audit governance and professional ethics
- ✓ Identify key risks and internal control concepts
- ✓ Understand the internal audit process and lifecycle
- ✓ Recognize the importance of risk-based auditing
- ✓ Understand basic audit planning, execution, and reporting activities
- ✓ Contribute effectively to internal audit and assurance activities

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## Fundamentals of Internal Auditing Certificate

### Course Outline

#### ✓ DAY 01

##### **Introduction to Internal Auditing and Governance**

- ✓ What is internal auditing?
- ✓ Purpose, scope, and value of internal audit
- ✓ Internal audit versus external audit and compliance
- ✓ Corporate governance and oversight structures
- ✓ Roles and responsibilities of internal auditors
- ✓ Introduction to professional ethics and independence

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### Course Outline

#### ✓ Day 02

##### **Risk Management and Internal Control Fundamentals**

- ✓ Understanding organizational risk
- ✓ Types of risks: strategic, operational, financial, and compliance
- ✓ Introduction to internal control concepts
- ✓ Control objectives and control activities
- ✓ Preventive and detective controls
- ✓ Relationship between risk management, controls, and audit

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## Fundamentals of Internal Auditing Certificate

### Course Outline

#### ✓ Day 03

##### **Internal Audit Planning and Risk-Based Auditing**

- ✓ Introduction to risk-based auditing
- ✓ Understanding the audit universe
- ✓ Basic audit planning concepts
- ✓ Setting audit objectives and scope
- ✓ Understanding auditable processes
- ✓ Introduction to audit programs and checklists

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### Course Outline

#### ✓ Day 04

##### **Audit Execution and Evidence Collection**

- ✓ Conducting audit fieldwork
- ✓ Audit testing methods (basic overview)
- ✓ Gathering and documenting audit evidence
- ✓ Interviews, observations, and walkthroughs
- ✓ Identifying audit findings
- ✓ Maintaining objectivity and professionalism

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### Course Outline

#### ✓ Day 05

##### **Audit Reporting, Follow-Up, and Continuous Improvement**

- ✓ Purpose of audit reporting
- ✓ Structure of an audit report
- ✓ Communicating findings and recommendations
- ✓ Management responses and action plans
- ✓ Audit follow-up and monitoring
- ✓ Quality assurance and continuous improvement
- ✓ Course review, reflection, and next steps

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## Fundamentals of Internal Auditing Certificate

### Confirmed Sessions

FROM	TO	DURATION	FEES	LOCATION
June 15, 2026	June 19, 2026	5 days	4250.00 \$	UAE , Abu Dhabi
Sept. 14, 2026	Sept. 18, 2026	5 days	4250.00 \$	UAE , Dubai
Dec. 14, 2026	Dec. 18, 2026	5 days	4250.00 \$	UAE , Abu Dhabi
March 15, 2027	March 19, 2027	5 days	4950.00 \$	Netherlands , Amsterdam
Sept. 14, 2026	Sept. 18, 2026	5 days	4950.00 \$	Spain , Madrid

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