



Consulting and Training | Reach New Heights

Course Name

Internal Controls Design & Effectiveness

Sector Name

Audit, Risk and Governance

Document Type

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Internal Controls Design & Effectiveness

Course Introduction

Organizations can have extensive policies, approvals, reviews, and system controls while still remaining exposed to significant risks. The number of controls is not what determines the strength of a control environment; what matters is whether each control addresses a meaningful risk, has clear ownership, operates consistently, and produces sufficient evidence that its intended purpose is being achieved.

Boost Consulting & Training offers this course to develop practical capability in designing, evaluating, and improving internal controls. Participants learn to connect controls with business objectives and risks, distinguish key controls from unnecessary control activity, assess design and operating effectiveness, identify gaps and weaknesses, test control performance, and redesign controls where existing arrangements provide insufficient or inefficient protection.

The **main concept of this course** is to create internal controls that are purposeful, proportionate, testable, and capable of providing reliable protection against the risks they are designed to address.



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Internal Controls Design & Effectiveness

Target Audience

- ✓ Internal control and assurance professionals
- ✓ Risk and compliance professionals
- ✓ Internal auditors and audit supervisors
- ✓ Process owners and managers responsible for control activities

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Learning Objectives

- ✓ Connect business objectives, risks, processes, and internal controls.
- ✓ Determine where controls are required and what each control should achieve.
- ✓ Design controls that appropriately address identified risks.
- ✓ Distinguish key controls from supporting or redundant control activities.
- ✓ Assess control design effectiveness and operating effectiveness separately.
- ✓ Develop appropriate methods for testing control performance.
- ✓ Diagnose control gaps, failures, duplication, and inefficient control activity.
- ✓ Redesign and improve controls as business processes and risks change.

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Internal Controls Design & Effectiveness

Course Outline

✓ DAY 01

Connecting Risks with the Right Controls

Understanding the Purpose of Internal Controls

- ✓ Connect organizational objectives, business processes, risks, and control activities.
- ✓ Distinguish preventive, detective, corrective, manual, automated, and hybrid controls.
- ✓ Understand how control environments support reliable operations, reporting, and compliance.

Mapping Risks to Controls

- ✓ Identify the specific risk or failure scenario each control is intended to address.
- ✓ Distinguish key controls from supporting and low-value control activities.
- ✓ Build a **Risk-Control Map** for a simulated business process.

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Course Outline

✓ DAY 02

Designing Controls That Work

Building Effective Control Design

- ✓ Define control purpose, trigger, activity, frequency, ownership, and expected evidence.
- ✓ Match control strength and frequency with the significance of the underlying risk.
- ✓ Design controls that are practical within actual business processes.

Challenging Existing Controls

- ✓ Identify missing controls, duplicated activities, excessive approvals, and control gaps.
- ✓ Recognize controls that exist formally but do not meaningfully reduce exposure.
- ✓ Complete a **Control Design Challenge** involving an inadequately controlled process.

Internal Controls Design & Effectiveness

Course Outline

✓ DAY 03

Assessing Control Effectiveness

Evaluating Design Effectiveness

- ✓ Determine whether a control can address its intended risk.
- ✓ Use process walkthroughs to understand how controls are expected to operate.
- ✓ Identify design weaknesses before testing operational performance.

Evaluating Operating Effectiveness

- ✓ Determine whether controls operate consistently, at the required frequency, and by appropriate owners.
- ✓ Examine evidence demonstrating that control activities occurred.
- ✓ Complete a **Design vs. Operating Effectiveness Exercise** using contrasting control scenarios.

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Course Outline

✓ DAY 04

Testing and Diagnosing Control Performance

Building Effective Control Tests

- ✓ Define testing objectives and select appropriate evidence for different control types.
- ✓ Determine suitable testing approaches for manual, automated, and judgment-based controls.
- ✓ Interpret exceptions without automatically treating every deviation as a control failure.

Diagnosing Control Weaknesses

- ✓ Trace control failures back to unclear ownership, poor design, execution gaps, system limitations, or process changes.
- ✓ Assess the significance and potential consequences of identified weaknesses.
- ✓ Complete a **Control Failure Investigation** from detected exception to underlying cause.

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Course Outline

✓ DAY 05

Creating a Stronger Control Environment

Redesigning Ineffective Controls

- ✓ Simplify or strengthen controls according to identified weaknesses and changing risks.
- ✓ Evaluate opportunities for automation while retaining appropriate human judgement and oversight.
- ✓ Remove redundant control activity without creating unmanaged exposure.

Sustaining Control Effectiveness

- ✓ Define ownership and accountability for maintaining controls over time.
- ✓ Identify indicators that signal deterioration or the need for control reassessment.
- ✓ Complete an **Internal Control Improvement Lab** involving risk mapping, design assessment, effectiveness testing, and redesign of a control environment.

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Confirmed Sessions

FROM	TO	DURATION	FEES	LOCATION
Dec. 21, 2026	Dec. 25, 2026	5 days	4250.00 \$	UAE , Dubai

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