JUPITER PRIME

Consulting • Training • Advisory

جوبيتر برايم للاستشارات والتدريب

COURSE BROCHURE

Internal Control Testing Skills for Auditors Training Course

17 – 21 May 2027
Vienna

Internal Control Testing Skills for Auditors Training Course

Ref: 785_29766 **Date:** 17 – 21 May 2027 **Location:** Vienna **Fees:** 5900 GBP

Internal Control Testing Skills for Auditors is a 1-week training course for new internal auditors and control owners who must judge whether controls are well designed and actually operate, ending with a Control Testing Workbook of risk and control matrices, walkthrough notes and test sheets. Leadership teams increasingly rely on tested controls rather than written policies. Jupiter Prime Training offers this course to people starting out in control assurance.

Why Internal Control Testing Skills for Auditors Matters Now

Three pressures make control testing a core skill: audit committees asking for evidence that key controls work rather than assurances that they exist, automation that moves controls into system configurations and reports, and lean finance teams where one person may initiate and approve the same transaction. An organisation that tests controls well spots breakdowns before they become losses or misstatements, while weak testing gives false comfort. The course rests on the COSO Internal Control Integrated Framework COSO and its five components, on the IIA Global Internal Audit Standards, and on the Three Lines Model that separates control ownership from independent assurance.

Who Gains Most from Internal Control Testing Skills for Auditors

- Internal auditors in their first years of fieldwork
- Control owners who perform and document reconciliations and approvals
- Finance and operations staff preparing for control self-assessments
- Risk and compliance officers who monitor key control indicators
- Systems staff who maintain automated controls and access rights

Functions gain most when new auditors and the control owners they test attend together.

Internal Control Testing Skills for Auditors Capabilities

The outcomes follow a single control from its link to a risk, through a walkthrough, to a tested conclusion an auditor can defend.

- Map risks to controls in a risk and control matrix — audit seniors scoping fieldwork
- Assess control design against the five COSO components — control owners improving documentation
- Test operating effectiveness through inquiry, observation, inspection and reperformance — audit managers signing off conclusions
- Calculate sample sizes by control frequency — auditors balancing effort and confidence
- Specify exceptions and deficiency ratings with evidence references — management planning remediation
- Build working papers that a reviewer can re-perform — quality reviewers checking audit files

Key Internal Control Testing Skills for Auditors Terms

- Control Environment — the tone, structure and integrity standards that shape how people approach controls, the base COSO component.
- Risk and Control Matrix — a table linking each risk to its controls, owners, frequency and planned test steps.
- Walkthrough — tracing one transaction end to end to confirm how a process and its controls actually work.
- Design Effectiveness — whether a control, if performed as described, would prevent or detect the risk it addresses.
- Operating Effectiveness — whether a control was performed consistently, by the right person, throughout the period tested.
- Segregation of Duties — splitting initiation, approval, recording and custody so no single person controls a whole transaction.

Internal Control Testing Skills for Auditors Day by Day

Day 1: The COSO Lens on Internal Control

- COSO Five Components and Their Principles — Structuring the Control Assessment
- Control Environment and Tone at the Top — Judging Entity-Level Controls
- Three Lines Model Roles — Separating Control Ownership From Assurance
- Preventive, Detective, Manual and Automated Controls — Choosing Test Approaches
- Key Versus Secondary Controls — Focusing Testing Effort

Day 2: Mapping Risks and Documenting Controls

- Process Narratives and Flowcharts — Locating Control Points
- Risk and Control Matrix Construction — Linking Risks, Owners and Frequency
- Segregation of Duties Conflict Matrices — Spotting Incompatible Access
- Walkthrough Technique From Initiation to Recording — Confirming Actual Practice
- Design Effectiveness Assessment — Deciding Whether to Proceed to Testing

Day 3: Testing Operating Effectiveness

- Inquiry, Observation, Inspection and Reperformance — Matching Evidence to Control Type
- Sample Sizes by Control Frequency — Daily, Weekly, Monthly and Annual Controls
- Testing Reconciliations and Approvals — Detecting Rubber-Stamp Reviews
- IT General Controls Over Access and Change — Relying on Automated Controls
- Reports Used in Controls — Checking Completeness and Accuracy of Data

Day 4: Evaluating Exceptions and Deficiencies

- Exception Investigation and Root Cause — Isolated Error or Systemic Failure
- Deficiency Severity Rating — Deficiency, Significant Deficiency and Material Weakness
- Compensating Controls Evaluation — Adjusting the Final Rating
- Working Paper Standards and Evidence Referencing — Supporting Reviewer Sign-Off
- Remediation Testing After Fixes — Confirming Closure of Findings

Day 5: Practising the Control Testing Workbook

- Retail Bank Payments Case — Applying Walkthroughs and Design Assessment
- Manufacturing Inventory Case — Applying Operating Effectiveness Tests
- Access Review Case for an Enterprise System — Applying Segregation of Duties Checks
- Deficiency Discussion Role Play With a Control Owner — Agreeing Ratings
- Control Testing Workbook — Compiling Matrices, Walkthrough Notes and Test Sheets

Applying Internal Control Testing Skills for Auditors After the Course

- Run a walkthrough of one high-risk process, update its risk and control matrix and record any design gaps found.
- Test one monthly reconciliation control over a full sample and rate any exceptions using the deficiency severity scale.

Internal Control Testing Skills for Auditors Questions FAQ

What is Internal Control Testing Skills for Auditors training and why does it matter now?

It teaches auditors and control owners to judge whether controls are designed well and actually operate. It matters now because audit committees want tested evidence, not assurances.

Which roles gain most from Internal Control Testing Skills for Auditors training?

New internal auditors and control owners gain most. Risk officers and systems staff who maintain automated controls also benefit.

How does Internal Control Testing Skills for Auditors training differ from a risk-based audit planning course?

Internal Control Testing Skills for Auditors training centres on walkthroughs, samples and evidence for single controls. A risk-based audit planning course centres on choosing which engagements to run.

What do you bring back from Internal Control Testing Skills for Auditors training?

You bring back a Control Testing Workbook with risk and control matrices, walkthrough notes and completed test sheets.

Internal Control Testing Skills for Auditors: The Way Forward

The Control Testing Workbook becomes the template for the next round of fieldwork. Its first use is agreeing which key controls need full operating effectiveness tests and which need only a walkthrough. New auditors and control owners share it to keep evidence consistent, and its sample sizes are worth revisiting after the first deficiency ratings are discussed.