# Internal Auditing for Non-Auditors

## Building Trust, Transparency & Risk Awareness

### Training Overview

Internal audit is not just the auditor's job. Every manager, supervisor, or employee involved in operations, finance, or compliance plays a role in upholding internal controls. This course demystifies internal auditing for non-auditors, building awareness, confidence, and the ability to spot red flags, support audit teams, and drive accountability from within.

### Training Objectives

By the end of this course, participants will be able to:

1. Understand the purpose, scope, and principles of internal auditing.
2. Identify how their function relates to risk, control, and audit objectives.
3. Apply basic audit concepts in reviewing processes and documentation.
4. Recognize red flags, control failures, and areas of improvement.
5. Collaborate effectively with internal auditors during audit activities.
6. Maintain readiness for internal audit reviews and follow-ups.
7. Contribute to a culture of integrity, transparency, and accountability.

### Training Duration

5 Days

### Target Audience

- Department heads and supervisors
- Finance, operations, HR, and procurement staff
- Risk owners, compliance officers, and coordinators
- Anyone who interacts with auditors or owns key processes

### Training Methodology

- Practical case-based learning
- Audit checklists, templates, and mock reviews
- Peer collaboration and feedback rounds

### Outline

#### Day 1: Audit Foundations for Non-Auditors

- What is Internal Audit? Myths vs. Reality
- Types of audits: Operational, Compliance, Financial
- The three lines of defense in governance

- Understanding internal controls with real-life examples

**Day 2: Risk Awareness and Control Thinking**

- What is “risk” from an auditor’s view?
- Common risk categories (process, financial, fraud, compliance)
- Control types: Preventive, Detective, Corrective
- Identifying broken or weak controls
- Introduction to audit evidence and documentation

**Day 3: Supporting and Surviving Audits**

- How audit fieldwork actually works
- Preparing for audits: Do’s, Don’ts, and Best Practices
- Turning audit findings into improvement plans
- Team culture before, during, and after audits

**Day 4: Control Self-Assessment (CSA) Tools & Ownership**

- Simple self-assessment tools for process owners
- Templates: Risk & Control Matrix, RACI for internal controls
- Building your own department audit-readiness checklist
- Communicating your controls to internal audit

**Day 5: Fraud Awareness and Ethical Red Flags**

- What is fraud? What is not?
- Types of workplace fraud (procurement, HR, reporting, asset misuse)
- Early warning signs and employee behavioral cues
- Whistleblowing, ethics policies, and documentation trails
- Creating a no-fear fraud reporting culture

**Gamification**

| **Day** | **Game Name** | **Format** | **Objective** | **Purpose** |
|---|---|---|---|---|
| Day 1 | Control or Chaos? | Teams arrange jumbled process steps, identify control points, and detect missing ones | Build awareness of internal controls within daily workflows | Introduce process thinking and the auditor’s lens |
| Day 2 | Red Flag Radar | Scenario-based challenge with | Identify risk types, assess likelihood/impact, and propose controls | Develop risk-based thinking and risk-control mapping skills |

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| | | embedded risks and control gaps | | |
| Day 3 | Mini-Audit Roleplay | Teams split into auditors and process owners; conduct a simulated audit meeting | Practice real-life audit communication, documentation handling, and observation skills | Improve empathy, communication, and readiness for real audit interviews |
| Day 4 | CSA Builder Battle | Teams receive a process case and build a Control Self-Assessment (CSA) matrix | Demonstrate understanding of risks, controls, owners, and monitoring frequency | Reinforce accountability and audit self-readiness culture |
| Day 5 | FSI: The Budget Leak | Fraud simulation with fake receipts, emails, transactions, and logs | Detect fraudulent behavior, trace it, and propose ethical controls | Strengthen fraud awareness, ethical vigilance, and audit's role in fraud prevention |