



CENTRAL BANK OF EGYPT
Egyptian Banking Institute

Auditing ESG: A Practical Guide for Internal Auditors

Evaluating ESG Risks, Governance & Sustainability Practices



International Programs



10569



Virtual



7 hours



Registration Deadline
19-Jul-2026

Early Bird Registration
Deadline
1-Jul-2026

Course Description:

Environmental, Social and Governance (ESG) considerations have rapidly become one of the most significant issues shaping modern business strategy, investment decisions and regulatory expectations.

Organizations are increasingly expected to demonstrate responsible and sustainable business practices addressing not only environmental challenges such as climate change, but also social issues and governance practices.

Target Audience:

This seminar is designed for professionals involved in:

- Internal auditing
- Risk management
- Compliance
- Corporate governance
- Sustainability and ESG functions

Including:

- Chief Audit Executives (CAE)
- Internal Audit Directors and Managers
- Audit Supervisors / Auditors-in-Charge
- Senior and Staff Internal Auditors
- Junior Internal Auditors
- Risk Management Professionals
- Compliance Officers
- Sustainability / ESG professionals
- External Auditors
- Members of the Board of Directors
- Audit Committee Members
- Senior Managers responsible for governance and control functions

ESG covers a wide range of factors including:

Environmental factors

- Climate change and carbon emissions
- Energy consumption and renewable energy
- Pollution and waste management
- Natural resource conservation

Social factors

- Human capital management
- Health and safety
- Data privacy and cybersecurity
- Supply chain responsibility
- Product safety and quality

Governance factors

- Board structure and independence
- Executive remuneration
- Business ethics and anti-corruption
- Transparency and accountability

Investors, regulators and stakeholders increasingly rely on ESG ratings and sustainability disclosures to evaluate the long-term sustainability and risk exposure of organizations. As ESG expectations increase, internal audit functions are expected to play a critical role in assessing ESG governance, risk management, controls and reporting. This seminar provides participants with a practical understanding of ESG principles and how internal audit can evaluate ESG frameworks, risks and sustainability practices. Participants will also learn how to design ESG audit programs and provide assurance to boards and senior management regarding ESG practices.

Course Objectives:

By the end of the seminar participants will be able to:

- Understand the concept and evolution of ESG
- Identify the Environmental, Social and Governance pillars
- Understand key ESG regulatory and reporting frameworks
- Identify ESG risks affecting organizations
- Evaluate corporate ESG governance and sustainability practices
- Understand the role of internal audit in ESG assurance
- Develop ESG internal audit programs and checklists



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Course Outline:

Introduction to ESG

- Evolution of ESG and sustainable investing
- ESG definitions and concepts
- Global ESG trends and stakeholder expectations
- Responsibility for ESG within organizations

ESG Framework and Key Issues

- Environmental, Social and Governance pillars
- ESG business activities
- ESG reporting frameworks
- ESG ratings and performance indicators

Environmental Risks and Climate Change

- Environmental risks affecting organizations
- Climate change risks and impacts
- Climate-related financial risks

Global ESG Initiatives and Regulations

- The Paris Climate Agreement
- The UN Agenda 2030 and Sustainable Development Goals
- ESG regulatory developments
- EU ESG directives and timeline
- The EU Taxonomy Regulation

ESG Governance and Corporate Responsibility

- Corporate governance and ESG oversight
- Board and senior management responsibilities
- ESG transparency and accountability
- Anti-corruption and ethical practices

ESG Internal Audit Role

- Internal audit responsibilities in ESG
- ESG risk assessment
- Questions for audit committees and stakeholders
- ESG assurance services

ESG Audit Methodology

- ESG internal audit program development
- Auditing ESG by element (Environmental / Social / Governance)
- Auditing ESG by stakeholder groups
- ESG audit checklist

Assessment Strategy:

Participant learning will be supported and evaluated through:

- Interactive discussions
- ESG case studies and practical examples
- Group exercises on ESG risk identification
- Scenario-based workshops
- Practical ESG audit planning exercises

Participants will actively explore how internal audit can assess ESG risks, governance structures and sustainability reporting practices.

Course Language:

English

Prerequisites:

No formal prerequisites are required. However, a basic understanding of internal auditing, risk management, corporate governance or sustainability concepts will be beneficial.

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Trainer Bio:

Mr. Konstantinos P. Triantafyllidis, CIA, CFSA, CCSA, CFE, CQA

Mr. Konstantinos P. Triantafyllidis is a seasoned internal audit professional with over 30 years of experience in both external and internal auditing, with a particular focus on the banking and insurance sectors. He has held senior internal audit positions, including Internal Audit Manager for multiple subsidiaries of major Greek banking groups, and currently serves as an Internal Audit Consultant.

He is the Past President of the Greek Institute of Internal Auditors (2003–2008) and a former member of the Audit Committee of the Greek Ministry of Economics. Mr. Triantafyllidis holds a degree in Economic Science from the Athens University of Economics and Business and an MBA in Banking.

He is a highly credentialed professional, holding the following designations from The Global Institute of Internal Auditors (IIA): Certified Internal Auditor (CIA), Certified Financial Services Auditor (CFSA), Certification in Control Self-Assessment (CCSA), Certified Quality Assessor (CQA) and Certified Fraud Examiner (CFE) from the Association of Certified Fraud Examiners (ACFE).

Mr. Triantafyllidis has led numerous External Quality Assessment (EQA) engagements for internal audit units across various sectors, including central banks.

A respected trainer and speaker, he has delivered sessions at numerous national and international seminars and conferences. His training expertise spans internal auditing, internal control systems, compliance, and risk management. He is a longstanding exclusive trainer for the Hellenic Bank Association and a contributing member of the Committee that developed the official Greek Corporate Governance Code.