



CENTRAL BANK OF EGYPT
Egyptian Banking Institute

Certified Internal Auditor - Part 1 - (Qualification Program)

Accounting and Audit



9295-1



Virtual



60 hours

Course Description:

This comprehensive course provides a deep dive into the core principles, practices, and evolving roles of internal auditing. Participants will gain a clear understanding of the internal audit function, assurance and advisory services, ethics and professionalism, governance, risk management, and fraud risk. The course is designed to equip professionals with the knowledge and skills needed to add value to their organizations through independent, objective assurance and consulting activities.

Target Audience:

- Entry to mid-level internal auditors
- Risk management and compliance professionals
- Accounting and finance staff transitioning into internal audit roles

Course Objectives:

- Define the foundational principles and purpose of internal auditing.
- Interpret the internal audit charter and assess threats to auditor independence.
- Distinguish between various assurance and advisory services provided by internal auditors.
- Explain internal audit techniques across operational, compliance, and financial audits.
- Clarify ethical principles and professional standards guiding internal auditors.
- Analyze governance frameworks and the role of internal auditors in promoting strong organizational governance.
- Explain enterprise risk management concepts and apply COSO and ISO 31000 frameworks.
- Identify types of internal controls and evaluate their effectiveness across different business processes.
- Recognize fraud risks, implement fraud controls, and understand the basics of fraud investigation.
- Clarify internal audit findings effectively through management reporting and contribute to continuous organizational improvement.

Course Outline

Module 1: Foundations of Internal audit

- Purpose of internal auditors
- Internal audit Charter
- Impairment of Independence
- Role in Risk Management

Module 2: Assurance Services I

- Assurance Services
- Risk and Control Self-Assessment
- Audits of Third parties and Contract Auditing
- Quality Auditing
- Security and Privacy Audits
- Performance Audits

Module 3: Assurance Services II

- Operational Auditing
- Compliance Auditing
- Financial Audits
- Management Reporting
- Organizational Culture Audit

Module 4: Advisory Services

- Overview
- Internal Auditor Responsibilities
- Benchmarking
- Other Advisory Services

Module 5: Ethics and Professionalism

- Integrity
- Objectivity
- Competency
- Due Professional Care
- Confidentiality



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Module 6: Governance

- Governance Principles
- Organizational Cultures
- Roles of Internal Auditors in Governance

Module 7: Risk Management

- Risk Management Processes
- COSO Framework-ERM
- ISO 31000 Risk Management Framework

Module 8: Control Types

- Overview of Control
- Types of Controls

Module 9: Controls Application

- Accounting Cycles and Associated Controls
- Management Controls
- Control Frameworks

Module 10: Fraud Risks

- Fraud Risks and Types
- Fraud Controls
- Fraud Investigation

Assessment Strategy:

- 70% assignments between sessions
- 30% Participation
- Cut off score is 60% of total grade which is "100"

Course Language:

English

Prerequisites:

Intermediate level of English

Instructor's Bio:

Mr. Ibrahim Hassan is an Experienced and certified Internal Auditor with 10 years of experience in the Banking industry, and a professional instructor for Internal Audit, Risk Management, Internal Control, and Governance

- Internal Audit Manager at TUB, The United Bank.
- Internal Audit Supervisor at ABE Agricultural Bank of Egypt.
- Internal Audit Team leader at FIB, Faisal Islamic Bank of Egypt.
- Certified CIA Certified Internal Auditor from The American Institute of Internal Auditors (IIA) in Aug 2021.
- Certified CRMA Certification in Risk Management Assurance from The American Institute of Internal Auditors (IIA) in Jul 2022.
- Certified Credit from the Egyptian Banking Institute (EBI) in September 2022.
- Certified GRCA Governance Risk Compliance Auditor from Open Compliance and Ethics Group (OCEG) in May 2023.
- Certified GRCP Governance Risk Compliance Professional from Open Compliance and Ethics Group (OCEG) in June 2023.
- Certified IAAP Integrated Audit & Assurance professional from Open Compliance and Ethics Group (OCEG) in Oct 2023