



AUDITING AND GOVERNANCE RISK AND COMPLIANCE

Risk-Based Auditing

Course code: AGRC-007

SPARK TRAINING

Professional training courses for leaders, specialists, and organizations seeking practical capability development.

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— Workshop Overview

Risk-based auditing enables organizations to focus audit resources on the areas of highest risk and greatest value. Instead of reviewing activities in isolation, modern auditors are expected to assess strategic, operational, financial, and compliance risks while supporting stronger governance and decision-making. This course provides participants with practical tools to develop risk-based audit plans, evaluate enterprise risk management processes, and conduct effective audits of complex business activities.

Why Attend

This course uses an interactive and practical approach through presentations, case studies, audit workshops, risk assessments, group discussions, practical exercises, and real workplace examples.

Who Should Attend

Internal Auditors
Audit Managers
Risk Management Professionals
Compliance Officers
Governance Professionals
Finance Controllers
Anyone involved in assurance and control

— Learning Objectives

- Understand modern risk-based auditing principles
- Link internal audit with enterprise risk management
- Evaluate risk management processes and controls
- Develop strategic and annual audit plans
- Apply risk-based auditing techniques in practice
- Use audit technology and data tools effectively
- Audit complex and high-risk activities
- Deliver value-added audit recommendations

— Course Outline

DAY
1

Risk Based Auditing in the Modern Era

- The modern risk-based audit (RBA) approach
- How risk-based audit has changed the face of auditing
- Importance of dealing with audit risks, not only business risks
- RBA and ERM (Enterprise Risk Management)
- ISO 31000 international risk standard
- Auditing strategic risks

DAY
2

Evaluating the ERM Process

- Risk workshops
- Other methods of risk identification
- Root cause analysis and Monte Carlo analysis
- Assessment of risk mitigation
- Determining preventative, detective, and corrective controls
- Auditing the ERM process
- Assessing key risk indicators

DAY
3

Risk Based Audit Planning

- The internal audit strategy
- The audit universe
- Preparing a strategic audit plan
- Risk-based audit KPIs
- Developing annual audit plans
- Use of audit technology (CAATs)

DAY
4

Risk Based Auditing in Practice

- Planning a risk-based audit and initial brainstorming
- The risk-based audit step by step
- The RBA programme worked example
- RBA deliverables
- Monitoring action plans
- Determining audit risk and control assessment

DAY
5

Risk Based Audits of Complex Activities

- Auditing brand and reputation
- Risk-based audit of projects
- Reviewing joint ventures
- Environmental auditing
- Auditing the marketing function
- Auditing performance management

— Upcoming Classroom Dates

DATE	LOCATION	FEE
5 - 9 October 2026	London - United Kingdom	€2,125
12 - 16 October 2026	Paris - France	€2,200
9 - 13 November 2026	Istanbul - Türkiye	€2,100
16 - 20 November 2026	Amsterdam - Netherlands	€2,125
7 - 11 December 2026	London - United Kingdom	€1,925
14 - 18 December 2026	Barcelona - Spain	€2,125
21 - 25 December 2026	Kuala Lumpur - Malaysia	€1,425
4 - 8 January 2027	Barcelona - Spain	€1,925

— Certificate and Registration

Participants who attend and complete the full programme receive a SPARK Training Certificate of Completion. For registration, in-house delivery, or availability questions, contact info@sparktraining.eu or +31 85 115 0004.