

Better Governance Forum

Introduction to Internal Audit

Webinar

22 May 2025 or 13 November 2025

Purpose

The webinar will provide an understanding of the process of an audit from planning, through testing and on to reporting and follow up work. It highlights the standards that auditors must meet and considers audit from the client's perspective as well as that of the auditor.

Learning Outcomes

At the end of this course those attending will:

- Know how the audit plan is drawn up
- Understand the preparation work needed before an audit can take place
- Be familiar with different types of audit tests and their purposes
- Know what makes a good audit report
- Appreciate the importance of audit follow up

Who Will Benefit

This course is intended for those who are new to internal audit, those being audited and those working with auditors.

Programme

09:45 – 10:00

Join the webinar

10:00 – 10:10

Introduction and webinar outline

Naomi Whitmore, Public Finance Advisor

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| 10:10 – 11:00 | <p>Internal audit – roles and responsibilities</p> <ul style="list-style-type: none"> • What is “internal audit”? • Global Internal Audit Standards UK Public Sector • Audit Charter • Audit Committees • Relationships with external audit |
| 11:00 – 11:15 | <p>Risks and internal control</p> <ul style="list-style-type: none"> • Types of risks • Concepts of internal control |
| 11:15 – 11:30 | <p>Break</p> |
| 11:30 – 12:00 | <p>Audit Planning</p> <ul style="list-style-type: none"> • Audit Planning • Audit Needs assessment • Engagement planning |
| 12:00 – 13:00 | <p>Risk based audits</p> <ul style="list-style-type: none"> • Understanding the risks • Evaluating controls • Testing |
| 13:00 – 13:50 | <p>Lunch</p> |
| 13:50 – 14:20 | <p>Breakout Session</p> <p>An opportunity to put what you have learnt so far into practice. In this facilitated session we will run through a scenario with delegates and discuss how you would approach the audit planning.</p> |
| 14:20 – 15:00 | <p>Evidence gathering and evaluation</p> <ul style="list-style-type: none"> • Standards of audit evidence • Collecting evidence • Assurance levels |
| 15:00 – 15:15 | <p>Break</p> |
| 15:15 – 15:50 | <p>Audit reporting</p> <ul style="list-style-type: none"> • Types of reports • Better written reports |
| 15:50 – 16:00 | <p>Course summary and review</p> <p>An opportunity for final discussions and questions.</p> |

The facilitator for this event will be Naomi Whitmore, Public Finance Advisor. Naomi is a CIPFA-qualified accountant. She joined CIPFA in 2023 after spending 18 years working in the public sector in both finance and auditing roles. She has worked in both in-house audit teams as well as public sector audit partnerships. She has experience of working across all levels of local government as well as auditing the police, fire, NHS partnerships and educational establishments.

We reserve the right to alter the timing or content of sessions where circumstances require.



CIPFA Sustainability Policy

CIPFA is delivering all of our training courses, workshops and seminars in accordance with our sustainability strategy. We do not provide hardcopy course materials to delegates and these are now distributed by email in advance of the event. We are striving to reduce our carbon footprint in every way that we can, and we hope that we can count on your support.