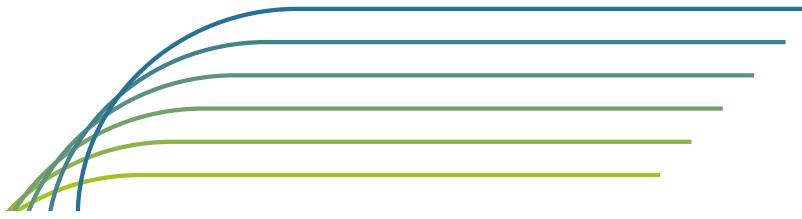


2026

# MASTER CLASS INTERNAL AUDIT

*Elevate Your Audit Experience.*





*“The best part of being an internal auditor? The look on someone’s face when you say, ‘I’m just here to help.’”*

-Mark Dekeyser

# CONTENT

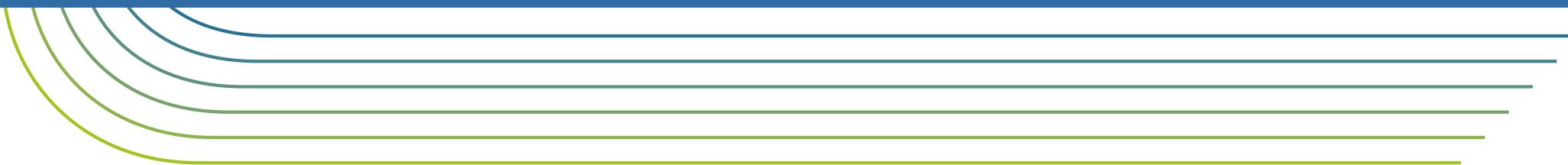
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- WHY JOIN THE MASTER CLASS
- APPLIED METHODOLOGY
- MEET THE ACADEMIC TEAM
- TESTIMONIALS

Shape the future of internal auditing with the Master Class: Internal Audit Essentials 2026. This **16-day program** blends **theory, practice, and innovation** to build a strong foundation in internal audit, from **governance** and **technology** to **communication and ethics**. Through **interactive sessions, group discussions, and real-world case studies** led by expert trainers, you’ll gain practical tools and insights to excel in a evolving professional landscape.

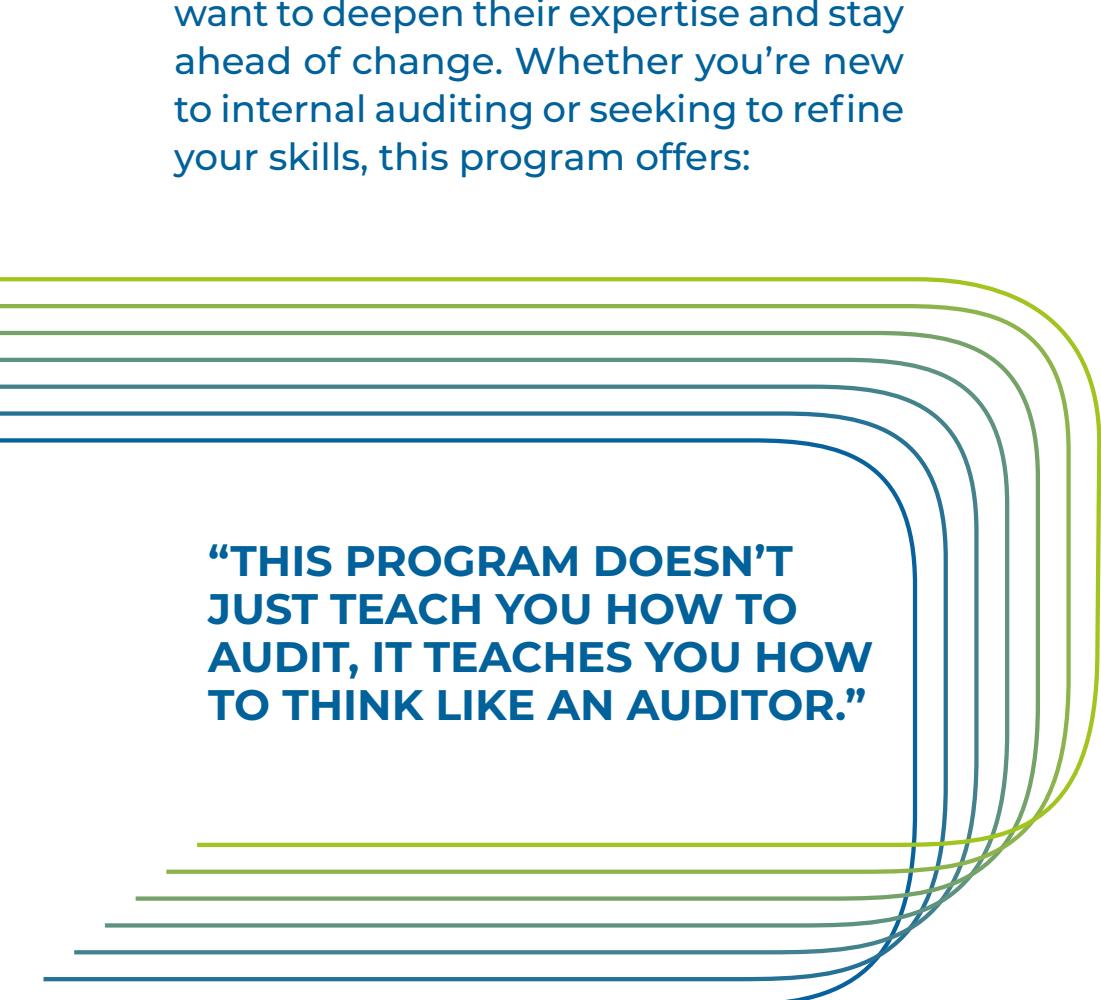
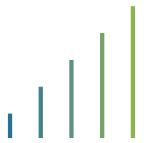
[Register Now](#)

- 4 STEP BY STEP 8
- 5 TIME-TABLE 9
- 6 PRACTICAL INFORMATION 20
- 7



1.

# WHY JOIN THE MASTER CLASS



- » **Comprehensive learning** of frameworks, methodologies, and best practices.
- » **Hands-on application** through real case studies and audit simulations.
- » **Guidance from leading experts** with years of field experience.
- » **Networking opportunities** with peers and mentors from across Belgium and beyond.

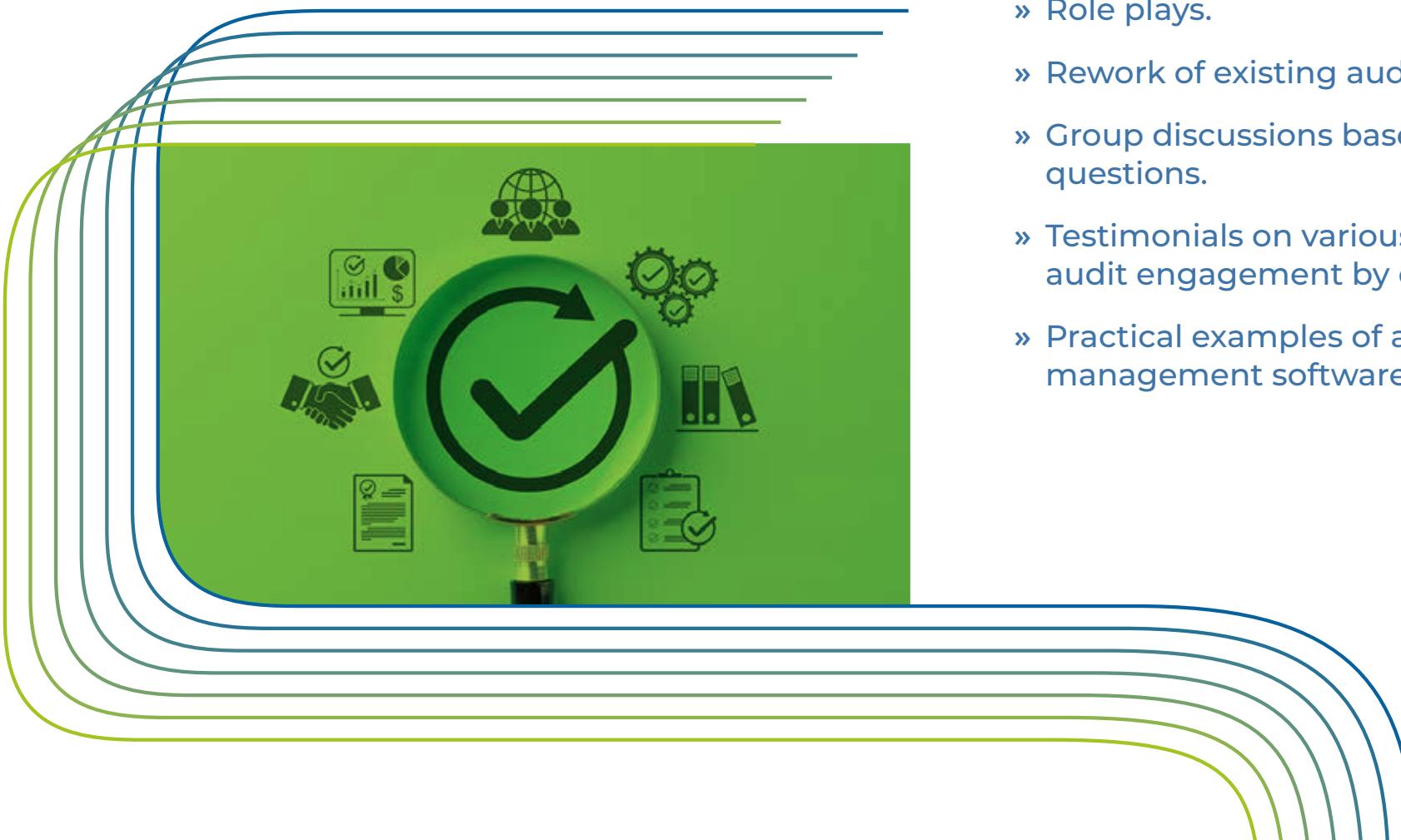
**Internal auditing is evolving and so should you.**

The Internal Audit Essentials Master Class is designed for professionals who want to deepen their expertise and stay ahead of change. Whether you're new to internal auditing or seeking to refine your skills, this program offers:

**“THIS PROGRAM DOESN’T JUST TEACH YOU HOW TO AUDIT, IT TEACHES YOU HOW TO THINK LIKE AN AUDITOR.”**

2.

# APPLIED METHODOLOGY



- » Practical information, exercises and examples provided by trainers and facilitators.
- » One integrated case study applied throughout the program.
- » Summary of topics studied by trainer.
- » Role plays.
- » Rework of existing audit reports.
- » Group discussions based on prepared questions.
- » Testimonials on various aspects of the audit engagement by experts.
- » Practical examples of audit management software.

3.

# MEET THE ACADEMIC TEAM

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## Expert Speakers

Our Master Class is supported by a team of expert speakers, each specializing in a different area of internal audit. Their combined expertise ensures a strong and diverse learning experience.

## Real-World Keynote Insights

In addition to our core trainers, we welcome keynote speakers who share practical experiences, case studies, and real-world lessons from the field.

## Experienced Program Leadership

The program is overseen by seasoned authorities in internal audit, guaranteeing high-quality content, academic rigor, and professional relevance.



4.

# TESTIMONIALS

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Our Master Class continues to make a real impact on the professionals who join it. Their experiences reflect the practical value, supportive learning environment, and lasting connections that the program creates.

**TOGETHER, THIS TEAM ENSURES THAT THE MASTER CLASS REMAINS CURRENT, CREDIBLE, AND CLOSELY CONNECTED TO REAL-WORLD AUDIT CHALLENGES.**



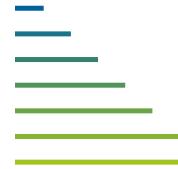
**“You learn the full audit process step by step, with useful tips and best practices from experts and peers alike. Every week adds something new.”**

— *Helen Montero Valdiviezo, Ghent University Hospital*



**“This master class has given me practical insights that directly improve my work. The sessions are interactive, engaging, and eye-opening.”**

— *Sahana Ganesh, KPMG*



# 5. STEP BY STEP

**Each chapter combines theoretical depth, practical exercises, and real-world case studies.**

The Master Class: Internal Audit Essentials is built around six carefully designed chapters, updated to the newest IPPF Standards, each addressing a key pillar of the internal audit profession. Together, they form a complete learning journey, from understanding the foundations of governance and control, to mastering advanced techniques and presenting your own professional insights.



6.  
**TIME-TABLE**



**DAY \_ 01**

20/03/2026

Morning

**Mark Dekeyser**Kick-off Master Class 2026 -  
Getting acquainted

Afternoon

**TBC**Master Class 2026 Introduction -  
Distinguished Speakers**DAY \_ 02**

26/03/2026

Morning

**Marinus de Pooter**Risk Management and Internal  
Control

Afternoon

**Marinus de Pooter**

The Internal Control System

**DAY \_ 03**

2/04/2026

Morning

**Dirk Debruyne**The Internal Control System -  
Organization

Afternoon

**Dirk Debruyne**The Internal Control System -  
Internal Audit**DAY \_ 04**

23/04/2026

Morning

**TBC**Testimonial on the Added Value of  
Internal Audit

Afternoon

**Mario Quarta**

Strategic Internal Audit

**DAY \_ 05**

21/05/2026

Morning

**Corinne Dekeuster**Risk Based Planning - Audit  
Universe and Audit Plan

Afternoon

**Corinne Dekeuster**Risk Based Auditing - Audit  
Execution part 1**DAY \_ 06**

4/06/2026

Morning

**Corinne Dekeuster**Risk Based Auditing - Audit  
Execution part 2

Afternoon

**Corinne Dekeuster**Risk Based Auditing - Audit  
Execution part 3**DAY \_ 07**

18/06/2026

Morning

**Koen Albers**

The testing framework in theory

Afternoon

**Koen Albers**

The testing framework in practice

**DAY \_ 08**

10/09/2026

Morning

**Eric Cox**Testimonial - The Risk Control  
Framework

Afternoon

**Dina Eldrina**Testimonial - Testing the key  
controls

**DAY \_ 09**

24/09/2026

Morning

**Mark Dekeyser**

Linking the Core Audit Processes Together

Afternoon

**Mark Dekeyser**

Document Based Auditing - Data Analysis in Practice

**DAY \_ 10**

8/10/2026

Morning

**Carl Pitchford**

Audit Reporting &amp; Communication

Afternoon

**Carl Pitchford**

Interview Techniques &amp; Ethical Behaviour

**DAY \_ 11**

15/10/2026

Morning

**Mark Dekeyser**

Residual Risk Assessment

Afternoon

**Mark Dekeyser**

The Core Audit Process - Follow-up

**DAY \_ 12**

5/11/2026

Morning

**Carl Pitchford**

The Audit Report

Afternoon

**Carl Pitchford**

Auditing Fraud

**DAY \_ 13**

19/11/2026

Morning

**Kelly Hogan**

The Core Audit Process - Quality Assurance and Improvement Process

Afternoon

**Kelly Hogan**

Audit Quality and Standards (GIAS)

**DAY \_ 14**

26/11/2026

Morning

**Carl Pitchford**

Specialized Auditing: Complex Process Assessments

Afternoon

**Carl Pitchford**

Specialized Auditing: Regulatory Compliance Audits

**DAY \_ 15**

10/12/2026

Morning

**Gauthier Brun**

Introduction to IT Audit

Afternoon

**Gauthier Brun**

Auditing different IT Topics

**DAY \_ 16**

17/12/2026

Morning

**Mark Dekeyser**

A Peek into the Future of Internal Audit

Afternoon

**Mark Dekeyser**

Wrap up of the Master Class 2026

# 1. GOVERNANCE OF INTERNAL AUDIT IN THE SYSTEM OF INTERNAL CONTROL

DAY 1 MA 20/03/2026



## KICK-OFF MASTER CLASS 2026 - GETTING ACQUAINTED

- » Participant introductions.
- » Overview of the Training Agenda.
- » Overview of Speakers and Trainers.
- » Information on the Final Paper.
- » Introduction to the Case Study.
- » A word about the encouraged use of AI during the training sessions.



## MASTER CLASS 2026 - DISTINGUISHED SPEAKERS

- » Friday afternoon session
  - Distinguished Speakers.
    - Topic: GIAS - The Foundation of the Audit Profession.
    - Evening Dinner.

DAY 2 THURSDAY 26/03/2026



## RISK MANAGEMENT AND INTERNAL CONTROL

- » Explanation of key terms and concepts.
- » Key take-aways from worldwide standards (ISO, COSO).
- » Highlights of conventional methodologies & tools.
- » Attention points for Internal Auditors.

## THE INTERNAL CONTROL SYSTEM

- » Governance & Three Lines of Control.
- » Stakeholder Needs, Internal Audit's Role & Case Study Intro.
- » Implementation Considerations.

## CONTEMPORARY DEVELOPMENTS

- » From managing risks to managing expectations.
- » Internal Audit as a critical guide navigating conflicting interests.

**DAY 3** **THURSDAY** **2/04/2026**



Morning



Dirk Debruyne - IIA Belgium



Afternoon



## THE INTERNAL CONTROL SYSTEM

- » The Three Lines of Control:
  - Reference to COSO.
  - Audit's position in the three lines.
- » Governance and Internal Control:
  - Understanding the governance structure and its relationship with internal control.
  - Case studies on governance failures and their impact on internal control.

## THE INTERNAL CONTROL SYSTEM

- » The GIAS in theory and in practice:
  - Practical examples and exercises
  - Group discussion.
- » Focus on the Code of Ethics:
  - Embedded in the GIAS.
  - Professional Ethics and Independence.
  - Ethical considerations and independence of auditors.
  - Ethical dilemma discussions and resolutions.

**DAY 4** **THURSDAY** **23/04/2026**



Morning



TBC



IIA Belgium



Afternoon - Mario Quarta - IIA Belgium

## TESTIMONIAL ON THE ADDED VALUE OF INTERNAL AUDIT

- » The Role of the BoD and Senior Management.
- » First line of control
  - Control Self Assessments:
- » Why, What & How
- » Second line of control functions
  - Implement and Monitor the framework upon the 1st Line.
- » Third line of control
  - The role of IA towards the first line of control.

## STRATEGIC INTERNAL AUDIT

- » Explanation of different audit types and techniques and how to choose the appropriate audit type and technique.
- » Relevance of audit evidence.
- » Audit Methodologies and Techniques:
  - An exploration of various audit methodologies and techniques.
  - Case study audit scenarios and role-play.

## 2. THE ANNUAL AUDIT PLAN, AND PLANNING THE AUDIT ENGAGEMENTS

## 3. EXECUTION OF THE AUDIT ENGAGEMENT, INCLUDING TESTIMONIALS

DAY 5

THURSDAY

21/05/2026



Morning



Corinne Dekeuster - IIA Belgium



Afternoon



### RISK BASED PLANNING - AUDIT UNIVERSE AND AUDIT PLAN

- » Introduction to the Audit Universe.
- » From auditable units to a yearly plan.
- » Analyse audit risks in depth.
- » Build a comprehensive audit risk assessment framework.
- » Create a risk-based annual audit plan.
- » Use Orotavia + AI to support planning.

### RISK BASED AUDITING - AUDIT EXECUTION PART 1

- » Audit objective and Audit scope:
  - Define audit objective and scope.
  - Select audit criteria
  - Group discussion
  - Apply to case study
- » Developing an Effective Internal Master Audit Program:
  - Maintain master program
  - Build structured program

DAY 6

THURSDAY

4/06/2026



Morning



Corinne Dekeuster - IIA Belgium



Afternoon



### RISK BASED AUDITING - AUDIT EXECUTION PART 2

- » Business Process Description.
- » Turning an Audit Program into the Risk and Control Matrix:
  - What is Risk Based Auditing.
  - Develop the audit program with all audit steps and audit procedures.
- » Combine Orotavia and AI to develop an RCM.

### RISK BASED AUDITING - AUDIT EXECUTION PART 3

- » Inherent Risk Analysis.
- » Group discussions.
- » Perform the Inherent Risk Assessment on the Orotavia case study.
- » Operational Audit and Process Improvement:
  - Auditing operational efficiency and suggesting improvements.
  - Process mapping and improvement recommendations.

**DAY 7** **THURSDAY** **18/06/2026**



Morning



Koen Albers - IIA Belgium



Belgium



Afternoon



## THE TESTING FRAMEWORK IN THEORY

- » Audit testing techniques.
- » Fieldwork and Data Analysis:
  - Perform audit fieldwork and data analysis.
  - Apply data analysis to audit data.
- » Audit Test Types:
  - Explore functional, substantive and compliance audit tests.
  - Conduct sample tests and evaluate results.
- » Make use of the Orotavia case study.

## THE TESTING FRAMEWORK IN PRACTICE

- » Evaluate evidence and develop observations
- » Data Analytics in Auditing:
  - Use data analytics for audit insights
  - Apply analytics to audit projects
- » Audit Analytics and Continuous Monitoring:
  - Using analytics and continuous monitoring to improve audits.
  - Applying data-analytics tools to audit cases.

**DAY 8** **THURSDAY** **10/09/2026**



Morning - Eric Cox - IIA Belgium



Afternoon - Dina Eldrina - IIA Belgium



## TESTIMONIAL - THE RISK CONTROL FRAMEWORK

- » The Audit Planning preparation.
- » Challenges in the annual Audit planning process.

## TESTIMONIAL - TESTING THE KEY CONTROLS

- » How to perform audit tests.
- » The Audit Testing Work Paper:
  - Creating comprehensive audit workpapers to document audit procedures and findings.
  - Preparing audit workpapers for a case study scenario.

## 4. REPORTING ON AUDIT OBSERVATIONS

DAY 9 THURSDAY 24/09/2026



Morning



Mark Dekeyser - IIA Belgium



IIA Belgium



Afternoon



### FINAL PAPER: CHOICE OF TOPIC AND TIMING

- » Information about the final paper, including format and timing.

### LINKING THE KEY AUDIT PROCESSES TOGETHER

- » Governance.
- » Planning.
- » Execution.
- » Final paper information and the choice of topics to be made.

### DOCUMENT BASED AUDITING - AUDIT BASED EVIDENCE

- » Mandatory documents and daily quality. Document Based Auditing:
  - Utilizing document-based auditing techniques for audit examination.

### EXCEL DATA ANALYTICS

- » An introduction into performing data analytics in Excel.

DAY 10 THURSDAY 8/10/2026



Morning



Carl Pitchford - IIA Belgium



IIA Belgium



Afternoon



### AUDIT COMMUNICATION

- » Introduction on effective communication.

### AUDIT REPORTING AND COMMUNICATION:

- » How to effectively communicate audit findings and recommendations.
- » Exercise: Present some audit findings and recommendations.
  - Use the Orotavia case to come up with findings.

### INTERVIEW TECHNIQUES

- » In-depth session on the many aspects of Interview Techniques.

### ETHICS IN AUDITING

- » Delving into ethical considerations and dilemmas faced by auditors.
- » Group discussions on ethical dilemmas in real-world audit scenarios.

**DAY 11**   **THURSDAY**   **15/10/2026**



Morning



Mark Dekeyser - IIA Belgium



IIA Belgium



Afternoon



## RESIDUAL RISK ASSESSMENT

- » Assessing Residual Risk:
  - Understanding and calculating residual risk resulting from inherent risk and the control framework.
- » Residual risk assessment case studies and calculations.

## THE FOLLOW-UP CORE AUDIT PROCESS

- » Various exercises on Audit Committee reporting on the implementation of open recommendations.
- » Group discussion.
- » Continue work on the case study.
- » Audit Follow-up and Monitoring:
  - The importance of post-audit follow-up and monitoring.
  - Developing follow-up procedures and tracking audit recommendations.

**DAY 12**   **THURSDAY**   **5/11/2026**



Morning



Carl Pitchford - IIA Belgium



IIA Belgium



Afternoon



## THE AUDIT REPORT

- » Quick recap on Audit Observations and Findings. Develop the audit report.
- » Pitfalls in audit reporting.

## WRITE IT RIGHT THE FIRST TIME

- » Report Writing Skills:
  - Developing effective report writing skills for clear and actionable audit reports.
  - Exercises: Writing and reviewing sample audit reports.
  - Use AI in combination with the Orotavia case study, to write your finding and recommendations.

## AUDITING FRAUD

- » Basic principles on fraud and how to deal with fraud during an audit.
  - Understand fraud risk factors.
  - Design procedures to detect irregularities.
  - Respond appropriately to suspicious activities.
- » Fraud Detection and Investigation:
  - Learn strategies for fraud detection and investigation.
  - Work with fraud case studies and simulations.
  - Identify key red flags.
  - Practice investigative steps.
  - Develop critical thinking skills.

## 5. ADVANCED AUDITING TECHNIQUES USING IT, COMPLIANCE, RISK MANAGEMENT, AND CULTURE.

DAY 13 THURSDAY 19/11/2026



Morning



Kelly Hogan



IIA Belgium



Afternoon



### QAIP AS CORE AUDIT PROCESS

- » Relationship with the chief audit executive, colleagues, the Audit Committee, external audit, and others.
- » Group discussion.

### AUDIT QUALITY AND STANDARDS (GIAS)

- » Introduction to audit quality and the Global Internal Auditing Standards.
- » Review and discussion of GIAS standards and their application. Performance Measurement in Internal Audit.
- » Measuring the effectiveness of the internal audit function. Developing Key Performance Indicators (KPIs) for audit.

DAY 14 THURSDAY 26/11/2026



Morning



Carl Pitchford - IIA Belgium



Afternoon



### SPECIALIZED AUDITING: COMPLEX PROCESS ASSESSMENTS

- » Governance and second line control functions. Auditing Corporate Governance.
- » Auditing Corporate Strategy.
- » Auditing Corporate / Organizational Culture. Audit and ESG Reporting:
  - Understanding Environmental, Social, and Governance (ESG) reporting in audit.
  - ESG reporting audit scenarios and assessments.

### SPECIALIZED AUDITING: REGULATORY COMPLIANCE AUDITS

- » Auditing the Compliance and Ethics program. Auditing Risk management.
- » Auditing Mergers & Acquisitions.
- » Auditing Due Diligence.
- » Regulatory Compliance Audits: navigating conflicting interests.
  - Auditing for compliance with regulations and standards.
  - Conducting a regulatory compliance audit.

## 5. ADVANCED AUDITING TECHNIQUES USING IT, COMPLIANCE, RISK MANAGEMENT, AND CULTURE.

DAY 13 THURSDAY 19/11/2026



Morning



Gauthier Brun - IIA Belgium



Belgium



Afternoon



### INTRODUCTION TO IT AUDIT

- » Basic principles on IT risks and controls and how to assess the design and implementation of IT controls.
- » Introduction to IT Auditing based on CobIT:
  - An introduction to IT auditing principles using the Control Objectives for Information Technologies (CobIT) framework.
  - Practical exercises related to IT audit and CobIT.

### AUDITING DIFFERENT IT TOPICS

- » Data and privacy.
- » IT Governance and compliance.
- » BCM and DRP.
- » Audit of IT Systems and Cybersecurity:
  - Understanding IT audit and cybersecurity considerations.
  - IT system audit and cybersecurity risk assessment.

DAY 14 THURSDAY 26/11/2026



Morning



Mark Dekeyser - IIA Belgium



Belgium



Afternoon



### THE FUTURE OF INTERNAL AUDIT

- » Trusted partners offering strategic insight.
- » Business processes influenced by disruptive IT.
- » Cyber, AI, IoT, crypto, blockchain, quantum, and emerging audit trends.
- » Exploring new technologies in auditing.
- » Research and presentations on emerging audit tools globally.
- » Audit Automation and AI:

### WRAP UP OF THE MASTER CLASS 2025

- » Rehearsal of the Core Audit Processes.
- » Ensure that Risk Based Planning and Risk Based Auditing are fully in place Audit Competencies.
- » Evening dinner in Brussels.
- » Invitation for all Participants and all Master Class trainers.

## 6. FINAL PAPER & CERTIFICATION

- » Participants complete a final paper on a topic of their choice, supported by a dedicated coach.
- » Papers are presented in February 2027 before a panel of audit professionals.

## 7.

# PRACTICAL INFORMATION

### Location

- » All sessions take place in person, on-site, at the location of IIA Belgium.
- » Internal Audit Academy,  
De kleetlaan 5bc 1831 Diegem

### Pricing

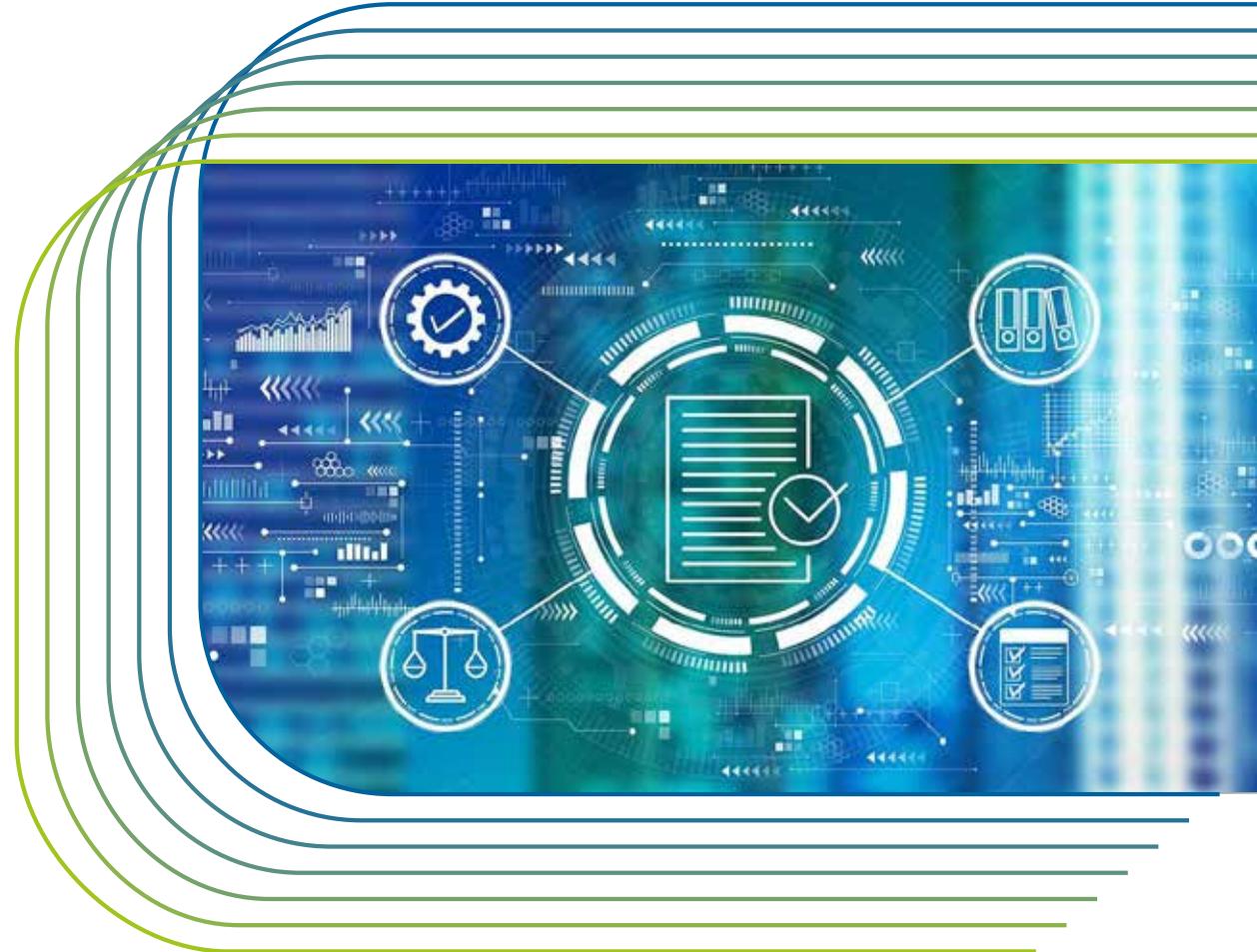
- » €6,600 (Excl. VAT)
- » Early Bird: €6,000  
(register before 19 February 2026)

### Schedule

- » 16 full training days
- » 32 sessions

### Study materials

The trainers will provide specific study materials and slides on the different parts. The coaches can provide support whenever specific information is needed by the participants.



### Certificate

All participants who attended the sessions on a regular basis, who participated actively throughout the sessions and who presented their final paper will receive a certificate from the Internal Audit Academy.



Register Now



[info@iiabelgium.org](mailto:info@iiabelgium.org)



[iiabelgium.org](http://iiabelgium.org)



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