2027

MASTER CLASS INTERNAL AUDIT

Elevate Your Audit Experience.

IIA

Belgium

CONTENT

Register Now

YOUR AUDIT CAREER STARTS HERE

16 training days. One academic year.

An in-depth program built around the way you learn.

» The Master Class Internal Audit Essentials 2027 is a structured journey through the Principles and Processes that matter most in today's Internal Audit profession.

» Spread across the academic year, each session builds on the last — giving you the time to absorb, apply, and grow.

» Whether you are new to the field or looking to sharpen your audit skills, this program meets you where you are.

"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

Register Now

1.

WHY JOIN THE MASTER CLASS

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:

- **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.

"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

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.

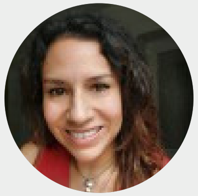
Experienced Program Leadership

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

4.

TESTIMONIALS

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.



"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

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

"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.

01 **Governance of Internal Audit**

Understand internal audit's role within the Internal Control System and Corporate Governance.

02 **Annual Audit Plan & Engagement Planning**

Master the process of risk-based planning and the creation of annual audit plans.

03 **Audit Execution**

Learn to perform audits effectively through case studies, simulations, and testimonials.

04 **Reporting on Observations**

Develop communication and reporting skills to translate findings into actionable insights.

05 **Advanced Auditing Techniques**

Explore auditing in the context of IT, compliance, risk management, culture, and ESG.

06 **Final Paper**

Use everything you've learned to research a personal topic or case study and create a final presentation to share with a professional panel.

6.
TIME-TABLE

DAY _ 01
18/02/2027

Morning

Mark Dekeyser
Kick-off Master Class 2026 - Getting acquainted

Afternoon

TBD
IPPF & GIAS - Welcome at IIA

DAY _ 02
11/03/2027

Morning

Dirk Debruyne
ICS Organisation

Afternoon

Dirk Debruyne
ICS Internal Audit

DAY _ 03
25/03/2027

Morning

Marinus de Pooter
Risk Management

Afternoon

Marinus de Pooter
Internal Control

DAY _ 04
15/04/2027

Morning

Cassandra Scholliers
Internal Audit Adding Value

Afternoon

Mario Quarta
Strategic Internal Audit

DAY _ 05
22/04/2027

Morning

Corinne Dekeuster
Risk Based Plan

Afternoon

Corinne Dekeuster
Risk Based Execution

DAY _ 06
13/05/2027

Morning

Corinne Dekeuster
Risk Based Execution

Afternoon

Corinne Dekeuster
Risk Based Execution

DAY _ 07
27/05/2027

Morning

Koen Albers
Controls

Afternoon

Koen Albers
Control Testing

DAY _ 08
10/06/2027

Morning

Eric Cox
Testimonial Audit Plan

Afternoon

Dina Eldrina
Testimonial Fieldwork

DAY _ 09

24/06/2027

Morning

Mark Dekeyser
Core Audit Processes

Afternoon

Mark Dekeyser
AI & Data Analysis

DAY _ 10

02/09/2027

Morning

Carl Pitchford
Reporting & Communication

Afternoon

Carl Pitchford
Interview Techniques & Ethical Behaviour

DAY _ 11

16/09/2027

Morning

Mark Dekeyser
Cybersecurity

Afternoon

Mark Dekeyser
Residual Risk

DAY _ 12

30/09/2027

Morning

Kelly Hogan
QAIP

Afternoon

Kelly Hogan
GIAS & QAIP

DAY _ 13

14/10/2027

Morning

Carl Pitchford
Audit report

Afternoon

Carl Pitchford
Auditing Fraud

DAY _ 14

18/11/2027

Morning

Carl Pitchford
Special audit types

Afternoon

Carl Pitchford
Regulatory / compliance

DAY _ 15

02/12/2027

Morning

Gauthier Brun
Introduction to IT Audit

Afternoon

Gauthier Brun
Introduction to IT Audit

DAY _ 16

16/12/2027

Morning

Mark Dekeyser
Future of IA

Afternoon

Mark Dekeyser
Wrap up of the Master Class 2026

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

DAY 1 THURSDAY 18/02/2027

Morning - Mark Dekeyser - IIA Belgium

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.

Afternoon - TBD - IIA Belgium

MASTER CLASS 2026 - DISTINGUISHED SPEAKERS

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

DAY 2 THURSDAY 11/03/2027

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 3 THURSDAY 25/03/2027

Morning Marinus de Pooter - IIA Belgium Afternoon

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 4 THURSDAY 15/04/2027

Morning - Cassandra Scholliers - 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.

Afternoon - Mario Quarta - IIA Belgium

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

DAY 5 THURSDAY 22/04/2027

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

3. EXECUTION OF THE AUDIT ENGAGEMENT, INCLUDING TESTIMONIALS

DAY 6 THURSDAY 13/05/2027

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 27/05/2027

Morning Koen Albers - IIA 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 PRACTICEP

- 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 10/06/2027

Morning - Eric Cox - IIA Belgium

TESTIMONIAL - THE RISK CONTROL FRAMEWORK

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

Afternoon - Dina Eldrina - IIA Belgium

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 24/06/2027

Morning | Mark Dekeyser - 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 02/09/2027

Morning | Carl Pitchford - 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 16/09/2027

Morning | Mark Dekeyser - 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 30/09/2027

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.

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

DAY 13 THURSDAY 14/10/2027

Morning | Carl Pitchford - IIA Belgium | Afternoon

DAY 14 THURSDAY 18/11/2027

Morning | Carl Pitchford - 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.

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 15 THURSDAY 02/12/2027

Morning | Gauthier Brun - IIA Belgium | Afternoon

DAY 16 THURSDAY 16/12/2027

Morning | Mark Dekeyser - IIA 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.

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 early 2028 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 18 January 2027)

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.

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Belgium

Register Now

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