

# Effective Testing Techniques for Internal Auditors

John Chesshire

11<sup>th</sup> OCTOBER 2019

9:00-16:00

CPE's: 7

## Course Description

As internal auditors we can sometimes take our testing for granted. We don't always give testing the love and attention that we save for the report at the end, or for the terms of reference at the start of the internal audit engagement. But effective testing is vital. It can make or break the internal audit engagement. It is the testing that generates the evidence we need to deliver insight and added value. Are you sure that you are as effective in your testing as you could be?

This course will help you think about testing in a new light. You will gain ideas on how to select and undertake testing activities that are efficient, economic and appropriate to the context. You will learn some new techniques that will give you the confidence and skills to undertake effective testing that will help you deliver impactful internal audit results.

## Who should attend?

Chief audit executives, internal audit managers, senior internal auditors and internal auditors involved in planning and providing assurance on governance, risk management and control. It is particularly relevant for those wanting to add greater value and deliver enhanced insight through their fieldwork, testing and assurance engagements.

## Course Programme

This course will take you through the following learning steps:

- A short refresher covering relevant elements of the IPPF that help us understand the need for and context of effective testing
- The purpose, importance and place of testing within our internal audit process
- Effective testing - the golden thread from audit remit to reporting
- Insightful advice on how to consider, develop and conduct appropriate tests that achieve their objectives
- How effective tests can help us meet diverse assurance requirements
- An overview of the range and nature of different test techniques we could perform
- Documenting and interpreting test results with confidence
- Developing conclusions that are based upon appropriate evidence
- Challenges to avoid in practice

The course includes facilitator input, short practical discussions and a number of task-based exercises to reinforce the methods you have learned and build upon existing knowledge.

IIA Global core competencies covered

- Internal Audit Delivery
- Governance Risk and Control
- Critical Thinking
- Internal Audit Management

## Biography

**John Chesshire** is the Chief Assurance Officer for the States of Guernsey, providing leadership to the internal audit, risk management and wider assurance communities. He has held senior executive management roles during his career and has 20 years' experience working in the internal audit, risk management, business improvement and governance fields. He is the Independent Audit Committee Chair at the London Borough of Hillingdon.



John has been a Fellow of the Chartered Institute of Internal Auditors (CIIA) since 2006 and is extensively involved with the Chartered Institute's training, examination and qualifications programmes. He has been a member of the CIIA's Professional Development Committee, a member of the Examination and Assessment Committee and has worked as a volunteer for IIA Global projects, including CBOK 2015. John is also a Principal Examiner for the Institute of Risk Management and a Visiting Lecturer at Birmingham City University. He holds QIAL, CIA and CISA qualifications.

John also undertakes external quality assessments (EQAs) of internal audit functions and mentoring of internal auditors and heads of audit. He delivers a wide range of internal audit, fraud, risk management and governance training through his company, JC Audit Training Ltd. Recent clients include FTSE listed companies, multinationals, central and local government, law enforcement, professional services firms and international charities.

### Cost

€ 180

€ 150 (HIIA Members)

Seminar can be subsidized by **OAED** (LAEK Program).

### Venue

HIIA offices  
101, 3rd Septemvriou str.  
(opposite OTE mansion,  
Metro Station: Victoria)