
Culture and Conduct Risk Assurance for Internal Audit Leaders Training Course

1 – 5 August 2027
Zoom





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Programme Summary

Culture and conduct risk assurance for internal audit leaders is the subject of this one-week training course for senior audit, risk and governance professionals at advanced level, culminating in a culture assurance plan ready for audit committee review. Boards ask whether behaviour matches stated values, yet most audit plans test hard controls alone. The approach moves from indicators and audit methods to root cause analysis and board reporting. Mars Training Centre UK delivers this programme in culture and conduct risk assurance.

The Business Case

Major control failures rarely stem from missing procedures; they arise when pressure, incentives and leadership signals make poor conduct acceptable. Audit functions that can evidence the state of culture give boards early warning, rather than explaining failures after a loss or a public scandal. Assurance over soft controls also strengthens every other audit engagement.

- Conduct-Related Losses and Incidents: Fall as behavioural warning signs reach the board early.
- Repeat Audit Findings: Decline when root causes in incentives and behaviour are addressed.
- Board Confidence in Assurance: Rises as the audit committee receives evidence on culture.

Principles and Evidence Base

- Global Internal Audit Standards: Their expectations on governance, ethics and culture frame the audit mandate in Session 1.
- IIA Practice Guide Auditing Culture: Its scoping and evidence guidance shapes the methods in Session 3.
- COSO Internal Control Integrated Framework: The control environment component anchors the tone at the top review in Session 2.
- Behavioural Root Cause Analysis: Tracing failures to pressure, incentives and norms underpins Session 4.

Intended Participants

- Leaders who set the annual internal audit plan.
- Executives who report assurance results to an audit committee or board.
- Risk and compliance leaders accountable for conduct risk.
- Audit committee members who oversee the organisation's ethical climate.

The programme serves internal audit, risk, compliance and human resources functions in banking, energy, healthcare and government entities.



Learning Outcomes

1. Participants will be able to justify internal audit's mandate over culture and conduct.
2. Participants will be able to construct culture indicators and conduct risk metrics.
3. Participants will be able to evaluate tone at the top using structured evidence.
4. Participants will be able to combine surveys, focus groups and data analytics in a culture audit.
5. Participants will be able to diagnose behavioural root causes behind recurring control failures.
6. Participants will be able to prioritise and report soft-control findings to the audit committee.

Programme Structure

Day 1: Culture and Conduct as an Assurance Subject

Why should internal audit give the board assurance over culture, and what exactly is being assured?

- Global Internal Audit Standards on Governance, Ethics and Culture
- Defining Organisational Culture, Behaviour and Conduct Risk
- Hard Controls Versus Soft Controls
- Board and Audit Committee Expectations on Culture Oversight
- Independence Risks When Auditing Leadership Behaviour

Day 2: Tone at the Top and Culture Indicators

How are leadership signals and desired behaviours turned into measurable indicators?

- COSO Control Environment Principles and Integrity
- Tone at the Top, Tone in the Middle and Echo at the Bottom
- Translating Stated Values Into Observable Behaviours
- Leading and Lagging Conduct Risk Metrics
- Culture Maturity Model and Indicator Dashboard Design

Day 3: Culture Audit Methods and Evidence

Which methods produce reliable evidence about behaviour, and how are they combined?

- IIA Auditing Culture Practice Guide Scoping Approach
- Employee Surveys: Design, Sampling and Anonymity
- Focus Groups and Structured Interviews With Staff and Leaders
- Data Analytics on HR, Incident and Whistleblowing Data
- Triangulation and Grading of Soft-Control Evidence

Day 4: Behavioural Root Cause Analysis

What pressures, incentives and norms sit behind recurring control failures?



- Behavioural Drivers: Pressure, Incentive and Rationalisation
- Root Cause Analysis Techniques Applied to Conduct Failures
- Remuneration and Performance Targets as Risk Factors
- Embedding Culture Questions Into Routine Audit Engagements
- Culture-Driven Failure Cases From Two Sectors

Day 5: Reporting Culture and Conduct Risk Assurance

Is the culture assurance plan sound enough to present to the audit committee?

- Applying Day 2 Indicators to a Culture Assurance Scope
- Using Day 3 Evidence Grading to Rate Soft-Control Findings
- Framing Day 4 Root Causes as Management Actions
- Audit Committee Reporting Formats for Culture Results
- Completing the Culture Assurance Plan

Methodology

The programme rests on case analysis and structured exercises. Participants examine published culture failures, build indicator sets, design survey and focus group instruments, and draft audit committee report sections. Peer review between audit, risk and HR participants tests whether each finding would withstand management challenge.

- Suggested activity: Converting three corporate values into observable behaviours and conduct risk metrics.
- Suggested activity: Analysing anonymised incident and HR data to identify behavioural hotspots.
- Suggested activity: Presenting a soft-control finding to a simulated audit committee panel.

Capstone Output

Each participant completes a culture assurance plan for their organisation. It contains a culture indicator dashboard, a conduct risk metric set, a selection of audit methods with evidence grading, a root cause template and an audit committee report outline.

Frequently Asked Questions

Is culture and conduct risk assurance training suitable for experienced audit leaders?

Yes. It is set at advanced level and assumes several years of experience in assurance, risk or governance roles.



Which standards does culture and conduct risk assurance training rest on?

It rests on the Global Internal Audit Standards, the IIA Practice Guide Auditing Culture, the COSO Internal Control Integrated Framework and behavioural root cause analysis.

How is the culture assurance plan from this culture and conduct risk training used at work?

You can use it to add culture coverage to the annual audit plan and structure culture reporting to the audit committee.

How does culture and conduct risk assurance differ from a general internal audit programme?

It concentrates on soft controls, leadership behaviour and conduct risk evidence, rather than the planning and testing of financial and operational controls.