
Governance Audit Methods, Board Reporting and Assurance Mapping Training Course for Audit Leaders

19 – 23 April 2027
Barcelona





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Programme Summary

Governance audit is the subject of this one-week training course for audit, risk and compliance leaders at managerial level, ending in a governance audit report for one organisation. Boards rely on assurance about how decisions, oversight and information flow, yet that assurance is often thin or scattered across functions. The programme moves from criteria and scope, through testing of board practice, risk oversight and culture, to assurance mapping, and then to a worked report. Mars Training Centre UK delivers this programme in governance audit.

The Business Case

When governance weaknesses are found by an incident rather than by an audit, boards lose time, credibility and room to act. Organisations that test governance against agreed criteria, rate what they find and report it in a form directors can use are better placed to correct weaknesses early, to show stakeholders how oversight works, and to avoid duplicated assurance work across functions.

- Board Information Quality: Improves as packs, minutes and decisions are tested against stated criteria.
- Assurance Duplication: Falls as sources of assurance are mapped and gaps and overlaps are resolved.
- Time to Correct Governance Findings: Shortens as findings are rated and owners are named in the report.

Principles and Evidence Base

- G20/OECD Principles of Corporate Governance: Their areas of board responsibility, disclosure and stakeholder rights form the audit criteria built in Session 1.
- IIA Global Internal Audit Standards: Their requirements for planning, evidence and reporting shape the audit method used in Sessions 2 to 4.
- Principal-Agent Theory: It explains why boards need independent assurance and guides the risk analysis in Session 1.

Intended Participants

- Audit leaders who plan and report assurance on governance to the board.
- Risk and compliance leaders who contribute evidence on oversight and conduct.
- Audit committee support staff who prepare papers and track findings.
- Governance and company secretarial leads who maintain board and committee records.

The programme serves banking, energy, manufacturing and public-sector organisations.



Learning Outcomes

1. Participants will be able to construct governance audit criteria from recognised principles.
2. Participants will be able to evaluate board and committee practice using documentary evidence.
3. Participants will be able to diagnose weaknesses in risk oversight, culture and disclosure.
4. Participants will be able to prioritise governance findings by rating and exposure.
5. Participants will be able to justify an assurance map that shows gaps and overlaps.
6. Participants will be able to defend a governance audit report before an audit committee.

Programme Structure

Day 1: Governance Audit Foundations

What does a governance audit examine and against which criteria?

- Governance Audit Criteria Map
- Audit Universe and Scope Statement
- Board and Committee Mandate Review
- Accountability and Reporting Line Chart
- Principal-Agent Risk Analysis

Day 2: Testing Board and Committee Practice

How is the effectiveness of board practice evidenced?

- Board Pack Quality Review
- Meeting Minutes Evidence Sampling
- Conflict of Interest Register Testing
- Committee Terms of Reference Gap Analysis
- Delegation of Authority Matrix Test

Day 3: Risk Oversight, Culture and Disclosure

How is oversight of risk, conduct and disclosure assured?

- Risk Appetite Statement Review
- Tone at the Top Indicators
- Speak-Up Channel Walkthrough
- Internal Control Reliance Assessment
- Disclosure and Transparency Checklist

Day 4: Assurance Mapping and Board Reporting

How are assurance sources combined and reported to the board?



- Assurance Map Construction
- Assurance Gap and Overlap Analysis
- Finding Rating Scale
- Audit Committee Report Structure
- Board Reporting Requirements of the Global Internal Audit Standards

Day 5: Applying Governance Audit to a Case Organisation

Is the governance audit report ready for the audit committee?

- Applying the Session 1 Criteria Map to the Case
- Testing the Session 2 Board Evidence Sample
- Rating the Session 3 Oversight Findings
- Completing the Session 4 Assurance Map
- Completing the Governance Audit Report

Methodology

The programme is built around structured exercises and case analysis. Participants work with an anonymised organisation file containing board papers, minutes and policies, test sample evidence against criteria, rate findings and defend a draft report before a simulated audit committee. No technical or legal background is required.

- Suggested activity: Sampling board minutes for evidence of challenge and follow-up.
- Suggested activity: Building an assurance map for three principal risks.
- Suggested activity: Presenting a rated finding to a simulated audit committee.

Capstone Output

Each participant completes a governance audit report for one organisation. It contains a criteria map, tested evidence samples, rated findings, an assurance map, agreed owners and an executive summary for directors. It is used to brief the audit committee, to plan follow-up work and to set the next cycle of governance assurance.

Frequently Asked Questions

Is governance audit training suitable for audit leaders without a corporate law background?

Yes. Governance audit training is set at managerial level and assumes experience of audit, risk or compliance work, not company law or board service.



Which standards does a governance audit rest on in this programme?

A governance audit rests on the G20/OECD Principles of Corporate Governance for criteria and the IIA Global Internal Audit Standards for planning, evidence and reporting.

How is the governance audit report used at work?

You use the governance audit report to brief the audit committee, agree owners for rated findings and plan follow-up assurance work.

How does governance audit differ from a programme on internal audit planning?

Governance audit tests how boards oversee, decide and disclose, while internal audit planning covers the wider selection and scheduling of audits across the organisation.