Internal Audit Function Leadership Training Course: Strategy, Quality, Talent and Board Reporting

15 – 26 March 2027
Tokyo

Internal Audit Function Leadership Training Course: Strategy, Quality, Talent and Board Reporting

Ref: 606_31082 **Date:** 15 – 26 March 2027 **Location:** Tokyo **Fees:** 12420 GBP

Programme Summary

Internal audit function leadership is the subject of this two-week training course for heads of audit, deputy heads and senior audit managers, ending in a leadership plan for one audit function. Boards expect assurance that is focused, credible and well reported, yet many functions drift toward cyclical coverage, uneven quality and thin influence. The programme moves from the role and charter to strategy, stakeholders, quality, people and board reporting, applying each step to a function the participant leads or expects to lead. Mars Training Centre UK delivers this programme on internal audit function leadership to mixed-organisation cohorts.

The Business Case

An audit function earns trust when its plan follows enterprise risk, its work meets a consistent standard and its leader is heard by management and the board. Where leadership is weak, effort goes to low-risk areas, reports vary in quality, talented auditors leave and committees question the value of assurance. A leader who manages strategy, quality, talent and reporting as one system gives the organisation assurance it can use.

- Assurance Coverage: Improves as the plan targets the risks that matter most to the enterprise.
- Audit Quality: Rises as methods, review and coaching follow one function-wide standard.
- Team Retention: Improves as roles, development paths and feedback are planned.

Principles and Evidence Base

- IIA Global Internal Audit Standards: Their guidance on governing and managing the internal audit function shapes the charter, planning, quality and reporting work in Sessions 1 to 8.
- Professional Judgement and Ethics: The standards' emphasis on ethical conduct and judgement frames the situations examined in Session 9.

Intended Participants

- Heads of audit who set direction for the internal audit function.
- Deputy heads who prepare to take on the leadership role.
- Senior audit managers who lead teams and manage portfolios of engagements.
- Quality and methodology leads who set standards for the function.
- Risk and compliance leaders who work alongside internal audit.

Typical sectors include banking, energy, healthcare and public bodies.

Learning Outcomes

1. Participants will be able to construct an audit charter and mandate statement that defines authority and independence.
2. Participants will be able to design a risk-based audit strategy and assurance plan for the coming cycle.
3. Participants will be able to evaluate stakeholder positions and prioritise engagement actions.
4. Participants will be able to diagnose weaknesses in audit quality and justify improvements.
5. Participants will be able to design a talent plan covering roles, coaching and succession.
6. Participants will be able to justify an assurance opinion and a board report to a committee.

Programme Structure

Day 1: Internal Audit Function Leadership Foundations

What does a head of audit own, and what does the organisation expect?

- Leadership Role Profile
- Audit Charter Review
- Mandate and Independence Statement
- Function Self-Assessment Grid
- First Hundred Days Plan

Day 2: Audit Strategy and Assurance Planning

Where should limited audit effort go to serve the enterprise most?

- Enterprise Risk Linkage Map
- Assurance Universe Register
- Risk-Based Plan Builder
- Coverage Gap Analysis
- Plan Change Protocol

Day 3: Stakeholders and Influence

Who needs to be persuaded, and how is trust built under pressure?

- Stakeholder Influence Grid
- Relationship Plan for Executives
- Difficult Conversation Script
- Negotiating Scope Sheet
- Trust Diagnostic Interview

Day 4: Audit Committee and Board Relationship

How does the head of audit work with those who oversee the function?

- Committee Agenda Planner
- Private Session Briefing Note
- Reporting Line Review
- Resource Request Paper
- Oversight Expectations Matrix

Day 5: Audit Quality and Methodology

Does every engagement meet one consistent standard?

- Quality Assurance Programme Outline
- Engagement Supervision Checklist
- Working Paper Review Standard
- Methodology Update Cycle
- Root Cause of Quality Gaps Analysis

Day 6: Talent, Coaching and Team Culture

How are auditors recruited, developed and kept?

- Role and Competency Framework
- Skills Gap Heat Map
- Coaching Conversation Guide
- Succession Pipeline Chart
- Team Culture Pulse Survey

Day 7: Resources, Technology and Performance

How are budget, tools and measures matched to the plan?

- Resource Capacity Model
- Co-Sourcing Decision Table
- Data Analytics Adoption Roadmap
- Function Performance Scorecard
- Budget Defence Outline

Day 8: Opinions and Board Reporting

What can the function conclude, and how is that stated to the board?

- Overall Opinion Basis Statement
- Themes and Trends Summary
- Board Report Layout
- Issue Escalation Rules
- Follow-Up Tracking Dashboard

Day 9: Ethics, Judgement and Difficult Situations

What does the leader do when pressure meets professional duty?

- Ethical Dilemma Case Review
- Independence Threat Register
- Management Pressure Response Plan
- Fraud Indicator Escalation Path
- Judgement Decision Log

Day 10: Applying the Tools to One Audit Function

Do strategy, people, quality and reporting hold together in one leadership plan?

- Applying the Session 2 Risk-Based Plan Builder
- Using the Session 3 Stakeholder Influence Grid
- Running the Session 5 Quality Assurance Programme Outline
- Checking the Session 8 Board Report Layout
- Completing the Function Leadership Plan

Methodology

The programme uses case analysis built on anonymised audit plans, committee papers, quality reviews and team surveys from banking, energy and public settings. Participants work in peer groups, test each other's choices in role-played committee and executive meetings, and receive written facilitator feedback on every case across the ten sessions.

- Suggested activity: Defending a revised audit plan before a role-played committee.
- Suggested activity: Coaching a role-played auditor on a weak engagement.
- Suggested activity: Drafting a board report from mixed engagement results.

Capstone Output

Each participant completes a leadership plan for one audit function. It holds a charter statement, a risk-based assurance plan, a stakeholder strategy, a quality programme outline, a talent plan and a draft board report. The plan is used at work to brief the audit committee, guide the team through the next cycle and set personal leadership priorities.

Frequently Asked Questions

Is internal audit function leadership suitable for senior auditors who have not led a function?

Yes. Internal audit function leadership assumes solid audit experience but no earlier leadership of a function, and it builds each leadership skill step by step on cases.

Which standards does internal audit function leadership draw on?

Internal audit function leadership draws on the IIA Global Internal Audit Standards for governing and managing the function, and on professional judgement and ethics principles.

How is the plan from internal audit function leadership used at work?

You use the leadership plan to brief the audit committee, guide your team through the next cycle and set your own priorities as head of audit.

How does internal audit function leadership differ from internal audit practice training?

Internal audit function leadership centres on strategy, people, quality and board reporting, while internal audit practice training centres on carrying out individual engagements.