Continuous Auditing and Monitoring Training Course: Automated Tests, Exceptions and Roadmap

20 – 24 September 2027
Tokyo

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Programme Summary

Continuous auditing and monitoring is the subject of this one-week training course for internal auditors, audit managers and heads of audit, ending in a continuous auditing pack for one high-volume process. Periodic sampling leaves most transactions untested and reports problems long after they occur. The programme shows how to select areas, turn controls into automated tests, handle exceptions and plan a governed roll-out, while coordinating audit work with management monitoring, applied to a process the participant selects. Mars Training Centre UK delivers this programme on continuous auditing and monitoring to mixed-organisation cohorts.

The Business Case

Continuous auditing and monitoring lets an audit function test whole populations on an ongoing basis instead of sampling once a year. Without a clear method, scripts are built on poor data, alerts overwhelm reviewers and management monitoring overlaps with audit work. A coordinated approach gives the audit committee timely assurance over high-volume processes and frees audit time for judgement-heavy work.

- Detection Time: Falls as automated tests flag exceptions soon after they occur.
- Population Coverage: Rises as tests run on all transactions rather than a sample.
- Audit Effort: Shifts to review of exceptions rather than manual selection and testing.

Principles and Evidence Base

- IIA Global Technology Audit Guide on continuous auditing and monitoring: Its distinction between continuous auditing by internal audit and continuous monitoring by management shapes the role design in Sessions 1 and 4.
- IIA Global Internal Audit Standards: Their guidance on planning and communicating results frames the area selection in Session 1 and the exception reporting in Session 3.

Intended Participants

- Internal auditors who design and run tests on transaction data.
- Audit managers who select areas and supervise automated testing.
- Heads of audit who decide whether to build a continuous programme.
- Data analytics leads who write scripts and prepare audit data.
- Risk and control owners who run monitoring in the business.

Typical sectors include banking, telecommunications, retail and public bodies.

Learning Outcomes

1. Participants will be able to evaluate which audit areas suit continuous assurance.
2. Participants will be able to construct a control test specification for automated control testing on a full population.
3. Participants will be able to diagnose data quality problems that would distort test results.
4. Participants will be able to prioritise exceptions and set alert thresholds that reviewers can manage.
5. Participants will be able to design a handover between audit testing and management monitoring.
6. Participants will be able to justify an implementation roadmap and reporting design to the audit committee.

Programme Structure

Day 1: Continuous Auditing and Monitoring Foundations

Which work belongs to internal audit, which to management, and where does each add assurance?

- Audit and Management Roles Compared
- Continuous Assurance Model
- Area Suitability Screen
- Data Availability Inventory
- Programme Business Case Outline

Day 2: Automated Tests and Data Preparation

How is a control turned into a test that can run on a whole population?

- Control Test Specification
- Audit Script Template
- Data Quality Checklist
- Full-Population Test Design
- Test Result Reconciliation

Day 3: Exceptions, Alerts and Thresholds

How are exceptions found, ranked and followed up without drowning the team?

- Alert Threshold Setting Sheet
- Exception Triage Matrix
- False Positive Review Log
- Exception Report Layout
- Follow-Up Tracking Register

Day 4: Roadmap, Governance and Reporting

How does a pilot become a governed programme that the audit committee can rely on?

- Implementation Roadmap
- Monitoring Handover Agreement
- Programme Governance Chart
- Assurance Dashboard Layout
- Benefit Tracking Sheet

Day 5: Applying the Tools to One Audit Process

Do the suitability, test, exception and roadmap tools hold together for one process?

- Applying the Session 1 Area Suitability Screen
- Using the Session 2 Control Test Specification
- Running the Session 3 Exception Triage Matrix
- Checking the Session 4 Implementation Roadmap
- Completing the Continuous Auditing Pack

Methodology

The programme uses a structured exercise method built on anonymised transaction extracts, control descriptions, exception lists and committee reports from banking, telecommunications and public settings. Participants work in audit teams on one shared data set, review each other's test designs and thresholds, and receive written facilitator feedback on every exercise set across the five sessions.

- Suggested activity: Writing a test specification for duplicate payment detection.
- Suggested activity: Setting two alert thresholds and comparing the exceptions each produces.
- Suggested activity: Drafting a one-page dashboard for the audit committee from sample results.

Capstone Output

Each participant completes a continuous auditing pack for one high-volume process. It holds an area suitability note, a control test specification, a data quality check, an exception triage matrix, a threshold sheet and an implementation roadmap. The pack is used at work to launch a pilot, agree roles with management and brief the audit committee on the plan.

Frequently Asked Questions

Is continuous auditing and monitoring suitable for auditors without programming skills?

Yes. Continuous auditing and monitoring starts from test design and data checks and uses specification sheets, so it assumes audit experience and basic spreadsheet familiarity, not programming skill.

Which guidance does continuous auditing and monitoring draw on?

Continuous auditing and monitoring draws on the IIA Global Technology Audit Guide on continuous auditing and monitoring and on the IIA Global Internal Audit Standards for planning and communicating results.

How is the pack from continuous auditing and monitoring used at work?

You use the continuous auditing pack to launch a pilot on one process, agree roles with management and brief the audit committee on the roadmap.

How does continuous auditing and monitoring differ from audit data analytics training?

Continuous auditing and monitoring centres on ongoing testing, exception handling and governance of a programme, while audit data analytics training centres on analysing data for a single engagement.