
Operational Audit Course: Scoping, Process Walkthroughs, Measures and Follow-Up

31 May – 4 June 2027
Rome





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Programme Summary

Operational audit practice is the subject of this one-week training course for heads of audit, operations directors and strategy managers, ending in an operational audit file for one process. Audits of operations often describe activity without showing whether a process delivers what the organisation's objectives need. The programme moves from scoping and process walkthroughs to performance measures, root causes, findings and follow-up, using examples from logistics, healthcare and public services. Mars Training Centre UK delivers this operational audit programme to mixed-organisation cohorts.

The Business Case

An operational audit is useful only when management can act on it. Where scope is vague, reports list symptoms and the same weaknesses return. A shared method links each audit to the objectives a process serves, so that senior leaders can judge where effort is wasted, where controls are thin and which actions deserve funding first. The capability influences the following indicators.

- Process Efficiency: Improves as delays, rework and handovers are measured against a baseline.
- Control Effectiveness: Improves as control points are mapped and tested at the places where processes fail.
- Action Closure Rate: Rises as findings carry owners, options and tracked follow-up.

Principles and Evidence Base

- IIA Global Internal Audit Standards: Frame engagement planning, evidence, communication and monitoring, and are applied in Sessions 1, 4 and 5.
- Process Mapping Principles: Show how work flows and where it is handed over, applied in Session 2.
- Performance Measurement Principles: Separate efficiency from effectiveness against a baseline and target, applied in Session 3.
- Root Cause Analysis Principles: Trace a gap back to the condition that produced it, applied in Sessions 3 and 4.

Intended Participants

- Heads of audit who decide which operational areas to audit and how deeply to examine them.
- Operations directors who own the processes under review and must act on the results.
- Strategy managers who need audit evidence on whether objectives are being delivered in practice.
- Audit managers who scope engagements, supervise fieldwork and agree recommendations.

Typical functions include internal audit, operations, quality and performance management.



Learning Outcomes

1. Participants will be able to construct an audit scope and criteria statement tied to a stated organisational objective.
2. Participants will be able to evaluate how a process runs against its documented design using walkthrough evidence.
3. Participants will be able to diagnose performance gaps through measures, variance analysis and root cause analysis.
4. Participants will be able to prioritise findings by effect on objectives and by the cost of correcting them.
5. Participants will be able to justify recommendations with options that management can compare and own.
6. Participants will be able to design a follow-up log that tracks agreed actions to closure.

Programme Structure

Day 1: Operational Audit Foundations and Scoping

What should an operational audit cover, and which objective does it serve?

- Audit Mandate and Standards Map
- Strategic Objective Linkage Map
- Process Selection Matrix
- Audit Scope and Criteria Statement
- Engagement Work Programme

Day 2: Process Walkthroughs and Mapping

How does a process really run compared with how it is documented?

- Process Flow Map
- Walkthrough Interview Guide
- Control Point Inventory
- Handover and Delay Analysis
- Process Narrative Record

Day 3: Performance Measures and Root Causes

Which measures show whether a process delivers, and why it falls short?

- Efficiency and Effectiveness Measure Set
- Baseline and Target Comparison
- Variance Analysis Sheet
- Root Cause Tree
- Rework Cost Estimate



Day 4: Findings, Recommendations and Reporting

How are results turned into findings that management will act on?

- Condition, Criteria, Cause and Effect Finding Sheet
- Recommendation Options Table
- Management Action Plan
- Audit Report Outline
- Stakeholder Briefing Note

Day 5: Follow-Up and the Operational Audit File

Do the records support one audit conclusion and a tracked action plan?

- Applying the Session 1 Audit Scope and Criteria Statement
- Testing the Session 2 Process Flow Map
- Reviewing the Session 3 Root Cause Tree
- Follow-Up Tracking Log
- Completing the Operational Audit File

Methodology

The programme uses a structured exercise method built on a shared case of an order fulfilment process with delays, duplicated checks and missed targets. Participants build each artefact from prepared process data and interview notes in the session, then adapt it to a process from their own organisation.

- Suggested activity: Mapping a process from interview notes and marking where the documented design departs from practice.
- Suggested activity: Comparing measures with a baseline and building a root cause tree for the largest gap.
- Suggested activity: Presenting two recommendation options to a mock management panel.

Capstone Output

Each participant completes an operational audit file for one process. It holds a scope and criteria statement, a process flow map, a measure set with variances, a root cause tree, a management action plan and a follow-up log. The file is used at work as the working record for an engagement, as a briefing for operations leaders and as a template for later audits.



Frequently Asked Questions

Is operational audit training suitable for managers who have not led an audit before?

Yes. Operational audit training assumes familiarity with business processes but no prior audit leadership, and builds each method through a shared case.

Which standards does operational audit training rest on?

Operational audit training rests on the IIA Global Internal Audit Standards, together with process mapping, performance measurement and root cause analysis principles that are applied across the sessions.

How is the file from operational audit training used at work?

You use the operational audit file as the working record for an engagement, as a briefing for operations leaders and as a template for later audits.

How does operational audit differ from financial audit training?

Operational audit centres on whether processes deliver objectives efficiently and effectively, while financial audit training centres on the reliability of financial statements and the evidence behind balances.