KOENIG SOLUTIONS · COURSE OUTLINE

Applying Topical Requirements in Annual Audit Planning and Execution

1 Day	6	27
DURATION	MODULES	TOPICS

COURSE OVERVIEW

Internal audit teams are under growing pressure to deliver high-quality, consistent, and risk-focused assurance on today's most complex topics. Topical Requirements give practitioners a mandatory baseline for areas such as cybersecurity, third-party risk, organizational behavior, and resilience—but the real value comes from knowing how to apply them with confidence. This course turns Topical Requirements from a compliance obligation into a practical advantage. Participants will learn how to use them to strengthen annual audit planning, sharpen engagement scope, improve documentation, and support conformance with the International Professional Practices Framework (IPPF). Through instructor-led discussion, realistic case studies, breakout activities, and hands-on application, participants will practice applying Topical Requirements in the same decisions they face across the audit lifecycle. This course prepares participants to apply Topical Requirements with confidence, using practical tools, peer discussion, and scenario-based exercises to strengthen planning, execution, documentation, and quality assessment readiness: Determine when Topical Requirements apply within risk assessments and audit plans.; Use Topical Requirements to guide engagement objectives, scope, procedures, and work programs.; Document applicability, exclusions, and professional judgment to support conformance and stakeholder trust.; Practice applying concepts through case studies, breakout discussions, and hands-on audit scenarios.. This course contains multiple learner engagement activities per hour, including but not limited to: polling questions, full group Q&A, small group case studies and hands-on simulations.

WHO THIS COURSE IS FOR

- This course is ideal for internal auditors, audit managers, and audit leaders who are responsible for planning, executing, documenting, or assessing engagements that may involve IIA Topical Requirements. It is especially valuable for practitioners seeking practical guidance on applying Topical Requirements consistently within a risk-based internal audit methodology.

PREREQUISITES

- Foundational knowledge of internal audit methodology, including risk assessment, audit planning, engagement scoping, and documentation practices.

LEARNING OBJECTIVES

What You Will Learn

- Explain the purpose, structure, and mandatory nature of Topical Requirements within the IPPF.
- Determine when a Topical Requirement is applicable during audit planning and execution.
- Integrate Topical Requirements into the risk-based audit planning process.
- Translate Topical Requirement criteria into engagement objectives, scope, and work programs.
- Apply professional judgment to assess applicability, exclusions, and depth of coverage.
- Design audit procedures aligned to governance, risk management, and control expectations within Topical Requirements.
- Document conformance, including rationale for exclusions, in accordance with the Standards.
- Evaluate audit engagements for alignment with Topical Requirements during quality assessments.

COURSE SYLLABUS

6 Modules, 27 Topics

01

Foundations of Topical Requirements

TOPICS

- Position Topical Requirements within QAIP to support consistent methodology, engagement quality, and assessment readiness
- Explore the purpose, value, and structure of Topical Requirements within the IPPF
- Distinguish mandatory requirements from recommended guidance and common misconceptions
- Understand how Topical Requirements support consistency, quality, and stakeholder confidence

02

Applying Topical Requirements in Risk Assessment and Audit Planning

TOPICS

- Apply QAIP expectations in planning by linking Topical Requirements to risk assessment, audit coverage, and conformance evidence
- Identify Topical Requirement-relevant risks within the audit universe
- Determine when Topical Requirements apply to standalone audits, embedded coverage, or emerging risks
- Apply professional judgment when integrating Topical Requirements into risk-based audit planning

03

From Audit Plan to Engagement Scope

TOPICS

- Create a quality trail by documenting how Topical Requirements were considered, applied, or excluded
- Translate Topical Requirements into engagement objectives and scope boundaries
- Use Topical Requirements as evaluation criteria to guide engagement design
- Align governance, risk management, and control expectations to the engagement approach
- Tailor engagement scope based on risk severity, organizational context, and applicable Topical Requirements

04

Designing Audit Procedures Using Topical Requirements

TOPICS

- Design work programs that support QAIP through sufficient, relevant coverage of applicable Topical Requirement criteria
- Build risk-based work programs using Topical Requirement criteria
- Map Topical Requirement expectations to control testing and substantive procedures
- Coordinate coverage with other assurance providers and existing frameworks

05

Documentation, Applicability, and Professional Judgment

TOPICS

- Strengthen assessment readiness by documenting applicability, exclusions, judgment, and Standards alignment
- Assess applicability of each Topical Requirement element and document rationale for exclusions
- Apply professional judgment when considering partial applicability, resource constraints, and organizational maturity
- Assess applicability of each Topical Requirement element
- Recognize documentation practices that support conformance and quality assessment readiness by applying professional judgment to partial applicability, resource constraints, and organizational maturity
- Identify common documentation pitfalls and apply practices that strengthen evidence of applicability, professional judgment, conformance, and quality assessment readiness

06

Integrated Case Study and Capstone

TOPICS

- Evaluate the audit approach through a QAIP lens for conformance, consistency, and continuous improvement
- Apply Topical Requirements across the audit lifecycle, from risk assessment through documentation
- Practice developing a mini audit approach using a selected Topical Requirement. Risk assessment Audit plan Engagement execution Documentation
- Identify best practices and common gaps through facilitator-led debrief and peer discussion

DELIVERY NOTE

How It Is Delivered

- Format: Online, In-Person
- CPE hours available: 8

WHAT IS INCLUDED

Everything You Need to Succeed

- Koenig course material for every module
- Delivery by certified instructors and subject matter experts
- Hands-on exercises throughout the course
- Course completion certificate from Koenig

ABOUT KOENIG

Who We Are

Established in 1993, Koenig Solutions is a globally recognised training provider with 35+ technology partnerships, 5,000+ training programmes and a network of certified instructors and subject matter experts, supporting individuals and enterprise teams worldwide.

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