

**COURSE OVERVIEW TM0266-3D**  
**Audit Governance**

**Course Title**  
 Audit Governance

**Course Date/Venue**  
 Session 1: September 06-08, 2026/Tamra Meeting Room, Al Bandar Rotana Creek, Dubai, UAE  
 Session 2: December 06-08, 2026/Sur Meeting Room, Royal Tulip Muscat, Muscat, Oman



**Course Reference**  
 TM0266-3D



**Course Duration/Credits**  
 Three days/1.8 CEUs/18 PDHs

**Course Description**



***This practical and highly-interactive course includes real-life case studies and exercises where participants will be engaged in a series of interactive small groups and class workshops.***



Effective audit governance is essential for ensuring organizational accountability, transparency, risk management, regulatory compliance and stakeholder confidence. Strong audit governance frameworks enable organizations to establish independent and objective assurance functions, strengthen internal controls, improve risk oversight and support sound decision-making. Participants will gain practical knowledge of audit governance principles, audit committee effectiveness, internal audit oversight, risk governance, assurance coordination and emerging governance challenges.



Further, the course will also discuss the importance of audit governance including corporate governance frameworks and audit oversight; the three lines model and assurance governance as well as audit committees and their governance role; the internal audit governance framework, regulatory and professional standards and risk governance and audit oversight; and the internal control governance, audit planning and governance alignment.

During this interactive course, participants will learn the audit quality assurance and improvement programs and combined assurance and coordination; the ethics, independence and professional conduct, audit committee effectiveness and performance; the audit reporting, governance communication, governance of emerging risks, fraud governance and audit governance in the digital era; and the current governance maturity, audit governance framework, governance metrics and KPIs and audit governance improvement roadmap.

### **Course Objectives/Outcomes & Benefits for the Participants**

Upon the successful completion of this course, each participant will be able to:-

- Apply and gain an in-depth knowledge on audit governance
- Discuss the importance of audit governance including corporate governance frameworks and audit oversight
- Identify the three lines model and assurance governance as well as audit committees and their governance role
- Recognize internal audit governance framework, regulatory and professional standards and risk governance and audit oversight
- Apply internal control governance, audit planning and governance alignment
- Develop audit quality assurance and improvement programs and carryout combined assurance and coordination
- Employ ethics, independence and professional conduct including audit committee effectiveness and performance
- Carryout audit reporting and governance communication and discuss governance of emerging risks, fraud governance and audit governance in the digital era
- Assess current governance maturity, design an audit governance framework, establish governance metrics and KPIs and develop an audit governance improvement roadmap

### **Exclusive Smart Training Kit - H-STK®**



*Participants of this course will receive the exclusive “Haward Smart Training Kit” (H-STK®). The H-STK® consists of a comprehensive set of technical content which includes **electronic** version of the course materials conveniently saved in a **Tablet PC**.*

### **Who Should Attend**


This course provides an overview of all significant aspects and considerations of audit governance for internal auditors and chief audit executives (CAEs), audit managers and audit supervisors, audit committee members, board directors with governance oversight responsibilities, risk management professionals, compliance managers and officers and corporate governance professionals.

### Course Certificate(s)


Internationally recognized certificates will be issued to all participants of the course who completed a minimum of 80% of the total tuition hours.

### Certificate Accreditations

Haward's certificates are accredited by the following international accreditation organizations: -

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British Accreditation Council (BAC)

Haward Technology is accredited by the **British Accreditation Council** for **Independent Further and Higher Education** as an **International Centre**. Haward's certificates are internationally recognized and accredited by the British Accreditation Council (BAC). BAC is the British accrediting body responsible for setting standards within independent further and higher education sector in the UK and overseas. As a BAC-accredited international centre, Haward Technology meets all of the international higher education criteria and standards set by BAC.

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The International Accreditors for Continuing Education and Training (IACET - USA)

Haward Technology is an Authorized Training Provider by the International Accreditors for Continuing Education and Training (IACET), 2201 Cooperative Way, Suite 600, Herndon, VA 20171, USA. In obtaining this authority, Haward Technology has demonstrated that it complies with the **ANSI/IACET 2018-1 Standard** which is widely recognized as the standard of good practice internationally. As a result of our Authorized Provider membership status, Haward Technology is authorized to offer IACET CEUs for its programs that qualify under the **ANSI/IACET 2018-1 Standard**.

Haward Technology's courses meet the professional certification and continuing education requirements for participants seeking **Continuing Education Units** (CEUs) in accordance with the rules & regulations of the International Accreditors for Continuing Education & Training (IACET). IACET is an international authority that evaluates programs according to strict, research-based criteria and guidelines. The CEU is an internationally accepted uniform unit of measurement in qualified courses of continuing education.

Haward Technology Middle East will award **1.8 CEUs** (Continuing Education Units) or **18 PDHs** (Professional Development Hours) for participants who completed the total tuition hours of this program. One CEU is equivalent to ten Professional Development Hours (PDHs) or ten contact hours of the participation in and completion of Haward Technology programs. A permanent record of a participant's involvement and awarding of CEU will be maintained by Haward Technology. Haward Technology will provide a copy of the participant's CEU and PDH Transcript of Records upon request.

### Course Fee

**US\$ 3,750** per Delegate + **VAT**. This rate includes H-STK® (Haward Smart Training Kit), buffet lunch, coffee/tea on arrival, morning & afternoon of each day.



### Course Instructor(s)

This course will be conducted by the following instructor(s). However, we have the right to change the course instructor(s) prior to the course date and inform participants accordingly:



**Mr. Eric Horne, MBA, PMP, HNDPM, NDOWS, T3 (Mech), is a Senior Management Consultant with over 30 years of training and industrial experience. His expertise lies extensively in the areas of Data Quality Control, Data Quality Assessment, Data Quality Planning, Data Quality Strategy Management, Data Modelling, Root Cause Analysis & Solution Development, Driving Performance, Performance Measurement, Performance Goal Implementation, Contracts, Operations, Production, Finance and Supply Chain Management. Further, Mr. Horne is an expert in Leadership Management; Communications Management; Interpersonal, Teamwork & Team Management; Adaptability & Learning, Marketing Management; Customer Care Management; Account Development Strategy & Time Management; Facilitation & Business Presentation Management; Warehouse & Logistics Management; Data & Record Management; Managerial Economics; Marketing Management; Value Engineering; Change Management; Planning, Budgeting & Cost Control; Re-Engineering & Risk Management; Production Planning & Control; and Service Level Agreements (SLA). He is also well-versed in Business Law, Labour Law, Strategy Formulation, Resource Allocation, Continuous Improvement and Productivity Improvement. He is currently the Project & Training Manager of BHP Billiton wherein he is responsible for the complete project life cycle including initiating, planning, executing, monitoring & controlling and closing as well as developing and presenting of various trainings within their organization.**

Mr. Horne has worked for many blue-chip companies such as **BHP Billiton, Eskom, Telecast Engineering, Adcorp, 3M** and many more wherein he gained technical and broad experience in all facets of well-renowned large companies in various industries. His work started on the shop floor as a Work Study Officer, **Industrial Engineer**, Senior Work Study Officer, **Lecturer, Project Engineer** and rising up to managerial positions like **Project Manager, Contracts Manager, Marketing Manager, National Marketing & Training Manager, Change Manager, Regional Manager** and **Project & Training Manager**.

Mr. Horne has a **Master** degree in **Business Administration**, a **Higher National Diploma in Production Management** and a **National Diploma in Organisation & Work Study**. Further, he is a **Certified Instructor/Trainer**, a **Certified T3 in Mechanical Engineering**, a **Certified PMI Risk Management Professional (PMI-RMP)**, a **Certified Project Manager Professional (PMP)**, a **Qualified Assessor at SETA** and a **Certified Trainer/Assessor** by the **Institute of Leadership & Management (ILM)**. He has further delivered numerous trainings, courses, workshops and conferences worldwide.

### Accommodation

Accommodation is not included in the course fees. However, any accommodation required can be arranged at the time of booking.

### Training Methodology

All our Courses are including **Hands-on Practical Sessions** using equipment, State-of-the-Art Simulators, Drawings, Case Studies, Videos and Exercises. The courses include the following training methodologies as a percentage of the total tuition hours:-

- 30% Lectures
- 20% Practical Workshops & Work Presentations
- 30% Hands-on Practical Exercises & Case Studies
- 20% Simulators (Hardware & Software) & Videos

In an unlikely event, the course instructor may modify the above training methodology before or during the course for technical reasons.

### Learning Design & Customization

This course can be customized to the exact requirements of clients. Haward Technology is so proud of our huge capabilities in tailoring our courses to the training needs of our valued clients.

### Course Program

The following program is planned for this course. However, the course instructor(s) may modify this program before or during the workshop for technical reasons with no prior notice to participants. Nevertheless, the course objectives will always be met:

#### **Day 1**

0730 – 0800	<i>Registration &amp; Coffee</i>
0800 – 0815	<i>Welcome &amp; Introduction</i>
0815 – 0830	<b>PRE-TEST</b>
0830 – 0930	<b><i>Introduction to Audit Governance</i></b> <i>Definition &amp; Importance of Audit Governance • Relationship Between Governance, Risk, &amp; Audit • Audit Governance Principles &amp; Objectives • Global Governance Trends &amp; Expectations</i>
0930 – 0945	<i>Break</i>
0945 – 1030	<b><i>Corporate Governance Frameworks &amp; Audit Oversight</i></b> <i>Components of Corporate Governance • Governance Structures &amp; Accountability • Board Responsibilities for Audit Oversight • Governance Best Practices &amp; Standards</i>
1030 – 1130	<b><i>The Three Lines Model &amp; Assurance Governance</i></b> <i>Understanding the Three Lines Model • Roles &amp; Responsibilities of Management • Internal Audit's Position within Governance • Coordinating Assurance Activities</i>
1130 – 1215	<b><i>Audit Committees &amp; Their Governance Role</i></b> <i>Audit Committee Mandate &amp; Responsibilities • Composition &amp; Competency Requirements • Audit Committee Charter Development • Effective Audit Committee Practices</i>
1215 – 1230	<i>Break</i>
1230 – 1315	<b><i>Internal Audit Governance Framework</i></b> <i>Internal Audit Charter &amp; Authority • Independence &amp; Objectivity Requirements • Internal Audit Reporting Structures • Governance of Internal Audit Activities</i>



1315 – 1345	<b>Regulatory &amp; Professional Standards</b> IIA Global Internal Audit Standards • Corporate Governance Codes & Regulations • Audit Committee Regulatory Expectations • Compliance & Ethical Requirements
1345 – 1420	<b>Workshops</b> Corporate Governance Structure Assessment • Audit Committee Charter Development Exercise • Internal Audit Governance Review Workshop • Three Lines Model Implementation Case Study
1420 – 1430	<b>Recap</b> Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow
1430	Lunch & End of Day One

**Day 2**

0730 – 0830	<b>Risk Governance &amp; Audit Oversight</b> Enterprise Risk Management (ERM) Principles • Board & Audit Committee Risk Responsibilities • Risk Appetite & Risk Tolerance Frameworks • Integrating Risk & Audit Governance
0830 – 0930	<b>Internal Control Governance</b> COSO Internal Control Framework • Governance of Internal Control Systems • Control Environment & Accountability • Evaluating Internal Control Effectiveness
0930 – 0945	Break
0945 – 1030	<b>Audit Planning &amp; Governance Alignment</b> Risk-Based Audit Planning • Aligning Audit Plans with Strategic Objectives • Audit Universe Development • Audit Resource Allocation & Prioritization
1030 – 1130	<b>Audit Quality Assurance &amp; Improvement Programs</b> Quality Assurance Framework Requirements • Internal & External Quality Assessments • Performance Measurement & KPIs • Continuous Improvement Practices
1130 – 1215	<b>Combined Assurance &amp; Coordination</b> Combined Assurance Concepts • Assurance Mapping Techniques • Eliminating Assurance Gaps & Duplication • Reporting Assurance Effectiveness
1215 – 1230	Break
1230 – 1330	<b>Ethics, Independence &amp; Professional Conduct</b> Auditor Independence Requirements • Managing Conflicts of Interest • Ethical Decision-Making in Auditing • Maintaining Professional Skepticism
1330 – 1420	<b>Workshops</b> Risk Governance Assessment Exercise • Internal Control Evaluation Workshop • Assurance Mapping and Combined Assurance Exercise • Audit Quality Assessment Case Study
1420 – 1430	<b>Recap</b> Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow
1430	Lunch & End of Day Two



**Day 3**

0730 – 0830	<b>Audit Committee Effectiveness &amp; Performance</b> <i>Evaluating Audit Committee Performance • Audit Committee Meeting Best Practices • Effective Communication with Internal Audit • Enhancing Oversight Capabilities</i>
0830 – 0930	<b>Audit Reporting &amp; Governance Communication</b> <i>Reporting to Audit Committees &amp; Boards • Communicating Significant Audit Findings • Escalation &amp; Governance Reporting Protocols • Developing Action-Oriented Recommendations</i>
0930 – 0945	Break
0945 – 1030	<b>Governance of Emerging Risks</b> <i>Cybersecurity Governance &amp; Oversight • Digital Transformation Risks • Third-Party &amp; Supply Chain Risks • ESG &amp; Sustainability Governance Risks</i>
1030 – 1130	<b>Fraud Governance &amp; Oversight</b> <i>Fraud Risk Governance Frameworks • Roles &amp; Responsibilities in Fraud Prevention • Whistleblowing &amp; Reporting Mechanisms • Fraud Investigation Oversight</i>
1130 – 1230	<b>Audit Governance in the Digital Era</b> <i>Data Analytics &amp; Continuous Auditing • Governance of Audit Technology • Artificial Intelligence in Auditing • Digital Assurance &amp; Emerging Technologies</i>
1230 – 1245	Break
1245 – 1315	<b>Building an Audit Governance Framework &amp; Roadmap</b> <i>Assessing Current Governance Maturity • Designing an Audit Governance Framework • Establishing Governance Metrics &amp; KPIs • Developing an Audit Governance Improvement Roadmap</i>
1315 – 1345	<b>Workshops</b> <i>Audit Committee Meeting Simulation • Board Reporting and Audit Communication Exercise • Emerging Risk Governance Case Study • Audit Governance Framework Development Project</i>
1345 – 1400	<b>Course Conclusion</b> <i>Using this Course Overview, the Instructor(s) will Brief Participants about the Course Topics that were Covered During the Course</i>
1400 – 1415	<b>POST-TEST</b>
1415 – 1430	<i>Presentation of Course Certificates</i>
1430	<i>Lunch &amp; End of Course</i>

**Learning Outcomes**

By the end of this course, participants will be able to:

- Understand the principles, structures, and importance of audit governance
- Establish effective governance frameworks for internal audit functions
- Strengthen audit committee oversight and governance effectiveness
- Integrate risk management, internal controls, and audit governance processes
- Apply the Three Lines Model and combined assurance principles
- Ensure compliance with IIA Standards and governance best practices
- Evaluate and improve audit quality assurance and performance programs
- Address governance challenges associated with emerging risks and digital transformation
- Enhance communication between internal audit, management, audit committees and boards
- Develop and implement a robust audit governance framework that supports organizational accountability, transparency, and long-term value creation



**Practical Sessions**

This practical and highly-interactive course includes real-life case studies and exercises:-



**Course Coordinator**

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