



The COSO Internal Control Programme

DURATION

5 days

CONTACT HOURS

30

LEVEL

Intermediate

FEE PER DELEGATE

US\$1,500

Designing and evidencing a control framework an auditor can test and a manager can actually run.

COSO is widely referenced and thinly implemented. Organisations document their controls, then discover at audit that the documentation describes a process rather than a control, that nobody can evidence the control operated, and that the control environment and monitoring components were never addressed because they are harder to put in a matrix. This week covers the five components with the emphasis on design and evidence: what makes a control a control, how to document one so somebody else can test it, and how to assess a deficiency honestly.

Available as classroom, live online, in house.

Who it is for

Internal control and compliance staff, financial controllers responsible for the framework, internal auditors who test it, and process owners accountable for controls.

What you will be able to do

- Tell a control from a process step, and document it so it can be tested.
- Address the control environment and monitoring, not only control activities.
- Map controls to the risks and assertions they exist to address.
- Design a control that leaves evidence it operated.
- Assess a deficiency and decide whether it is significant.

The outline

DAY 1

The framework

The five components, and the two usually skipped · Principles, points of focus, and how far to take them · Entity level against process level control · What an integrated framework means in practice

DAY 2

Environment, information and monitoring

Control environment, assessed on evidence rather than on tone · Information and communication as a control component · Monitoring, and how it differs from internal audit · Fraud risk assessment inside the framework

DAY 3

Designing a control

Preventive and detective, and choosing between them · Manual, automated, and IT dependent manual · Frequency, precision, and the threshold a control works to · Designing so that operation leaves evidence

DAY 4

Documenting and testing

Narrative, flowchart and matrix, and what each is for · Mapping controls to risks and to assertions · Testing design against testing operating effectiveness · Sampling, and the rationale for a sample size

DAY 5

Deficiencies and reporting

Deficiency, significant deficiency and material weakness · Aggregating deficiencies across a process · Compensating controls, and when they genuinely compensate · Reporting and remediation that gets verified

What you leave with

- A control matrix for one process, mapped to risks and assertions.
- A redesign of two controls so that operation is evidenced.
- A deficiency assessment with the aggregation logic written down.

Published dates

DATES	WHERE	FEE
23 to 27 November 2026	Cairo, Egypt	US\$1,500
30 November 2026 to 4 December 2026	Windhoek, Namibia	R15,000
7 to 11 December 2026	Dubai, United Arab Emirates	US\$1,500
14 to 18 December 2026	Durban, South Africa	R15,000

Fees are per delegate and cover all materials and meals arranged by the delegate. Reg

Register or ask a question

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