

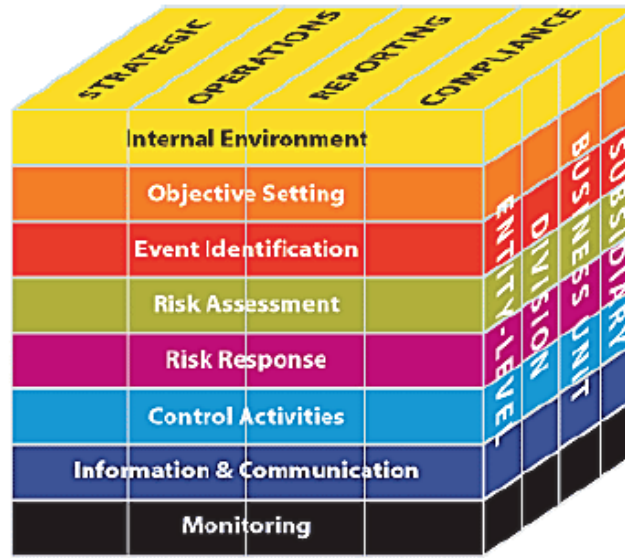
About The Speaker Mr Loh Uantchern

- * 25 years of corporate governance and risk consulting experience.
- * Helped organisations build risk management frameworks, improve business processes and perform internal audit reviews.
- * Held senior internal audit positions, notably as Vice President (Planning & Development) of a large regional bank, and as Chief Audit Executive of a large regional telecommunications company.
- * Recently a senior partner with Deloitte where he was the Asia Pacific practice leader for enterprise risk services.
- * Executive committee for Deloitte's global enterprise risk practice.
- * Founded the Deloitte Asia Pacific Learning Bootcamp in 2006, which, over the years, has been instrumental in the professional training and development of hundreds of Deloitte staff and partners.
- * Always having a passion for teaching, Uantchern is currently an Adjunct Associate Professor with the Department of Accounting, NUS Business School.
- * Keen interest in the area of social media governance, and has spoken widely on this topic.
- * As an advocate of continuing education, Uantchern serves as a member on the Institute of Technical Education's Business Services Academic Advisory Committee.
- * Advises Shared Services for Charities on their training program for charities.
- * Currently volunteers as the President of the Institute of Internal Auditors in Singapore. He also volunteers on the management committee of the Securities Investors Association (Singapore) as their Honorary Secretary.

Who Should Attend

- ◆ Internal audit supervisory and management personnel responsible for multiple-audit duties including: planning, audit process improvement, quality assurance and special assurance/consulting projects.
- ◆ Chief Audit Executives responsible for managing the internal auditing activity.
- ◆ Organization management and audit committee members responsible for internal audit activity oversight.

2 Day Seminar on COSO Based Internal Auditing 15 – 16 March 2012 by Mr Uantchern Loh



What you will gain from this Seminar:

- ◆ Obtain a working understanding of the content and practices covered in three COSO frameworks from an internal audit perspective
- ◆ Develop, or validate, your internal audit activity's systematic and disciplined "COSO-based" audit approach
- ◆ Improve your internal audit activity's ability to comply with the Nature of Work covered in Standard 2100
- ◆ Benchmark your internal audit process and practices with other knowledgeable internal audit professionals

Course Description

The Standards require internal audit activities to "evaluate and contribute to the improvement of governance, risk management, and control processes". This course can be used to develop, or validate, your internal audit activity's systematic and disciplined "COSO-based" audit approach.

The course will utilize content and practices covered in three major COSO publications (Internal Control – Integrated Framework, Enterprise Risk Management – Integrated Framework, and Internal Control over Financial Reporting – Guidance for Smaller Public Companies). As part of their advanced preparation, participants are encouraged to obtain a basic understanding of the three COSO publications.

The primary focus of this course is on COSO-based internal auditing applications (versus establishing an Enterprise Risk Management process or Sarbanes-Oxley compliance program).

Details of the administrative arrangements are as follows:

Date	: 15 – 16 March 2012
Time	: 9.00 am – 5.00 pm (Lunch and refreshments provided)
Registration	: 8.45 am
Venue	: M Hotel
CPE credit	: 16 hours
Fee	: S\$700 (IIA / ISACA Member) S\$910 (Non-member) * NO GST payable ** NO invoice will be issued
Closing Date	: 5 March 2012

Please return the reply slip together with your cheque made payable to "The Institute of Internal Auditors Singapore". **No invoice will be issued.**

Course Outline

COSO FRAMEWORK PRIMERS

- ◆ **FRAMEWORK COMPARISON**
 - * Internal Control – Integrated Framework (“COSO I”)
 - * Enterprise Risk Management – Integrated Framework (“COSO II”)
 - * Internal Control over Financial Reporting – Guidance for Smaller Public Companies (“COSO III”)
- ◆ A Closer Look at Core Concepts and Key Practices
- ◆ Internal Auditing Applications & Benchmarking Discussion
- ◆ Activity: COSO-Based Auditing Self-Assessment

RISK-BASED INTERNAL AUDIT PLANS

- ◆ International Professional Practices Framework Check
- ◆ A Closer Look at How to:
 - * Evaluate the Control Environment and “Soft Control” Design
 - * Utilize ERM-based Risk Assessment Tools & Techniques
 - * Identify Entity-Level “Hard Controls”
- ◆ COSO-Based Audit Planning Approaches
- ◆ Case Study: Risk-Based Internal Audit Plan Application

INTERNAL AUDIT PROJECT PLANNING

- ◆ International Professional Practices Framework Check
- ◆ COSO-Based Audit Project Planning Techniques/Tools
 - * Understanding the Business
 - * Risk Assessment/Control Evaluation and Documentation Approaches
 - * Benchmarking and Lessons Learned Discussion
- ◆ Case Study: Audit Project Planning Application

PERFORMING THE WORK

- ◆ International Professional Practices Framework Check
- ◆ Testing “Soft Controls” – Benchmarking and Lessons Learned Discussion
- ◆ How to Identify the Real Causes
- ◆ Case Study: Root Cause Analysis

COMMUNICATING RESULTS

- ◆ International Professional Practices Framework Check
- ◆ Emerging Practices, Challenges and Lessons Learned
 - * COSO-Based Audit Project Opinions
 - * Monitoring Progress & Resolving “Management’s Acceptance of Risk” Issues
 - * Audit Committee Communication
- ◆ Activity: What Works Best for You (& Why) Benchmarking

EMERGING INTERNAL AUDIT ROLES AND SERVICES

- ◆ International Professional Practices Framework Check
- ◆ Emerging Roles & Services: Challenges, Success Stories and Lessons Learned
 - * Internal Audit’s Role in the Risk Management Process
 - * Requests for Opinions on the Organization’s Control Environment & Process
 - * Risk Management and Governance Process Assurance Audits
 - * Internal Audit’s Role in “GRC” Convergence
- ◆ Activity: Developing (or Validating) Your Plans for Carrying Out the Roles and Delivering the Services

PUTTING IT ALL TOGETHER

- ◆ Identifying Priorities and Next Steps



Registration Form

To: The Institute of Internal Auditors, Singapore
The Secretariat
138 Robinson Road #18-08
The Corporate Office
Singapore 068906
Tel: 6324 9029
Fax: 62205972

2 Day Seminar on COSO Based Internal Auditing 15 – 16 March 2012 by Mr Uantchern Loh

From: Mr/Mrs/Ms/Miss _____

Organisation: _____

Mailing Address: _____

Tel: _____ Fax: _____ Mobile: _____ Email: _____

Name of Attendee	Designation	IIA / ISACA Membership No. (where applicable)

Terms and Conditions:

1. Notification of withdrawal in writing received **seven working days or more before** the event will be processed for refund after deduction of \$100 processing fee.
2. No refund will be made for shorter notice but you are welcome to send a replacement.
3. Registration is only confirmed when full payment is received. An official receipt will be sent to you.
4. Payment must be received **before** commencement of the event.
5. **No invoice will be issued.**
6. IIAS reserves the right to cancel, postpone, alter the programme and/or change the speaker due to unforeseen circumstances.
7. Request for special food arrangement must be made at time of registration.

Enclosed is cheque number _____ for S\$ _____ being payment for _____ IIA / ISACA member(s) @ S\$700 and _____ non-member(s) @ S\$910.

Participants will be awarded 16 CPE hours upon completion of the course.

[Cheque should be crossed and made payable to "The Institute of Internal Auditors Singapore"]

>>>> Complete and Email/Fax to : secretariat@iia.org.sg / (65) 6220 5972 for Reservation <<<<<