



The Institute of Internal Auditors, Singapore

The Secretariat
10 Anson Road
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15 August 2009

Dear Members

2 Day Seminar on How to Evaluate Soft Controls

2 – 3 November 2009 by Dr James Roth

What you will gain from this seminar:

YOUR OPPORTUNITY TO...

- Five common-sense principles for evaluating soft controls
- Proven soft control evaluation tools from world-class audit departments
- How to develop tools that will work in your own organization
- How to sell the radical expansion of audit scope to management

Course Description

This seminar updates and expands the one-day soft controls seminar James Roth presented here in 2007. It will incorporate a wealth of practical evaluation tools and guidelines from James' newest book for the IIA, ***Best Practices: Evaluating Soft Controls***, which will be published soon.

Course Outline

Please see Appendix I.

About the Speaker

This seminar will be conducted by **Dr James Roth, PhD, CIA, CCSA**, President of AuditTrends, LLC, a training firm devoted to researching the practices of leading edge audit departments and teaching them in practical, hands-on seminars. Jim has over three decades of progressive internal audit and teaching experience. He is one of the IIA's leading researchers and seminar developers, with a long list of highly rated publications. In 2008 he was given the Bradford Cadmus Award, the IIA's most prestigious award for individuals who have made outstanding contributions in the field of internal auditing. Jim is an honorary member of the Singapore IIA. This honor was given for his contributions to the development of internal auditing in Singapore.

Who Should Attend

Auditors with at least one year of experience. No prerequisites.

Details of the administrative arrangements are as follows:

Date : 2 – 3 November 2009

Time : 9.00 am to 5.00 pm
(Lunch and refreshments provided)

Registration : 8.30 am

Venue : **Grand Park City Hall** (former Grand Plaza Park City Hall)
Canning Room, Level 2
10 Coleman Street
Singapore 179809

CPE credit : 14 hours

Fee : S\$1,400 (IIA / ISACA Member)
S\$1,820 (Non-member)
*** NO GST payable**
****NO invoice will be issued**

Closing Date : 22 October 2009

**Complimentary carpark coupon will be given on a first-come-first serve basis.*

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

Yours sincerely
Lena Kuok
for Education Committee

REPLY SLIP

To: The Institute of Internal Auditors, Singapore
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Tel: 6324 9029
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2 Day Seminar on **How to Evaluate Soft Controls**

2 – 3 November 2009 by Dr James Roth

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\$1,400 and _____ non-member(s) @ S\$1,820.

Participants will be awarded 14 CPE hours upon completion of the course.

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

>>>> Complete and Fax to : (65) 6220 5972 for Reservation <<<<<

COURSE OUTLINE

What Are Soft Controls, and Why Are They Important?

The COSO challenge

Exercise: Identifying soft controls in a business process

Five essential principles for evaluating soft controls

A “working inventory” of soft controls

How World-Class Audit Departments Are Evaluating Soft Controls

Overview of IIA research studies

The critical components:

- Self-assessment
- Risk assessment
-

Two Useful Frameworks

Internal Control –Integrated Framework (the COSO report)

Guidance on Control (CoCo)

Audit Project Evaluation Techniques: CSA Workshops

The two basic techniques and

Two best practice examples

Benefits, guidelines, and how workshops are being used today

Advantages/disadvantages of workshops

Audit Project Evaluation Techniques: Surveys

Rensselaer Polytechnic survey and case study

Three practical surveys from 2009 research and how they are used

Guidelines for developing and administering audit project surveys

Exercise: Develop survey questions

Advantages/disadvantages of audit project surveys

Audit Project Evaluation Techniques: Participative, Risk-Based Audits

Why risk-based audits must be participative and how they enable soft control evaluation

How to guide a manager through the risk assessment thought process

Using the risk/control matrix as a self-assessment tool

- Key points in applying the tool
- Benefits
- Examples

Three case studies from 2009 research

Reporting soft control weaknesses

- Verbal vs. written
- Examples of soft control audit report comments

Guidelines for evaluating soft controls during risk-based audits

Advantages/disadvantages of participative audits

Entity-Wide Evaluation Techniques: Structured Interviews

Management Interview Guide and Self-Assessment Tool

Two examples from 2009 research

Guidelines for Structured Interviews

Advantages/disadvantages of structured interviews

Entity-Wide Evaluation Techniques: Surveys

Four surveys from 2009 research

Guidelines for developing and administering entity-wide surveys

Advantages/disadvantages of entity-wide surveys

Combination of Techniques

Three examples from 2009 research

Guidelines for Choosing the Best Technique for your Organization

Advantages/disadvantages of each technique

How To Make It Happen

Critical steps in implementing your new techniques

Developing an implementation strategy

Selling the new approach to management

Internal control training for management and/or all employees

- Cargill



