

AUDITING AND GOVERNANCE RISK AND COMPLIANCE | COURSE BROCHURE

Internal Control Frameworks: COSO in Practice

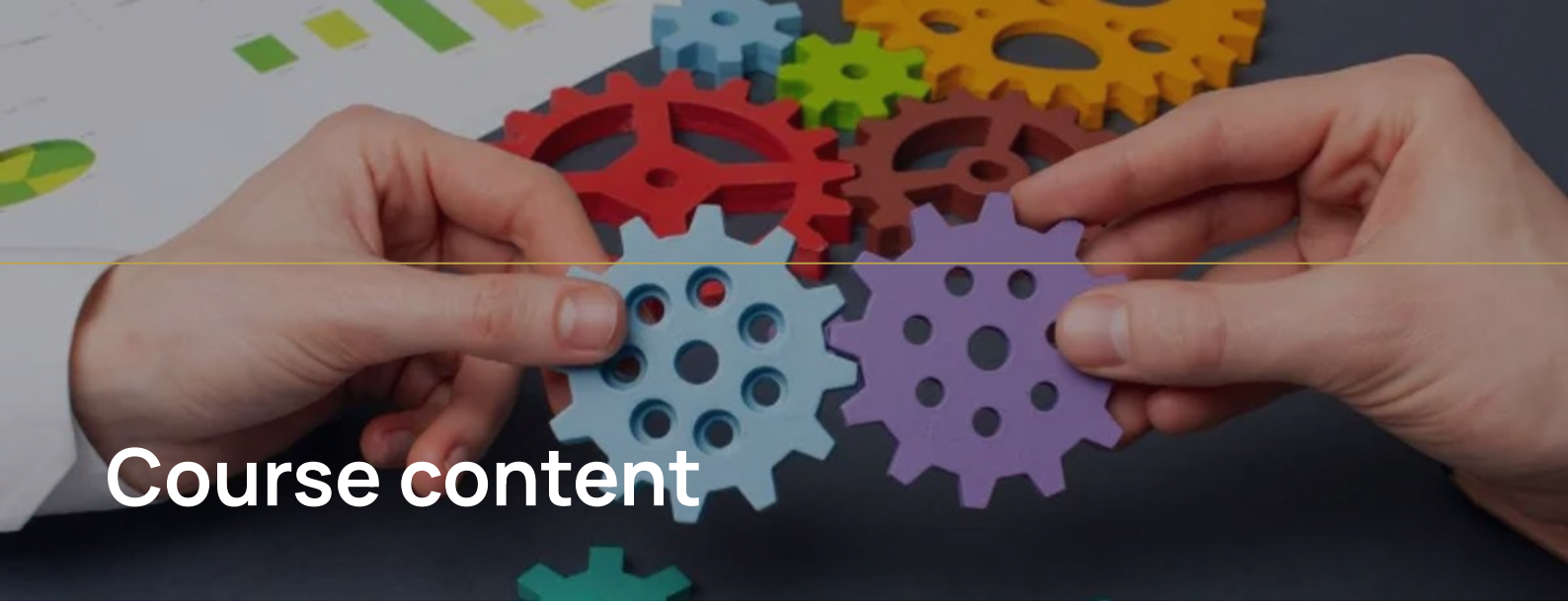
5 days | Classroom training | English

SMART HORIZON

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Amsterdam
The Netherlands

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Course content

Why attend

The COSO internal control framework is widely used to design and evaluate internal controls. This course covers the five components and 17 principles, risk assessment, control activities, information and communication, monitoring, control documentation, testing and evaluating deficiencies.

Strong internal control protects assets and supports reliable reporting. This course helps you apply COSO practically.

Professional Problems This Course Is Designed to Solve

- Difficulty translating subject knowledge into practical workplace decisions.
- Inconsistent approaches to the activities covered in the course outline.
- Lack of a structured plan for applying and reviewing new skills.

Course methodology

The course uses case studies, control design workshops, documentation exercises and deficiency evaluation.

Course objectives

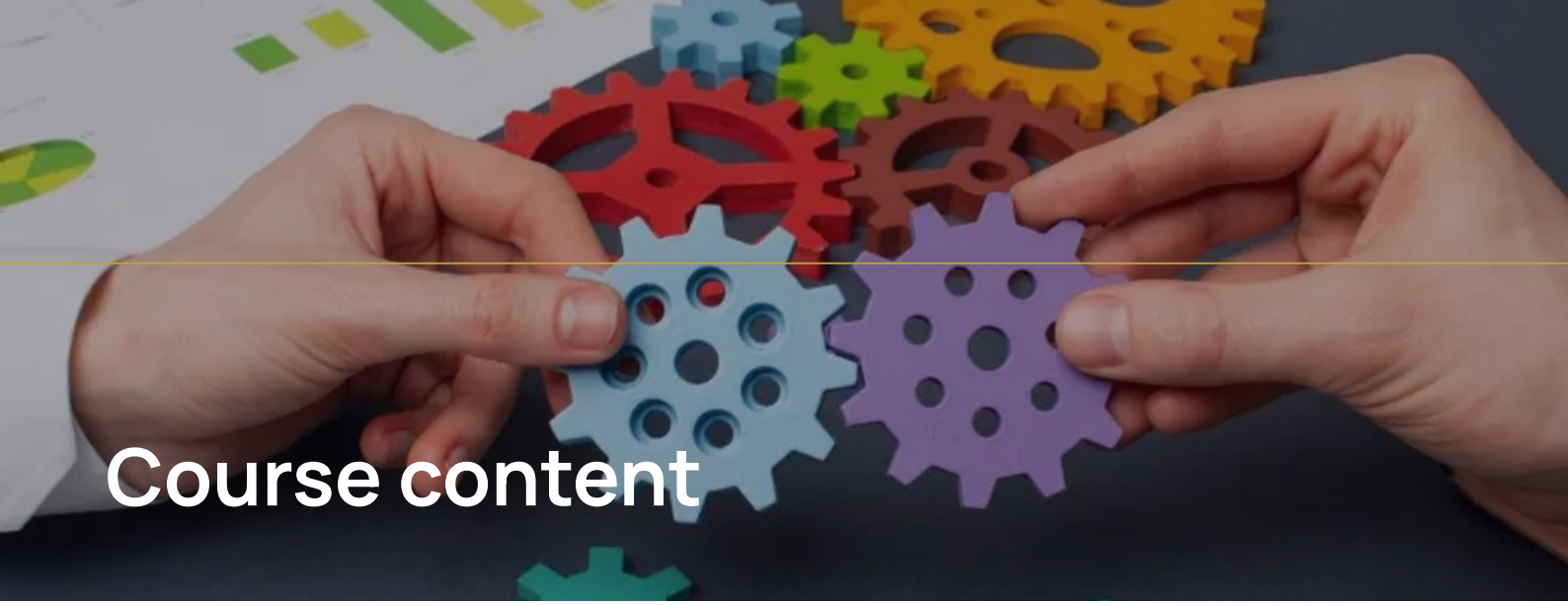
By the end of this course, participants will be able to:

- Explain the COSO framework components and principles
- Assess control environment and risks
- Design effective control activities
- Document controls and processes
- Monitor and test controls
- Evaluate and report control deficiencies

Target audience

This course is suitable for:

- Internal auditors
- Finance managers and controllers
- Risk and compliance professionals
- Process owners
- Audit committee members



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Target competencies

Participants will develop competencies in:

- COSO framework
- Control design
- Risk assessment
- Control documentation
- Control testing
- Deficiency evaluation

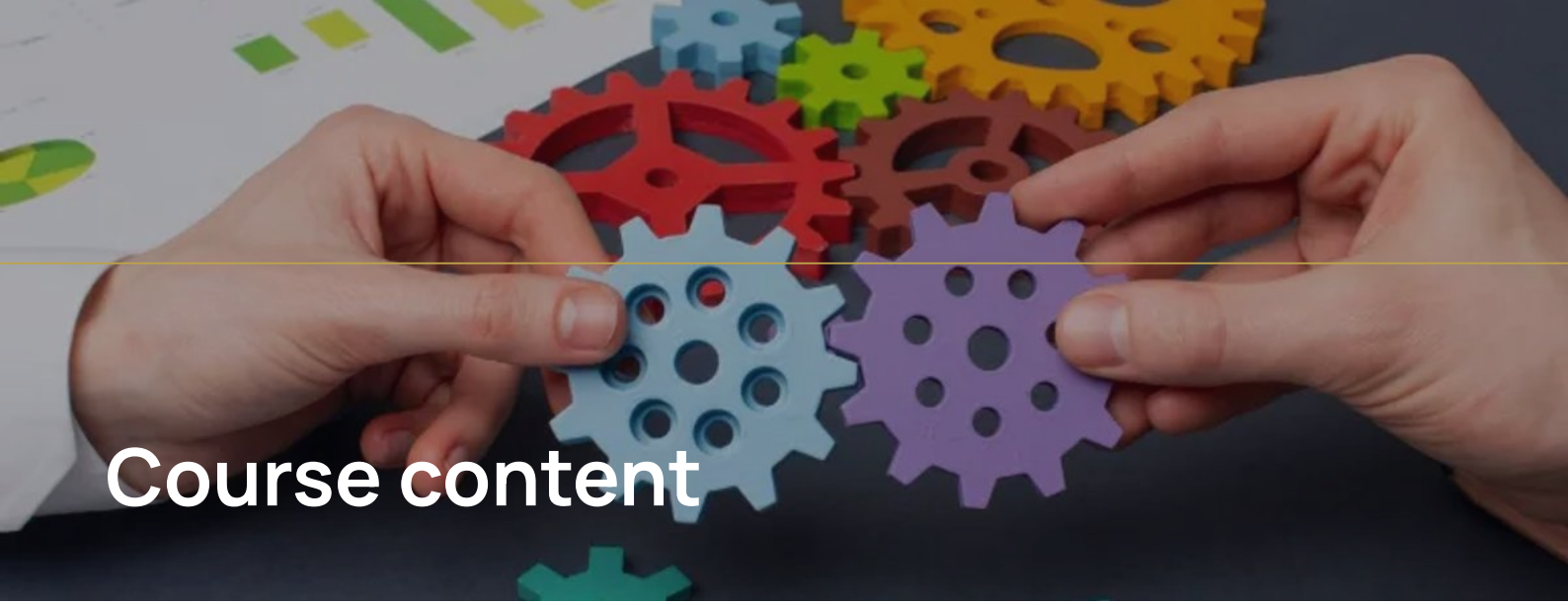
Course outline

Day 1: COSO Framework

09:00–09:54	Internal control objectives
09:54–10:48	Five components
10:48–11:00	17 principles
11:00–11:30	**Coffee break**
11:30–12:12	17 principles (continued)
12:12–13:06	Roles
13:06–14:00	Exercise: Control environment review

Day 2: Risk Assessment

09:00–09:54	Objectives and risks
09:54–10:48	Fraud risk
10:48–11:00	Change
11:00–11:30	**Coffee break**
11:30–12:12	Change (continued)
12:12–13:06	Risk responses
13:06–14:00	Workshop: Risk and control matrix



Course content

Day 3: Control Activities

09:00–09:54	Types of controls
09:54–10:48	Segregation of duties
10:48–11:00	IT controls
11:00–11:30	**Coffee break**
11:30–12:12	IT controls (continued)
12:12–13:06	Policies
13:06–14:00	Exercise: Control design

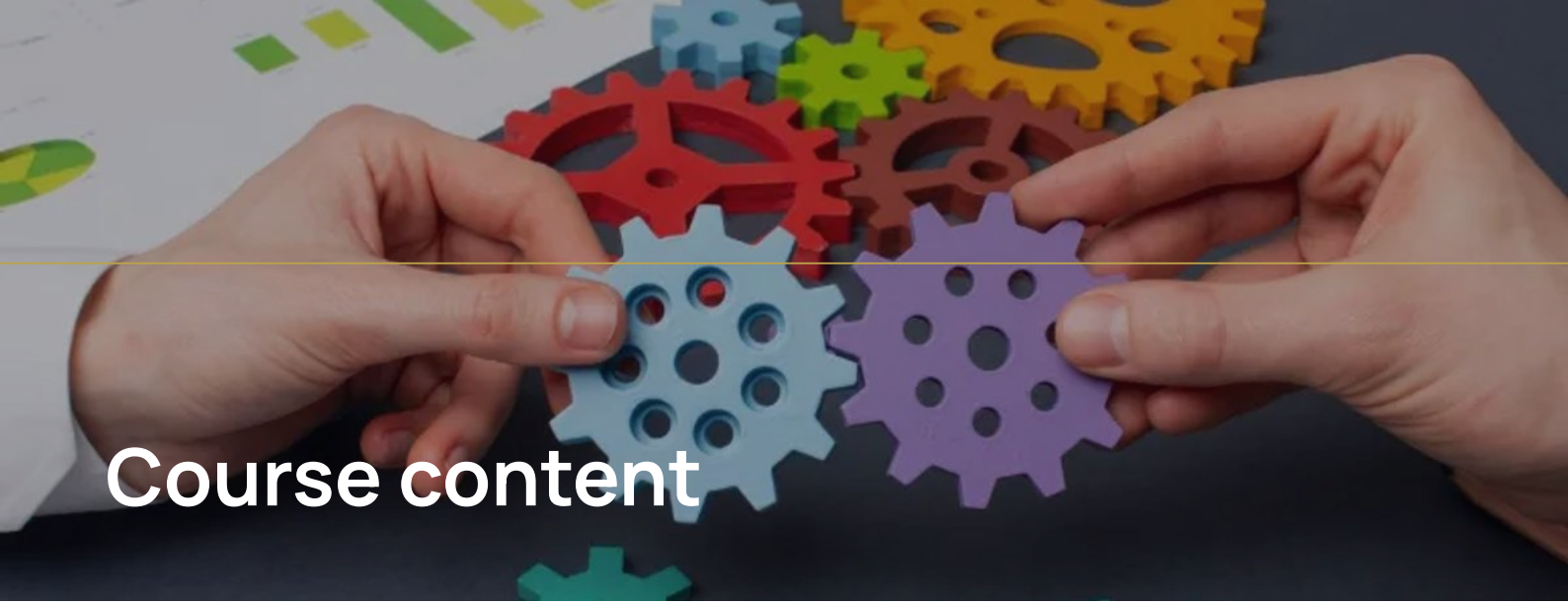
Day 4: Information and Monitoring

09:00–09:54	Information quality
09:54–10:48	Communication
10:48–11:00	Ongoing monitoring
11:00–11:30	**Coffee break**
11:30–12:12	Ongoing monitoring (continued)
12:12–13:06	Separate evaluations
13:06–14:00	Case study: Control failure

Day 5: Evaluation and Reporting

09:00–09:54	Deficiency evaluation
09:54–10:48	Remediation
10:48–11:00	Reporting
11:00–11:30	**Coffee break**
11:30–12:12	Reporting (continued)
12:12–13:06	Continuous improvement
13:06–14:00	Capstone: Control framework review

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the



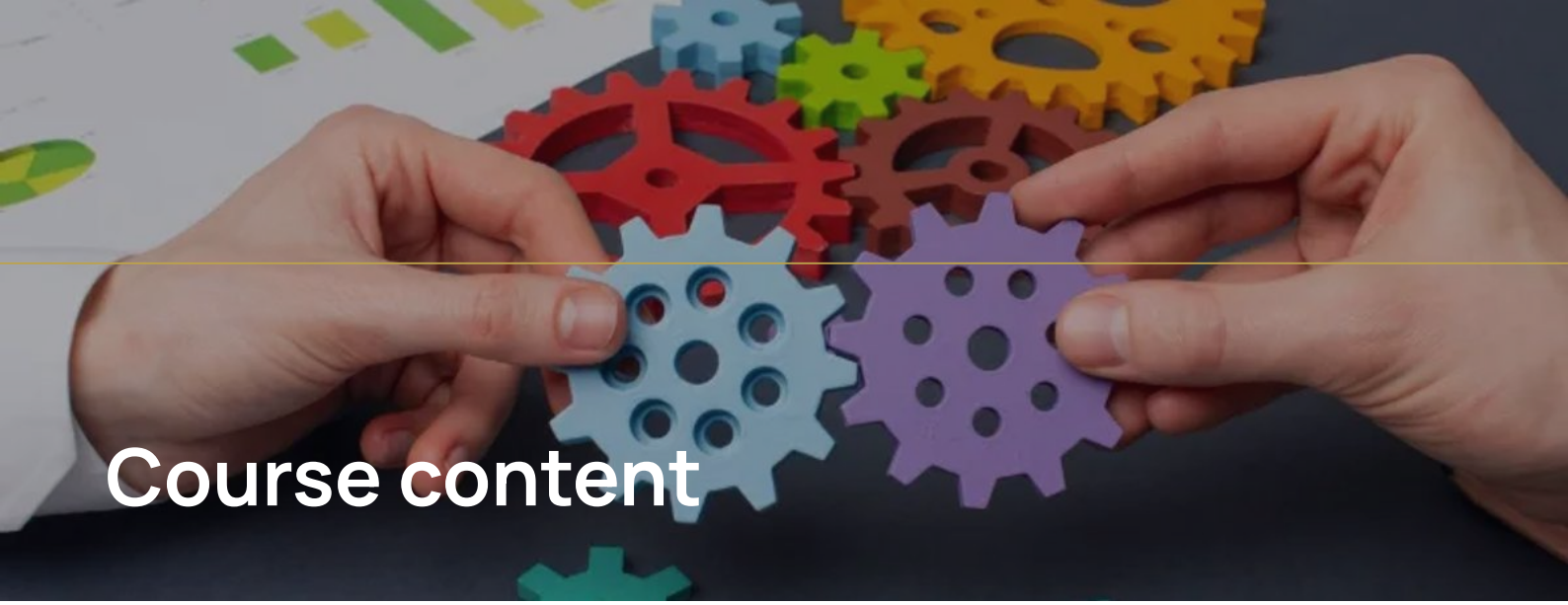
Course content

sessions. They are indicative only and do not constitute a binding commitment.

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

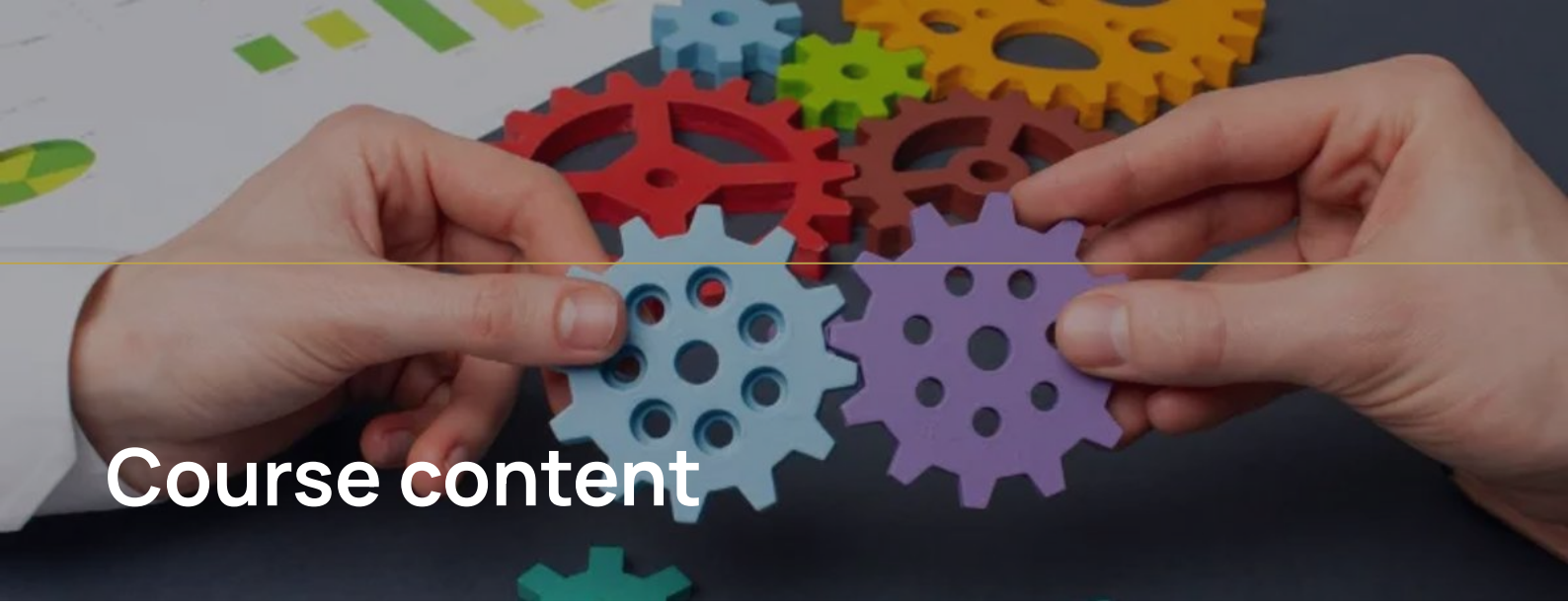
Venue	Start date	End date	Fee (EUR)
Kuala Lumpur Confirmed dates	16 Nov 2026	20 Nov 2026	**€1,450.–**
Online Confirmed dates	16 Nov 2026	20 Nov 2026	**€1,250.–**
Cape Town Confirmed dates	30 Nov 2026	4 Dec 2026	**€1,890.–**
Online Confirmed dates	30 Nov 2026	4 Dec 2026	**€1,250.–**
Paris Confirmed dates	7 Dec 2026	11 Dec 2026	**€2,860.–**
Online Confirmed dates	7 Dec 2026	11 Dec 2026	**€1,250.–**
Istanbul Confirmed dates	14 Dec 2026	18 Dec 2026	**€2,650.–**
Online Confirmed dates	14 Dec 2026	18 Dec 2026	**€1,250.–**



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Dates, venues and fees (continued)

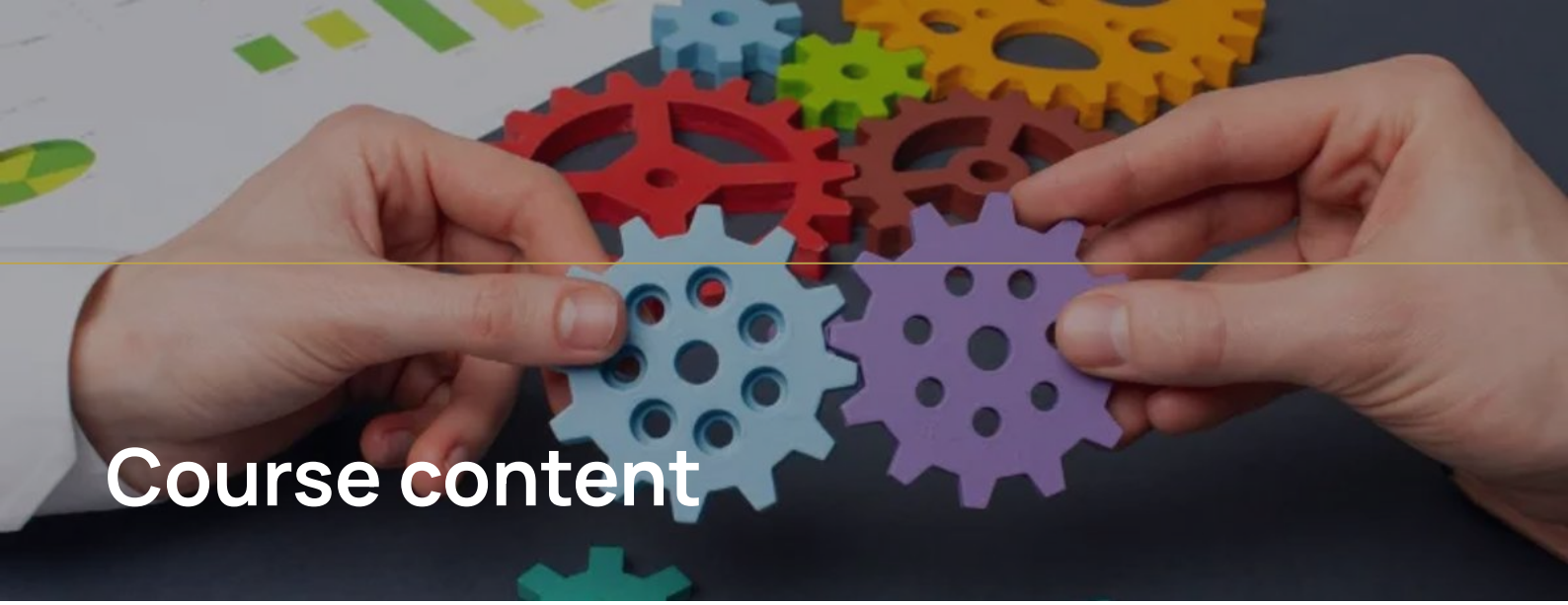
Venue	Start date	End date	Fee (EUR)
Amsterdam Confirmed dates	4 Jan 2027	8 Jan 2027	**€2,540.-**
Online Confirmed dates	4 Jan 2027	8 Jan 2027	**€1,250.-**
Singapore Confirmed dates	18 Jan 2027	22 Jan 2027	**€2,820.-**
Online Confirmed dates	18 Jan 2027	22 Jan 2027	**€1,250.-**
London Confirmed dates	1 Feb 2027	5 Feb 2027	**€2,450.-**
Online Confirmed dates	1 Feb 2027	5 Feb 2027	**€1,250.-**
Dubai Confirmed dates	15 Feb 2027	19 Feb 2027	**€3,150.-**
Online Confirmed dates	15 Feb 2027	19 Feb 2027	**€1,250.-**
Vienna Confirmed dates	22 Feb 2027	26 Feb 2027	**€2,940.-**



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Dates, venues and fees (continued)

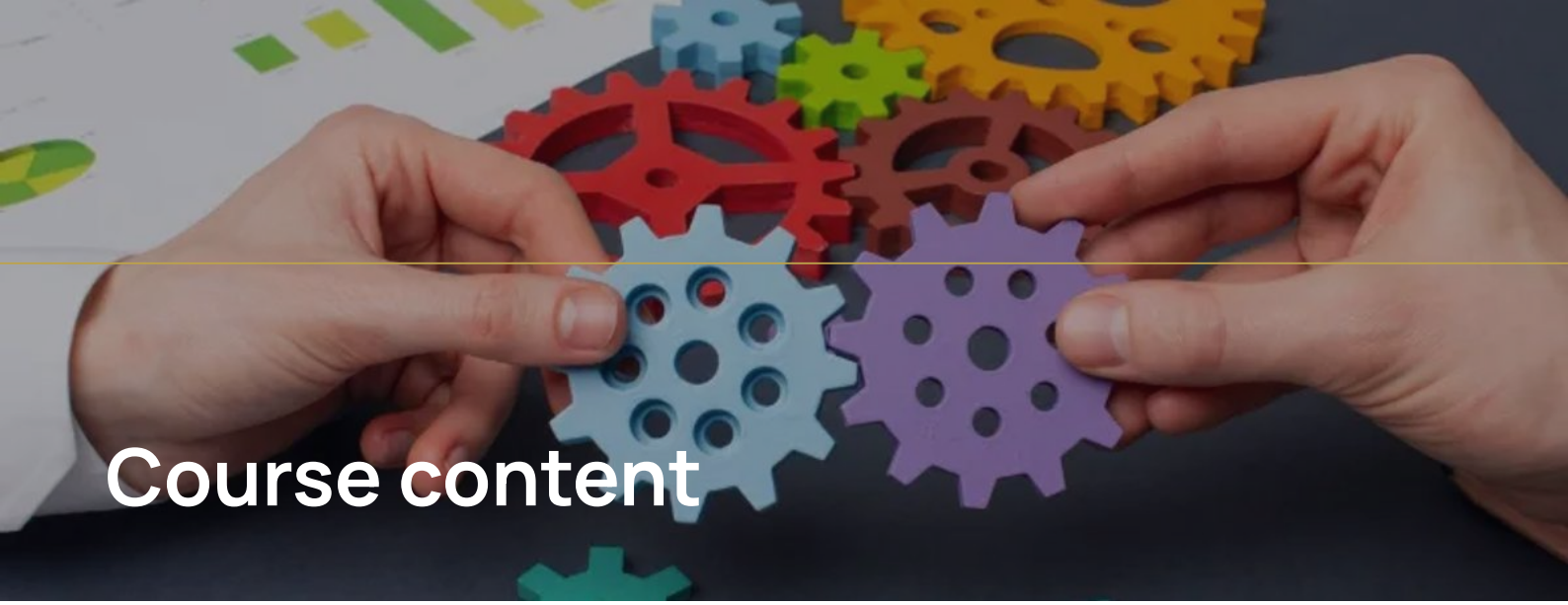
Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	22 Feb 2027	26 Feb 2027	**€1,250.-**
Frankfurt Confirmed dates	1 Mar 2027	5 Mar 2027	**€2,650.-**
Online Confirmed dates	1 Mar 2027	5 Mar 2027	**€1,250.-**
Kuala Lumpur Confirmed dates	15 Mar 2027	19 Mar 2027	**€1,450.-**
Online Confirmed dates	15 Mar 2027	19 Mar 2027	**€1,250.-**
Paris Confirmed dates	5 Apr 2027	9 Apr 2027	**€2,860.-**
Online Confirmed dates	5 Apr 2027	9 Apr 2027	**€1,250.-**
Istanbul Confirmed dates	19 Apr 2027	23 Apr 2027	**€2,650.-**
Online Confirmed dates	19 Apr 2027	23 Apr 2027	**€1,250.-**



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Dates, venues and fees (continued)

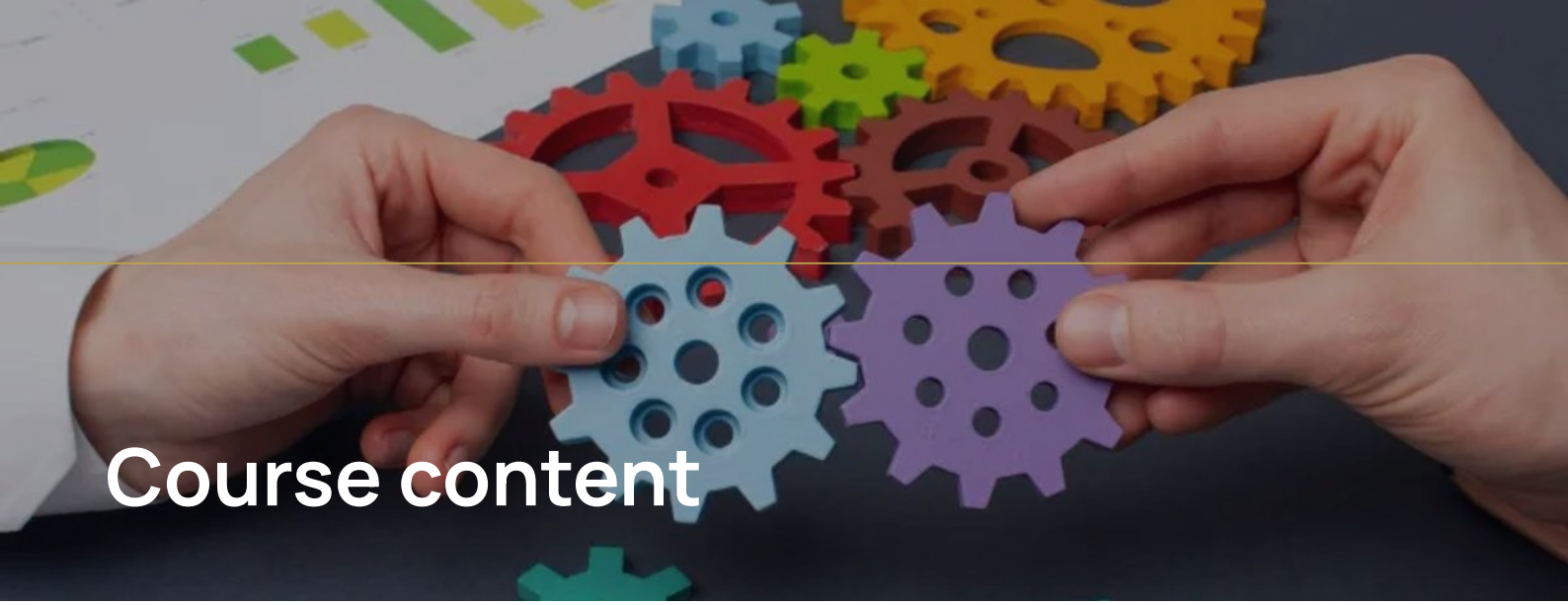
Venue	Start date	End date	Fee (EUR)
Barcelona Confirmed dates	26 Apr 2027	30 Apr 2027	**€2,840.-**
Online Confirmed dates	26 Apr 2027	30 Apr 2027	**€1,250.-**
Amsterdam Confirmed dates	3 May 2027	7 May 2027	**€2,540.-**
Online Confirmed dates	3 May 2027	7 May 2027	**€1,250.-**
Singapore Confirmed dates	17 May 2027	21 May 2027	**€2,820.-**
Online Confirmed dates	17 May 2027	21 May 2027	**€1,250.-**
London Confirmed dates	7 Jun 2027	11 Jun 2027	**€2,450.-**
Online Confirmed dates	7 Jun 2027	11 Jun 2027	**€1,250.-**
Dubai Confirmed dates	21 Jun 2027	25 Jun 2027	**€3,150.-**



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Dates, venues and fees (continued)

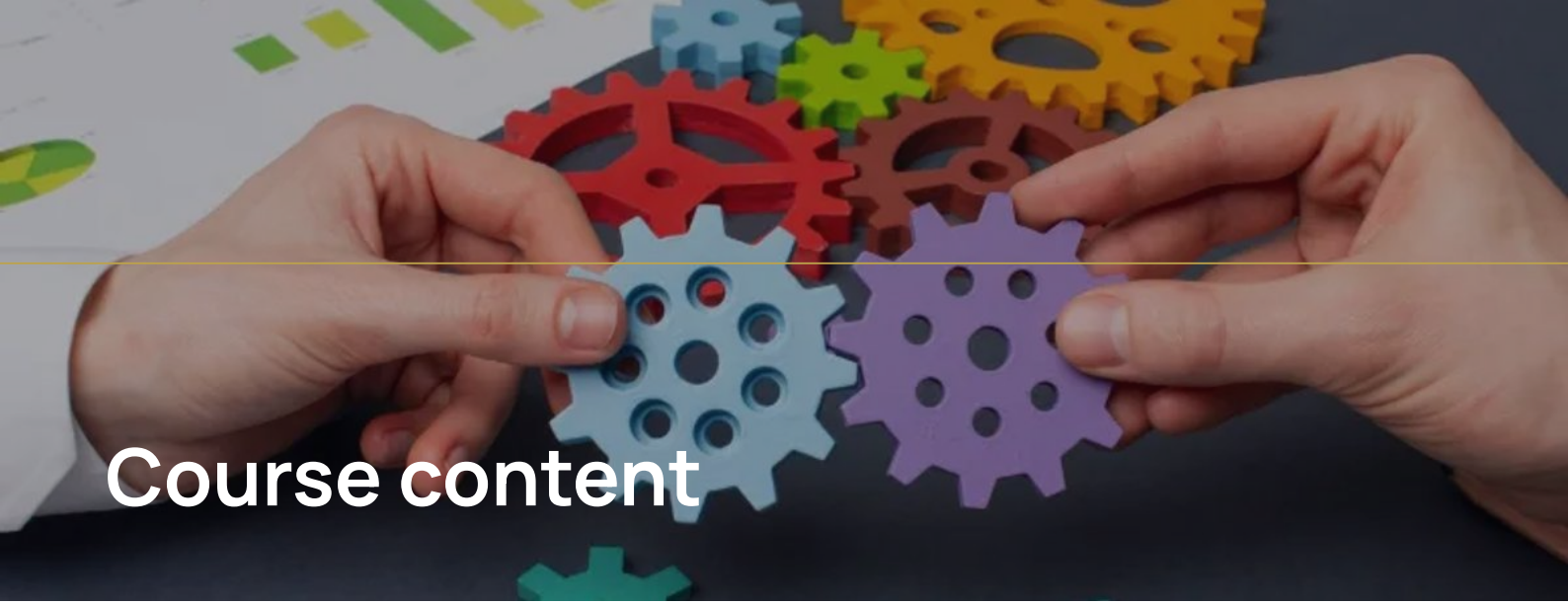
Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	21 Jun 2027	25 Jun 2027	**€1,250.-**
Rome Confirmed dates	28 Jun 2027	2 Jul 2027	**€2,450.-**
Online Confirmed dates	28 Jun 2027	2 Jul 2027	**€1,250.-**
Frankfurt Confirmed dates	5 Jul 2027	9 Jul 2027	**€2,650.-**
Online Confirmed dates	5 Jul 2027	9 Jul 2027	**€1,250.-**
Kuala Lumpur Confirmed dates	19 Jul 2027	23 Jul 2027	**€1,450.-**
Online Confirmed dates	19 Jul 2027	23 Jul 2027	**€1,250.-**
Paris Confirmed dates	2 Aug 2027	6 Aug 2027	**€2,860.-**
Online Confirmed dates	2 Aug 2027	6 Aug 2027	**€1,250.-**



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Dates, venues and fees (continued)

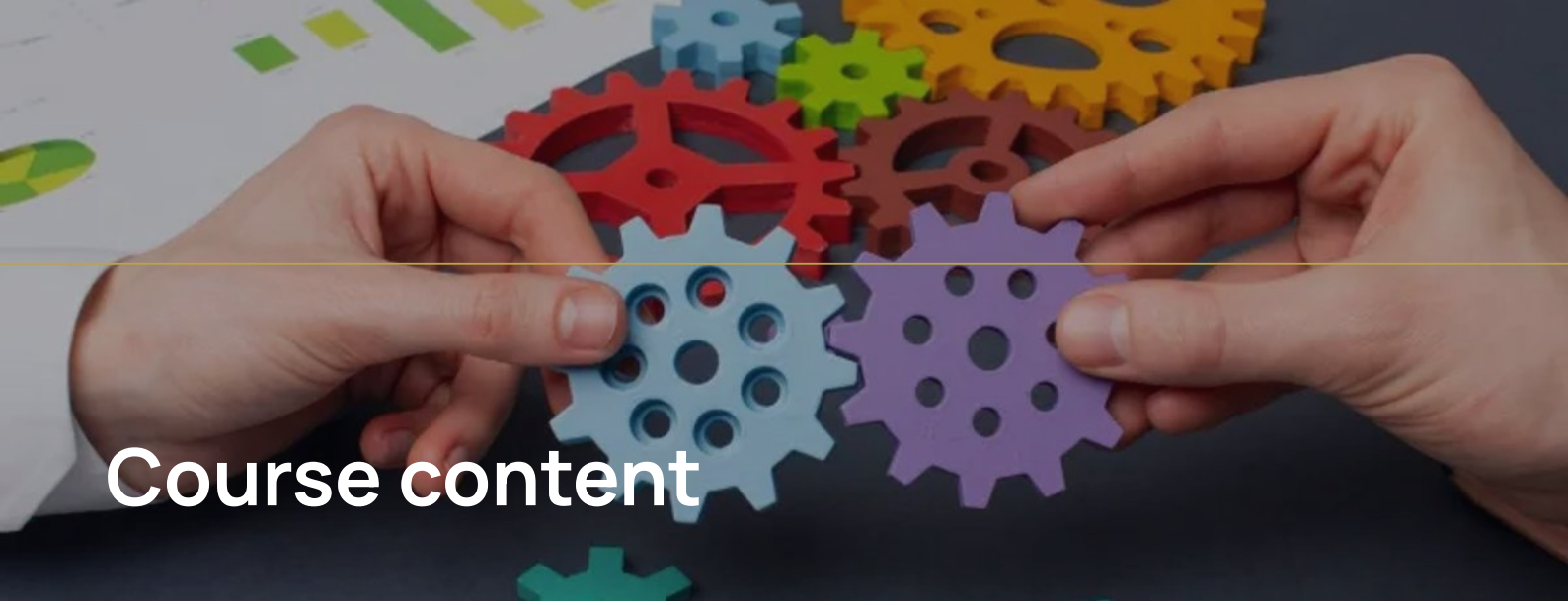
Venue	Start date	End date	Fee (EUR)
Istanbul Confirmed dates	16 Aug 2027	20 Aug 2027	**€2,650.-**
Online Confirmed dates	16 Aug 2027	20 Aug 2027	**€1,250.-**
Rome Confirmed dates	30 Aug 2027	3 Sept 2027	**€2,450.-**
Online Confirmed dates	30 Aug 2027	3 Sept 2027	**€1,250.-**
Amsterdam Confirmed dates	6 Sept 2027	10 Sept 2027	**€2,540.-**
Online Confirmed dates	6 Sept 2027	10 Sept 2027	**€1,250.-**
Singapore Confirmed dates	20 Sept 2027	24 Sept 2027	**€2,820.-**
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**€1,250.-**
London Confirmed dates	4 Oct 2027	8 Oct 2027	**€2,450.-**



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Dates, venues and fees (continued)

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Online Confirmed dates	4 Oct 2027	8 Oct 2027	**€1,250.–**
Dubai Confirmed dates	18 Oct 2027	22 Oct 2027	**€3,150.–**
Online Confirmed dates	18 Oct 2027	22 Oct 2027	**€1,250.–**
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Cape Town Confirmed dates	8 Nov 2027	12 Nov 2027	**€1,890.–**
Online Confirmed dates	8 Nov 2027	12 Nov 2027	**€1,250.–**
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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Paris Confirmed dates	6 Dec 2027	10 Dec 2027	**€2,860.-**
Online Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,250.-**
Istanbul Confirmed dates	13 Dec 2027	17 Dec 2027	**€2,650.-**
Online Confirmed dates	13 Dec 2027	17 Dec 2027	**€1,250.-**

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

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