

# Implementing a COSO® 2013 framework



½ day



English



Internal auditors,  
financial control  
team members

## Purpose

The COSO® 2013 framework suggests that proper documentation of the effectiveness of an organization's system of internal controls is necessary to provide evidence of its effectiveness, enable proper monitoring, and support reporting to stakeholders, regulators, and the entity's auditors.

## Course content

- Components, principles and points of focus
  - Control environment
  - Risk assessment
  - Control activities
  - Information and communications
  - Monitoring activities
- Major deficiency and material weakness
- Major challenges
- Transition: timeline and effort

