Auditing Culture and Behaviour

Open and in-house

Risk and control issues are increasingly attributed to cultural weaknesses. This course will examine what we mean by culture and behaviour, and how to start to think about working in this area. However, this course will not "sell" a particular approach to auditing behaviour and culture, but rather it will equip auditors to be able to think afresh about the nature of the different challenges they might encounter and how to approach these in a flexible and pragmatic manner.

- Definitions
    - Definitions and models of culture
    - Differences between the espoused and real culture – understanding defensive routines.
- Where does culture come from?
    - Sub-cultures – country cultures and behaviours
    - Group dynamics and politics
    - Organisational drivers that impact culture
- Why is culture hard to measure?
    - Biases surrounding staff surveys of culture – question selection, responses and action planning
    - The link between risk appetite and risk culture and the problem of finding suitable criteria when looking into cultural issues.
- Understand the IIA guidance on auditing culture
    - Remembering the IIA standards and the 3 lines model
- Practical approaches and good practices
    - Paying attention to audit behaviours and management attitude towards audits
    - Root cause analysis and culture
    - Thinking about the culture of the internal audit team and how it inter-relates with organisational culture
    - Thinking critically how to deal with external consultants
    - Practical first steps
- Looking ahead
    - Recognising the limits of internal audit in this area – the risk of taking on a management role and of false assurance
    - Models of organisational effectiveness that can be used as a way of approaching cultural issues.

For more information email: Info@RiskAI.co.uk