

Internal control

From compliance to operational effectiveness

WHO SHOULD ATTEND?

Financial, Consolidation and Accounting Managers –
Internal Auditors – Chartered Accountants, External
Auditors – Project managers

Prerequisites: *this training does not require any particular prerequisite.*

OBJECTIVES

- › Know the legal obligations with respect to internal control
- › Know the most commonly used frameworks (COSO, AMF framework, interaction with SOx) and understand how they apply
- › Be able to implement a continuous improvement approach for internal control with a view to increasing operational efficiency

WHY SHOULD YOU ATTEND?

- › Beyond the legal obligation, internal control is necessary to secure the governance of organizations for financial as well as for non-financial purpose.

This operationally oriented training programme allows participants to know the principles of internal control and to implement them at the operational level.

DETAILED CONTENT

› What is internal control?

- Risk and risk management
- Internal control as a system
- The components of a comprehensive internal control
- Issues and challenges
- Objectives and limits of internal control
- Link with the non-financial reporting (CSRD)

› The different frameworks of internal control and regulatory requirements

- COSO model (Committee of Sponsoring Organizations of the Treadway Commission)
- Regulatory requirements and their recent development: Sarbanes-Oxley Act, applicable French law (*Loi de Sécurité Financière*), French law “*Loi Sapin*” on the prevention of corruption and on transparency in economic matters and government procedures, General Data Protection Regulation (GDPR), Duty of care
- Universal Registration document

› Identifying stakeholders and their roles and responsibilities (RASIC)

› Tools and best practices

- Process documentation and risk mapping
- Assessment and self-assessment of the effectiveness of internal control

› Interaction with governance and the levers to increase operational effectiveness

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **During the session:** presentation based on practical case studies drawn from real-life situations. Practical approach, interactive quizzes and exchanges during the session ensure knowledge acquisition.
- **After the training:** documentary inputs (synthesis, articles, video, etc.). The trainer is available to answer questions relating to the training.

DURATION: 1 DAY

DATES*: 22/01/24
21/05/24
27/09/24
06/12/24

PRICE EXCL. VAT: 1 240 €

(*) Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

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