



Course: General IT Controls in Practice: Concepts, Risks, and Audit Practices

DELIVERED BY:**Mihails Hodjakovs, CIA, CISA**

Internal audit professional with 15+ years of international experience in banking, retail and international companies.

**OBJECTIVES:**

- Understand the concept of quality in internal audit and its impact on audit credibility and value creation
- Identify key quality principles and criteria applicable to internal audit activities
- Understand Global Internal Audit Standard's section related to audit quality and QAIP
- Recognise common quality risks and typical problems at each stage of the audit process
- Apply best practices to improve audit planning, execution, reporting, and communication
- Gain a practical understanding of quality assessment and continuous improvement approaches

**SKILLS DELIVERED:**

- Apply core General IT Controls (ITGC) principles in assessing IT environments and supporting audit engagements.
- Identify and evaluate risks related to access management, change management, and IT operations.
- Assess design and effectiveness of IT controls using practical audit techniques.
- Analyze real-life scenarios to detect control weaknesses and recommend improvements.
- Support the auditor's role in strengthening IT governance, risk management, and control frameworks.


**DESIGNED FOR:**

- Apply core General IT Controls (ITGC) principles in assessing IT environments and supporting audit engagements.
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- Support the auditor's role in strengthening IT governance, risk management, and control frameworks.

TOPIC	DURATION
1. Overview of the course <ul style="list-style-type: none"> • Lecturer • Objectives • Skills delivered • Programme Modules 	5 min.
2. Introduction to General IT Controls (ITGC) <ul style="list-style-type: none"> • Why are ITGC important? 	10 min.
3. ITGC Key Focus Areas <ul style="list-style-type: none"> • Access management • Change management • Computer operations • Program development • ITGC risks and trends 2026 • ITGC control updates 2026 	15 min.
4. ITGC Frameworks & Control Types <ul style="list-style-type: none"> • COSO • COBIT • ISO 27001 • Preventive, detective, and corrective controls 	15 min.
5. ITGC Audit Approach & Testing Phases <ul style="list-style-type: none"> • Risk assessment • Planning • Evidence gathering • Sampling • Testing methods 	20 min.

COURSE PROGRAMME:
GENERAL IT CONTROLS IN PRACTICE:
CONCEPTS, RISKS, AND AUDIT PRACTICES

TOPIC	DURATION
6. ITGC testing and results documenting <ul style="list-style-type: none"> Potential risks, control objectives, control descriptions and test plans 	45 min.
7. Summary and FAQs <ul style="list-style-type: none"> Summary of the course Frequently asked questions 	10 min.
TOTAL	2 hours

 **Duration:**
2 hours (2 CPD Units)

 **Language:**
English

 **Delivery mode:**
Pre-Recorded

 **Skills level:**
Intermediate

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