

## **BUSINESS CONTINUITY MANAGEMENT TRAINING**

### **Business Continuity Basics: Introduction to Business Continuity Management**

The Introduction to Business Continuity Management Training is designed to provide an overview of definitions and terminology; the components of a BCM program; best practice BCM methodologies; key events that impact organizations; BCM certifications and resources; value add elements of a BCM program and approaches used to gain management buy-in.

*Approximate Run Time: 50 minutes*  
*CPE Credits: 1.5*

## **COST ACCOUNTING SERIES**

### **Cost Accounting Module 1: Cost Terms, Concepts and Classifications**

This course will provide the learner with a working knowledge of cost accounting and the areas it supports, while introducing the learner to the key benefits related to cost accounting. Moreover, we will discuss how these concepts can be applied to situations and decisions outside of the manufacturing realm.

*Approximate Run Time: 1 hour*  
*CPE Credits: 1*

### **Cost Accounting Module 2: Job Order Costing**

Job order costing is a method of accumulating and assigning costs. This course deepens the learners understanding of how to account for direct and indirect costs in a job (versus process) environment, assign the cumulative costs to jobs and the risks & controls related to job order costing.

*Approximate Run Time: 1 hour*  
*CPE Credits: 1*

### **Cost Accounting Module 3: Cost-Volume-Profit & Activity-Based Costing**

This module covers cost accounting concepts related to cost-volume-profit analysis, which is simply a study of the relationships between costs and volume and their effect on profit. This module also covers the concept of activity-based costing which is a cost accounting system that identifies the activities performed in a process, costs of those activities, and uses cost drivers to attach the cost of activities to products.

*Approximate Run Time: 90 minutes*  
*CPE Credits: 1.5*

### **Cost Accounting Module 4: Standard Costing**

Standard Costing will discuss standard costs and how they are used by management to control operations. A standard cost is an estimated cost associated with a standard level of performance for manufacturing a product or performing a service. Standard costs are carefully predetermined amounts that are used for planning labor, material and overhead requirements.

*Approximate Run Time: 1 hour*  
*CPE Credits: 1*

### **Cost Accounting Module 5: Flexible Budgets and Overhead Analysis**

This basic-level online tutorial covers flexible budgets and overhead analysis and how they are used by management to control operations.

*Approximate Run Time: 1 hour*  
*CPE Credits: 1*

### **Cost Accounting Module 6: Relevant Costs for Decision Making**

This module covers the decision making process that businesses go through and the costs associated with those decisions; including decisions related to replacing equipment and assets, producing items internally versus outsourcing production, processing special or non-routine orders, and determining whether to sell items or process them further.

*Approximate Run Time: 1 hour*  
*CPE Credits: 1*

## **INDUSTRY & PROCESS SERIES**

### **Introduction to Identity Management**

With the growth of business, organizations are wrestling with the challenge of managing secure access to information and applications scattered across a wide range of internal and external computing systems. In this course, you will learn how identity management helps organizations manage these challenges. Identity management is also referred to as IDM.

*Approximate Run Time: 90 minutes*  
*CPE Credits: 1.5*

## **Introduction to Inventory Control Methods**

This course will give you a fundamental understanding of the inventory control methodologies to use when working with or auditing clients in the manufacturing or retail industries.

*Approximate Run Time: 90 minutes*

*CPE Credits: 1.5*

## **Performing the Physical Inventory**

In this course we will cover performing the physical inventory and the risks associated with this phase of the process.

*Approximate Run Time: 1 hour*

*CPE Credits: 1*

## **Planning the Physical Inventory**

In this course we will cover how to plan the physical inventory and the risks that are associated with this phase of the Physical Inventory Process.

*Approximate Run Time: 1 hour*

*CPE Credits: 1*

## **INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) TRAINING**

### **International Financial Reporting Standards (IFRS)**

This course introduces IFRS to auditors and risk management professionals. It helps people understand the people, process and technology changes related to conversion to IFRS as a global financial reporting standard.

*Approximate Run Time: 90 minutes*

*CPE Credits: 1.5*

### **The Effects of IFRS on Information Technology and Data Systems**

This basic-level interactive training presentation is designed to describe the systems and information technology challenges associated with the International Financial Reporting Standards, or IFRS. The material covered here will help participants understand and prepare for the effects of conversion from Generally Accepted Accounting Principles, or GAAP, to the International Financial Reporting Standards with emphasis on Information Technology and Data Systems. By the end of this module, participants will have a better understanding of IFRS implementation, with specific focus on systems and data impact; managing financial reporting risk; conversion solutions; and data management and enterprise resource planning applications.

*Approximate Run Time: 84 minutes*

*CPE Credits: 1.5*

## **INTERNAL AUDIT DEVELOPMENT SERIES**

### **International Professional Practices Framework (IPPF)**

This course is intended for internal audit professionals, this course provides a high-level overview of the authoritative guidance components of the International Professional Practices Framework promulgated by The Institute of Internal Auditors. The course dives deep into the International Standards for the Professional Practice of Internal Auditing, the primary requirements for how internal audit should be practiced anywhere internal auditing is practiced around the globe.

*Approximate Run Time: 1 hour 38 minutes*

*CPE Credits: 1.5*

### **Anti-Fraud Programs and Controls**

This course is a compilation of five articles presented by Protiviti. These articles discuss various aspects of building and maintaining effective fraud monitoring and controls programs. Topics discussed in this course include: Anti-Fraud Programs and Controls: Combating Fraud and Misconduct Risk, Following Fundamentals Detects Fraud, Electronic Data Speaks, Getting Serious About Fraud Awareness Training, Build a Whistleblower Program Without Blowing the Budget

*Approximate Run Time: 90 minutes*

*CPE Credits: 1.5*

### **Corporate Responsibility & Preventing, Detecting and Deterring Fraud**

Fraud is a major problem affecting businesses around the world each year. While it may be impossible to totally eliminate fraud, much can be done to minimize the risk of, and opportunity for, fraudulent activity. To minimize risk, the root causes of fraud must be understood, including the possible pressure or crisis of need on the part of the fraudster, the opportunity to commit fraud, and the willingness to rationalize the act.

*Approximate Run Time: 90 minutes*

*CPE Credits: 1.5*

### **Introduction to Information Technology (IT) Audit**

Information technology (IT) in today's business environment has a direct impact on a company's risk, and this relationship to risk should be an important driver in the internal audit process. IT performs or provides the information needed for many key controls in the business process, but it also brings inherent vulnerabilities.

*Approximate Run Time: 1 hour*

*CPE Credits: 1*

### **Introduction to the Internal Audit Profession (KLPlus CPE Course)**

Internal auditing is an important and pragmatic process which can be of significant value to all commercial enterprises. This course will serve as a roadmap to the understanding and efficient operation of the internal audit profession.

Approximate Run Time: 90 minutes  
CPE Credits: 1.5

### **Overview of the COSO Enterprise Risk Management Integrated Framework**

In any business, large or small, the ability to recognize, evaluate, and manage risk is vital for continued growth and for the stability and well-being of the enterprise. In 2004, COSO published a framework called the Enterprise Risk Management & Integrated Framework. This framework provides a way for companies to satisfy their internal control needs and to manage risk to create competitive advantage, optimize the cost of risk, and improve business performance.

Approximate Run Time: 3 hours  
CPE Credits: 3.5

### **Overview of the COSO Internal Control Integrated Framework**

To help auditors evaluate control systems, a number of control frameworks have been developed by different organizations. The COSO Internal Control-Integrated Framework is the most dominant control model in the US. The COSO model has been adopted as the generally accepted framework for internal control and is widely recognized as the definitive standard against which organizations measure the effectiveness of their systems of internal control.

Approximate Run Time: 90 minutes  
CPE Credits: 1.5

### **Process Mapping to Understand and Document Processes**

This course will provide an overview of process mapping, including its business utility and guidelines for creating and understanding different types of process maps.

Approximate Run Time: 1 hour  
CPE Credits: 1

### **Testing Control Design and Operating Effectiveness**

This course is designed so that the learner will understand the nature of internal controls, how to test the effectiveness of the controls, how to evaluate the results of the tests, how to report results and how to seek professional guidance from the Institute of Internal Auditors.

Approximate Run Time: 2 hours  
CPE Credits: 2

### **Using Sampling for Internal Audit Testing**

This course will introduce the learner to audit sampling and the role it plays in internal audit testing, which is to test a portion of the population of control operations in order to draw inferences about performance of the total population and reach a conclusion about operating effectiveness. We will also discuss the various sampling techniques and their advantages and disadvantages.

Approximate Run Time: 90 minutes  
CPE Credits: 1.5

## **LOSS PREVENTION TRAINING**

### **Introduction to Loss Prevention**

The loss prevention training course, provides an overview of the concepts and principles of loss prevention. It will teach you about the three main categories of loss, the four major areas of financial fraud in retail organizations, and how safety issues contribute to loss. It also explains the role of the audit function in loss prevention.

Approximate Run Time: 1 hour 15 minutes  
CPE Credits: 1.5

## **SARBANES-OXLEY DEVELOPMENT SERIES**

### **Documenting Processes and Internal Controls**

The Sarbanes-Oxley Act of 2002 requires the documentation of transaction flows and processes affecting key financial reporting elements. This course focuses on the different approaches to documenting these processes and controls.

Approximate Run Time: 1 hour  
CPE Credits: 1

### **Executive Certification: Understanding Section 302 of Sarbanes-Oxley**

Executive management has always been responsible for the quality and fairness of public reporting. However, under Sarbanes-Oxley, the risks are higher and the consequences of failure more significant. In this environment, all companies should perform a rigorous review of their disclosure processes and implement needed changes.

Approximate Run Time: 1 hour  
CPE Credits: 1

### **Internal Control Over Financial Reporting: Understanding Section 404 of Sarbanes-Oxley**

Sections 302 and 906 of SOX lay a foundation for restoring investor confidence in the integrity of public reporting. Building on that foundation, Section 404 requires management to file an internal control report with the annual report on Form 10-K. This course focuses on the SECs rules for Section 404.

Approximate Run Time: 1 hour  
CPE Credits: 1

### **Introduction to the Sarbanes-Oxley Act of 2002**

The Sarbanes-Oxley Act of 2002 (the Act) sets forth, among other things, new corporate governance standards for public companies within the United States. Under the new requirements, it will be incumbent upon boards of directors, CEOs and CFOs to not only design and implement appropriate corporate governance processes, but also to assess

the risks their businesses face today and can reasonably expect to face in the future, and to manage those risks in an appropriate manner. This course provides an introduction to the Act and its most relevant sections.

*Approximate Run Time: 1 hour*  
*CPE Credits: 1*

### **Using Sampling When Testing Controls Operating Effectiveness**

Under the Sarbanes-Oxley Act (the Act), sampling plays an important role in management's and the Compliance Team's ability to evaluate both internal controls and account balances. Sampling techniques attempt to establish conclusions, or an inference, about a population of data based upon a small amount of information.

*Approximate Run Time: 1.5 hours*  
*CPE Credits: 2*

### **Using the COSO Internal Control - Integrated Framework for Sarbanes-Oxley Compliance**

The SEC ruled that the criteria on which managements evaluation of internal controls is based must be derived from a suitable, recognized control framework. The SEC points out in the final rule that the COSO Internal Control & Integrated Framework satisfies this requirement.

*Approximate Run Time: 1 hour*  
*CPE Credits: 1*

### **Validating Operational Effectiveness (Testing of Controls)**

For Management to assert that internal control over financial reporting is effective, evaluating design effectiveness and validating operating effectiveness are both required. Validating operating effectiveness is the process of determining that the controls are operating as designed.

*Approximate Run Time: 1 hour*  
*CPE Credits: 1*

## **RISK BRIEFS**

### **Adding up the key benefits of comprehensive monitoring**

Comprehensive monitoring technology can help diminish the big bad problem of fraud. This technology provides companies the ability to detect fraud early, usually while there is time to stop it from doing serious harm to an organization's finances, reputation, or both. In this course, Patrick Taylor, Oversight Systems founder and CEO, discusses the concept of comprehensive monitoring and how to leverage technology to catch fraudsters in the act.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Anti-Fraud Programs and Controls: Combating Fraud and Misconduct Risk**

KnowledgeLeader Plus Course List  
[www.knowledgeleader.com/klplus](http://www.knowledgeleader.com/klplus)

While there is no one size fits all approach to anti-fraud programs, management should identify and measure the organization's fraud and misconduct risk in order to institute an effective anti-fraud program and controls with active oversight by the Board of Directors and Audit Committee. This course presents prevention, deterrence and detection considerations and discusses defining fraud within the context of an organization, and dealing with management override of internal controls.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Build a Whistleblower Program Without Blowing the Budget**

It may be worthwhile for all organizations to examine current best practices and new technologies supporting whistleblower hotlines mandated by Sarbanes-Oxley Section 301.4. Since the law did not specify how to comply, many audit committees have had to improvise when documenting and following-up on complaints from their compliance hotline systems. This course discusses key points to consider.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Choosing the Right Authentication**

Authentication as a method of restricting access to sensitive information to privileged users is gaining a renewed interest. The choice of the right authentication technology, however, is not trivial and a successful deployment requires considerations beyond security. This course highlights key considerations in the areas of security, cost, portability and usability.

*Approximate Run Time: 30 minutes*  
*CPE Credits: 0*

### **Common problems in QARs can be fixed, avoided**

Quality assessment reviews (QAR) of internal audit departments are designed to find and fix problems related to compliance with IIA Standards. In helping many IA functions with compliance, Protiviti has identified 10 common problem areas where many IA functions can improve. This risk brief provides suggestions on how each of these issues can be addressed with the goal of moving toward leading practices.

*Approximate Run Time: 11 minutes*  
*CPE Credits: 0*

### **Electronic Data Speaks - What Does It Say About Your Organization?**

The most common approach to dealing with fraud today is a 'reactive' approach. However, companies are beginning to embrace measures to help pinpoint indicators of fraud before the act is carried to fruition. One of the most effective ways to monitor fraud and misconduct risk is through a combination of data analysis and data mining.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Following Fundamentals Detects Fraud**

Executing the fundamentals of auditing - performing basic audit steps and following up on loose ends can be the key to uncovering fraud. In this course, Protiviti's Kyle Furtis and Eileen Galager share a story of when an audit committee's fraud suspicions were well warranted.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Getting Serious About Fraud Awareness Training**

Every company recognizes the importance of preventing and detecting fraud, but from that point on, paths diverge. Nowhere is this more evident than in how companies train - or fail to train - their employees in fraud awareness. This course will walk you through the broad gaps that exist between what should happen and what does happen.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Getting Started with GAIT**

Although some excellent IT control and audit frameworks have emerged from various countries, there has been no common language or universal guidance to fill the gaps regarding IT general controls and financial reporting. The IIA hopes that GAIT will help fill the gap. This course highlights the panelists from a January IIA web cast who offer practical tips and techniques when using GAIT to scope IT controls for SOX compliance and how to effectively implement GAIT.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Guidelines for Reviewing the Appropriateness of User Access**

The media is full of high-profile stories publicizing organizations that have recently experienced a security breach, leaving important data in the hands of the culprits. However, it is important to remember that these situations are preventable, or can be minimized, if companies regularly review the security of their IT systems, especially the appropriateness of user access. This course outlines general risks, control objectives and best practices to consider when evaluating the user access security privileges.

*Approximate Run Time: 17 minutes*  
*CPE Credits: 0*

### **How Can Internal Audit Do More With COSO?**

Using a recognized internal control framework, such as COSO, is now required for SOX compliance. This course explains why some companies do not believe they are getting an adequate return on their investment from using a control framework and addresses these concerns by outlining the role internal audit can take to

successfully embed COSO into an organization's culture and operations.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Implementing and Managing Automated ERP Controls**

As companies acquire more experience with SOX compliance; they are seeking more efficient and effective ways of documenting and testing their controls. This course examines the many organizations that are beginning to look within the complex functions and features of their Enterprise Resource Planning (ERP) software for opportunities to automate their internal controls.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Linking IT Controls to Business Objectives**

While driving change in an organization is a challenge, the task of linking IT controls to business goals is made easier once a common language and methodology are employed. This course highlights four panelists from a July IIA webcast who speak about linking IT business controls to business objectives using a top-down approach and how GAIT relates to this process. In addition, two of the panelists detail how their companies addressed this process.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Measuring the Success of Large Application Development Projects**

It is not unusual for company application development efforts to languish, run far over budget, be scrapped, or simply fail. In this course, Protiviti's Tom Andreesen points out that, even in cases where these projects are completed, many companies are not measuring whether their efforts were successful. With the recent publication of Val IT, companies now have a conceptual framework for aligning IT projects with business objectives, as well as for monitoring progress and measuring results.

*Approximate Run Time: 13 minutes*  
*CPE Credits: 0*

### **New Approach to Entity-Wide Controls Assessment Adds Value**

The concept of entity-wide controls has been around since COSO introduced its Internal Control Framework in 1992. Yet, there continues to be confusion about the definition of entity-wide controls and about how to evaluate and test these controls. This risk brief provides suggested definitions and guidance for assessing and testing internal controls.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Segregation of Duties: Establishing a policy and framework for ongoing success**

Segregation of duties is an important part of a strong internal control framework. This KLPlus risk brief, based on the KnowledgeLeader hot issue article of the same name, shares the experience of establishing a segregation of duties policy and framework, which are the pillars of governance, risk, and compliance (GRC). The brief also defines concepts and practices for implementing and monitoring policy compliance within applications.

*Approximate Run Time: 16 minutes*  
*CPE Credits: 0*

### **Selecting an automated IA work paper tool**

Many Internal Audit departments facing the process of selecting an automated work paper tool are asking, "How do we go about it?" In this course, experts from Protiviti, PwC, and IAD Solutions walk through the tool selection process. In addition, they discuss which key stakeholders to involve throughout and how to avoid common pitfalls.

*Approximate Run Time: 7 minutes*  
*CPE Credits: 0*

### **Stock Compensation - A Perspective on Historical and Current Financial Controls**

The 2007 proxy season ushered in significant challenges for companies that grant stock options, restricted stock and other equity-based compensation awards. In addition to SOX compliance, the changing accounting rules for equity-based awards also have specific implications for executive compensation disclosures. To assist companies in addressing the challenges posed by the requirements, this risk brief provides two conceptual frameworks and leading trends to shed light on the elements and integrated activities of a well-controlled stock compensation process.

*Approximate Run Time: 18 minutes*  
*CPE Credits: 0*

### **Technologies edge in the fight against fraud**

While fraud is not new; there are new techniques and technologies to fight it, such as continuous fraud monitoring. In this article, Patrick Taylor, CEO of Oversight Systems discusses how continuous fraud monitoring technology helps companies take a top-down view of risk. This technology allows companies the opportunity to properly cover the biggest and most important risks.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **Ten Best Practices for Internal Audit Reporting**

Despite the tools and technologies we have today for audit tracking and reporting, internal audit teams are still confronted with the challenge of figuring out what to say and how to say it. The purpose of this course is to help teams effectively communicate with their clients and build stronger customer relationships through proper internal audit reporting.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*

### **What the Amendments to the Federal Rules of Civil Procedure Mean to Your Company**

This course discusses the Supreme Court's amendments to the Federal Rules of Civil Procedure, which took effect on December 1, 2006. These amendments provide guidance on the handling of electronically stored information in litigation. With the publication of these amendments, a legal framework now exists from which we can analyze and build policies and process for litigation preparedness; even if some of the amendments have left room for interpretation.

*Approximate Run Time: 8 minutes*  
*CPE Credits: 0*

### **What the Manager Needs to Know About Planning a Penetration Test or Vulnerability Assessment**

This course provides planning and project management recommendations for conducting a successful penetration test or vulnerability assessment. It includes practical advice about choosing a tester, setting a clear scope, managing the various risks of testing, and the role of internal audit.

*Approximate Run Time: 15 minutes*  
*CPE Credits: 0*