

CATHE INSTITUTE OF
CHARTERED ACCOUNTANTS OF SRI LANKA**APFA**ASSOCIATION OF
PUBLIC FINANCE ACCOUNTANTS
Public Finance Accountants of CA, Sri Lanka

Internal Audit Training Programme

Strengthening Internal Controls & Effective Audit Responses in the Public Sector

Two-Day Capacity Building Programme for Public Sector Officers

About the Programme

Strong internal control systems and the ability to respond effectively to audit queries are critical for sound public financial management, governance, and institutional credibility. Public sector entities are increasingly expected to demonstrate control assurance, risk management, and timely, well-reasoned responses to both internal and external audit observations.

This two-day Internal Audit Training Programme is designed to strengthen participants' practical understanding of internal controls, risk-based and systems-based internal auditing, and the preparation of clear, defensible responses to audit queries, including those raised by external auditors.

Key Learning Outcomes

- Understand and evaluate internal control frameworks in public sector entities
- Identify control weaknesses and recommend practical improvements
- Apply risk-based and systems-based internal audit approaches
- Plan and conduct internal audits aligned with organisational risks
- Prepare proper audit evidence and working papers
- Write clear, structured responses to internal and external audit queries
- Address audit observations relating to compliance, controls, and performance
- Improve audit reporting, follow-up, and accountability

Target Group

- Internal Auditors and Audit Assistants
- Accountants, Finance Officers, and Accounts Staff
- Administrative and Programme Officers
- Officers responsible for responding to internal and external audit queries
- Staff of Ministries, Departments, SOEs, Provincial Councils, and Local Authorities

Investment (Physical)

10,000/=Training materials
Lunch & refreshments**40%**For APFA/CPFA
members**4,000/=**

Recording will not be provided

**Dates & Time****12th & 13th February 2026**
9.00AM - 4.00PM**6th Floor - CA Sri Lanka**Physical participation is encouraged; hybrid mode
available for outstation participants

Register early!

For Registrations & Inquiries

**Ms Arminah
Vijayanga****071 023 5283
070 410 0518**

Scan & Register

REGISTER

Content

Day 1

Internal Controls & Foundations of Internal Auditing

- Role and objectives of internal audit in the public sector
- Internal Audit vs External Audit – roles and expectations
- Governance, risk management, and internal control systems
- Control environment, control activities, and documentation
- Audit cycle and risk-based audit planning
- Audit evidence, sampling, and working papers
- Internal audit manuals and standard operating procedures

Training Methodology

- Interactive lectures
- Practical exercises and simulations
- Public sector-based case studies

Training Methodology

Delivered by experienced public sector professionals and trainers with expertise in internal auditing, internal controls, governance, and audit reporting

Day 2

Practical Auditing & Responding to Audit Queries

- Systems-based and operational auditing of key processes (procurement, revenue, payroll, assets, projects)
- Identifying high-risk and high-control-impact areas
- Performance auditing and value-for-money considerations
- Common audit observations and control weaknesses

Writing effective responses to audit queries

- o Internal audit observations
- o External audit (Auditor General) queries
- Structuring responses: facts, controls, causes, corrective actions
- Audit reporting, communication, and follow-up
- Ethics, independence, and professional judgment

Organiser

Association of Public Finance Accountants of Sri Lanka - APFASL

(Public Sector Wing of CA Sri Lanka)

Colombo 07