



Seminar – Auditing the New Topical Requirement of The IIA – Organisational Behavior

Every major control failure has one thing in common.

The policies were there.

The procedures were documented.

The controls had been designed.

The audits had been completed.

Yet the organisation still failed.

Why?

Because controls do not fail.

Behaviour does.

Pressure.

Incentives.

Leadership.

Oversight.

These are the forces that determine whether controls are followed, ignored or deliberately overridden.

Modern internal auditing is no longer limited to evaluating whether controls exist.

It must evaluate whether organisations create the behaviours that allow those controls to succeed.

The profession has already begun this shift. Behavioural risk is now recognised as an auditable domain within modern internal auditing.

This is not another audit seminar.

This is a masterclass for professionals who want to understand what lies beneath control failures.

During this intensive one-day programme you will learn how to audit the human side of governance using objective evidence—not intuition, psychology or opinion.

You will discover how behavioural risks can be identified, measured, tested and reported using practical audit techniques that can immediately be incorporated into your audit methodology.

You will learn how to

- Recognise behavioural risks before they become audit findings
- Identify the four drivers of organisational behaviour:
 - Pressure
 - Incentives
 - Leadership
 - Oversight



- Distinguish between hard controls and behavioural controls
- Gather objective behavioural evidence
- Conduct behavioural interviews
- Use behavioural indicators and proxy metrics
- Apply evidence triangulation
- Develop behavioural audit programmes
- Report behavioural findings with confidence
- Apply emerging IIA behavioural requirements in real audit engagements

Why this Masterclass is different

Unlike traditional audit courses, this programme focuses on the **root causes** behind organisational failures.

Rather than asking:

"Was the control operating?"

you will learn to ask

"Why did people stop following the control?"

That single shift changes the quality of every audit.

Through practical case studies you will learn how to audit

- Leadership behaviour
- Incentive systems
- Speak-up culture
- Decision-making
- Accountability
- Escalation practices
- Governance effectiveness
- Ethical behaviour
- Behaviour under pressure

using evidence that can withstand professional scrutiny.

Who should attend

This Masterclass has been designed for experienced professionals including

- Chief Audit Executives
- Internal Auditors
- Audit Managers



- Risk Managers
- Compliance Professionals
- Governance Officers
- Audit Committee Members
- Senior Executives responsible for Governance, Risk and Control

What you will take away

A completely different way of thinking about audits.

A practical methodology for behavioural assurance.

Behavioural interview techniques.

Behavioural indicators and audit tests.

Templates and ideas that can immediately be incorporated into your audit work.

Most importantly...

You will begin identifying the real causes of organisational failures rather than simply documenting the symptoms.

The Question Every Auditor Should Be Asking

If behaviour determines whether controls succeed or fail...

...why are we still auditing controls without auditing behaviour?

Masterclass Leader

Loizos Andreas Hajiloizos

BSc, FCCA, CIA, CFE, CRMA, HRDA, EFRI, MSDT

Board Member | International Speaker | Internal/Fraud Audit & Governance Specialist |

Behavioural Risk Assurance

"If you ignore behaviour, you are auditing a system that doesn't exist."