

# 2026 ROOT CAUSE ANALYSIS FOR ENHANCING INTERNAL AUDIT EFFECTIVENESS

(Developed By Global IIA)

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## PROGRAM OVERVIEW

When a problem occurs in an organization, it is followed by many questions – the first of which, and probably the most important, is “why?” To answer this all-important question thoroughly and completely, internal auditors should seek to identify the problem’s origin – the root cause. A root cause analysis should be a core building block to help answer the question of “why,” and enhance an organization’s continuous improvement efforts.

This instructor-led course will explore key root cause analysis tools and techniques that can be utilized in the planning, fieldwork, and reporting phases of an internal audit engagement; and enhance audit effectiveness, strengthen audit observations, and facilitate deeper discussions with management on issues identified. These tools can be used apart from or in conjunction with existing audit methodologies, tools, and techniques. Participants will have the opportunity to practice and apply the skills learned through a case study and exercises, can be immediately integrated into future audit engagements.

### WHO WILL BENEFIT FROM THIS COURSE?

This course provides hands on application of techniques for conducting root cause analysis. Participants of this course will come away equipped to truly identify the root cause of audit findings, adding value to the internal audit process and establishing themselves as trusted advisors for the organization. This course is intended for audit leaders who would like to gain an understanding of how root cause analysis concepts, tools, and techniques can be incorporated into audit strategies; audit managers interested in learning how to lead and manage root cause analysis efforts on audit projects; auditors-in-charge who want to develop skills for using root cause analysis when supervising audit projects; and senior and staff auditors seeking opportunities to practice root cause analysis during audit engagements will benefit greatly from the concepts in this course.

## ADMINISTRATIVE DETAILS

TARGET AUDIENCE	<b>LEVEL II-III</b>
MEMBER'S FEE	<b>RM1,782.00</b> All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	<b>RM2,322.00</b> All Fees is inclusive of 8% SST. <i>EARLY BIRD FEE 10% discount for registration received one (1) month prior to respective workshop dates</i>
DATE	<b>2 November 2026</b>
TIME	<b>9:00 am – 5:00 pm</b> (Registration will be on Day 1 at 8.30 am)
DELIVERY MODE	<b>Physical Class</b>
LOCATION	<b>Kuala Lumpur</b>
PROGRAMME CODE	<b>2026/KL56</b>
TRAINER	<b>Santosh Govind</b>
CPD POINTS	<b>8</b>

### Disclaimer

*This course has been planned as a classroom training session. In the event that the training session is converted to virtual format, a rebate of RM300 will be given for each participant. T&C apply.*



## COURSE OBJECTIVES

- Identify the purpose, importance, and key terms of root cause analysis.
- Recognize the importance of critical thinking in determining root cause.
- Identify the relevant standards and related root cause analysis Implementation Guidance.
- Discover the importance of process documentation, and understanding it as the groundwork for effective root cause analysis, utilizing the process profile worksheet.
- Explore measures of success and trigger events as key elements in root cause analysis.
- Apply root cause analysis concepts, tools, techniques, skills, and templates within an audit setting.
- Describe how root cause analysis can be used to significantly enhance reporting of audit results.

## OUTLINE

### Root Cause Analysis: An Overview

- An explanation of root cause.
- The definition of root cause analysis.
- Purpose and importance of root cause analysis.
- Key root cause analysis terms.
- Relevant Standards and Implementation Guidance associated with root cause analysis.
- Applying critical thinking to root cause analysis.
- Benefits of root cause analysis.
- Root cause analysis considerations.

### Root Cause Analysis in Planning

- Audit planning phase.
- Defining a process.
- Identifying root cause analysis trigger events.
- Root cause analysis tools and techniques:
  - Tool: SIPOC diagram.
  - Tool: RACI diagram.
  - Tool: Flowcharting.
- Measurements of success.

### Root Cause Analysis in Fieldwork

- Purpose and structure of the audit fieldwork phase.
- Controls testing.
- Business process analysis.
- Tools and techniques for root cause identification:
  - Tool: The 5 Whys.
  - Tool: Fishbone diagram.
  - Tool: Cause and effect matrix.
- Root cause measurement and prioritization.
- Data analytics.

### Root Cause Analysis in Reporting

- Relevant Standards and Practice Guides for reporting root cause analysis.
- Components of an audit observation associated with root cause analysis.
- Tying root cause analysis audit findings to planning documentation.
- Linking root causes to recommendations and management action plans.



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## ABOUT THE TRAINER

### SANTOSH GOVIND

Santosh Govind holds an MBA, Malaysian Institute of Certified Public Accountants (MICPA) and a Certified Internal Auditor by IIA Inc. He is a member of MIA, MICPA IIA Malaysia and ICDM. He is also a HRD Corporation Accredited Trainer and obtained the ESG certification from IIA Inc on Internal Auditing for Sustainable Organisations.

He is a seasoned professional with 38 years of experience spanning internal audit, governance, risk management, finance, and external audit. He has served as the Chief Audit Executive for over 20 years in leading Malaysian public listed companies including Eco World Group and S P Setia Berhad, engaging directly with C-Suite Executives and Board Audit Committees.

He has also worked 4 years in KPMG providing Governance, Risk Management and internal control services to various listed companies. He has close to 5 years' experience in the Finance fraternity serving as a Financial Controller and Finance Manager in different companies. He has also 7 years of external audit experience. He is also a speaker and moderator in various platforms.

Santosh was previously the Board Member, Vice President, Member of the Executive Committee, Chairman of the Certification and Academic Relations Committee and Chairman of The Professional Development Committee of Institute of Internal Auditors Malaysia.

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Are you claiming under HRDC SBL Khas?

Yes  No

## COURSE DETAILS

Course Title 2026 Root Cause Analysis for Enhancing Internal Audit Effectiveness

Course Code 2026/KL56 Course Date(s) 2 November 2026

## DELEGATE 1

Full Name (as per IC) \_\_\_\_\_

Designation \_\_\_\_\_

NRIC \_\_\_\_\_ Gender  Male  Female Race \_\_\_\_\_

Mobile No. \_\_\_\_\_ Email Address \_\_\_\_\_

Member  Non-Member Membership No. (only applicable for members) \_\_\_\_\_

Dietary Preferences  Vegetarian  Non-Vegetarian

## DELEGATE 2

Full Name (as per IC) \_\_\_\_\_

Designation \_\_\_\_\_

NRIC \_\_\_\_\_ Gender  Male  Female Race \_\_\_\_\_

Mobile No. \_\_\_\_\_ Email Address \_\_\_\_\_

Member  Non-Member Membership No. (only applicable for members) \_\_\_\_\_

Dietary Preferences  Vegetarian  Non-Vegetarian

If you are sending more than 2 delegates, kindly send the delegates details in an Excel File format.

## CORPORATE DETAILS (only applicable for corporations)

Corporate Member Corporate Membership No: \_\_\_\_\_

Corporate Non-Member

## CONTACT DETAILS

Organisation Name \_\_\_\_\_ Company Registration No. \_\_\_\_\_

Mailing Address \_\_\_\_\_

Contact Person \_\_\_\_\_ Designation \_\_\_\_\_

Telephone \_\_\_\_\_

Fax \_\_\_\_\_ Email Address \_\_\_\_\_

## BILLING DETAILS

please tick if billing details are the same as contact details.

Contact Person \_\_\_\_\_ Designation \_\_\_\_\_

Billing Address \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Email Address \_\_\_\_\_

For non-member, would you like to be contacted to know more about IIA Membership programme?  Yes  No

## ENQUIRY & REGISTRATION

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia  
Tel: +603 2181 8008 ext 210/211/212/213 Fax: +603 2181 1717 Email: training@iiam.com.my Website: www.iiam.com.my

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## PAYMENT DETAILS

Payment Details	Member Rate (per person) for KL-code related courses	Non-Member (per person)	8% SST	Total with SST
Fee (per pax) RM				
No. of pax				
Subtotal				

All registrations **MUST** be accompanied with full payment. Upon receipt of your registration, you are deemed to have read and understood the registration procedures and accepted the terms and conditions contained therein. (Please tick (✓) the chosen method)

Enclosed is a cheque/bank draft no. \_\_\_\_\_ for the sum of RM \_\_\_\_\_ payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

### LOCAL PAYMENTS BY CHEQUE / INTERBANK GIRO

All payments should be crossed and made payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

Bank Details: United Overseas Bank (M) Bhd. USJ Taipan Branch, No.7, Jalan USJ 10-1, USJ Taipan Triangle, 47620 UEP Subang Jaya, Selangor  
Account No.: 165-301-514-9 Bank Swift Code: UOVBMKML

### OVERSEAS PAYMENTS BY WIRE TRANSFER (USD only)

Beneficiary: **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

Address: 1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450 Kuala Lumpur, Malaysia

Beneficiary's Bank: STANDARD CHARTERED BANK MALAYSIA BERHAD

Beneficiary's Bank Address: Level 18, Menara Standard Chartered, No.30 Jalan Sultan Ismail, 50250 Kuala Lumpur

Account No.: 312-170-024-235 Bank Swift Code: SCBLM-YK-XXXX

All wire transfer payments should include USD\$30.00 (overseas) and RM25.00 (local) for wire transfer processing fee. For GIRO, please include RM1.00 as bank charges. (Please fax the bank-in slip to +603 2181 1717 or email to training@iiam.com.my)

### CREDIT CARD

I hereby authorise **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA** to charge to my credit card. to the value of

RM \_\_\_\_\_ Card Type:  VISA  MASTER

Card Number:

Expiry Date: \_\_\_\_\_ Cardholder's Name \_\_\_\_\_

I understand that any amount drawn from my credit card will first be cleared with the credit card authorisation facility.

Signature (As per credit card) \_\_\_\_\_ Date \_\_\_\_\_

## TERMS & CONDITIONS

### FEE

- Fee is payable to "THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA". Please state your NAME, payment advice number, phone number and Workshop Code number at the back of the cheque/bank-in slip. Admittance will only be permitted upon receipt of full payment
- The fee covers a copy of course material\*, lunches, refreshment, and Certificate of Attendance.
- Full payment is to be made before the date of the course. Fee is inclusive of 8% SST.
- Walk-in delegates will only be allowed if full payment is made, subject to the availability of the seat.
- This course has been planned as a classroom training session. In the event that the training session is converted to virtual format, a rebate of RM300 will be given for each participant. T&C apply.

### HUMAN RESOURCE DEVELOPMENT CORPORATION (HRDC) SBL KHAS CLAIM(S) [APPLICABLE TO HRDC SBL KHAS CLAIMABLE COURSE(S) ONLY]

- Claimants are fully responsible:
  - To provide IIA Malaysia with the HRDC grant approval notification (letter or email) minimum 7 working days before the commencement of the course(s).
  - To provide IIA Malaysia with Letter of Undertaking (LOU) for full settlement of the course fees if grant approval notification is received from HRDC prior to the commencement of the course(s).
  - To adhere to all terms and conditions set by HRDC (i.e., full attendance of the courses).
  - For timely completion and submission of all required HRDC documents as per their requirement.
  - To follow up and respond to any queries from HRDC and attain the approval of grant claim(s) within 60 days from the completion of the course(s). If no grant claim approval is attained within 60 days, claimants are responsible to arrange for an immediate full settlement of the course fees(s). Should a late approval is attained post the full settlement, IIA Malaysia will arrange for the reimbursement accordingly based on the approved grant claim.
  - The HRDC Grant Approval Amount falls within the purview of HRDC. IIA Malaysia is obligated to adhere to the HRDC procedure and permissible cost matrix. In the event that the approved amount is less than the total training cost, the participant or attending corporate entity is required to cover the remaining balance.

### CANCELLATION

- Upon registering, participant(s) are considered successfully enrolled in the course. Should participant(s) decide to cancel/transfer their registration, a cancellation/ transfer policy shall be applied as follows.
  - Written cancellations should be received by 14 working days before the workshop date to get the refund.
  - Written cancellations should be received by 7 working days before the workshop date to get a partial refund after deduction of 50% administrative charge. Unpaid registrations will also be liable for 50% administrative charge.
  - Written cancellations/no-show on the day of the workshop.
    - No refund will be entertained.
    - Unpaid registrations will also be liable to full payment of the registrations fee. Partial cancellation is not allowed.
  - You can substitute an alternate delegate(s) if you wish to avoid cancellation charges. Any differences in fees will be charged accordingly.

### RESERVATION

- The Institute reserves the right to make changes to the venue, date, topic, speaker including cancellation if warranted by circumstances beyond its control.
- The Institute reserves the right to utilize any recordings or photographs taken during the delivery of the course(s) for marketing and advertising purposes.
- The Institute is not responsible for the action, advice or representations of the trainer / speaker.
- Registration will be on first-come, first-serve basis.
- Certificates of Attendance will be issued an "E-certificate" via email. For this purpose, it is COMPULSORY to fill in the email address clearly. Certificate will only be given to participant who attended the session in full.
- Upon signing this form, you have deemed to have read and understand the registration term and condition and therefore have accepted the terms contained herein.

### DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709). The Institute of Internal Auditors Malaysia (IIA Malaysia) hereby inform you that your personal data will be processed, retained and used by IIA Malaysia in relation to this Workshop. Your personal data may also be retained and used by IIA Malaysia to market and promote other training programmes conducted by IIA Malaysia.

### DISCLAIMER

The Institute of Internal Auditors Malaysia (IIA Malaysia) reserves the right to change the speaker(s), date(s) or to cancel workshop(s) should circumstances beyond its control arise. IIA Malaysia also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. IIA Malaysia is not responsible for any incidental cost of participants (i.e. return flights, accommodation and etc) due to changes or cancellation of course(s). Upon submitting the registration form, you are deemed to have read and accepted the terms and conditions.

\* Subject to approval of the proprietor.

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