



2026 HOW TO PERFORM EFFECTIVE ROOT CAUSE ANALYSIS IN AUDIT ENGAGEMENTS

IIAM
PUBLIC
SERIES

"The value of an audit finding is not determined by what it identifies, but by how effectively it helps the organisation understand why it happened and prevent it from happening again."

Beyond Symptoms to Sustainable Solutions

A Flagship Professional Development Programme on RCA Tools, Techniques and Facilitation Skills for Stronger Audit Findings and Sustainable Corrective Actions

Most audit findings identify what happened.

Few explain why it happened.

Even fewer prevent it from happening again.

PROGRAM OVERVIEW

THE RCA ICEBERG

What Auditors See

- Audit Findings
- Errors
- Incidents
- Exceptions
- Control Failures

What Auditors Must Uncover

- Process Weaknesses
- Governance Gaps
- Ineffective Controls
- Poor Monitoring
- Resource Constraints
- Organisational Culture
- Technology Limitations

The real causes often lie beneath the surface.

Effective Root Cause Analysis helps Internal Auditors uncover what others cannot see.

ADMINISTRATIVE DETAILS

HRDC PROGRAMME NO. **1000164607**

TARGET AUDIENCE **LEVEL I-IV**

MEMBER'S FEE **RM2,916.00**
All Fees is inclusive of 8% SST

NON-MEMBER'S FEE **RM3,348.00**
All Fees is inclusive of 8% SST.
EARLY BIRD FEE 10% discount for registration received one (1) month prior to respective workshop dates

DATE **27 & 28 July 2026**

TIME **9:00 am – 5:00 pm**
(Registration will be on Day 1 at 8.30 am)

DELIVERY MODE **Physical Class**

LOCATION **Kuala Lumpur**

PROGRAMME CODE **2026/KL06**

TRAINER **Gurbakhish Singh**

CPD POINTS **16**

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.



PROGRAMME HIGHLIGHTS

- Practical and highly interactive
- Designed specifically for Internal Auditors
- Proven RCA tools, techniques and templates
- Facilitation and interviewing skills
- Signature audit simulation
- Workplace application and transfer

WHY THIS PROGRAMME?

WHY DO AUDIT FINDINGS CONTINUE TO RECUR?

Many organisations continue to experience:

- Repeat audit findings
- Recurring control weaknesses
- Ineffective corrective actions
- Repeated incidents and operational failures
- Recommendations that fail to prevent recurrence

In many cases, the issue is not a lack of corrective action.

The issue is that the true root cause was never identified.

WHAT MAKES THIS PROGRAMME DIFFERENT?

Many RCA programmes focus primarily on teaching tools.

Participants learn how to complete a Fishbone Diagram or conduct a 5 Whys exercise.

However, effective Root Cause Analysis requires much more than tools.

It requires auditors to think differently, investigate more deeply, challenge assumptions, validate causes and facilitate meaningful discussions that lead to sustainable improvement.

This programme develops those capabilities.

TRADITIONAL AUDITOR VS RCA-ENABLED AUDITOR

Traditional Auditor

- Focuses on what happened
- Reports symptoms
- Accepts first explanations
- Attributes issues to human error
- Produces corrective actions

RCA-Enabled Auditor

- Understands why it happened
- Identifies validated root causes
- Challenges assumptions
- Investigates systemic causes
- Develops sustainable solutions

The goal is not simply to perform RCA.

The goal is to become a more effective Internal Auditor.

HOW YOU WILL LEARN

LEARNING THROUGH APPLICATION

This programme is built around the principle that adults learn best through active participation and workplace application.

Participants will engage in:

- Practical exercises
- Facilitated discussions
- Group activities
- RCA workshops
- Role plays
- Reflection activities
- Workplace transfer planning



THE RCA COMPETENCY FRAMEWORK

This programme develops four critical capability areas:

RCA Mindset

Curiosity, systems thinking and professional scepticism.

RCA Investigation Skills

Process understanding, evidence gathering and interviewing.

RCA Analysis Skills

Practical RCA tools, techniques and validation approaches.

RCA Communication & Influence Skills

Facilitation, reporting and recommendation development.

THE SIGNATURE AUDIT SIMULATION

Throughout the programme, participants will work through a realistic audit engagement involving multiple control failures, conflicting evidence, stakeholder interviews and recurring business issues.

As the case unfolds, participants will progressively:

- Analyse evidence
- Challenge assumptions
- Identify causes
- Validate root causes
- Develop sustainable recommendations
- Present findings to a mock Audit leadership team

PROGRAMME PHILOSOPHY

Learning is not measured by what participants know at the end of the programme.

Learning is measured by what participants do differently when they return to work.

OUTLINE

DAY 1

Moving Beyond Symptoms

- Why findings recur
- Root Cause Analysis fundamentals
- Symptoms, causes and root causes
- Process understanding and process profiling
- Measures of success and trigger events
- Applying the 5 Whys technique
- Practical exercises and audit simulation

DAY 2

From Root Causes to Sustainable Solutions

- Fishbone Analysis
- Cause validation techniques
- RCA interviewing techniques
- Facilitation skills
- Developing sustainable corrective actions
- Writing stronger audit findings
- Audit Committee simulation
- Workplace action planning

WHO SHOULD ATTEND?

- Chief Audit Executives
- Audit Managers
- Internal Auditors
- Audit Supervisors
- Risk Management Professionals
- Governance, Risk and Compliance Practitioners
- Quality Assurance Professionals
- Investigators and Assurance Professionals



PARTICIPANT TAKEAWAYS

Participants will receive:

- RCA Participant Workbook
- RCA Toolkit
- Process Profile Worksheet
- 5 Whys Template
- Fishbone Template
- Cause Validation Matrix
- RCA Interview Guide
- Recommendation Builder
- Personal Action Plan

YOUR BENEFIT

You will leave this programme with more than an understanding of Root Cause Analysis tools.

You will leave with the confidence, capability and practical resources required to move beyond symptoms, uncover validated root causes and deliver greater value through every audit engagement.

ABOUT THE TRAINER

GURBAKHISH SINGH

ARL® COACH, FCMA, CIA

Gurbakhish is distinguished by his passion for Internal Auditing and Action Reflection Learning. A Management Accountant and Certified Internal auditor with background in multiple industries, company sizes and subject matter. He has proven track record of success with both large and small Internal Audit teams focused on driving innovation, transforming operations, improving customer experience and return on investment. Proven ability to build and lead teams during periods of change and drive organizational efficiencies through unique action reflection learning (ARL®) and Quality Education System (QES) methodologies.

He has over 47 years of value adding experience across a broad range of industries. Served 29 years in internal audit, 6 years in Finance & Admin and 12 years in Operations. Plus, leading IIA Inc's QAR and SAIV projects for several clients. He served in various leadership roles in the areas of Business Risk Management, Corporate Governance, Fraud mitigation, Internal Audit, Finance & Accounting, Administration, Sales Operations, Learning & Development, Total Quality Management. In most appointments, besides his professional responsibilities, he contributed by developing and conducting several in house subject matter-based training programs at the request of his employers.

He worked with local companies (Perwira Habib Bank and Island & Peninsular Group) multinationals (Dunlop Estates Group and Inchcape Group) and IT global giant Hewlett Packard Australia.

Firm believer that the best way to build a strong Internal Audit function is to build the Auditors and Audit deliverables simultaneously in order to value add and improve businesses they work for.



REGISTRATION FORM

Are you claiming under HRDC SBL Khas?

☐ Yes ☐ No

COURSE DETAILS

Course Title 2026 How to Perform Effective Root Cause Analysis in Audit Engagements

Course Code 2026/KL06

Course Date(s) 27 & 28 July 2026

HRDC Programme No. 1000164607

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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REGISTRATION FORM

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**

☐ HRD CORP CLAIMABLE - Programme No. 10001646071

☐ E-PEROLEHAN or INTERNAL PROCUREMENT SYSTEM (Both MYR & USD accepted)

☐ 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: UOVBMYKL

☐ 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: SCBLMYKX

☐ 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:
 - Claimants are advised to **APPLY** for HRDC Grant Approval at least three (3) weeks (21 days) prior to the commencement of the course(s).
 - It is **COMPULSORY** to provide IIA Malaysia with the HRDC grant approval notification (letter or email) 7 working days before 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 fee(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.

ENQUIRY & REGISTRATION

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