



The Institute of  
**Internal Auditors**

Trinidad & Tobago

# TRAINING WEEK

*Auditing for Impact*

## MARCH 2025



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**DEVELOPING IT AUDIT  
PROGRAMS USING THE  
COBIT/NIST FRAMEWORKS**

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**MAXIMIZING THE COSO  
INTERNAL CONTROL  
FRAMEWORK FOR INTERNAL  
AUDIT SUCCESS**



March 17 - 21, 2025



9.00 a.m. - 3.00 p.m.



IIA Zoom



5 CPEs per session

### SEMINAR COSTS PER PERSON (12.5% VAT INCLUSIVE)

	IIA MEMBER		NON-MEMBER	
	TT\$	US\$	TT\$	US\$
<b>1 Day</b>	1000	170	1250	212
<b>2 Days</b>	1875	318	2375	402
<b>3 Days</b>	2775	470	3525	597
<b>4 Days</b>	3600	610	4600	779
<b>5 Days</b>	4375	741	5625	952

For more info : Email us at [theiiatt01@gmail.com](mailto:theiiatt01@gmail.com)

Mar 17

## DEVELOPING IT AUDIT PROGRAMS USING THE COBIT/NIST FRAMEWORKS

### Course Outline

This course provides a comprehensive understanding of how to develop IT audit programs using the COBIT and NIST frameworks. Participants will learn to integrate these frameworks into their audit processes to enhance IT governance, risk management, and compliance.

#### Objectives

- Understand the principles and components of the COBIT and NIST frameworks.
- Develop IT audit programs that align with organizational goals and regulatory requirements.
- Apply COBIT and NIST frameworks to assess IT governance, risk management, and security controls.

Enhance the effectiveness of IT audits through practical exercises and case studies.

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Mar 18

## IMPLEMENTING AN EFFECTIVE AND EFFICIENT QAIP

### Course Outline

Introduction to QA Terms and Standards

- Definition and importance
- Overview of IIA standards related to QA

Key Elements and Methodologies of a Quality Assurance Improvement Program

Types of Internal Audit Assessments

- Definition of Periodic monitoring, Internal Assessment, External Assessment
- Key elements and methodologies

Conducting Self-Assessments; Steps and best practices, tools and templates

Interactive Sessions including exercises to simulate self-assessment scenarios and group discussions on common challenges and solutions

Reporting and Follow-Up

- Documenting findings
- Implementing improvements

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*Charelle Joseph-Samaroo,*  
**MSc, BSc, CISA, CDPSE**

### Facilitator's Profile

Charelle Joseph-Samaroo is an IT professional with seventeen years of experience spanning various aspects of IT.

Her career began as a software technician, then progressed to include business process analyst for the digitization of Government services. She is now specialized in the field of IT auditing having attained CISA certification as well as eight years experience in both external and internal auditing which spans across a Big4 firm, a leading regional bank and is currently employed with a utilities company in the Turks and Caicos islands.



*Simone Ramsay-Knight*  
**MSc, BSc, CIA**

### Facilitator's Profile

Simone Ramsay Knight has worked in the internal audit sector for over 25 years across various industries including the insurance, manufacturing and higher education sectors.

She gained a comprehensive understanding of internal audit through her role as an internal auditor, audit committee member, internal audit trainer; CIA exam tutor and Internal Audit External Quality Assessor, both locally and internationally.

She is certified by IIA International as an authorised IIA trainer. Simone has a passion for giving back and lives the IIA motto - "Progress through Sharing." She has served at various levels in her local chapter and works with young ladies to share her life experiences.



*Karla Lewis*  
**BSc, CIA, CISA, FFSI, ALMI**

Mar 19

## EFFECTIVE WORKING PAPER DOCUMENTATION

### Course Outline

Working papers are critical to the success of every internal audit engagement and the reputation of every internal audit function. They are a reflection the proficiency and due professional care of the internal auditors who performed the engagement. After completing this session, participants should be able to, inter alia:

- Understand the role of working papers in internal audit engagements
- Identify the IIA standards and guidance relating to working papers
- Identify the characteristics of effective working papers
- Evaluate and use the different types of working papers
- Understand the organization, design, and content of working papers
- Apply improved working paper techniques and critique/review working papers

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### Facilitator's Profile

Karla Lewis has worked in the fields of governance, risk and compliance and internal auditing, within the financial services sector, for over 25 years and has been an Internal Audit Manager for more than ten (10) of those years. She currently works at TRINRE as Manager – Governance, Risk and Compliance where she is responsible for, inter alia, initiating and supporting the development of robust governance, risk management compliance programs and systems and reporting on the progress, status and output of these systems.



*Jagdesh Lakhan*  
**FCCA, CA**

Mar 20

## THE ROLE OF INTERNAL AUDIT IN STRATEGIC RISK MANAGEMENT

### Course Outline

Understanding the context of strategic objectives and strategic risk .

- Understanding the top down approach of strategic planning by boards and risk management

Breaking down the process of Strategic Planning to an audit plan and specific internal audits.

- Utilizing the organization's strategic plan to aid in the creation of a risk based audit plan.
- Identifying higher risk objectives and higher risk audits
- Ranking audits by risk and prioritizing audits in the context of limited resources.
- Controls testing and review
- Communication of findings

Interactive breakout sessions and examples

Tips for stress management on the job.

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### Facilitator's Profile

Jagdesh Lakhan is a Partner at Lakhan Ambrose and Company; an accounting, auditing, risk management and tax practice in Trinidad & Tobago and a consultant with Waterloo Capital Advisors Limited.

He specializes in various aspects of risks and controls assessments, auditing, investment and portfolio management. Jagdesh has over twenty years of experience in the finance industry having spent close to eight years at PricewaterhouseCoopers (Trinidad) in the various departments of Audit & Assurance, Taxation and Corporate Services/Consulting; and a year and half at Involve Financial Limited. He participated in the strategic directions of various investment ventures and buy-side due diligence on acquisition targets, performed company valuations, prepared bank proposals for debt financing, tax structuring, company valuations and market research.



*Randy Marcano*

**CIA, CISA, FCCA, CA, CRMA, CFCM**

Mar 21

## MAXIMISING THE COSO INTERNAL AUDIT CONTROL FRAMEWORK FOR INTERNAL AUDIT SUCCESS

### Course Outline

The COSO Internal Control Framework is recognized internationally and has been around for decades, yet many managers and internal auditors still struggle to apply its objectives, components, and principles in their day-to-day jobs. This course is designed to help Internal Auditors better understand the Framework, apply it to their audit and advisory engagements, and to make value-added recommendations for business improvements. By doing so, it will help further elevate the work of the Internal Audit function and ultimately drive success!

#### Course Objectives:

- **Understand the Importance of Internal Controls:** Gain a comprehensive understanding of why internal controls are crucial for organisational success.
- **Learn the COSO Framework Components:** Learn the key components of the COSO Framework (control environment, risk assessment, control activities, information and communication and monitoring activities) and how they interrelate to support effective internal control.
- **Apply COSO Principles to Audit Practices:** Develop the skills to identify and assess business controls and integrate them into your audit planning, execution, and reporting.
- **Benefit from Real-World Templates:** Benefit from practical insights into applying COSO principles using real-world templates.
- **Provide Practical Applications:** Engage in individual and group exercises to reinforce your understanding and application of the COSO Framework.

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### Facilitator's Profile

Randy Marcano is the Chief Audit Executive at Heritage Petroleum Company Limited, responsible for providing strategic leadership of the Internal Audit function and overseeing a comprehensive program of risk-based assurance engagements. He holds multiple professional certifications in Internal Audit, Information Systems Audit, Accounting, Risk Management and Fraud Control.

Randy has more than 23 years of extensive experience in Internal and IT Audits, Compliance, Fraud, Quality Assurance, and Risk Management. He began his career at PricewaterhouseCoopers and over the years has performed numerous assurance, advisory, compliance and investigative engagements for Private and Public Sector organisations spanning diverse industries, such as Financial Services, Telecommunications, Utilities, Insurance, Airline, and Energy.

Randy has also completed IIA certificate programs on the COSO Internal Control and Enterprise Risk Management Frameworks. Additionally, since 2015 he has been a volunteer Training Facilitator with the local Institute of Internal Auditors of Trinidad and Tobago, conducting various training sessions on topics such as Risk-based Auditing, the COSO Internal Control Framework, Internal Audit Strategic Planning, and Tools and Techniques for Internal Auditors, amongst others.