

Corporate Culture

Turning the “soft” into something you can audit with confidence

Date: 12 & 13 May 2026 (two days)

Time: 09:00 – 17:00

Location – Xheko Imperial

Course director: Sandro Boeri

Introduction

Organizational culture has become a critical driver of risk, performance and long term sustainability. Failures in culture often manifest as failures in controls, governance and decision-making, making culture a key area of focus for internal audit and risk functions.

This intensive two-day program equips participants with practical methodologies to audit culture and behavioural risk. Moving beyond theory, the course provides tools, frameworks, and hands-on techniques to assess behavioural drivers, evaluate cultural controls and deliver impactful assurance. Participants will learn how to translate complex human behaviours into auditable insights and influence meaningful organizational change.

Target audience

This training is particularly relevant for professionals seeking to move beyond traditional control-based auditing and develop the capability to assess “how people behave” and not just “what processes exist.” More specifically, this course is designed for:

- **Audit Managers and Heads of Internal Audit**, Leaders responsible for setting audit strategy and priorities, aiming to integrate culture auditing into audit plans and enhance the value and impact of their function.
- **Internal audit practitioners**, professionals responsible for providing independent assurance on governance, risk management and controls who want to expand their scope to include culture and behavioural risk as auditable areas;
- **Human Resources Managers and Specialists**, professionals responsible for people, culture, and organizational development who want to better understand how behaviours and workplace culture influence ethics, accountability, risk awareness, and organizational performance.

- **Risk Managers**, individuals responsible for enterprise risk management who seek to better identify, measure, and monitor behavioural risks and embed culture into risk frameworks;

Course objectives

- ✓ Understand the relationship between organizational culture, behaviour, and risk outcomes
- ✓ Apply the IIA Topical Requirement on Culture and Organizational Behaviour in audit engagements
- ✓ Identify and assess behavioural risks using structured frameworks and indicators
- ✓ Evaluate the design and effectiveness of cultural and behavioural controls
- ✓ Conduct behavioural risk reviews, including hypothesis development and evidence gathering
- ✓ Perform effective stakeholder interviews to uncover cultural insights
- ✓ Translate cultural observations into actionable audit findings and recommendations
- ✓ Support cultural transformation through practical, measurable actions
- ✓ Communicate behavioural insights effectively to senior management and boards.

Detailed Training Program

Session 1 – Setting the Scene: Why Audit Culture?

- “Culture v the World of Logic” – when human behaviour overrides control design.
- What is culture? → “A pattern of repeated behaviour – behind your back, in your face.”
- What is behavioural risk? → Inappropriate behaviour versus stakeholder expectations or strategic objectives.

Session 2 – The Topical Requirement on Culture and Organisational Behaviour

- Purpose and positioning within the IPPF and Three Lines Model.
- Governance: board oversight, role clarity, accountability, reporting.
- Risk Management: behavioural risk frameworks, indicators, data analytics.
- Controls: auditing the five behavioural levers – hiring, training, tone setting, incentives & disincentives, performance management.
- Documentation and quality assessment expectations.

Session 3 – The Behavioural Risk Management Framework

- Governance, risk management, control mechanisms and pressure points.

Session 4 – The Competing Values Framework

- Evaluate cultural balance and tensions across functions.

Session 5 – Transitioning and Cultural Transformation

- Readiness for change, social support, leadership visibility, communication.
- Formulate practical actions and leadership metrics.

Session 6 – The Behavioural Risk Review

- Frame hypotheses, select data sources, triangulate evidence.

Session 7 – Inside the Behavioural Laboratory

- Focus: Diagnosing root causes – fear, over-incentivisation, low psychological safety.

Session 8 – Interviewing Stakeholders (The Behavioural Risk Interview)

- Focus: Eliciting insight without defensiveness or bias.
- Method: Paired role-plays and facilitated feedback using your interview structure.

Session 9 – Auditing Other Cultural Facets

- Focus: Artefacts, emotional intelligence, and multi-cultural pressures.
- Method: Observation and reflection exercise linking artefacts to behavioural drivers.

Session 10 – Controls Workshop – Making Culture Part of the Furniture

- Progress from observation to formal culture reviews.
- Method: Team planning exercise using a maturity grid.

Session 11 – Reporting and Influence

- Focus: Turning behavioural insight into board-level impact.
- Method: Draft sample culture findings and peer review presentations.

Session 12 – The Future of Culture Auditing

- Focus: AI, data analytics, and continuous behavioural monitoring.

Instructor Bio



Sandro Boeri

ECIIA Board Member

Immediate Past President, Chartered Institute of Internal Auditors (UK)

Founder, Risk Audit | Thought Leader in Behavioural Risk, Culture & Governance Transformation

Sandro Boeri is an internationally recognised voice at the forefront of reshaping the internal audit profession. As a member of the ECIIA Board and President of the Chartered Institute of Internal Auditors in the UK and founder of Risk Audit, he is a champion of bold thinking and practical innovation in governance, behavioural risk, and organisational culture.

With over four decades of experience across regulated industries, Sandro challenges conventional, compliance-centric approaches to assurance. Instead, he advocates for a more dynamic, human-centred vision, where auditors and governance professionals act as strategic enablers of sustainable growth, cultural resilience, and purposeful performance.

His work bridges internal audit, behavioural science, and enterprise risk. From embedding culture audits into assurance methodologies, to pioneering the use of AI in internal audit processes, Sandro's voice is shaping the profession's future—one that is as curious, courageous, and collaborative as the challenges it faces.



IMPORTANT FINANCIAL DATA

Cost per participant: **AIIA Members ALL 26,000** *(total amount, the subject is VAT excluded)*

Non-members ALL 29,000 *(total amount, the subject is VAT excluded)*

Price includes course attendance and educational material.

Payment* can be made by bank transfer or direct deposit by using the following account info:

Account Holder: **Albanian Institute of Internal Auditors**

Acc.no: **0000039700**

Swift: **SGSBALTX**

IBAN: **AL93 2021 1044 0000 0000 0003 9700**

Raiffeisen Bank Albania

** Important: The transferred amount **must include** the entire amount as stated above. No shortfalls due to exchange fee/or other administration charges may arise. Albanian Institute of Internal Auditors has to receive the amount that is stated in your invoice.*

REGISTRATION
FORM

Corporate Culture

Turning the “soft” into something you can audit with confidence

12 & 13 May 2026

Full name			
Position			
Company name		VAT No.	
Contact Tel.		Email	
Address			

Cancellation Policy:

Places on AIIA Training courses are limited so we therefore operate a cancellation policy regarding refund.

1. *In case of cancellation of a training event by AIIA or related partner, we will endeavor to inform all participants 10 days before the course is due to take place, although please be aware that this is not always possible. All course fees paid will be reimbursed in full, but we are unable to reimburse any other costs that may have been incurred, including flights, accommodation etc.*
2. *No refund will be made for:*
 - a. *Bookings cancelled less than two weeks before the event, except in exceptional circumstances and then only at the discretion of Albanian Institute of Internal Auditors.*
 - b. *Non-attendance on the course.*
3. *For bookings cancelled two or more weeks before a course is due to start, 100% per cent of course fees paid will be refunded to the applicant.*

- I confirm all the data I provided is true and accurate.
- I confirm that I read the training program and I agree to have such content delivered during the course.

Name Surname Signature

Date, location
