

Audit Evidence and Documentation Course

Learn to collect, document, and analyze audit evidence to meet Government Auditing Standards and support audit findings.

Group classes in Live Online and onsite training is available for this course. For more information, email onsite@graduateschool.edu or visit: <https://sdfm.graduateschool.edu/courses/audit-evidence-and-documentation>



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Course Outline

Module 1: Role of Evidence in Auditing

- Explain the bedrock role of evidence in achieving the purpose of performance auditing.
- Distinguish three approaches for doing performance audits.
- Define a finding, and the elements of two finding frameworks.

Module 2: Evidence Types and Sources

- Distinguish the types of evidence and explain their relevance to auditors.
- Describe the strengths and weaknesses of each type of evidence.
- Cite the generic sources for each type of evidence.

Module 3: Evidence Tests

- Describe the tests that evidence must meet.
- Describe a basis for judging that evidence meets those tests, particularly as the tests relate to evidence supporting each finding element.
- Determine if the tests are met for evidence in case study scenarios.

Module 4: Evidence Collection Methods

- Describe common methods for collecting and recording each type of evidence.
- Explain the purpose of data collection instruments and describe how such instruments are constructed to obtain physical, documentary, and testimonial evidence.

Module 5: Assuring Evidence Reliability

- Use methods in collecting and recording evidence that will assure the reliability of that evidence.
- Describe and apply logical methods for testing the reliability of systems data obtained from the auditee, testimonial data, and analytical evidence.

Module 6: Evidence Documentation

- Cite the standard for preparation of audit documentation.

- Describe the purpose, content, information elements, and preparation principles of audit documentation.
- Index and cross-reference audit documentation using one of several methods.
- Explain the purpose of referencing the audit report.
- Prepare audit documentation that follows generally accepted preparation principles and includes the requisite information elements.

Module 7: Reviewing and Safeguarding Audit Documentation

- Describe the responsibilities for supervising the conduct of audit work.
- Explain the responsibilities for supervisory review of audit documentation.
- Identify critical practices for the safeguarding of audit documentation.
- Identify special practices for the safeguarding and handling of electronic and classified audit documentation.

Module 8: Case Study: Defining Audit Objectives

- Describe the phases in performance auditing.
- Explain the potential purposes of the survey phase.
- Explain the role of objectives in the planning phase.
- Define objectives for a case study.

Module 9: Case Study: Planning for Evidence Collection

- List the tasks in planning an audit to collect evidence that will achieve the audit's objectives.
- Describe how to document the design using a design matrix.