COURSE SYLLABUS

Audit Evidence and Documentation Course

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

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



CustomerRelations@graduateschool.edu • (888) 744-4723

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.