

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://www.graduateschool.edu/courses/audit-evidence-and-documentation>



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Course Outline

Module 1: Role of Evidence in Auditing

- Learning Objectives
- Evidence—the Foundation of Auditing
- Two Things Distinguish Auditors
- Performance Auditing Fundamentals
- Fundamentals—Adherence to Auditing Standards
- Fundamentals—Approaches for Doing Performance Audits
- Fundamentals—Focus on Specific Aspects of Performance
- Fundamentals—Application of Finding Concept
- Element Definitions—Traditional Findings
- Element Definitions—Impact Findings
- Rival Causes

Module 2: Evidence Types and Sources

- Learning Objectives
- Types of Evidence
- Audit Classification
- Physical Evidence
- Documentary Evidence
- Testimonial Evidence
- Other Classifications of Evidence
- Evidence can be Classified as Quantitative or Qualitative
- Evidence can be Classified as Views and Fact
- Evidence can be Characterized as Expert Opinion

- Data Sources

Module 3: Evidence Tests

- Learning Objectives
- Tests of Evidence
- Sufficiency Test
- Evidence Sufficiency and Audit Scope
- Appropriate Test – Relevance
- Appropriate Test—Validity and Reliability
- Exercise/Discussion: Selecting Audit Scope
- Exercise 3-1: Deciding Relevance
- Exercise 3-2: Selecting Reliable Evidence
- Exercise 3-3: Reinforcement Quiz

Module 4: Evidence Collection Methods

- Learning Objectives
- Conducting Fieldwork
- Data Collection and Recording Methods
- Collecting Physical Evidence
- Collecting Documentary Evidence
- Collecting Testimonial Evidence
- Collecting Data with Data Collection Instruments
- Using a DCI to Collect Documentary Evidence
- Using a DCI to Collect Evidence on Physical Conditions
- Using a DCI with a Graduated Rating Scale
- Using a DCI to Collect Data on Physical Quantities
- Using a DCI to Collect Testimonial Evidence
- Exercise 4-1: Selecting Data Needed, Type, Source, and Collection Method

Module 5: Assuring Evidence Reliability

- Learning Objectives
- Assuring Evidence Reliability in Collection
- Determinants of Reliability
- Steps to Assure Reliability
- What to Do When Evidence has Limitations or Uncertainties as to its Reliability
- Assuring Reliability of Physical Evidence
- Exercise 5-1: Dealing with Conflicting Requirements