



good ideas for business

**INTERMEDIATE AUDIT TRAINING TOPICS (MEDIUM - SLIDES, WORKBOOK
INCORPORATING QUIZ, CASE STUDIES, EXERCISES AND GROUP DISCUSSIONS)**

Topics covered

Substantive Assurance recap

Analytical review

Completion Memorandum (ISA 230)

Management Letter

Internal Controls

Fraud

Planning

Post balance sheet events

Going Concern review

Risk Assessment

Introduction to using data interrogation software - ACL, IDEA, Audit Commander

Presentation skills

Stock count

Interim audits

Sampling theory

Post Balance Sheet Events review

Consultation/Safeguard review

Engagement Quality control review

Audit administration

Circularization – control and content

Cutoffs

Bank confirmations and other minimum evidence prior to sign off

Engagement appraisal