

# PLANNING AN EFFECTIVE AUDIT

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## WHO SHOULD ATTEND

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One of the key sections to ensure audits are carried out properly and efficiently is planning.

The course will be relevant to all staff who are involved in planning assignments. It is ideally suited to those who are relatively new to planning, but will also be useful as a refresher for those who consider that their planning needs to be more effective.

It is expected that the course will be suitable for staff with between 24 and 36 months experience in the profession and a reasonable knowledge of audit fieldwork techniques.

## OBJECTIVES

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At the end of the course participants will understand the key aspects of the planning process to effectively carry out an audit.

## CONTENT

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- Purpose of planning and the process by which it is achieved
- Relevant ISAs (UK and Ireland) will be considered and their application will be illustrated by audit manual documentation
- Case studies covering obtaining business knowledge, risk assessment, materiality and the preparation of overall audit plans

## CPD HOURS - 3

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