



Advanced Audit Sampling and Evidence Evaluation Training Course

22 – 26 November 2026
Muscat

Advanced Audit Sampling and Evidence Evaluation Training Course

Ref: 348_128906 **Date:** 22 – 26 November 2026 **Location:** Muscat **Fees:** 5700 Euro

Overview

The Advanced Audit Sampling and Evidence Evaluation Training Course is a five-day advanced course for auditors, assurance professionals, compliance reviewers, and risk specialists who leave with an Audit Sampling Decision File. The course connects statistical audit sampling, nonstatistical audit sampling, sample size determination, representative item selection, misstatement projection, exception evaluation, and full-population data analytics. Participants build defensible links among objectives, populations, risk parameters, procedures, evidence, and conclusions. Agile Leaders Training Center delivers this course on advanced audit sampling and evidence evaluation.

Who Should Attend

- Internal audit functions responsible for engagement planning, testing, evidence, and conclusions
- External audit functions responsible for tests of controls and substantive procedures
- Audit supervision functions responsible for reviewing sample design and workpapers
- Compliance review functions responsible for testing transactions and control performance
- Risk and assurance functions responsible for independent testing and evidence quality

The course assumes participants design, execute, or review audit tests and leaves out introductory auditing, software programming, and organization-specific methodology approval.

Departments and Industries

The course supports evidence-based testing across assurance functions and transaction-intensive sectors.

- Internal audit, external audit, compliance, and enterprise risk departments
- Finance, procurement, revenue, payroll, and operations functions
- Banking, insurance, investment, and professional services organizations
- Manufacturing, energy, utilities, and logistics organizations
- Healthcare, education, hospitality, and public service organizations

Learning Objectives

By the end of this course, participants will be able to:



- Analyze objectives, assertions, populations, and sampling risks
- Compare statistical and nonstatistical sampling approaches
- Build sample-size decisions from risk and population parameters
- Apply representative selection and replacement procedures
- Evaluate deviations, misstatements, projections, and qualitative factors
- Build an Audit Sampling Decision File with review-ready conclusions

Course Agenda

Day 1: Sampling Decisions and Populations

- Audit Objective and Assertion Alignment Map
- Population Completeness and Relevance Test
- Sampling Risk and Nonsampling Risk Model
- Statistical and Nonstatistical Approach Decision Tree
- Full-Population Analytics Boundary Checklist

Day 2: Sample Size and Selection

- Attribute Sampling Parameter Worksheet
- Expected Deviation and Tolerable Deviation Method
- Monetary-Unit Sampling Planning Model
- Random Systematic and Haphazard Selection Methods
- Stratification and High-Value Item Treatment Matrix

Day 3: Tests of Controls and Details

- Control Deviation Testing Workpaper
- Substantive Misstatement Sampling Plan
- Dual-Purpose Sample Design Method
- Missing Evidence and Alternative Procedure Protocol
- Selection Reproducibility and Audit Trail Checklist

Day 4: Evaluation and Conclusions

- Deviation Rate Evaluation and Upper-Limit Analysis
- Misstatement Projection and Allowance Method
- Qualitative Exception Cause Analysis
- Planning Assumption Reassessment Trigger Matrix
- Sample Conclusion and Evidence Sufficiency Memo



Day 5: Audit Sampling Practice

- Suggested Exercise: Population and Objective Diagnosis
- Suggested Exercise: Sample Size and Selection Design
- Suggested Exercise: Deviation and Misstatement Evaluation
- Suggested Exercise: Analytics and Sampling Reconciliation
- Capstone Exercise: Audit Sampling Decision File

Practical Exercises

The course includes suggested activities that convert audit objectives and population data into reviewable sampling decisions.

- Suggested activity: diagnose population completeness, assertions, and sampling risk for procurement and payroll tests.
- Suggested activity: calculate and explain attribute and monetary-unit sample-size choices.
- Suggested activity: project deviations and misstatements, investigate causes, and reassess assumptions.
- Suggested activity: present an Audit Sampling Decision File with procedures, results, and conclusions.

FAQs

Who suits advanced audit sampling and evidence evaluation training?

Auditors, assurance professionals, compliance reviewers, and risk specialists suit the training; it assumes experience designing, performing, or reviewing audit tests.

How does advanced audit sampling differ from introductory auditing training?

Advanced audit sampling focuses on defensible design, sample-size parameters, representative selection, projection, evaluation, and documentation rather than the general stages of an audit engagement.

When should statistical audit sampling be used?

Statistical audit sampling is useful when the auditor needs probability-based selection and a quantified measure of sampling risk, provided the population and audit objective support the method.

How are audit sampling exceptions evaluated?

Audit sampling exceptions are evaluated by their rate or amount, projected effect, cause, qualitative significance, relationship to other evidence, and impact on the original risk assumptions.



Can full-population data analytics replace audit sampling?

Full-population data analytics can extend coverage, but it does not remove nonsampling risk or replace procedures needed to establish data reliability, investigate exceptions, and address evidence outside the analyzed data.

Conclusion

Participants leave with an Audit Sampling Decision File that links objectives, populations, risks, methods, selections, results, and conclusions. The work product makes sampling judgments traceable for engagement review. It helps teams distinguish sampled testing from full-population analytics and respond consistently when deviations, misstatements, missing evidence, or changed assumptions arise.