



Tax Audit Investigation Techniques Training Course

15 – 19 March 2027
Madrid

Tax Audit Investigation Techniques Training Course

Ref: 390_131840 **Date:** 15 – 19 March 2027 **Location:** Madrid **Fees:** 5700 Euro

Overview

Tax Audit Investigation Techniques Training Course is a five-day advanced course for tax auditors, finance controllers, and investigation leaders who leave with a Tax Audit Investigation Case File. The course connects risk-based case selection, records examination, transaction tracing, anomaly tests, inquiry methods, evidence handling, indirect financial analysis, and defensible reporting. Participants turn fragmented financial information into a documented audit case. Agile Leaders Training Center delivers this course on tax audit investigation techniques.

Who Should Attend

- Tax audit functions responsible for selecting, scoping, and examining cases
- Tax accounting functions responsible for records, reconciliations, and audit support
- Finance control functions responsible for transaction evidence and exception review
- Compliance functions responsible for risk indicators and documented responses
- Investigation leadership functions responsible for case quality and evidence review

The course assumes participants analyze financial records or audit evidence and leaves out tax return preparation, basic bookkeeping, and jurisdiction-specific legal advice.

Departments and Industries

The course supports tax audit investigation techniques across commercial, regulated, industrial, and public-interest environments.

- Tax, finance, compliance, investigations, and internal audit departments
- Financial services, professional services, and insurance organizations
- Manufacturing, energy, logistics, and construction organizations
- Technology, telecommunications, and retail organizations
- Public service and nonprofit institutions

Learning Objectives

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



- Build a risk-based tax audit scope and case plan
- Analyze records, reconciliations, and transaction trails
- Use anomaly tests and indirect financial methods
- Evaluate inquiry records and evidence reliability
- Diagnose red flags and competing explanations
- Build defensible findings and case reports

Course Agenda

Day 1: Case Selection and Audit Scope

- Compliance Risk and Case Selection Matrix
- Tax Audit Objective and Scope Canvas
- Risk Hypothesis and Indicator Register
- Records Request and Information Map
- Audit Work Plan and Milestone Sheet

Day 2: Records and Transaction Evidence

- Return-to-Ledger Reconciliation Trail
- Source Document Reliability Checklist
- Transaction Flow and Counterparty Map
- Journal Entry and Adjustment Test Plan
- Evidence Log and Document Control Record

Day 3: Analytics and Indirect Methods

- Trend Ratio and Variance Analysis Grid
- Duplicate Gap and Sequence Anomaly Test
- Source and Application of Funds Schedule
- Bank Deposits and Cash Expenditures Analysis
- Financial Reconstruction Assumption Register

Day 4: Inquiry, Findings, and Case Development

- Interview and Inquiry Question Plan
- Statement Corroboration and Contradiction Matrix
- Red Flag and Alternative Explanation Test
- Evidence-to-Finding Reasoning Chain
- Tax Audit Finding and Response Brief



Day 5: Tax Audit Investigation Practice

- Suggested Exercise: Risk Selection Challenge
- Suggested Exercise: Transaction Trail Reconstruction
- Suggested Exercise: Indirect Method Analysis
- Suggested Exercise: Evidence and Finding Briefing
- Capstone Exercise: Tax Audit Investigation Case File

Practical Exercises

The course uses suggested activities to convert financial records into traceable audit evidence.

- Suggested activity: reconcile return figures to ledgers and source records in a retail case.
- Suggested activity: trace counterparties and journal adjustments in a construction case.
- Suggested activity: test bank deposits and cash expenditures in a professional-services case.
- Suggested activity: present an evidence chain and alternative explanation to a review panel.

FAQs

Who suits tax audit investigation techniques training, and what does it assume?

Tax audit investigation techniques training suits tax auditors, tax accountants, finance controllers, compliance professionals, and investigation leaders who already analyze financial records, transactions, or audit evidence.

How do tax audit investigation techniques differ from tax return preparation?

Tax audit investigation techniques test risks, records, transactions, explanations, and evidence, while tax return preparation focuses on compiling and reporting tax information under applicable requirements.

How are tax audit cases selected using risk indicators?

Tax audit cases are selected by linking reliable data, anomalies, third-party information, material patterns, and compliance risks to a documented audit hypothesis and proportionate scope.

When are indirect financial methods useful in a tax audit?

Indirect financial methods are useful when direct records are incomplete or require corroboration, provided assumptions, adjustments, data sources, limitations, and competing explanations are documented and tested.

What makes a tax audit finding defensible?

A tax audit finding is defensible when its criteria, facts, evidence sources, analytical steps, explanations, limitations, and reasoning are traceable through the case file.



Conclusion

Participants leave with a Tax Audit Investigation Case File containing risk rationale, scope, record requests, reconciliation trails, anomaly tests, inquiry plans, evidence logs, indirect analyses, findings, and a report. The file changes disconnected financial information into a documented audit case. It supports review of evidence quality, reasoning, and response priorities.