



# Tax Audit Investigation Techniques Training Course

26 – 30 September 2027  
Nairobi

## Tax Audit Investigation Techniques Training Course

**Ref:** 390\_131854 **Date:** 26 – 30 September 2027 **Location:** Nairobi **Fees:** 4500 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.