

ISAE 3000 Assurance Engagements Application Training Course

10 – 14 October 2027
Muscat

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Training Center

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Ref: 1738_230645 **Date:** 10 – 14 October 2027 **Location:** Muscat **Fees:** 5700 Euro

Overview

ISAE 3000 Assurance Engagements Application Training Course is a one-week foundation course for assurance, audit, reporting, risk, compliance, and finance functions who leave with an Assurance Engagement File. Participants apply ISAE 3000 Revised to acceptance, criteria, assurance levels, materiality, risk, evidence, documentation, conclusions, and reporting for non-financial subject matter. The course turns a proposed engagement into a traceable file and report. Agile Leaders Training Center develops ISAE 3000 assurance engagement capability.

Who Should Attend

- Assurance functions responsible for accepting, planning, performing, and reporting engagements
- Internal audit functions responsible for evidence, documentation, and coordinated assurance
- Risk and compliance functions responsible for controls, criteria, and non-financial assertions
- Reporting functions responsible for preparing subject matter information for external assurance
- Finance and governance functions responsible for commissioning and overseeing assurance work

The course assumes participants contribute to assurance, audit, reporting, risk, compliance, or governance work and leaves out financial statement audits, certification preparation, and sustainability-specific assurance under ISSA 5000.

Departments and Industries

The course supports departments and industries that commission, prepare, perform, or oversee non-financial assurance engagements.

- Assurance, internal audit, risk, compliance, governance, and finance departments
- Professional services, financial services, and insurance
- Energy, manufacturing, infrastructure, and transport
- Healthcare, technology, telecommunications, and public services
- Nonprofit, development, education, and service organizations

Learning Objectives

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

- Apply ISAE 3000 scope, preconditions, ethics, and quality requirements
- Compare reasonable and limited assurance engagement designs
- Build materiality, risk, and procedure planning records
- Evaluate sufficient appropriate evidence and workpaper support
- Analyze misstatements, representations, and subsequent events
- Form assurance conclusions and draft engagement reports

Course Agenda

Day 1: Engagement Scope and Acceptance

- ISAE 3000 Scope and Engagement Classification Map
- Responsible Party, Measurer, Practitioner, and User Roles Matrix
- Subject Matter Information and Suitable Criteria Assessment
- Ethics, Independence, Competence, and Quality Requirements Checklist
- Engagement Preconditions, Acceptance, and Continuance Record

Day 2: Assurance Design and Planning

- Reasonable and Limited Assurance Comparison Grid
- Engagement Terms and Responsibility Allocation Letter
- Materiality and Material Misstatement Assessment
- Engagement Risk and Control Understanding Register
- Assurance Strategy, Timing, and Procedure Plan

Day 3: Evidence and Documentation

- Sufficient Appropriate Evidence Evaluation Matrix
- Inquiry, Inspection, Observation, Confirmation, and Recalculation Plan
- Sampling and Analytical Procedure Workpaper
- Expert and Internal Auditor Work Evaluation Checklist
- Engagement Documentation and Review Trail

Day 4: Conclusions and Reporting

- Identified Misstatement and Deviation Summary
- Written Representation and Subsequent Event Checklist
- Evidence Sufficiency and Uncorrected Matter Evaluation
- Assurance Conclusion and Modification Decision Tree
- ISAE 3000 Assurance Report Structure

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Day 5: ISAE 3000 Engagement Practice

- Exercise: Assess Engagement Preconditions and Suitable Criteria
- Exercise: Design Materiality, Risk, and Assurance Procedures
- Exercise: Evaluate Evidence and Review Workpapers
- Exercise: Form a Conclusion and Draft an Assurance Report
- Capstone Exercise: ISAE 3000 Assurance Engagement File

Practical Exercises

The course uses suggested activities to connect ISAE 3000 requirements with engagement decisions.

- Suggested activity: assess the roles, subject matter, criteria, purpose, and preconditions for a controls engagement.
- Suggested activity: design limited and reasonable assurance responses for compliance and service-performance information.
- Suggested activity: evaluate evidence, workpapers, expert input, misstatements, and written representations.
- Suggested activity: assemble acceptance, planning, evidence, conclusion, and reporting records in an engagement file.

FAQs

Who suits ISAE 3000 assurance engagements training, and what does it assume?

Assurance, audit, reporting, risk, compliance, governance, and finance functions suit the training. It assumes involvement in preparing, commissioning, performing, documenting, or overseeing assurance work.

How does ISAE 3000 assurance training differ from financial statement audit training?

ISAE 3000 assurance training addresses subject matter other than audits or reviews of historical financial information, while financial statement audit training focuses on audit objectives and procedures for financial statements.

What is the difference between reasonable and limited assurance under ISAE 3000?

Reasonable and limited assurance differ in engagement risk, procedure nature and extent, evidence needs, and the form of the conclusion. Each design must provide meaningful assurance in its circumstances.

What makes criteria suitable for an ISAE 3000 engagement?

Suitable criteria must support consistent evaluation of the subject matter and enable intended users to understand how the subject matter information was measured or evaluated.

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What belongs in an ISAE 3000 assurance engagement file?

An ISAE 3000 assurance engagement file records acceptance, terms, roles, criteria, materiality, risk, procedures, evidence, judgments, reviews, misstatements, representations, subsequent events, conclusions, and the final report.

Conclusion

Participants take an ISAE 3000 Assurance Engagement File back to work. It connects acceptance, criteria, assurance design, materiality, risk, procedures, evidence, documentation, judgments, conclusions, and reporting. It changes a proposed non-financial assurance assignment into a traceable engagement basis that supports review and communication with intended users.