

Procurement Audit and Assurance Training Course

12 – 16 April 2027
Jakarta

AGILE LEADERS
Training Center

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Ref: 2098_253657 **Date:** 12 – 16 April 2027 **Location:** Jakarta **Fees:** 5700 Euro

Overview

Procurement Audit and Assurance Training Course is a one-week intermediate course for auditors, assurance professionals, procurement managers, compliance officers, and contract reviewers who leave with a Procurement Audit File. Participants apply risk-based scoping, lifecycle control mapping, sampling, transaction testing, data analytics, integrity indicators, evidence evaluation, root-cause analysis, reporting, and follow-up. The course separates assurance work from fraud investigation while connecting requisition, sourcing, tendering, award, contracting, and supplier oversight. Agile Leaders Training Center delivers this course in procurement audit and assurance.

Who Should Attend

- Audit teams responsible for procurement engagement planning, testing, and reporting
- Assurance teams responsible for governance, risk, and control evaluation
- Procurement teams responsible for process design, records, and corrective actions
- Compliance teams responsible for integrity controls and issue escalation
- Contract-review teams responsible for award, obligation, and supplier evidence

The course assumes participants work with audit or procurement records and leaves out criminal investigation, legal opinions, general internal-audit administration, project assurance, and donor-specific procurement rules.

Departments and Industries

The course supports departments that need evidence-based assurance over procurement activity across public, industrial, and service organizations.

- Internal audit and assurance
- Procurement and strategic sourcing
- Compliance, risk, and governance
- Construction, energy, and manufacturing
- Healthcare, government, and professional services

Learning Objectives

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

- Apply risk-based procurement audit scoping.
- Build lifecycle risk and control maps.
- Use sampling, evidence, and analytics procedures.
- Evaluate tender, contract, supplier, and transaction controls.
- Diagnose root causes and prioritize findings.
- Build reports and risk-based follow-up plans.

Course Agenda

Day 1: Scope the Procurement Audit

- Procurement Lifecycle and Audit Universe Map
- Engagement Objective and Scope Statement
- Risk Assessment and Priority Matrix
- Global Internal Audit Standards Engagement Alignment
- Audit Planning and Resource Worksheet

Day 2: Map Governance and Lifecycle Controls

- Authority and Segregation of Duties Matrix
- Requisition and Approval Control Map
- Sourcing and Tender Evaluation Control Model
- Award and Contract Governance Checklist
- Supplier Management and Performance Control Register

Day 3: Test Transactions and Evidence

- Audit Population and Sampling Design
- Procure-to-Pay Transaction Test Sheet
- Document Trace and Evidence Sufficiency Grid
- Procurement Data Analytics Test Library
- Exception Validation and Workpaper Index

Day 4: Evaluate Findings and Corrective Action

- Procurement Integrity Indicator Review
- Control Design and Operating Effectiveness Assessment
- Root-Cause Analysis and Consequence Map
- Finding Significance and Priority Matrix
- Management Action and Follow-Up Tracker

Day 5: Practice Procurement Assurance Decisions

- Suggested Exercise: Scope a Procurement Audit Engagement
- Suggested Exercise: Test a Tender and Award Sample
- Suggested Exercise: Analyze Contract and Supplier Exceptions
- Suggested Exercise: Draft a Finding and Management Action
- Capstone Exercise: Complete a Procurement Audit File

Practical Exercises

The course uses suggested activities with fictional requisitions, bids, evaluation records, contracts, invoices, supplier files, analytics results, and action plans.

- Suggested activity: map approval and segregation controls for an industrial purchasing cycle.
- Suggested activity: select and test tender and payment samples for a healthcare organization.
- Suggested activity: validate integrity indicators against supporting evidence without treating them as proof.
- Suggested activity: write a prioritized finding, root cause, action owner, and follow-up test.

FAQs

Who suits procurement audit and assurance training, and what does it assume?

Internal auditors, procurement assurance specialists, procurement managers, compliance officers, and contract reviewers suit procurement audit and assurance training. The course assumes experience handling audit, sourcing, tender, contract, supplier, or payment records.

How does procurement audit differ from general internal audit training?

Procurement audit applies audit methods to requisition, sourcing, tender evaluation, award, contracting, supplier management, and transaction controls, while general internal audit training addresses broader engagement and function-management practices across many business processes.

What evidence supports a procurement audit finding?

A procurement audit finding requires relevant, reliable, and sufficient evidence linked to criteria, condition, cause, consequence, and control expectations. Auditors should corroborate exceptions, document procedures, preserve context, and distinguish indicators from proven misconduct.

How should procurement audit sampling be designed?

Procurement audit sampling should reflect the objective, population, risk, value, transaction type, control frequency, and available data. Auditors document the selection method, sample rationale, procedures, exceptions, and limits before drawing a conclusion.

How are procurement audit actions followed up?

Procurement audit follow-up tracks agreed owners, target dates, evidence of implementation, residual risk, and validation procedures. The depth and timing of follow-up should reflect the finding's significance and the risk of incomplete action.

Conclusion

Participants take back a Procurement Audit File. It combines a scope statement, risk and control matrix, sample plan, test sheets, analytics results, evidence index, findings, root-cause map, report, management actions, and follow-up tests. The file helps teams connect procurement risks and controls to documented assurance conclusions and accountable improvement.