

External Auditing Techniques Training Course

Professional Development Training Course Outline

Category	ACCOUNTING & FINANCE	Duration	5 Days
Base Fee	\$1,500 USD	Delivery Mode	Online / On-site Hybrid

Course Introduction

External auditing techniques have become a critical component in ensuring transparency, accountability, and compliance within modern organizations operating in a highly regulated global environment. External Auditing Techniques Training Course is designed to equip professionals with cutting-edge knowledge and practical skills in risk-based auditing, financial statement analysis, internal controls evaluation, and regulatory compliance. With the increasing demand for audit quality, fraud detection, and data-driven decision-making, this training integrates global auditing standards such as ISA, IFRS, and COSO frameworks to enhance professional competence and audit efficiency.

In today's dynamic business landscape, organizations are focusing on strengthening corporate governance, improving financial reporting accuracy, and mitigating risks through effective external audits. This course provides comprehensive exposure to audit planning, evidence gathering, audit documentation, and reporting techniques using modern tools such as data analytics, audit software, and digital transformation practices. Participants will gain hands-on experience in applying auditing standards, identifying material misstatements, and delivering value-added audit insights aligned with global best practices.

Programme Curriculum

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Course Objectives

1. Develop advanced knowledge in risk-based external auditing techniques and methodologies
2. Understand international auditing standards (ISA) and financial reporting frameworks (IFRS)
3. Enhance skills in audit planning, execution, and documentation using digital tools
4. Strengthen competency in internal controls evaluation and compliance auditing
5. Apply data analytics and audit automation techniques in audit processes
6. Improve fraud detection, forensic auditing, and risk assessment capabilities
7. Master financial statement analysis and materiality assessment techniques
8. Enhance audit reporting and communication skills for stakeholders
9. Build expertise in corporate governance and regulatory compliance auditing
10. Develop critical thinking in audit evidence gathering and evaluation
11. Understand ethical auditing practices and professional standards
12. Gain practical exposure to audit case studies and real-world scenarios
13. Improve decision-making and problem-solving skills in complex audit environments

Organizational Benefits

- Improved financial transparency and accountability
- Enhanced compliance with international auditing standards
- Strengthened internal controls and risk management systems
- Reduced financial fraud and operational risks
- Increased stakeholder confidence and trust
- Better audit quality and reporting accuracy
- Enhanced corporate governance frameworks
- Improved decision-making through reliable audit insights
- Increased operational efficiency and audit effectiveness
- Strengthened organizational reputation and regulatory compliance

Target Audiences

- External Auditors
- Internal Auditors
- Finance Managers
- Accountants and Financial Analysts
- Compliance Officers

- Risk Management Professionals
- Corporate Governance Officers
- Audit Consultants

Course Duration: 5 days

Course Modules

Module 1: Fundamentals of External Auditing

- Principles and objectives of external auditing
- Overview of international auditing standards (ISA)
- Roles and responsibilities of external auditors
- Audit environment and regulatory frameworks
- Ethical considerations in auditing
- Case study: Global audit failure and lessons learned

Module 2: Audit Planning and Risk Assessment

- Risk-based audit approach and methodologies
- Understanding business risks and audit risks
- Materiality and audit planning strategies
- Client acceptance and engagement procedures
- Audit strategy development and documentation
- Case study: Risk assessment in multinational corporations

Module 3: Internal Controls and Compliance

- Evaluation of internal control systems (COSO framework)
- Testing controls and compliance procedures
- Identifying control weaknesses and deficiencies
- Regulatory compliance and governance auditing
- Documentation of internal control findings
- Case study: Internal control breakdown in financial institutions

Module 4: Audit Evidence and Documentation

- Types and sources of audit evidence
- Techniques for collecting sufficient and appropriate evidence
- Audit sampling and testing methods
- Documentation standards and working papers
- Use of audit software and digital tools
- Case study: Evidence collection challenges in complex audits

Module 5: Financial Statement Auditing

- Auditing financial statements under IFRS
- Revenue, expenses, and asset verification techniques
- Analytical procedures and ratio analysis
- Identifying misstatements and irregularities
- Audit adjustments and review processes
- Case study: Financial misstatement detection in global firms

Module 6: Fraud Detection and Forensic Auditing

- Types of fraud and risk indicators
- Fraud detection techniques and tools
- Forensic auditing principles and applications
- Investigative procedures and reporting fraud
- Role of technology in fraud detection
- Case study: Corporate fraud investigation example

Module 7: Audit Reporting and Communication

- Types of audit opinions and reports
- Drafting audit reports and recommendations
- Communicating audit findings to stakeholders
- Handling audit conflicts and issues
- Improving audit report quality and clarity
- Case study: Audit reporting failure and stakeholder impact

Module 8: Emerging Trends in External Auditing

- Data analytics and digital transformation in auditing
- Use of artificial intelligence in audit processes
- Continuous auditing and real-time reporting
- ESG (Environmental, Social, Governance) auditing trends
- Cybersecurity and IT audit considerations
- Case study: Digital audit transformation in global organizations

Training Methodology

- Interactive lectures and expert-led discussions
- Practical case studies and real-world audit scenarios
- Group work and collaborative learning sessions

- Hands-on exercises using audit tools and software
- Role-playing and simulation of audit engagements
- Knowledge assessments and feedback sessions

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call +254769199797

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

- The participant must be conversant with English.
- Upon completion of training the participant will be issued with an Authorized Training Certificate
- Course duration is flexible and the contents can be modified to fit any number of days.
- The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.
- One-year post-training support Consultation and Coaching provided after the course.
- Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
21 Sep 2026	25 Sep 2026	Online	\$1,000
21 Sep 2026	25 Sep 2026	Physical	\$1,500
21 Sep 2026	25 Sep 2026	Physical	\$0
21 Sep 2026	25 Sep 2026	Physical	\$0
21 Sep 2026	25 Sep 2026	Physical	\$0

Start Date	End Date	Location	Price
21 Sep 2026	25 Sep 2026	Physical	\$0
21 Sep 2026	25 Sep 2026	Physical	\$0
21 Sep 2026	25 Sep 2026	Physical	\$0

Ready to enroll or request a customized program? Book online or contact us:

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