Consulting and Training | Reach New Heights

Course Name

Audit Analytics & Continuous Auditing

Sector Name

Audit, Risk and Governance

Document Type

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Audit Analytics & Continuous Auditing

Course Introduction

Internal audit teams have access to increasingly large volumes of transactional, operational, financial, and system data, yet traditional sample-based testing may examine only a small portion of the activity being audited. Audit analytics enables auditors to examine broader populations, identify unusual patterns and exceptions, and direct attention toward areas that require deeper investigation. When repeatable analytics are combined with continuous auditing approaches, assurance can also become timelier and more responsive to changing risk.

Boost Consulting & Training offers this course to develop practical capability in using data throughout the audit process. Participants learn to define audit questions, identify and validate relevant data, analyze complete populations, detect anomalies and risk indicators, investigate exceptions, automate repeatable audit tests, and develop continuous auditing routines. The course focuses on analytical thinking and audit judgement rather than dependence on a particular analytics software or programming language.

The main concept of this course is to turn organizational data into audit evidence that expands coverage, detects unusual activity earlier, and supports more timely and focused assurance.

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Target Audience

- ✓ Internal auditors and senior internal auditors
- ✓ Audit managers and supervisors
- ✓ Audit analytics and assurance professionals
- ✓ Risk and internal control professionals involved in data-driven assurance

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Learning Objectives

- ✓ Translate audit objectives and risks into meaningful analytical questions.
- ✓ Identify appropriate data sources for different audit tests.
- ✓ Evaluate the completeness and reliability of data before analysis.
- ✓ Analyze transaction populations to identify patterns and exceptions.
- ✓ Develop indicators that highlight unusual or higher-risk activity.
- ✓ Investigate analytical exceptions and convert them into audit evidence.
- ✓ Design repeatable tests for continuous auditing.
- ✓ Integrate analytical results into audit conclusions and assurance decisions.

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Audit Analytics & Continuous Auditing

Course Outline

✓ DAY 01

Turning Audit Questions into Data Analysis

Building the Analytical Audit Approach

- ✓ Translate risks and audit objectives into specific questions that data can help answer.
- ✓ Identify transactions, attributes, relationships, and indicators relevant to each question.
- ✓ Determine where analytics can improve audit coverage or focus.

Preparing Reliable Audit Data

- ✓ Identify relevant financial, operational, transactional, and system data sources.
- ✓ Assess data completeness, accuracy, consistency, and relevance before testing.
- ✓ Complete an Audit Data Readiness Exercise using incomplete and inconsistent records.

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Course Outline

✓ DAY 02

Analyzing Transactions and Populations

Moving beyond Sample-Based Testing

- ✓ Examine complete transaction populations where appropriate.
- ✓ Segment and compare data to reveal unusual behavior or concentration.
- ✓ Use trends and distributions to understand normal activity patterns.

Detecting Exceptions and Anomalies

- ✓ Identify duplicates, gaps, unusual values, timing patterns, and unexpected relationships.
- ✓ Develop practical thresholds and rules for identifying exceptions.
- ✓ Complete a Transaction Analytics Challenge using a simulated audit population.

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Course Outline

✓ DAY 03

Converting Analytics into Audit Evidence

Investigating Analytical Exceptions

- ✓ Prioritize exceptions according to risk and potential audit significance.
- ✓ Trace unusual transactions back to supporting records and business context.
- ✓ Distinguish genuine control concerns from legitimate business exceptions.

Building Risk Indicators

- ✓ Develop indicators that signal changing exposure or control weakness.
- ✓ Combine multiple data points to strengthen analytical conclusions.
- ✓ Complete an Exception Investigation Case from analytical signal to supporting evidence.

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Course Outline

✓ DAY 04

Building Continuous Auditing

Designing Repeatable Audit Tests

- ✓ Identify audit tests suitable for recurring or automated execution.
- ✓ Define data inputs, test logic, exception criteria, and escalation requirements.
- ✓ Determine appropriate testing frequency according to risk and data availability.

Managing Continuous Audit Results

- ✓ Separate meaningful exceptions from excessive analytical noise.
- ✓ Track recurring patterns and changing risk signals over time.
- ✓ Complete a Continuous Audit Design Exercise for a selected business process.

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Course Outline

✓ DAY 05

Creating Data-Driven Assurance

Integrating Analytics into Audit Judgement

- ✓ Combine analytical results with interviews, documentation, control testing, and other evidence.
- ✓ Recognize limitations in data and avoid unsupported conclusions from analytical patterns.
- ✓ Use analytics to strengthen the significance and precision of audit findings.

Advancing Continuous Assurance

- ✓ Distinguish continuous auditing from management's continuous monitoring responsibilities.
- ✓ Use recurring analytics to identify emerging risks and direct future audit attention.
- ✓ Complete an Audit Analytics & Continuous Assurance Case from audit question and data preparation through analysis, exception investigation, recurring testing, and final assurance conclusion.

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Confirmed Sessions

FROM	TO	DURATION	FEES	LOCATION
Dec. 21, 2026	Dec. 25, 2026	5 days	4250.00 $	UAE , Abu Dhabi

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