

# Halderstone



Training module

# Audit Principles

Apply evidence-based audit reasoning, materiality-focused prioritisation & structured audit test planning



# Are your audits lacking focus, leading to inconsistent findings and wasted effort?

## Overview

Many audits become mere checklist exercises, resulting in unfocused effort and findings that are difficult to substantiate.

This training module addresses this challenge by equipping auditors with the core skills to think critically about evidence, sufficiency, professional judgement, and principled conduct. Participants will learn to translate audit criteria and materiality into a clear, defensible audit approach and test plan, while keeping impartiality, confidentiality, and professional discipline visible in how audit conclusions are formed.



## Target audience

- Aspiring auditors who want to audit management systems following best practices
- Practising management system auditors who want to strengthen their audit knowledge, judgement, and effectiveness

# Is this module for you?

## It is a good fit for you if you...

- want to focus audits using criteria, significance, and criticality instead of checklist coverage alone.
- need to decide where deeper testing matters most and where proportionate coverage is enough.
- want to use sampling deliberately rather than mechanically.
- need to build audit plans and test plans that connect criteria, evidence, and lines of inquiry.
- want to strengthen audit judgement, impartiality, and defensible findings from source to conclusion.

## It may be less suitable for you if you...

- already plan audits with clear, judgement-led sampling and test logic.
- expect fixed sampling rules or checklist-based audit test plans.
- are primarily looking for interviewing, reporting, or audit writing skills.
- want shortcuts or heuristics without revisiting audit judgement fundamentals.

# Learning outcomes

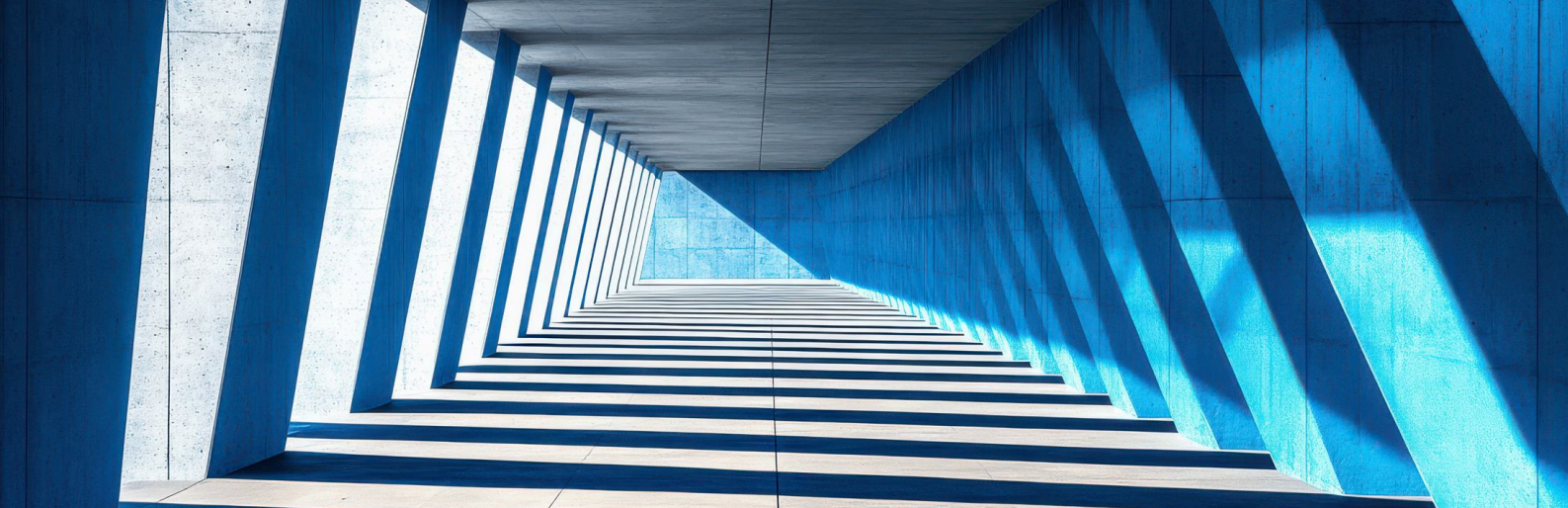


## Key outcomes

- Apply audit judgement to determine sufficient and defensible evidence requirements while maintaining impartiality and professional discipline
- Utilise criteria and materiality to define audit focus and depth, moving beyond checklist reliance
- Design audit test plans that effectively link criteria to inquiries, planned evidence, and sampling intent

## Additional capabilities

- Select and justify evidence sources and triangulation strategies for diverse audit scenarios
- Define sampling intent and document a clear rationale appropriate to audit objectives
- Recognise and rectify common preparation shortcomings that lead to weak findings



# Agenda

## **What audit judgement means in practice**

How audit judgement balances evidence, sufficiency, defensibility, and principled conduct, and where common failure modes such as checklist drift, bias, and scope creep undermine audit quality

## **Criteria and materiality as the audit focus mechanism**

How to move from criteria to what actually matters using a materiality or significance lens, and define audit depth without turning the module into a risk assessment course

## **Evidence logic: what would count, and why**

How to reason about evidence sources, triangulation, and contradictions, and determine what constitutes sufficient and appropriate evidence in real audits

## **Sampling intent and coverage decisions**

How to use sampling as a judgement tool rather than a statistical exercise, and document rationale and limits in a proportionate way

## **Audit planning at audit level**

How to translate audit focus into a concrete audit approach covering structure, sequencing, and constraints, and distinguish what belongs in the audit plan versus elsewhere

## **Designing audit test plans**

How to design audit trails or lines of inquiry by mapping criteria to questions, evidence, and sampling intent, and apply quality checks for coherence, completeness, and practical usability

## **Case-based workshop**

Applying the learned concepts, methods, and approaches in a realistic case setting

# Included materials



## Learning materials

- Slide deck
- Participant workbook

## Templates & tools

- Audit planning canvas
- Test plan / audit trail template
- Evidence sufficiency & triangulation checklist
- Sampling rationale worksheet
- Materiality/significance focus prompts
- AI prompt set for audit preparation

## Confirmation

- Confirmation of participation

# Preparation guidance

## Assumed background

This module assumes participants have basic familiarity with management systems and organisational processes, and are able to read and interpret audit criteria (policies, procedures, requirements, obligations).

Helpful background includes:

- General understanding of process-based working and documented system information
- Exposure to internal audit purpose and governance (helpful but not required)

## Preparatory modules

### Supporting (optional)

Helpful but not required to participate effectively

- Internal Auditing

# Logistics



## Available languages

- English
- German

## Standard delivery options

- Virtual live teaching
- Blended learning (e-learning + live)

## Bespoke delivery options

- On-site delivery at your place
- Content adapted to your organization



# Halderstone

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