



Workshop on Developing Effective Audit Work Programs

June 16 – 20, 2025, 1st Run: Lagos & Port Harcourt

December 8 – 12, 2025, 2nd Run Lagos & Abuja

For Tutor -Led Class: 9am – 4:30pm

Workshop fee: N300, 000 per Participant

For online: Delivery via Zoom

Online course fee: N250, 000 per Participant

Available for In-plant Training

**700 U\$D for foreign
Participants**

Program overview:

Audit work programs are comprehensive plans that professional auditors create to evaluate how a company performs and whether they're doing so in a manner that's ethical and efficient. Developing an audit work program can be a daunting process, especially when the audit area is one with which the auditor is unfamiliar, and/or has not been audited previously. This course will take the mystery and pain out of the process by introducing a methodology called "Closing the Loop Framework". It provides a foundation for how to develop audit steps based on audit scope and the evidence required to achieve audit objectives.

Less experienced auditors will learn how to build the audit program, and experienced auditors will have an opportunity to refresh their skill-set and consider the Closing the Loop Framework as a tool for improving audit quality. Participants will have the opportunity to build the components of an audit program in a workshop.

For Whom:

This program is designed for those that need to audit any department, process or procedure, financial records, assets, etc. Those that will most directly benefit will be internal auditors responsible for the function, external auditors that co-source the audit function, audit managers, audit committee members, board of directors' members, and anyone who is accountable or responsible for this function.

Learning Objectives

At the end of the program, participants will be able to:

- gain an understanding of the role of the audit work program;
- list the steps to take to complete an audit;
- explain the Standards-based Requirements for audit work programs;
- ensure the audit runs in a well-defined manner;
- establishes the scope of the audit;
- identify any problem or challenges the auditor may encounter;
- strengthen their skills in developing audit steps and audit work programs;
- use checklists and internal control questionnaires in auditing;
- ensure both the company and the auditor remain informed and updated on the audit; and
- use documents, records and other evidence for the circumstance.

Course Outline

Day 1: The importance of an effective audit program.

- Setting the Stage: The Role of Audit
- Defining audit evidence
- Impact of audit evidence on audit risk
- Requirements from auditing standards

Human Capital Associates Global Consult Ltd is Accredited by Nigeria Council for Management Development (NCMD)

Lagos: Human Capital Associates Global Consult Ltd: Acme House 2nd Floor, Ogba Industrial Scheme, Ogba, Ikeja – Lagos

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24/7 Lines: +234-8068933608 (WhatsApp), +234-8029170491 & +234-8145745664(WhatsApp) & +234-9112830607

- Audit charter
- Compliance
- Audit work plan vs. audit checklist

Day 2: Audit Development Cycle

- Closing the Loop Process

Planning—Understanding the Business

- Identifying and understanding business objectives
- Document review
- Understanding the business processes
- Documenting business processes

Day 3: Planning—Scope

- SIPOC (suppliers, inputs, process, outputs, customers)
- Defining scope—what’s in and what’s out
- Setting expectations with Management
- Scope statements

Interviews

- Information gathering and fact finding
- Establishing rapport
- Whom to interview
- Interviewing approaches and styles
- Questioning styles and approaches
- Conducting the interview
- Interviewing rules and best practices
- Communication barriers

Day 4: Engagement Risk Assessments

- Understanding risk
- Types of risks—operational/financial/reputational/regulatory
- Identifying risk, evaluating risk, Prioritizing risk
- Likelihood/significance/duration/velocity

Identification of Controls

- Types of controls
- Control objectives, Entity-level controls
- Activity-level controls
- Evaluating controls: design vs. operating effectiveness

Day 5: Documenting Processes and Controls

- Narratives, Flowcharts and process flows and Walkthroughs

Developing Audit Objectives and Refining Scope

- Importance of linking Audit Objectives to Operational and Control Objectives
- Developing steps that add value
- Linking to business objectives
- Additional Information

Training Methodology: Lectures, discussions, exercises, case studies, audio-visual aids will be used to reinforce these teaching/learning methods

LOCATIONS

1 - HCA Learning Centre. Acme House 2nd Floor, 23, Acme Road, Ogba, Industrial Scheme, Ikeja, Lagos, Nigeria

2 - Pearls Learning Hub, Plot 756, Opposite Divine Hand of God Ministry, Area 1, Garki, Abuja.

3 – Pakiri hotel Ltd., 4 Okwuruola Street, off Stadium Road, Rumuola, Port Harcourt, Rivers State.

Open Course Fee: N300, 000

In-plant Fee Negotiable

WORKSHOP FEE:

N300, 000 per participant, VAT –N22, 500

Note: this covers Workshop Fee, Tea/coffee break, Lunch, course materials and certificate of attendance.

Payment should be made into our Accounts:

Account Name: Human Capital Associates Global Consult Ltd.

Union Bank of Nig. PLC: Account No: 0097961537

First Bank of Nig. PLC: Account No: 2033683960

Keystone Bank Ltd.: Account No: 1007150325

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