

Audit Commission - Audit approach

The Audit Commission selected Walkgrove to develop an e-learning course called Audit Approach.

Deployed via the PeopleSoft ELM (the Commission's HR system), the e-learning is aimed at Audit Practice staff of all grades who need an update/refresher on the audit approach and short-term contract staff who are familiar with audit approaches from other firms but need an overview of the Commission's audit approach. Users are experienced auditors and may be qualified accountants or graduate trainees.

The total duration of the course is approximately three hours and comprises the following modules:

- Introduction
- Principles underpinning the financial statements audit
- Audit opinion risks at audited body level
- Audit opinion risks at information systems level
- Testing strategy
- Testing – controls assurance
- Testing – substantive assurance
- Post statement procedures
- Giving the opinion

