

AUDITING AND GOVERNANCE RISK AND COMPLIANCE | COURSE BROCHURE

Audit Sampling Techniques

5 days | Classroom training | English

SMART HORIZON
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Course content

Why attend

Auditors must draw reliable conclusions from samples when testing every item is impractical. This course explains statistical and non-statistical sampling: defining populations, sample sizes, selection methods, attribute and variable sampling, evaluating errors, projecting results and documenting sampling decisions.

Poor sampling leads to wrong conclusions and weak audit evidence. You will learn to choose and defend appropriate sampling methods.

Professional Problems This Course Is Designed to Solve

• Difficulty translating subject knowledge into practical workplace decisions.
• Inconsistent approaches to the activities covered in the course outline.
• Lack of a structured plan for applying and reviewing new skills.

Course methodology

Sample size calculations, selection exercises, error evaluation practice and case studies.

Course objectives

By the end of this course, participants will be able to:
• Explain sampling concepts and risks
• Define populations and sampling units
• Determine appropriate sample sizes
• Select samples using suitable methods
• Evaluate and project sample results
• Document sampling decisions

Target audience

This course is suitable for:
• Internal and external auditors
• Quality auditors
• Compliance testers
• Audit managers
• Fraud examiners



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Target competencies

Participants will develop competencies in:
- Sampling design
- Sample sizing
- Selection methods
- Error evaluation
- Documentation

Course outline

Day 1: Sampling Concepts

09:00–10:08	Why sample
10:08–11:00	Sampling risk
11:00–11:30	**Coffee break**
11:30–11:45	Sampling risk (continued)
11:45–12:53	Statistical versus judgemental
12:53–14:00	Exercise

Day 2: Planning

09:00–10:08	Populations
10:08–11:00	Tolerable error
11:00–11:30	**Coffee break**
11:30–11:45	Tolerable error (continued)
11:45–12:53	Confidence
12:53–14:00	Workshop

Day 3: Sample Size and Selection

09:00–10:08	Calculating sizes
10:08–11:00	Random and systematic selection
11:00–11:30	**Coffee break**



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11:30–11:45	Random and systematic selection (continued)
11:45–12:53	Stratification
12:53–14:00	Exercise

Day 4: Evaluation

09:00–10:08	Attribute sampling
10:08–11:00	Variable sampling
11:00–11:30	**Coffee break**
11:30–11:45	Variable sampling (continued)
11:45–12:53	Projecting errors
12:53–14:00	Case study

Day 5: Documentation

09:00–10:08	Audit file requirements
10:08–11:00	Common mistakes
11:00–11:30	**Coffee break**
11:30–11:45	Common mistakes (continued)
11:45–12:53	Practical tools
12:53–14:00	Action plan

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the sessions. They are indicative only and do not constitute a binding commitment.



Course content

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

Venue	Start date	End date	Fee (EUR)
London Confirmed dates	16 Nov 2026	20 Nov 2026	**€2,450.-**
Online Confirmed dates	16 Nov 2026	20 Nov 2026	**€1,250.-**
Dubai Confirmed dates	7 Dec 2026	11 Dec 2026	**€3,150.-**
Online Confirmed dates	7 Dec 2026	11 Dec 2026	**€1,250.-**
London Confirmed dates	11 Jan 2027	15 Jan 2027	**€2,450.-**
Online Confirmed dates	11 Jan 2027	15 Jan 2027	**€1,250.-**
Dubai Confirmed dates	1 Feb 2027	5 Feb 2027	**€3,150.-**
Online Confirmed dates	1 Feb 2027	5 Feb 2027	**€1,250.-**
Cape Town Confirmed dates	22 Feb 2027	26 Feb 2027	**€1,890.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	22 Feb 2027	26 Feb 2027	**€1,250.-**
Kuala Lumpur Confirmed dates	8 Mar 2027	12 Mar 2027	**€1,450.-**
Online Confirmed dates	8 Mar 2027	12 Mar 2027	**€1,250.-**
Amsterdam Confirmed dates	29 Mar 2027	2 Apr 2027	**€2,540.-**
Online Confirmed dates	29 Mar 2027	2 Apr 2027	**€1,250.-**
Barcelona Confirmed dates	19 Apr 2027	23 Apr 2027	**€2,840.-**
Online Confirmed dates	19 Apr 2027	23 Apr 2027	**€1,250.-**
Dubai Confirmed dates	10 May 2027	14 May 2027	**€3,150.-**
Online Confirmed dates	10 May 2027	14 May 2027	**€1,250.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Rome Confirmed dates	31 May 2027	4 Jun 2027	**€2,450.-**
Online Confirmed dates	31 May 2027	4 Jun 2027	**€1,250.-**
Cape Town Confirmed dates	14 Jun 2027	18 Jun 2027	**€1,890.-**
Online Confirmed dates	14 Jun 2027	18 Jun 2027	**€1,250.-**
Istanbul Confirmed dates	5 Jul 2027	9 Jul 2027	**€2,650.-**
Online Confirmed dates	5 Jul 2027	9 Jul 2027	**€1,250.-**
Vienna Confirmed dates	26 Jul 2027	30 Jul 2027	**€2,940.-**
Online Confirmed dates	26 Jul 2027	30 Jul 2027	**€1,250.-**
Frankfurt Confirmed dates	16 Aug 2027	20 Aug 2027	**€2,650.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	16 Aug 2027	20 Aug 2027	**€1,250.-**
Rome Confirmed dates	6 Sept 2027	10 Sept 2027	**€2,450.-**
Online Confirmed dates	6 Sept 2027	10 Sept 2027	**€1,250.-**
Vienna Confirmed dates	20 Sept 2027	24 Sept 2027	**€2,940.-**
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**€1,250.-**
Barcelona Confirmed dates	11 Oct 2027	15 Oct 2027	**€2,840.-**
Online Confirmed dates	11 Oct 2027	15 Oct 2027	**€1,250.-**
Rome Confirmed dates	1 Nov 2027	5 Nov 2027	**€2,450.-**
Online Confirmed dates	1 Nov 2027	5 Nov 2027	**€1,250.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Paris Confirmed dates	22 Nov 2027	26 Nov 2027	**€2,860.-**
Online Confirmed dates	22 Nov 2027	26 Nov 2027	**€1,250.-**
Cape Town Confirmed dates	13 Dec 2027	17 Dec 2027	**€1,890.-**
Online Confirmed dates	13 Dec 2027	17 Dec 2027	**€1,250.-**

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

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