

Fundamental Concepts for Indexing and Referencing (4 hours)

Course Overview

Having quality audit documentation is a fundamental part of an audit organization's quality assurance process. This 4-hour course covers various topics including what is meant by "indexing and referencing", why is it important, how an auditor needs to link indexing and referencing to the evidence that has been collected, and the role of referencing as a quality control process outlined in the Yellow Book.

CPEs: 4

Who Should Attend

This course can be a refresher for seasoned auditors or for new staff so they can understand the critical role of appropriate audit documentation. This course can also provide a context and framework for an entity's own approach for documenting audit findings.

Course Objectives

Participants will be better able to understand

- Indexing and referencing as a fundamental part of the quality assurance process
- Fundamental concepts of indexing and referencing
- Roles and responsibilities of team members and referencers

Course Topics

Introduction to Indexing and Referencing

- Importance of Quality Control
- What is meant by indexing and referencing
- Linking indexing and referencing to evidence

Fundamentals of Indexing

- The role of indexing in report accuracy
- Planning for indexing
- The role of audit documentation
- Tracing and verifying summary documents
- Indexing sources and issues

Fundamentals of Referencing

- How referencing supports audit quality
- Referencing process: the audit team
- Referencing process: the referencer