

2026 AUDIT LEVEL TRAINING - CORE CURRICULUM

Level 1: New Hire Training is designed for individuals with limited practical experience on audits. The program provides critical skill training for new associates related to performing and documenting audit procedures. The program addresses the skills by examining and practicing audit procedures in the common audit areas assigned to newer associates. Utilization of the accounting records from a real small business creates a realistic simulation in the classroom. The program also provides training on certain key foundational skills necessary to be successful in the profession.

Learning Objectives:

- Describe the general audit process, including the gathering of information, use of risk assessments, performance of procedures and the reporting process.
- Perform and document common basic audit procedures, such as vouching, tracing, confirming, inspecting and observing.
- Take instruction and complete common tasks and audit procedures in areas often assigned to newer associates, such as cash, accounts payable, inventory and accounts receivable.

Fields of Study:

- Auditing (21)
- Communication and Marketing (2)
- Personal Development (1)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Audit Level 1	
Find Your Focus in Level 1: Understanding Audits & Communicating Clearly	2
The Audit Process and the Audit Risk Model	2
The Why and the How Behind Understanding the Entity & Internal Control Walkthroughs	2
Thinking Critically: Turning Data into Audit Insights & Using AI Tools Responsibly	2
Professional Presence & Effective Listening: Conversations with Clients and Engagement Teams	2
Creating Reviewer-Ready Audit Documentation	2
Connecting Risks to Audit Procedures: What's in Your Risk Response Toolkit?	2
Auditing Cash: The Basics & How You Might Level Up	2
Introduction to Substantive Sampling	1
Auditing Accounts Receivable: Tech-Enabled Confirmation Testing	2
Auditing PP&E: Testing Existence and Valuation	2
Auditing Accounts Payable: The Search for Unrecorded Liabilities & Audit Data Analytics	2
Performing Inventory Observations (including Remote Observations)	1
Total	24

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Level 2: Audit Staff Training is designed for staff accountants with one busy season of experience. This program includes significant content targeted for tasks and procedures performed by the more experienced staff person on the engagement. Topics include updating internal control documentation, performing walkthroughs, sampling techniques, valuation testing for accounts receivable, and data analytics. In addition, the program provides skill training on select key foundational skills necessary for success in the public accounting profession.

Learning Objectives:

- Apply basic risk assessment procedures, including updating and validating activity-level control documentation and entity understanding.
- Effectively perform basic audit procedures, such as analytical procedures, sampling and fraud procedures, and address specific areas such as valuation of receivables, accounting for leases and revenue.
- Gather and share information with the client and audit team and demonstrate appropriate and ethical decision-making.

Field of Study:

- Auditing (22)
- Accounting (1)
- Communications & Marketing (1)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Audit Level 2	
Find Your Focus in Level 2: A Deeper Understanding of Auditing	2
The Audit Process in Action: How Risk Assessment Drives the Audit Plan	2
The Value of Understanding the Entity	2
Understanding Internal Controls: An Interactive Case Study	2
Performing and Documenting Effective Inquiries	2
The Risk Assessment Recap: Escape Room Edition	1
How SAS 149 Changes Group Audits: The Updated Risk-Based Approach	1
Applying Professional Skepticism in a Data-Driven Audit	2
Fraud Risk in the AI Era: What Auditors Need to Know	2
Substantive Analytical Procedures: Thinking Critically to Design Analytics and Evaluate Results	2
Substantive Sampling: Designing a Sample and Evaluating Results	2
Auditing Accounts Receivable: AR Confirmation Exceptions & Valuation Testing	2
Auditing Inventory: Cost Testing	1
Beyond the Basics: Resolving Advanced Challenges in Cash, AP, and Fixed Asset Testing	1
Total	24

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Level 3: New In-Charge Training is designed for individuals transitioning to the role of Senior or In-Charge on the audit engagement team. This program includes significant content on the audit process, data analytics, project management, supervision, and file review to prepare the participant for in-field leadership responsibilities. Technical topics covered include evaluating activity level controls, assessing and responding to risk, and performing tests of internal control. This program will challenge participants to put the audit process together and step into a more advanced role on the audit team.

Learning Objectives:

- Supervise, complete, or contribute to all required risk assessment procedures.
- Evaluate the design effectiveness of a client’s activity level controls.
- Design, perform, and supervise the performance of key audit procedures, tests of controls, and analytical procedures, including appropriate use of data extraction software.
- Manage audit fieldwork, including organizing the project and supervising team members.

Field of Study:

- Auditing (19)
- Accounting (1)
- Personal Development (2)
- Management Services (2)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Audit Level 3	
Find Your Focus in Level 3: Think Like a Reviewer (Supervising People & Technology)	2
Understanding the Entity to Drive Audit Quality	2
Evaluating Activity-Level Controls, including Automated Controls	2
Assessing Assertion-Level Risk	2
Project Management for Auditors	2
How SAS 149 Changes Group Audits: The Updated Risk-Based Approach	1
Substantive Analytical Procedures: Better Data, Better Expectations	2
Reviewing Audit Documentation Efficiently	2
Performing Accounting Research with AI and Automation Tools	2
Designing Risk Response: Best Practices for Selecting Further Audit Procedures	1
Supervising Others and Providing Feedback	2
Teaching and Delegating	2
Time Management and Organization	2
Total	24

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Level 4: Experienced In-Charge Training is designed for individuals with experience as the in-field leader. Opening with a practical, hands-on case study related to risk assessment, this program challenges participants to develop a deeper understanding of “the why” throughout the audit process. Technical topics covered include assessing and responding to risks of material misstatement, including risks arising from the use of IT and risks arising from deficiencies in entity level controls. Participants will be challenged to create and strengthen tailored audit responses to risks on their engagements. The program also provides robust research-based concepts related to supervising for effective and efficient performance.

Learning Objectives:

- Evaluate the design effectiveness of a client’s entity-level and technology controls.
- Design custom audit programs to respond to assessed risks.
- Address challenging accounting and auditing issues in areas such as advanced risk assessment and accounting for estimates.
- Assess self and other individuals’ motivation and personal style for leading and communicating.
- Describe and utilize techniques for delivering an effective, compelling business presentation.

Field of Study:

- Auditing (17)
- Communications & Marketing (6)
- Personal Development (1)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Audit Level 4	
Find Your Focus in Level 4: Expert Risk Assessment & High-Impact Communication	2
Assessing and Responding to Risk: A Comprehensive Case Study	4
General IT Controls	2
How SAS 149 Changes Group Audits: The Updated Risk-Based Approach	1
Creating a Highly Motivated Team Environment	1
Business Writing for Auditors	2
Auditing Estimates	2
Designing and Performing Journal Entry Testing that Addresses the Right Risk	2
Creating Persuasive Business Presentations	2
Communicating Within and Across Teams	2
Best Practices for Reporting and Wrap-Up	2
Designing Dual-Purpose Audit Data Analytics to Test Revenue	2
Total	24

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Level 5: Supervisor Training is designed to advance the skills of experienced in-field auditors and begins the development of management level skills. This two-day program provides training in audit technical areas, as well as foundational skills essential for leading teams. The blend of skills and technical topics makes this a valuable program for continued growth in the profession.

Learning Objectives:

- Design efficient and effective audit programs to respond to identified risks.
- Address challenging auditing issues in areas such as fair value, interim procedures, internal control testing, and leases (ASC 842).
- Increase effectiveness of interactions with clients and the team through consideration of conflict management, change management and supervisory approaches.

Field of Study:

- Auditing (10)
- Accounting (1)
- Personal Development (5)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Audit Level 5	
Find Your Focus in Level 5: The Value of Creativity and Professional Judgement	2
Unlocking Audit Data: Where It Lives and How to Put It to Work	2
Driving Audit Quality Through Effective Risk Linkage	1
Leading an Effective Planning Meeting	2
Creative Problem Solving	1
Auditing Fair Value and Using the Work of a Specialist	2
How SAS 149 Changes Group Audits: The Updated Risk-Based Approach	1
Judgment Under Pressure: Evaluating Evidence and Exceptions	1
Leading Change from the Middle	2
Providing Written and Verbal Feedback	2
Total	16

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Level 6: Audit Manager Training is designed for individuals who have recently transitioned or are preparing to transition to a managerial role. This two-day program contains technical auditing topics, with a focus on communicating findings and issues with the client, reviewing recent inspection report findings and data analytics. The program also contains content related to key foundational skills necessary to function as a manager within the public accounting profession.

Learning Objectives:

- Perform managerial roles on audit engagements, including identifying quality issues, job specific project management and managing multiple overlapping projects.
- Analyze and report to the client all required information, including addressing financial misstatements and control deficiencies.

Field of Study:

- Auditing (8)
- Personal Development (6)
- Management Services (2)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Audit Level 6	
Find Your Focus in Level 6: Managing Your Team & Enhanced Professional Skepticism	2
Unlocking Audit Data: Where It Lives and How to Put It to Work	2
Best Practices to Avoid Common Inspection Findings	1
How SAS 149 Changes Group Audits: The Updated Risk-Based Approach	1
Managing Time and Energy	1
Project Management for Leading Audits	2
Evaluating Results of Substantive Audit Procedures	1
From Findings to Final Calls: Uncorrected Misstatements and Control Deficiencies	1
Building the Next Generation of Client Relationships	2
Audit in Reverse: Connecting Understanding the Entity, Risk Assessment, and Planned Audit Response	1
Leadership and Management: The Art of Finding Your Style	2
Total	16