
Audit Sampling Design and Sample Size Training Course: Selection, Testing and Projection

23 – 27 November 2026
Paris





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Ref: 586_30395 **Date:** 23 – 27 November 2026 **Location:** Paris **Fees:** 5500 GBP

Programme Summary

Audit sampling design and sample size are the subject of this one-week training course for audit managers and quality reviewers, ending in a sampling plan and evaluation file for one audit area. Auditors are expected to conclude on whole populations from small selections, yet sample sizes are often copied from last cycle and misstatements found are rarely projected. The programme links population design, sample size, selection, testing and evaluation into one method, applied to an audit area the participant leads. Mars Training Centre UK delivers this programme on audit sampling design and sample size to mixed-organisation cohorts.

The Business Case

Audit sampling design and sample size decide how much assurance a team can claim from the work it performs. Where samples are chosen by habit, teams test too many items in low-risk areas, too few in high-risk ones, and reach conclusions that a reviewer cannot defend. Teams that set tolerable error from risk, size samples to match and project what they find give leaders a clear view of residual exposure.

- Audit Hours per Conclusion: Fall as sample sizes follow risk rather than habit.
- Unsupported Conclusions: Fall as selections and results are documented for review.
- Undetected Error Exposure: Falls as misstatements found are projected to the population.

Principles and Evidence Base

- ISA 530: Its requirements on sample design, selection and evaluation shape the method used in Sessions 1 to 4.
- ISA 500: The requirements on audit evidence frame the sufficiency and reliability questions in Session 1.
- ISA 330: The standard on responses to assessed risks links sample extent to risk in Session 2.

Intended Participants

- Audit managers who approve sampling approaches and sign off conclusions.
- Audit seniors who design samples and supervise testing.
- Quality reviewers who challenge sample sizes and the evaluation of results.
- Internal audit leads who test controls across many locations.
- Finance leaders who rely on audit conclusions drawn from samples.

Typical sectors include banking, manufacturing, public bodies and retail.



Learning Outcomes

1. Participants will be able to evaluate whether a population and test objective suit sampling.
2. Participants will be able to prioritise audit areas by risk to set tolerable error and deviation rates.
3. Participants will be able to construct a sample size and selection plan for a control or balance.
4. Participants will be able to diagnose weak selection, stratification and documentation in a past sample.
5. Participants will be able to assess test results and project misstatements to the population.
6. Participants will be able to justify a sampling conclusion to a review panel.

Programme Structure

Day 1: Audit Sampling Design and Sample Size Foundations

When does sampling give sufficient, reliable evidence, and when does it not?

- Population Definition Sheet
- Test Objective Statement
- Statistical and Non-Statistical Approach Table
- Sampling Risk Explanation
- Evidence Sufficiency Checklist

Day 2: Risk, Tolerable Error and Sample Size

How are risk and tolerable error turned into a defensible sample size?

- Tolerable Misstatement Worksheet
- Tolerable Deviation Rate Table
- Confidence and Risk Factor Grid
- Sample Size Calculator Review
- Stratification Plan

Day 3: Selection Methods and Testing

How are items chosen without bias and tested consistently?

- Random Selection Procedure
- Systematic Interval Selection
- Monetary Unit Selection Walkthrough
- Haphazard Selection Pitfalls List
- Testing Attribute Template



Day 4: Evaluating Results and Projecting Error

What do the exceptions found say about the whole population?

- Deviation Investigation Log
- Misstatement Projection Worksheet
- Anomaly Treatment Rules
- Conclusion Wording Guide
- Review Challenge Questions

Day 5: Applying the Tools to One Audit Area

Do the design, size, selection and evaluation tools support one sampling conclusion?

- Applying the Session 1 Population Definition Sheet
- Using the Session 2 Tolerable Misstatement Worksheet
- Testing the Session 3 Random Selection Procedure
- Checking the Session 4 Misstatement Projection Worksheet
- Completing the Sampling Plan and Evaluation File

Methodology

The programme uses a data workshop method built on anonymised populations of invoices, journal entries, approvals and control records from banking, manufacturing and public settings. Participants work in audit teams on a shared population, challenge each other's sample sizes and receive written facilitator feedback on every exercise set.

- Suggested activity: Setting a sample size for a payment control and defending the inputs.
- Suggested activity: Drawing a selection from a population and finding hidden bias.
- Suggested activity: Projecting three exceptions and writing the conclusion.

Capstone Output

Each participant completes a sampling plan and evaluation file for one audit area. It holds a population definition, a risk and tolerable error basis, a sample size calculation, a selection record, a results log and a projected conclusion. The file is used at work to brief audit managers, answer reviewer challenge and set the sampling approach for the next audit cycle.



Frequently Asked Questions

Is audit sampling design and sample size training suitable for auditors without a statistics background?

Yes. This course on audit sampling design and sample size assumes audit fieldwork experience and explains each calculation in working terms, without advanced mathematics.

Which standards do audit sampling design and sample size rest on in this programme?

Audit sampling design and sample size rest on ISA 530 for sampling, ISA 500 for audit evidence and ISA 330 for responses to assessed risks.

How is the file from audit sampling design and sample size used at work?

You use the sampling plan and evaluation file to brief audit managers, answer reviewer challenge and set the sampling approach for the next audit cycle.

How does audit sampling design and sample size training differ from audit data analytics training?

Audit sampling design and sample size training centres on choosing and evaluating selections to conclude on a population, while audit data analytics training centres on testing entire populations with software.