
Planning and Performing Assurance Engagements Training Course: Risks, Procedures and Reports

18 – 22 July 2027
Sharm El-Sheikh





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Programme Summary

Planning and performing assurance engagements is the subject of this one-week training course for audit managers, finance leaders and senior audit staff, ending in an engagement file for one assurance assignment. Engagements often drift because risks are assessed late, evidence is gathered without a clear link to the conclusion and reports say more or less than the work supports. The programme links acceptance, risk assessment, procedures, evidence evaluation and reporting into one engagement method, applied to an assignment the participant leads. Mars Training Centre UK delivers this programme on planning and performing assurance engagements to mixed-organisation cohorts.

The Business Case

Planning and performing assurance engagements well decides whether a conclusion can be relied on by those who read it. Where planning is thin, teams test what is easy rather than what matters, evidence piles up without answering the question, and reports are rewritten at the last minute. Teams that tie risk to procedures, and procedures to the conclusion, finish with files a reviewer can follow and readers can trust.

- Late Engagement Rework: Falls as planning sets scope, risks and procedures before fieldwork.
- Unsupported Conclusions: Fall as each finding is linked to evaluated evidence.
- Report Challenge Cycles: Fall as wording is matched to the work performed.

Principles and Evidence Base

- ISA 315: Its approach to identifying and assessing risks shapes the planning work in Sessions 1 and 2.
- ISA 330: The standard on responses to assessed risks links procedures to risks in Session 3.
- ISA 500: The requirements on audit evidence frame the evaluation work in Session 3.
- ISA 700 and ISAE 3000: The reporting standard for audits and the standard for other assurance engagements guide the conclusions and reports of Session 4.

Intended Participants

- Audit managers who plan engagements and review the files.
- Senior audit staff who perform procedures and document results.
- Finance leaders who commission and rely on assurance work.
- Internal audit leads who deliver assurance across business units.
- Risk and compliance leaders who need conclusions they can use.

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



Learning Outcomes

1. Participants will be able to evaluate engagement acceptance and the scope of an assignment.
2. Participants will be able to construct an engagement plan from assessed risks and materiality.
3. Participants will be able to design procedures that answer each assessed risk.
4. Participants will be able to assess the sufficiency and reliability of evidence collected.
5. Participants will be able to diagnose gaps between findings and the conclusion drawn.
6. Participants will be able to justify a report and its wording to a review panel.

Programme Structure

Day 1: Planning and Performing Assurance Engagements Foundations

What is the engagement for, and what must be settled before work starts?

- Engagement Acceptance Checklist
- Assurance Level and Scope Statement
- Subject Matter and Criteria Sheet
- Stakeholder Expectation Map
- Engagement Timeline

Day 2: Risk Assessment and Planning

Where can the subject be wrong, and how much matters?

- Risk Identification Worksheet
- Materiality Calculation Sheet
- Control Understanding Walkthrough
- Risk and Procedure Matrix
- Engagement Plan Template

Day 3: Procedures and Evidence

Which procedures answer each risk, and is the evidence good enough?

- Procedure Design Table
- Evidence Reliability Scale
- Working Paper Standard
- Exception Follow-Up Log
- Evidence Sufficiency Review

Day 4: Conclusions and Reporting

What can be concluded from the work done, and how is it said?



- Findings Summary Schedule
- Conclusion Support Map
- Report Structure Guide
- Opinion Wording Options
- Reviewer Challenge Questions

Day 5: Applying the Tools to One Assurance Assignment

Do the planning, procedure, evidence and reporting tools support one engagement file?

- Applying the Session 1 Engagement Acceptance Checklist
- Using the Session 2 Risk and Procedure Matrix
- Testing the Session 3 Evidence Reliability Scale
- Checking the Session 4 Conclusion Support Map
- Completing the Engagement File

Methodology

The programme uses a structured exercise method built on anonymised engagement letters, risk registers, working papers and draft reports from banking, manufacturing and public settings. Participants work in engagement teams on a shared assignment, review each other's files and receive written facilitator feedback on every exercise set.

- Suggested activity: Turning five assessed risks into a set of procedures.
- Suggested activity: Rating a pile of evidence for sufficiency and reliability.
- Suggested activity: Redrafting a report conclusion that goes beyond the work done.

Capstone Output

Each participant completes an engagement file for one assurance assignment. It holds an acceptance record, a risk and procedure matrix, evaluated evidence, a conclusion support map and a draft report. The file is used at work to brief the engagement partner or committee, guide the team through fieldwork and prepare for review.

Frequently Asked Questions

Is planning and performing assurance engagements suitable for staff who have not led an engagement?

Yes. Planning and performing assurance engagements assumes audit fieldwork experience and builds engagement leadership skills step by step on sample files.



Which standards does planning and performing assurance engagements rest on?

Planning and performing assurance engagements rests on ISA 315, ISA 330, ISA 500 and ISA 700, with ISAE 3000 for assurance engagements other than audits.

How is the file from planning and performing assurance engagements used at work?

You use the engagement file to brief the engagement partner or committee, guide the team through fieldwork and prepare for review.

How does planning and performing assurance engagements differ from audit sampling training?

Planning and performing assurance engagements centres on the whole engagement from acceptance to report, while audit sampling training centres on selecting and evaluating samples for one type of test.