

Course Description

Testing Control Design and Operating Effectiveness (KLplus CPE Course)

Description:

This basic-level course defines internal controls, how to test control designs and their operating effectiveness, how to identify exceptions and evaluate and report the results.

Learning Objectives:

Upon completion of this course, the learner will be able to:

- Identify the definition, characteristics, and types of internal controls
- Identify guidelines for testing control design and operating effectiveness
- Identify method for identifying exceptions
- Identify appropriate actions for the evaluations of test results
- Identify how, when, and to whom test results should be reported

Estimated Course Duration: 73 minutes (1.4 CPE)

Delivery Method: Online Self-Study

Field of Study: Auditing

Program Level: Basic

Prerequisites: None



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