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