



Audit Staff Essentials

Develop all levels of your staff.

In a firm's short list of priorities, attracting and retaining qualified staff ranks among the highest. Demonstrate your support and commitment to your staff, and ensure your audit practice meets the highest quality standards.

With four progressive levels, the AICPA's Audit Staff Essentials curriculum can help your staff excel at every step of their career. The application-based learning format provides real-world issues and solutions, so your staff has the necessary training to successfully perform their role in an audit.

Choose from a variety of delivery methods:

- On-site programs may be purchased for 10+ participants
- On-demand programs allow individuals to learn at their own pace, time and location
- Webcasts are offered on multiple dates and times throughout the year
- Combine the above formats to create a program that is just right for your firm

Our learning consultants can help you assess competencies and create a customized learning proposal to meet your staff's unique training needs.

Develop your firm's talent.

Call 800.634.6780, option 1,
or email aicpalearning@aicpa.org.

Four progressive levels

1 New staff: core concepts

Helps new staff develop a strong foundational knowledge of audit concepts and techniques including the dynamics of in-firm and client relationships.

- Audit basics
- New auditor's role in an engagement
- Key communication skills
- Working papers and documentation
- Audit risk model
- Professional skepticism

2 New staff: practical application

Enhances the practical skillset of first-year audit staff with strong hands-on skill development and knowledge.

- Cash and equivalents
- Accounts payable/receivable
- Assets, property, plant and equipment
- Inventory and debt
- Internal controls
- Fraud considerations
- Analytical procedures

3 Experienced staff/ new in-charge

Grows abilities and gives staff with 2–3 years of experience the confidence to take on added client and engagement responsibilities.

- Contingent liabilities
- Investments
- Intangible assets and goodwill
- Risk assessment
- Sampling
- Engagement management and supervision
- Working paper review
- Going concern

4 Experienced in-charge/senior

Supports staff with 3–5 years of experience and fosters non-technical skills crucial to the success of the modern CPA.

- Auditing revenue
- Estimates
- Fair value measurement
- Service organizations
- Financial reporting
- Taxes
- Leases
- Pensions
- Equity
- Concluding an audit

For more information on AICPA's premium learning for your staff:

Call 800.634.6780, option 1, or email aicpalearning@aicpa.org.