This workshop aimed to address audit sampling methodologies and it looked into types of sampling techniques in audit. It enabled auditors to practice statistical sampling techniques, including attribute sampling, monetary unit sampling, and variable sampling. Through cases participants were able to apply proper sampling approach to stated audit question.

Topics covered:

- Different types of sampling and when to use them
- Relation between materiality, sampling risk and reliability
- Place of (statistical) sampling in an audit
- Planning, execution and evaluation of statistical sampling
- Understanding the outcome of statistical sampling

Lecturers:

- Gert-Jan de Jager and Dirk Knol, both from Central Audit Service, the Ministry of Finance of the Netherlands

Participants:

There were 26 participants from Albania, Armenia, Azerbaijan, Bosnia and Herzegovina, Bulgaria, Croatia, Georgia, Macedonia, Moldova, Mongolia, Montenegro, and Turkey.
Evaluation:

Overall satisfaction with this workshop.

No. of all responses: 26 Average mark: 4.30

The lecturers were knowledgeable.

No. of all responses: 26, Average mark: 4.50

Selected Participants’ Comments:

- It was nice to hear something new about monetary sampling and statistical sampling.
- Very good training I enjoyed and got knowledge of audit sampling.
- Highly applicable workshop.
- Excellent organization, friendly atmosphere.
- We gained knowledge about sampling methods.