



Topic 3

Audit Execution and Audit Evidence

MBA 8104 | 2026

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Key strategic matters

1

Strategic audit planning
that responds to risk

2

Quality, sufficiency and
relevance of evidence

3

Modern, technology &
Decision-centric audit
approaches

4

Interfacing with compliance
and risk management
(Control functions)

5

Disciplined audit
documentation

6

Audit quality management
and group audits



Competency

Plan, execute and document an audit engagement to professional standard

1

Risk-responsive
audit planning

2

Sufficient
appropriate
evidence

3

Documentation
that withstands
review

4

Quality
management at
every level



Learning outcomes

1

Explain client acceptance and continuance

2

Apply ISA 500 evidence procedures

3

Plan engagements using ISA 300

4

Compare traditional and modern approaches

5

Apply ISA 230 documentation requirements

6

Evaluate quality management: ISQM 1 and 2



Activities

Groups

Analyse and critique engagement letters, audit plans, strategies etc

Pairs

Apply evidence-gathering procedures to a case

Individuals

Prepare a documentation brief for review



Group activity, 35 Min

Stage	Group task	Competence demonstrated
1. Literature engagement	Read and discuss 3 journal articles on the assigned audit area; identify the problem, variables, findings and limitations.	Critical reading & synthesis
2. Topic development	Based on the literature, propose a study topic relevant to Uganda.	Research problem formulation
3. Why does it matter?	Why does this audit area matter, and what problem could it address? [e.g., Global evidence, public outcries, policy / institutional/ regulatory reforms, need to achieve SDG etc.]	Problem identification & judgement
4. Build the Uganda case	Use Ugandan evidence to show the problem exists and deserves investigation.	Contextual, evidence-based reasoning
5. Identify knowledge gaps	What do existing studies explain and not explain? Is the gap empirical, contextual, theoretical, methodological or practical?	Critical analysis
6. Select a theory	Identify a suitable theory: what does it say, and how does it explain the problem?	Theoretical application
7. Formulate the research question	Develop one research question flowing from the problem, gap and theory.	Research design & formulation

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Learning Methodology

Case study

Real audit engagements analysed in depth

Modelling

Audit judgement and technique demonstrated

Guided practice

Problem solving in groups and pairs with support

Peer critique

Plenary critique and consolidation of learning



Assessment

Observation

Participation in planning tasks

Conversation

How does risk-based auditing improve efficiency?

Product

Audit evidence analysis papers,

Research Paper,

Dissemination through TT, L, X etc.



Activity on 27 / 08 / 2026

- Document review (Laws, Regulations, Policies, class notes, ISAs, Reports)
- Conduct interviews
- Analyze the data
- Present the findings
- Prepare the final report for submission



Policy Review Matrix

Policy	Key Provision	Problem Addressed	Implementation/Practice	Gap Identified	Research Opportunity



Literature Review Matrix

Author(s) & Year	Study Focus/Topic	Theory	Methodology	Key Findings	Research Gap	Relevance to Your Study