

Advanced Excel for tax audit and reconciliation

Course outline · issued 14 September 2026

Technology areas	Advanced Excel
Level	Intermediate
Short course	3 days
One-month track	4 weeks · 16 training days · 96 contact hours
Two-month track	8 weeks · 32 training days · 192 contact hours
Delivery	In person, Virtual, Hybrid
Class size	10 to 25 participants
Certification	Certificate of completion
Entry requirements	Daily spreadsheet use. No Power Query experience assumed.

Who it is for

Tax auditors, reconciliation and finance officers.

REVENUE USE CASE

Reconciling declared returns with remittance records to surface variances.

By the end, participants can

- Import and reshape large ledgers with Power Query
- Reconcile returns against payments with lookup and pivot techniques
- Build audit workpapers with controls and audit trails

Short course modules (3 days)

1. Structured tables and Power Query
2. Lookup, aggregation and error handling
3. Pivot tables for variance analysis
4. Workpaper controls and documentation
5. Reconciliation case exercise

One-month track — weeks 1 to 4

4 weeks · 16 training days · 96 contact hours

Week 1 — Structured data and Power Query

- Tables, named ranges and why layout decides everything
- Importing and appending large ledgers
- Transform steps that survive a refresh
- Splitting, merging and typing columns reliably

Practical: Import three months of ledger extracts into one refreshable table.

Week 2 — Lookup, aggregation and error handling

- XLOOKUP, INDEX/MATCH and their failure modes
- SUMIFS, COUNTIFS and multi-criteria aggregation
- Trapping and reporting errors rather than hiding them
- Dynamic arrays for audit selections

Practical: Match returns to payments and produce a clean exception list.

Week 3 — Pivot analysis and variance

- Pivot tables, grouping and calculated fields
- Variance analysis across periods and offices
- Power Pivot and the data model
- Charting variance for a management pack

Practical: Build a variance pack comparing declared and remitted amounts by office.

Week 4 — Workpaper controls and documentation

- Designing a workpaper that another auditor can follow
- Data validation, protection and version control
- Audit trail, tick marks and cross-referencing
- Reviewing a colleague's workpaper

Practical: Assemble and peer-review a controlled reconciliation workpaper.

Checkpoint: the one-month track is assessed [here](#).

Two-month track — continues through weeks 5 to 8

8 weeks · 32 training days · 192 contact hours

Week 5 — Automation with macros and Office Scripts

- Recording, reading and editing a macro
- When to automate and when not to
- Office Scripts and Power Automate basics
- Safe handling of macro-enabled files

Practical: Automate the monthly refresh and exception export.

Week 6 — Large-scale reconciliation

- Fuzzy matching and near-duplicate detection
- Reconciling across systems with different keys
- Sampling and materiality in a spreadsheet
- Performance with hundreds of thousands of rows

Practical: Reconcile two systems that share no common identifier.

Week 7 — Analytical review and fraud indicators

- Ratio and trend analysis for audit selection
- Benford-style digit analysis and its limits
- Building a risk-ranked audit selection list
- Documenting why a taxpayer was selected

Practical: Produce a risk-ranked selection list from a sample population.

Week 8 — Capstone audit file

- Assembling the full workpaper set
- Writing findings that withstand challenge
- Presenting the reconciliation to a review panel
- Handover and archiving

Practical: Deliver and defend a complete simulated audit file.

Capstone assessment and post-course evaluation.

Capstone

A complete reconciliation workpaper set for a simulated audit, with controls, an audit trail and a findings summary.

About this outline

Indicative extended tracks. The one-month track runs weeks 1 to 4; the two-month track continues through week 8 with deeper labs, certification preparation and a capstone. Weeks, contact hours and cohort sizes are finalised with each client.

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