

Digital forensics and digital tax audit fundamentals

Course outline · issued 14 September 2026

Technology areas	Digital Forensics, Digital Tax Audit
Level	Intermediate
Short course	5 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, Hybrid
Class size	8 to 16 participants
Certification	Certificate of completion
Entry requirements	Audit or investigation experience. Basic computer literacy assumed.

Who it is for

Tax auditors, investigators and enforcement officers.

REVENUE USE CASE

Reconstructing sales from point-of-sale and bank data in a simulated audit.

By the end, participants can

- Preserve and acquire digital evidence with chain of custody
- Analyse accounting and e-commerce data for under-declaration
- Document findings to an evidential standard

Short course modules (5 days)

1. Legal basis and evidence handling
2. Acquisition and imaging
3. Accounting system and e-commerce data analysis
4. Data-matching techniques
5. Case file and report writing

One-month track — weeks 1 to 4

4 weeks · 16 training days · 96 contact hours

Week 1 — Legal basis and evidence handling

- Powers, warrants and lawful access in Nigeria
- Admissibility and the Evidence Act
- Chain of custody from first contact
- Contemporaneous notes and exhibit labelling

Practical: Run a mock seizure and produce a defensible custody record.

Week 2 — Acquisition and imaging

- Write blockers, imaging and hashing
- Live versus dead acquisition decisions
- Mobile devices and cloud accounts
- Verifying an image and recording the verification

Practical: Acquire and verify an image of a supplied test device.

Week 3 — Accounting and e-commerce data analysis

- Extracting data from accounting packages
- Point-of-sale, payment gateway and bank records
- Detecting edits, deletions and parallel books
- Timeline construction

Practical: Reconstruct a month of sales from point-of-sale and bank data.

Week 4 — Data matching and reporting

- Matching declared turnover against third-party data
- Quantifying under-declaration defensibly
- Writing findings a non-technical reader can follow
- Peer review of a case file

Practical: Produce and peer-review a findings report on the week 3 case.

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 — Advanced artefact analysis

- File systems, deleted data and slack space
- Registry, log and browser artefacts
- Email and messaging reconstruction
- Anti-forensics and what it leaves behind

Practical: Recover and interpret artefacts from a prepared disk image.

Week 6 — Digital tax audit at scale

- Auditing a taxpayer running cloud accounting
- API extracts and standard audit files
- Sampling and analytics over full populations
- Cryptoasset and online marketplace activity

Practical: Audit a simulated cloud-accounting taxpayer end to end.

Week 7 — Case management and the expert report

- Structuring a case from referral to referral out
- The expert's duty and report format
- Withstanding cross-examination on method
- Disclosure and working-paper discipline

Practical: Draft an expert report and face a mock challenge on it.

Week 8 — Capstone case file

- Assembling the complete file
- Quality review against an evidential standard
- Presenting the case to a review panel
- Handover to enforcement or prosecution

Practical: Present and defend the capstone case file.

Capstone assessment and post-course evaluation.

Capstone

A complete simulated case file: acquisition log, analysis working papers, reconstructed sales figures and an expert report fit for tribunal.

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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