

# Assessing Controls in Performance Audits Course

Learn to assess internal controls and identify risks in performance audits using practical techniques and real-world case studies.

Group classes in Live Online and onsite training is available for this course. For more information, email [onsite@graduateschool.edu](mailto:onsite@graduateschool.edu) or visit: <https://sdfm.graduateschool.edu/courses/assessing-controls-in-performance-audits>



[CustomerRelations@graduateschool.edu](mailto:CustomerRelations@graduateschool.edu) • [\(888\) 744-4723](tel:(888)744-4723)

## Course Outline

### Module 1: Importance of Internal Controls

- Explain what internal controls are and how they are used.
- Explain the relationship between controls and processes, and how both affect program performance.
- Explain the types of controls and their purposes.
- Describe a model for a system of internal control.
- Describe two ways to monitor the effectiveness of a system of internal control.

### Module 2: Government Standards for Implementing and Auditing Controls

- Decide when and how the government auditing standard for assessing controls applies.
- Discuss the “Standards for Internal Control in the Federal Government” and apply them to a case exercise.

### Module 3: Integrating Assessment of Controls in the Survey Phase

- Name three purposes of a survey.
- Decide what information needs to be pursued in a given survey using a list of common information needs.
- Cite sources of needed information.
- Apply one risk assessment method to select subject areas and controls for a follow-on audit.

### Module 4: Planning Audits to Assess Controls

- Explain the basic approaches for conducting performance audits and the purpose of examining processes and controls in each approach.
- Describe the matters to consider when planning an audit to assess controls.
- Formulate audit objectives for assessing controls that clearly state what the audit is intended to accomplish.
- Apply a step-by-step process for designing performance audits to achieve the audit objectives and use a matrix to document the design.

### Module 5: Documenting Controls

- Explore two key documentation methods: narrative description and flowcharting.
- Use flowcharts and process maps to visualize control structures.

- Understand how documentation supports control evaluation.

### **Module 6: Reporting Control Findings**

- Describe the requirements for reporting on controls and how they are applied.
- Identify the nature of deficiencies in internal controls.
- Organize a finding by preparing an outline that aligns audit evidence with the appropriate finding element.

### **Module 7: Case Exercise**

- Apply all learned concepts in a comprehensive case scenario.
- Identify mission-specific and integrity risks in real-world audit situations.
- Evaluate internal control effectiveness and formulate audit findings.