COURSE SYLLABUS

Auditing Grants Course

Master the skills to audit grants effectively, ensuring compliance with regulations and improving accountability throughout the grants process.

Group classes (Washington, DC) and onsite training are available for this course.
For more information, email onsite@graduateschool.edu or visit: https://sdfm.graduateschool.edu/courses/auditing-grants



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Course Outline

Module 1: Introduction to Auditing Assistance Agreements (Grants and Cooperative Agreements)

- Understand the differences between grants and cooperative agreements
- Identify key laws, regulations, and policies governing federal assistance
- Explore roles and responsibilities of awarding agencies and recipients
- Define the scope and objectives of grant audits

Module 2: Phases of the Assistance Agreement Process

- Review pre-award, award, and post-award phases of assistance agreements
- Understand the role of Notices of Funding Opportunities (NOFOs)
- Identify common compliance risks and internal control challenges
- Learn how grants management affects audit focus and findings

Module 3: Uniform Administrative Requirements for Grants and Cooperative Agreements

- Explore 2 CFR Part 200 (Uniform Guidance) and related federal regulations
- Understand cost principles, allowable/unallowable costs, and procurement rules
- Apply internal control standards and audit requirements for federal awards
- Recognize responsibilities of pass-through entities and subrecipients

Module 4: Developing an Audit Program

- Design audit steps tailored to the grant objectives and risks
- Develop audit objectives based on compliance, performance, and financial criteria
- Select testing methods and sampling techniques appropriate for grant audits
- Identify audit red flags and common pitfalls in assistance agreements

Module 5: Practical Exercise

- Apply concepts to a simulated grant audit case
- Develop and document audit findings with evidence and criteria
- Write recommendations based on audit conclusions

- Present audit results in a structured, standards-compliant format