COURSE SYLLABUS

Basic Governmental Auditing Course (Self-Paced)

This course introduces new government auditors to the fundamentals of performance auditing, including standards, evidence collection, and reporting.

> Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://sdfm.graduateschool.edu/courses/basic-governmental-auditing-course-self-paced



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Course Outline

Module 1: The Auditing Profession and Standards

- Define auditing and the role of auditors in the public sector
- Understand Generally Accepted Government Auditing Standards (GAGAS)
- Differentiate between financial audits, performance audits, and attestation engagements
- Explore the ethical principles and responsibilities of government auditors

Module 2: Mandating Accountability and Performance

- Explain the importance of government accountability and transparency
- Understand the legislative and regulatory mandates for audits
- Identify the connection between audit standards and public performance expectations

Module 3: Audit Findings

- Learn the essential elements of an audit finding
- Develop criteria, condition, cause, and effect components
- Explore how to support findings with sufficient, appropriate evidence

Module 4: Planning Performance Audits

- Establish audit objectives, scope, and methodology
- Conduct risk assessments and determine audit criteria
- Develop audit plans and resource estimates

Module 5: Collecting Data (The Fieldwork Phase)

- Gather evidence through documentation review, observation, and interviews
- Ensure data reliability and relevance
- Maintain audit documentation standards and security

Module 6: Interviewing

- Learn principles of effective interviewing for audit evidence collection
- Plan and conduct structured interviews
- Document and assess interview responses objectively

Module 7: Communicating Results (The Reporting Phase)

- Prepare audit reports that are clear, complete, and persuasive
- Ensure reports meet GAGAS and stakeholder requirements
- Use proper format, language, and evidence presentation techniques

Module 8: Developing Audit Skills

- Identify essential competencies for government auditors
- Practice critical thinking, ethics, and professional skepticism
- Engage in audit simulations and skill-building activities