

# 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 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/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