COURSE SYLLABUS

Basic Governmental Auditing Course

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

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/basic-governmental-auditing



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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
- Assess internal control using the GAO Green Book framework

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
- Develop a personal development plan and identify CPE and career development resources