COURSE SYLLABUS

Certified Government Auditor Level I Certificate Program

Enter the world of government auditing with foundational training in auditing standards, fraud detection, and performance evaluation.

> 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/certificates/certified-government-auditor-level-i-2024-march-requirements



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Course Outline

This package includes these courses

- Basic Governmental Auditing Course (40 Hours)
- Federal Appropriations Law for Auditors Course (16 Hours)
- Audit Evidence and Documentation Course (16 Hours)
- Developing and Presenting Audit Findings Course (16 Hours)
- Analysis Techniques for Auditors Course (16 Hours)
- Detection and Prevention of Fraud Course (16 Hours)

Basic Governmental Auditing Course

This course is designed for new performance auditors to develop the skills and knowledge needed to succeed in the government audit environment. Participants will learn about auditing standards, evidence collection, and effective communication of audit findings through hands-on exercises and expert instruction.

- Overview of Government Auditing Standards and their application.
- Phases of an audit, including planning, fieldwork, and reporting.
- Identifying and collecting qualitative and quantitative audit evidence.
- Conducting interviews to gather facts and opinions.
- Preparing audit documentation that meets professional standards.
- Developing audit findings with actionable recommendations.
- Communicating audit results effectively to various audiences.
- Identifying areas for future training and career development in auditing.

Federal Appropriations Law for Auditors Course

Learn the principles of federal appropriations law, focusing on compliance, internal controls, and detecting Antideficiency violations. This course equips auditors with the knowledge to review fund usage and apply Comptroller General decisions effectively.

- Examine the auditor's role in reviewing compliance with appropriations law.
- Assess the propriety of administrative decisions and internal controls.
- Detect and address Antideficiency violations.
- Apply Comptroller General decisions to audit scenarios.
- Test the legal obligations and payment of funds.
- Understand the availability of appropriations in terms of purpose, time, and amount.

Audit Evidence and Documentation Course

Master the principles of gathering and documenting sufficient, appropriate evidence to support performance audit objectives. This course covers evidence types, collection methods, and documentation practices to ensure reliability and compliance.

- Understanding Government Auditing Standards for evidence and documentation.
- Identifying and applying tests, types, and sources of evidence.
- Collecting and documenting evidence using structured data collection instruments.
- Safeguarding, indexing, and cross-referencing audit documentation.
- Planning audits to obtain sufficient evidence aligned with audit objectives.

Developing and Presenting Audit Findings Course

Learn to compile and sequence audit data into clear, objective-driven findings that answer audit objectives. This course provides hands-on practice in developing findings for various audit types and presenting them convincingly.

- Understanding the role of audit objectives in finding development.
- Developing findings for compliance, process, accomplishment, and impact audits.
- Outlining and summarizing audit results in response to objectives.
- Presenting findings with clear conclusions and actionable recommendations.
- Applying Government Auditing Standards in finding development.

Analysis Techniques for Auditors Course

Master a variety of analytical tools and techniques to evaluate audit data and identify solutions for effective findings and recommendations. This course includes hands-on exercises using Microsoft Excel or calculators to practice real-world applications.

- Understanding and applying various analysis techniques like run charts, control charts, and histograms.
- Using cause-and-effect diagrams and scatter diagrams to identify performance issues.
- Analyzing data to assess risks, compliance, and performance problems.
- Selecting the appropriate analysis technique for specific audit scenarios.
- Interpreting results to develop actionable findings and recommendations.

Detection and Prevention of Fraud Course

Gain a comprehensive understanding of fraud detection and prevention, including legal frameworks, audit responsibilities, and

effective techniques. This course equips participants with the skills to identify fraud indicators, design audit procedures, and collaborate with investigators.

- Define fraud and understand its five elements.
- Explore classic fraud schemes and their indicators.
- Learn auditor responsibilities in fraud prevention and detection.
- Understand criminal statutes and federal rules of evidence for prosecuting fraud.
- Design audit procedures to detect fraud effectively.
- Collaborate with investigators and manage investigative referrals.
- Practice fraud detection methods through case exercises.