COURSE SYLLABUS

Certified Master Government Auditor Level II Certificate Program

Advance your audit career by deepening your skills in technical auditing techniques, analytical methods, and performance measurement. Designed for professionals who have earned Level I certification.

> 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/certificates/certified-master-government-auditor-level-ii-2024-may-requirements



CustomerRelations@graduateschool.edu • (888) 744-4723

Course Outline

This package includes these courses

- Practical Statistical Sampling for Auditors Course (24 Hours)
- Government Auditing Standards: Review and Update Course (8 Hours)
- Intermediate Performance Auditing Course (24 Hours)
- Auditing with Data Analytics Course (24 Hours)
- Compliance Auditing Course (16 Hours)
- Making Your Case to Prosecute Fraud Course (16 Hours)

Practical Statistical Sampling for Auditors Course

This intermediate three-day seminar introduces auditors to statistical sampling concepts such as sample-size determination, data collection, and result presentation. Using Excel and sampling software, participants practice fieldwork-to-analysis workflows to deliver defensible audit findings.

- Formulate the audit problem and the sampling approach to its solution, including the conduct of a pilot (test) sample.
- Explain the advantages of and when to use random sampling methods such as mean-per-unit, stratified cluster difference estimation, and probability proportional to size sampling.
- Choose an appropriate sample selection method.
- Determine appropriate sample size.
- Select a statistical sample and derive essential facts to form audit findings.
- Present audit findings with reasonable assurance of their correctness.
- Identify some key problems that can occur when using samples for estimation.

Government Auditing Standards: Review and Update Course

This one-day update session summarizes recent revisions to Government Auditing Standards issued by the GAO. Participants refresh their knowledge of ethics rules, peer review expectations, internal control requirements, and audit documentation protocols.

- Review the purpose and applicability of the Government Auditing Standards.
- Review the ethical principles that influence the application of the Government Auditing Standards.
- Review the types of audits and engagements, with a focus on performance audits.
- Review the general standards, including updates.
- Review the fieldwork standards for performance audits, including updates.
- Review the reporting standards for performance audit, including updates.

Intermediate Performance Auditing Course

Learn to effectively plan, execute, and report on performance audits by mastering each phase of the audit process. This course uses a progressive case study to challenge participants with real-world scenarios and decision-making exercises.

- Preparing audit programs and plans for all audit phases.
- Identifying detailed audit issues and performance improvement opportunities.
- Evaluating program outputs, efficiency, and timeliness during fieldwork.
- Analyzing data to demonstrate potential for improvement.
- Developing performance findings and actionable recommendations.

Auditing with Data Analytics Course

Learn to apply data analytics techniques to uncover patterns, assess risks, and ensure compliance during audits. This course covers data analysis, visualization, and statistical methods to support audit objectives.

- Understanding the role of data analytics in auditing.
- Identifying patterns, outliers, and anomalies in audit data.
- Applying statistical techniques like correlation and hypothesis testing.
- Ensuring data validity, reliability, and compliance with GAO standards.
- Using data visualization to present audit findings effectively.

Compliance Auditing Course

This two-day foundational course introduces auditors to compliance audit concepts, planning, and reporting. Participants learn how to define objectives, gather evidence, differentiate compliance findings, and execute procedures relevant to authoritative requirements in contracts and grants.

- Cite the basic auditing principles that apply in conducting compliance audits.
- Explain how audit findings differ for compliance with performance requirements and compliance with procedures and controls.
- Explain the unique development of the cause in auditing compliance.
- Formulate objectives that establish what a given compliance audit is to accomplish.
- Explain the central role of objectives in auditing.
- Plan, execute, and report on compliance audits.

Making Your Case to Prosecute Fraud Course

Participants gain essential skills for forensic auditing in collaboration with auditors, investigators, and prosecutors. Through case-based learning, they explore the legal environment, evidence standards, and task force dynamics necessary to structure decisions and support criminal, civil, or administrative fraud actions.

- Describe and apply the five elements of a prosecutable fraud scheme.
- Be conversant with the criteria used by prosecutors in making litigation decisions.
- Describe the current situation that mandates joint task force efforts in combating fraud, and the participant's role on such a task force.
- Contrast the standards of evidence that apply in auditing with those that apply in prosecuting fraud.
- Differentiate the various ways that a government agency may obtain evidence for use in administrative, civil, and criminal cases.
- Describe the restrictions that a government agency must observe in obtaining evidence for use in prosecuting a criminal fraud case.
- Understand the principles of the forensic audit, and be able to apply them during a class project.
- Be familiar with the basic rules of trial procedure, as well as the role of each participant.
- Understand the task force participant's responsibilities as a potential witness, and be familiar with the defense attorn.