COURSE SYLLABUS

Effective Audit Resolution, Follow-up and Implementation Course

Master the processes of audit resolution, follow-up, and implementation to ensure accountability and improve operational performance.

> 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/effective-audit-resolution-followup-and-implementation



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

Course Outline

Module 1: Statutes, Regulations and Standards

- Introduction to Audit Resolution and Follow-up
- OMB Circular A-50
- Government Auditing Standards 2024 Yellow Book
- Inspector General Act, as amended
- Federal Managers Financial Integrity Act / OMB A-123
- Good Accounting Obligation in Government Act

Module 2: The Resolution Process – Key Terms, Roles and Responsibilities

- Key Process Terms
- The Players and Their Roles
- The Agency
  - Agency Follow-up Audit Official (AFO)
  - Agency Resolution Disputes Official (ARDO)
  - Management Action Official (AO)
  - Agency Audit Liaison / Follow-up Coordinator (AL/AFC)
- The Audit Organization
  - Audit Manager / Auditor In Charge
  - Director of Audit / Assistant Inspector General for Audit (AIG)
  - Auditor General / Deputy IG / Inspector General
- The Audit Resolution Process

Module 3: Developing Actionable Recommendations and Corrective Action Plans

- What Makes a Great Recommendation?

- How to Get Buy-in on Recommendations?
- What Makes a Great Corrective Action Plan?
- Actionable Recommendations are Quality Recommendations
- Get Action Through Commitment

Module 4: Disputes and Conflict Resolution

- Commitment – Making Improvements Happen
- Audit Disputes Resolution Process
- Managing the Process
- Conflict Resolution and Negotiation

Module 5: Implementation, Monitoring and Reporting Requirements

- IG Act Reporting Requirements
- Compendium of Unimplemented Recommendations
- Agency Recommendation Tracking System
- Audit Follow-up / Verification

Module 6: Best Practices in Getting Timely Action on Recommendations

- What does success look like, and how do we get there?
- GAO publication: “How to Get Action on Audit Recommendations”

Module 7: Verifying Implementation, Measuring and Scoring Audit Results from Follow-up

- Follow-up to verify status of reported actions
- Using Audit Resolution and Follow-up to Define Value Added Results
- Creating a Scoreboard for Reporting Audit Performance and Assessing Quality
- Start With the End in Mind – Planning Successful Audits