COURSE SYLLABUS

Federal Appropriations Law for Auditors Course

Understand federal appropriations law to ensure compliance, detect violations, and assess the proper use of government funds.

> 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/federal-appropriations-law-for-auditors



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Course Outline

Module 1: Introduction: Legislation, FAR, Processes, and Legal Framework

- Functions of the Federal Audit Process
- Overview of:
  - Governance over Appropriations
  - Generally Accepted Government Auditing Standards (GAGAS)
  - Federal Appropriations and Budgetary Processes
  - Federal Acquisition Regulation (FAR)
  - Reporting FAR Fraud, Waste and Abuse
  - Federal Contracts

Module 2: Federal Audits and Application of the FAR

- An overview of Federal Audits that are regulated under the FAR:
  - Federal Contract Audits
  - Performance Audits
- Tips on Audit Reviews of the FAR
- GAO's role in Federal appropriations

Module 3: Federal Appropriations and Federal Budget

- In-depth View into Federal Appropriations
- Federal Budget and the Link to Federal Appropriations
- Federal Budget Authority

Module 4: Federal Expenditures

- Overview of Authorizations versus Appropriations
- Federal Expenditures

- Contract Specifics Tied to Appropriations Law
- Advance Payments
- How the Necessary Expense Doctrine and Three-Part Test Work

Module 5: Federal Obligations

- Federal Obligations Processes
- Unliquidated Obligations
- Bona Fide Needs Rule
- Advance Payments

Module 6: Availability of Appropriations, Antideficiency and Other Miscellaneous Acts

- Antideficiency Act
- Antideficiency Act Violations
- Tips for Identifying Violations During Audits
- Indemnifications and Prohibitions
- Other Miscellaneous Acts in Federal Appropriations

Module 7: Continuing Resolutions, Government Shutdown, Accountability

- Understanding Continuing Resolutions
- Causes of a “Government Shutdown”
- Use of “Appropriations Warrants”
- Federal Appropriations Accountability and Responsibility