COURSE SYLLABUS

Planning Audit Assignments Course

Learn how to apply risk-based methods and objectives-driven planning to design effective audit engagements that meet Government Auditing Standards.

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/planning-audit-assignments



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Course Outline

Module 1: Introduction

- Review the phases of a performance audit from selection through reporting.
- Clarify the role of performance auditors and typical users/stakeholders.
- Discuss factors that drive audit success or failure and leadership responsibilities.
- Connect project management concepts to planning audit assignments.

Module 2: Audit Selection Phase

- Define the audit universe and apply risk-based criteria to choose subjects.
- Differentiate vulnerability, significance, and sensitivity when prioritizing topics.
- Use weighted rating forms to rank candidates and set an annual plan.
- Gather selection data from mandates, requests, prior audits, management, and media.

Module 3: Survey Phase

- Explain the survey's role in confirming issues and shaping audit objectives.
- Plan and run pre-/post-survey "story conferences" to align the team.
- Identify stakeholders, criteria, controls, data availability, and a go/no-go decision.
- Draft a survey plan and matrix to target questions, sources, and timelines.

Module 4: Planning Phase—Defining Audit Objectives

- Write precise, answerable objectives that specify subject, performance aspects, and finding elements.
- Select the audit approach (accomplishments, processes/controls, impact, compliance, etc.).
- Use subobjectives to identify data needs and to fully define condition, effect, and cause.
- Document the plan in a design matrix for approval and execution.

Module 5: Planning Phase—Selecting Scope and Methodology

- Translate objectives into scope boundaries (time, universe, locations, transactions).
- Choose data sources and collection/analysis methods that yield sufficient, appropriate evidence.
- Balance design against constraints (time, cost, staff expertise) and test the plan.

- Record design strategy, breadth of coverage, and limitations in the matrix.

Module 6: Determining Staff and Other Resource Needs

- Estimate skills, hours, budgets, and scheduling to support the planned methodology.
- Assign roles, milestones, and communication routines for effective project control.
- Incorporate quality control, supervision, and review touchpoints.

Module 7: Planning—The Practice Application

- Apply the full planning process in a case setting using templates and matrices.
- Refine objectives, scope, and methods based on feasibility and stakeholder needs.
- Produce a cohesive, management-approved audit plan ready for fieldwork.