COURSE SYLLABUS

The Governmental Audit: From Planning to Reporting Course

Gain a comprehensive understanding of the governmental audit process, from planning to reporting, through hands-on case studies.

> 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/the-governmental-audit-from-planning-to-reporting



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Course Outline

Module 1: Types of Audits

- Understand key federal legislation affecting government audits.
- Differentiate between financial, performance, and attestation audits.
- Explore the roles of auditors and audit organizations.
- Discuss nonaudit services and the principle of auditor independence.
- Examine accountability and the auditor's role in enhancing public trust.

Module 2: Internal Control

- Define internal control and its significance in government audits.
- Learn about GAO's Green Book (per 2025 revision) and its five components and 17 principles.
- Explore risk assessment, control activities, and monitoring practices.
- Discuss the relationship between controls and organizational processes.

Module 3: Audit Findings and Evidence

- Distinguish between traditional and impact audit findings.
- Understand the structure and elements of a finding: criteria, condition, cause, and effect.
- Identify various types and sources of audit evidence.
- Learn the standards for sufficient and appropriate evidence.

Module 4: Conducting an Audit Survey

- Outline the phases of performance audits and the purpose of the survey phase.
- Learn to gather background, operational, and control-related information.
- Use story conferences and survey planning techniques effectively.
- Identify potential issues and audit objectives through data collection.

Module 5: Case Study Part I—Preparing a Survey Plan

- Apply survey techniques to a real-world audit scenario at a research center.
- Analyze documentation and stakeholder input to define key audit issues.
- Develop preliminary audit objectives and data collection strategies.

Module 6: Planning the Audit

- Learn about the five steps of audit planning from objective setting to audit plan preparation.
- Assess risk of fraud, compliance violations, and internal control weaknesses.
- Develop audit objectives and select appropriate scope and methodology.

Module 7: Case Study Part II—Preparing an Audit Plan

- Analyze survey findings to define audit conditions, criteria, effects, and causes.
- Create structured audit plans based on case study results.
- Determine further audit work required for complete findings.

Module 8: Implementing the Plan and Reporting the Audit Results

- Understand supervisory responsibilities during audit execution.
- Link findings to objectives using standard finding elements.
- Learn techniques for structuring, outlining, and writing audit reports.
- Use visual aids and clear writing principles to enhance report quality.

Module 9: Case Study Part III—Reporting the Audit Results

- Review final audit findings and formulate actionable recommendations.
- Conduct report conferences and stakeholder debriefings.
- Summarize audit results, root causes, and best practices in communication.