

# Conducting Performance Audits Course (Self-Paced)

Build a strong foundation in performance auditing by mastering the principles, methodologies, and techniques outlined in Government Auditing Standards.

Group classes in Live Online and onsite training is available for this course. For more information, email [onsite@graduateschool.edu](mailto:onsite@graduateschool.edu) or visit: <https://www.graduateschool.edu/courses/conducting-performance-audits-course-self-paced>



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## Course Outline

### Module 1: Introduction to Auditing

- Purpose and Importance of Auditing
- Types of Audits
- Professional Standards

### Module 2: The Audit Process

- Stages of an Audit
- Planning the Audit
- Gathering Audit Evidence
- Evaluating Internal Controls

### Module 3: Risk Assessment

- Understanding Risk in Auditing
- Risk Assessment Procedures
- Materiality and Audit Risk

### Module 4: Internal Control Systems

- Components of Internal Control
- Testing and Evaluating Controls
- Limitations of Internal Controls

### Module 5: Audit Evidence

- Types of Audit Evidence
- Procedures for Collecting Evidence
- Reliability of Evidence

### Module 6: Audit Sampling

- Concepts of Audit Sampling
- Statistical vs. Non-Statistical Sampling
- Evaluating Sampling Results

#### **Module 7: Auditing Financial Statements**

- Auditing Revenue and Receivables
- Auditing Expenditures and Payables
- Auditing Inventory
- Auditing Cash and Investments
- Auditing Liabilities and Equity

#### **Module 8: Auditor's Reports**

- Types of Auditor's Opinions
- Structure of the Auditor's Report
- Communicating Findings

#### **Module 9: Professional Ethics and Responsibilities**

- Ethical Principles in Auditing
- Responsibilities to Clients and the Public
- Regulatory and Legal Requirements

#### **Module 10: Current Issues in Auditing**

- Technology in Auditing
- Fraud Detection
- Emerging Trends