COURSE SYLLABUS

Developing and Presenting Audit Findings Course

Master the skills to develop and present audit findings that effectively communicate results and support audit objectives.

> Group classes (Washington, DC) and onsite training are available for this course.
> For more information, email onsite@graduateschool.edu or visit: https://www.graduateschool.edu/courses/developing-and-presenting-audit-findings

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Course Outline

Module 1: Findings are the Foundation

- Understand the purpose of audit findings in performance auditing
- Identify elements of a traditional audit finding: criteria, condition, cause, and effect
- Explore how findings form the foundation of audit reports and recommendations

Module 2: What Contributes to Developing an Audit Finding?

- Learn how findings are developed from planning through reporting
- Connect audit objectives with performance aspects and finding elements
- Recognize how user needs shape audit objectives and findings

Module 3: Developing Traditional Audit Findings

- Distinguish among classic, normative, and descriptive findings
- Recognize situations when fewer than four finding elements are appropriate
- Explore compliance findings and audit reporting against authoritative criteria

Module 4: Developing Accomplishment and Process Findings

- Understand audit approaches for outputs, outcomes, and resources
- Define performance aspects like efficiency, quality, timeliness, and cost
- Differentiate between process and accomplishment findings and their criteria

Module 5: Presenting Audit Findings

- Use Yellow Book standards for audit reporting content and form
- Outline audit findings using structured templates and synopses
- Craft effective written and oral presentations of audit results

Module 6: Developing Impact Findings

- Apply cause-effect models to measure program impacts
- Use designs like Before and After, Interrupted Time Series, and Comparison Groups
- Develop cost-benefit findings based on performance improvement metrics