

Federal Appropriations Law for Auditors Course

Learn to audit federal appropriations with confidence by mastering the legal framework, FAR requirements, and red flags for Antideficiency Act violations that every government auditor needs to know.

Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: <https://www.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