COURSE SYLLABUS

Government Auditor Level II Certificate Program (Self-Paced)

Advance your audit career by deepening your skills in technical auditing techniques, analytical methods, and performance measurement. Designed for professionals who have earned Level I certification.

> 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/certificates/government-auditor-level-ii-certificate-program-self-paced



support@graduateschool.edu •
(888) 744-4723

Course Outline

This package includes these courses

- Practical Statistical Sampling for Auditors Course (Self-Paced) (18 Hours)
- Government Auditing Standards: Review and Update Course (Self-Paced) (6 Hours)
- Intermediate Performance Auditing Course (Self-Paced) (18 Hours)
- Auditing with Data Analytics Course (Self-Paced) (18 Hours)
- Compliance Auditing Course (Self-Paced) (16 Hours)
- Making Your Case to Prosecute Fraud Course (Self-Paced) (12 Hours)

Attend the AI Applications & Challenges for Auditors Course for free as part of this certificate. Choose your date after you register for the program.

AI Applications and Challenges for Auditors Course (Self-Paced)

Practical Statistical Sampling for Auditors Course (Self-Paced)

This intermediate self-paced seminar introduces auditors to statistical sampling concepts such as sample-size determination, data collection, and result presentation. Using Excel and sampling software, participants practice fieldwork-to-analysis workflows to deliver defensible audit findings.

- Formulate the audit problem and the sampling approach to its solution, including the conduct of a pilot (test) sample.
- Explain the advantages of and when to use random sampling methods such as mean-per-unit, stratified, cluster, difference estimation, and probability proportional to size sampling.
- Choose an appropriate sample selection method.
- Determine appropriate sample size.
- Select a statistical sample and derive essential facts to form audit findings.
- Present audit findings with reasonable assurance of their correctness.

- Identify some key problems that can occur when using samples for estimation.

Government Auditing Standards: Review and Update Course (Self-Paced)

This self-paced update session summarizes recent revisions to Government Auditing Standards issued by the GAO. Participants refresh their knowledge of ethics rules, peer review expectations, internal control requirements, and audit documentation protocols.

- Review the purpose and applicability of the Government Auditing Standards.
- Review the ethical principles that influence the application of the Government Auditing Standards.
- Review the types of audits and engagements, with a focus on performance audits.
- Review the general standards, including updates.
- Review the fieldwork standards for performance audits, including updates.
- Review the reporting standards for performance audit, including updates.

Intermediate Performance Auditing Course (Self-Paced)

Learn to effectively plan, execute, and report on performance audits by mastering each phase of the audit process. This course uses a progressive case study to challenge participants with real-world scenarios and decision-making exercises.

- Preparing audit programs for all audit phases.
- Identifying detailed audit issues and performance improvement opportunities.
- Evaluating program outputs, efficiency, and timeliness during fieldwork.
- Analyzing data to demonstrate potential for improvement.
- Developing performance findings and actionable recommendations.

Auditing with Data Analytics Course (Self-Paced)

Apply data analytics to strengthen audit planning, assess data reliability and integrity under GAO standards, and identify anomalies, patterns, and risks using practical tools such as Excel, Benford analysis, and geographic data.

- Establish and document reasonable assurance that audit data are accurate and fit for the audit objective.
- Comply with applicable federal laws, agency rules, and regulations.
- Meet GAO standards for data validity, reliability, and integrity, including the Yellow Book and Gray Book.
- Identify and address common data issues and anomalies appropriately.
- Summarize data clearly to create useful information and communicate findings effectively.
- Conduct data integrity risk and reliability assessments.
- Design a Data Integrity Audit Program.
- Interpret and apply Benford tools.
- Use GPS data to identify abnormal geographic relationships.

Compliance Auditing Course (Self-Paced)

This self-paced foundational course introduces auditors to compliance audit concepts, planning, and reporting. Participants learn how to define objectives, gather evidence, differentiate compliance findings, and execute procedures relevant to authoritative requirements in contracts and grants.

- Cite the basic auditing principles that apply in conducting compliance audits
- Identify non-compliance and relevance to the Anti-Deficiency Act
- Understand compliance and various audit areas of the federal government in which they are conducted
- Learn core audit steps for conducting compliance audits in federal audit areas
- Plan, execute, and report on compliance audits

Making Your Case to Prosecute Fraud Course (Self-Paced)

Participants gain essential skills for forensic auditing in collaboration with auditors, investigators, and prosecutors. Through case-based learning, they explore the legal environment, evidence standards, and task force dynamics necessary to structure decisions and support criminal, civil, or administrative fraud actions.

- Describe and apply the five elements of a prosecutable fraud scheme.
- Be conversant with the criteria used by prosecutors in making litigation decisions.
- Describe the current situation that mandates joint task force efforts in combating fraud, and the participant's role on such a task force.
- Contrast the standards of evidence that apply in auditing with those that apply in prosecuting fraud.
- Differentiate the various ways that a government agency may obtain evidence for use in administrative, civil, and criminal cases.
- Describe the restrictions that a government agency must observe in obtaining evidence for use in prosecuting a criminal fraud case.
- Understand the principles of the forensic audit, and be able to apply them during a class project.
- Be familiar with the basic rules of trial procedure, as well as the role of each participant.
- Understand the task force participant's responsibilities as a potential witness, and be familiar with defense attorney tactics.