

Intermediate Performance Auditing Course (Self-Paced)

Enhance your skills in managing and executing complex performance audits through hands-on case studies and advanced techniques.

Group classes in Live Online and onsite training is available for this course. For more information, email onsite@graduateschool.edu or visit: <https://www.graduateschool.edu/courses/intermediate-performance-auditing-course-self-paced>



support@graduateschool.edu • [\(888\) 744-4723](tel:(888)744-4723)

Course Outline

Module 1: Performance Audits

- Distinguish between types of governmental audit assignments, including financial audits, attestation engagements, and performance audits
- Define the objectives and focus areas of performance audits, including program effectiveness, economy and efficiency, internal controls, and compliance
- Analyze program effectiveness by evaluating criteria relevance, outcome measurement methods, and data accuracy
- Apply economy and efficiency audit techniques to identify cost savings and productivity improvements
- Describe the four phases of a performance audit and the key characteristics that define each phase

Module 2: Surveys

- Conduct an initial survey by reviewing legislation to determine program authority, objectives, and legal restrictions
- Gather and analyze background information about program activities, organizational structure, and performance data
- Identify potential performance problems and concerns by detecting inconsistencies, compliance gaps, and unrealistic performance expectations
- Assess performance areas using impact and likelihood criteria to prioritize issues for further examination
- Select areas for detailed fieldwork based on survey findings and their potential for significant improvement

Module 3: Planning

- Develop well-constructed audit objectives that clearly identify the subject, performance aspect, and expected finding elements
- Distinguish between objectives that seek condition and those that respond to specific allegations or concerns
- Apply appropriate criteria — both definitive and elusive — to guide audit scope and evaluation standards
- Explain how audit objectives shape scope, methodology, data gathering, and the findings and recommendations process
- Recognize the consequences of imprecise objectives and apply strategies to refine them before fieldwork begins

Module 4: Fieldwork

- Execute in-depth fieldwork to determine whether identified performance problems exist and are significant

- Gather and evaluate evidence to establish facts, support findings, and develop conclusions
- Apply the four attributes of an audit finding — condition, criteria, effect, and cause — to structure analysis
- Develop finding point sheets that capture all required elements, including agency comments and recommendations

Module 5: Reporting

- Explain the purpose of audit reporting, including communicating results, preventing misunderstanding, and facilitating follow-up
- Apply a sound reasoning process to plan report content and assess the persuasiveness of conclusions and recommendations
- Evaluate audit findings against established quality characteristics: significance, objectivity, sufficient evidence, and logical conclusions
- Structure a written audit finding using standard components, including charge paragraph, criteria, condition, cause, effect, and recommendations