

Developing and Presenting Audit Findings

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

Group classes in Washington, DC and onsite training is 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