COURSE SYLLABUS

Government Auditor Level I Certificate Program

Enter the world of government auditing with foundational training in auditing standards, fraud detection, and performance evaluation.

> 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/certificates/government-auditor-level-i

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Course Outline

This package includes these courses

- Basic Governmental Auditing Course (40 Hours)
- Federal Appropriations Law for Auditors Course (16 Hours)
- Audit Evidence and Documentation Course (16 Hours)
- Developing and Presenting Audit Findings Course (16 Hours)
- Analysis Techniques for Auditors Course (16 Hours)
- Detection and Prevention of Fraud Course (16 Hours)

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

AI Applications and Challenges for Auditors Course

Basic Governmental Auditing Course

This course is designed for new performance auditors to develop the skills and knowledge needed to succeed in the government audit environment. Participants will learn about auditing standards, evidence collection, and effective communication of audit findings through hands-on exercises and expert instruction.

- Overview of Government Auditing Standards and their application.
- Phases of an audit, including planning, fieldwork, and reporting.
- Identifying and collecting qualitative and quantitative audit evidence.
- Conducting interviews to gather facts and opinions.
- Preparing audit documentation that meets professional standards.
- Developing audit findings with actionable recommendations.
- Communicating audit results effectively to various audiences.
- Identifying areas for future training and career development in auditing.

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.

- Explain the legal framework governing federal appropriations, including key statutes, the FAR, and Generally Accepted Government Auditing Standards (GAGAS).
- Identify common types of fraud, waste, and abuse in federal spending, including bid rigging, double billing, product substitution, and false certification.
- Apply audit techniques to evaluate the allowability, allocability, and reasonableness of costs in federal contract audits.
- Analyze the federal budget and appropriations process, including how funds flow from congressional authorization through obligation and outlay.
- Assess compliance with the Bona Fide Needs Rule, the Necessary Expense Doctrine, and the three-part test for determining proper use of appropriated funds.
- Detect Antideficiency Act violations and explain the reporting requirements, penalties, and investigative timelines associated with them.
- Evaluate the impact of continuing resolutions and government shutdowns on agency operations, obligations, and audit risk.

Audit Evidence and Documentation Course

Master the principles of gathering and documenting sufficient, appropriate evidence to support performance audit objectives. This course covers evidence types, collection methods, and documentation practices to ensure reliability and compliance.

- Understanding Government Auditing Standards for evidence and documentation.
- Identifying and applying tests, types, and sources of evidence.
- Collecting and documenting evidence using structured data collection instruments.
- Safeguarding, indexing, and cross-referencing audit documentation.
- Planning audits to obtain sufficient evidence aligned with audit objectives.

Developing and Presenting Audit Findings Course

Learn to compile and sequence audit data into clear, objective-driven findings that answer audit objectives. This course provides hands-on practice in developing findings for various audit types and presenting them convincingly.

- Understanding the role of audit objectives in finding development.
- Developing findings for compliance, process, accomplishment, and impact audits.
- Outlining and summarizing audit results in response to objectives.
- Presenting findings with clear conclusions and actionable recommendations.
- Applying Government Auditing Standards in finding development.

Analysis Techniques for Auditors Course

Master a variety of analytical tools and techniques to evaluate audit data and identify solutions for effective findings and recommendations. This course includes hands-on exercises using Microsoft Excel or calculators to practice real-world applications.

- Understanding and applying various analysis techniques like run charts, control charts, and histograms.
- Using cause-and-effect diagrams and scatter diagrams to identify performance issues.
- Analyzing data to assess risks, compliance, and performance problems.
- Selecting the appropriate analysis technique for specific audit scenarios.

- Interpreting results to develop actionable findings and recommendations.

Detection and Prevention of Fraud Course

Gain a comprehensive understanding of fraud detection and prevention, including legal frameworks, audit responsibilities, and effective techniques. This course equips participants with the skills to identify fraud indicators, design audit procedures, and collaborate with investigators.

- Define fraud and understand its five elements.
- Explore classic fraud schemes and their indicators.
- Learn auditor responsibilities in fraud prevention and detection.
- Understand criminal statutes and federal rules of evidence for prosecuting fraud.
- Design audit procedures to detect fraud effectively.
- Collaborate with investigators and manage investigative referrals.
- Practice fraud detection methods through case exercises.