Conducting Quality Performance Audits for Results
(16 hours)

Course Overview

Independent performance assessments of public sector activities are key to ensuring programs are following laws, regulations, and stated polices; are employing effective internal controls; are efficiently run; and are effective in achieving intended results. Performance audits often address complex issues and require a mix of data collection and analysis methods. Moreover, auditors can benefit from the use of critical thinking tools to help keep performance audits on track and focused on achieving results. Using lecture, case studies, and hands-on exercises in this 16-hour course, participants will learn and apply tools and techniques for identifying and developing researchable audit questions, designing and conducting a performance audit, determining evidence quality, and formulating a reader-focused report message in line with Generally Accepted Government Auditing Standards (GAGAS).

CPEs: 16

Who Should Attend

This course is designed to help federal, state, or local government auditors understand and apply performance audit concepts, principles, practice, and critical thinking tools. Both new as well as seasoned auditors in team leader or team member roles will gain knowledge and new perspectives about the design and conduct of performance audits in accordance with GAGAS.

Course Objectives:

Participants will be able to
- Understand concepts, principles, and components of a performance audit
- Apply key GAGAS/Yellow Book standards
- Effectively design and conduct a performance audit
- Develop and report convincing and well-supported audit findings and recommendations

Course Topics

Performance Auditing Key Principles
- Types of performance audits
- Government Auditing Standards – Yellow Book requirements
- Audit road map – key phases of the audit process

Designing the Audit
- Clarifying audit objectives and understanding the audit context
- Identifying and developing different types of researchable audit questions
- Understanding the elements of a finding, including how to determine criteria
- Considering the strength of information sources and evidence
- Identifying and defining data collection and analysis approaches and methodologies
- Assessing data limitations and risks, and considering their ramifications

Design Tools
- Learning and employing the design matrix: a tool for thinking through audit objectives, methodology, limitations, and potential audit message
- Connecting the design matrix to the audit plan

Conducting the Audit
- Collecting and analyzing data
- Testing the evidence
- Documenting the evidence and audit approach

Communicating Results of the Audit
- Tools and techniques for developing the message/audit findings
- Reader vs. auditor-based writing, understanding and writing for intended audiences
- Key Yellow Book requirements for reporting on audit findings