

Audit Review of Appropriations Law

Course Number: 5805

Length: 2 Days

Primary Delivery Method: Instructor-led live classroom

Alternative Delivery Methods: Instructor-led online (synchronous)

Course Description

Examine how appropriations law impacts audit planning, evidence gathering, and conclusions about the use of federal funds. You'll explore parts of the Government Accountability Office (GAO) *Principles of Federal Appropriations Law* (the *Red Book*) and the framework established by the generally accepted government auditing standards (GAGAS or the *Yellow Book*) to learn about the availability of federally appropriated funds and the three pillars—purpose, time, and amount. Learn how to apply these principles to evaluate compliance, identify violations, and protect public funds.

Intended Audience

This course is designed for everyone who audits or is responsible for the spending of money within the federal government, including budget analysts, accountants, auditors, contracting officers, program managers, government purchase card holders and approving managers, and attorneys.

Client-Provided Facility Requirements

- Internet required for instructor computer

Course Learning Objectives

- Identify and apply the basic concepts of appropriations law to determine compliance
- Examine the legal availability of appropriations based on purpose, applying the Purpose Law and Necessary Expense Doctrine, and the impact on an audit
- Examine the legal availability of appropriations based on time, applying the Bona Fide Needs Rule, and the impact on an audit
- Examine the legal availability of appropriations based on amount, avoiding violations of the Antideficiency Act (ADA), and the impact on an audit

Course Schedule

DAY ONE	
MORNING	Module 1: Introduction to Appropriations Law for Auditors Module 2: Appropriations Available as to Purpose: <i>Red Book</i> Chapter 3
LUNCH	

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AFTERNOON	Module 2: Appropriations Available as to Purpose: <i>Red Book</i> Chapter 3
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DAY TWO	
MORNING	Module 2: Appropriations Available as to Purpose: <i>Red Book</i> Chapter 3, continued
	Module 3: Appropriations Available as to Time: <i>Red Book</i> Chapter 5
LUNCH	
AFTERNOON	Module 3: Appropriations Available as to Time: <i>Red Book</i> Chapter 5, continued
	Module 4: Appropriations Available as to Amount: <i>Red Book</i> Chapter 6
	Exam

Learning Methods

Lecture, group discussion, case studies, and exam.

Credits

National Association of State Boards of Accountancy (NASBA)

- Field of Study: Auditing (Governmental)
- Level: Intermediate
- CPEs: 16

Professional Development Units (PDUs)

- Credits: 14

Continuous Learning Points (CLPs)

- Credits: 16

Third-Party Certification Relationship

This course applies towards the DoD FM Certification Program.

This course is a CP-11 Mandatory Course.

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Prerequisites

There are no prerequisites for this course.

Pework

There is no prework required for this course.

Requirements for Successful Completion

Full (100%) attendance is expected and required. Successful completion of the course depends on full class attendance and active participation in individual and group exercises.

The final exam must be completed with a grade of 70% or higher.

Follow-On Resources

- [Federal Financial Management Overview](#)
- [The Legislative Process: Working with Congress](#)
- [Budgeting and Accounting: Making the Connection](#)
- [The Antideficiency Act](#)
- [Appropriations Law for Revolving Funds and Reimbursables](#)
- [Appropriations Law Refresher and Update](#)
- [Fiscal Law in DoD](#)

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Ready to Enroll?



See the most recent course information and scheduled classes at this link:
<https://www.managementconcepts.com/course/id/5805>

