

# Key to Audit Success: Focus on Objectives

Course Number: 5825

Length: 2 Days

Primary Delivery Method: Instructor-led live classroom

Alternative Delivery Methods: Instructor-led online (synchronous)

## Course Description

Gain an understanding of the importance of establishing precise objectives to the performance audit process through a series of exercises and discussions. This course has been updated in accordance with GAO's *Yellow Book* update which applies to financial audits, attestation engagements, and performance audits.

## Intended Audience

The course is designed for auditors who need to know how to create effective audit objectives, how to use those objectives to plan and execute the audit, and how to write the audit report. This course may be of interest to both auditors and auditees in both the public and private sectors.

## Course Learning Objectives

- Describe the effect that objectives have on findings and message formulation
- Design a report to solve the problem of multiple audiences
- Write objectives for process-oriented and results-oriented audits that identify performance aspects and finding elements to be developed
- Develop a report outline
- Organize a finding that answers the audit objectives using different outline methods and advance organizers such as captions and topic sentences
- Apply general guidelines for selecting appropriate visual aids

## Course Additional Features

- Producer Support
- Technical Support Team
- Dedicated In-House Accessibility/Section 508 Compliance
- Student Resource Guides

All details about the Additional Features are available on this page. [Click here to Explore](#)

## Course Schedule

DAY ONE	
MORNING	Lesson 1: What Are Audit Objectives?

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LUNCH	
AFTERNOON	Lesson 2: Using Objectives During the Planning Process

DAY TWO	
MORNING	Lesson 3: Focusing on Objectives During Audit Execution
LUNCH	
AFTERNOON	Lesson 4: Focusing on Objectives in Writing the Report
	Course Exam

## Learning Methods

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Lecture, group discussion, class exercises, and exam.

## Credits

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### National Association of State Boards of Accountancy (NASBA)

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

### Professional Development Units (PDUs)

- Credits: 14

### Continuous Learning Points (CLPs)

- Credits: 16

## Management Concepts Certificate Program Relationship

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This is an elective course in the following program(s):

- [FFMCP Auditing Master Track](#)
- [FFMCP Accounting Master Track](#)
- [FFMCP Financial Management Master Track](#)

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## Prerequisites

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### Suggested

- [Auditing Fundamentals in the Federal Environment](#)

## Pework

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There is no prework required for this course.

## Requirements for Successful Completion

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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

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- Any basic or intermediate level auditing course
- [Overview of GAO Requirements for Fraud Prevention, ERM, and Internal Control](#)

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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/5825>



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