

Performance Auditing

Course Number: 5888

Length: 3 Days

Primary Delivery Method: Instructor-led live classroom

Alternative Delivery Methods: Instructor-led online (synchronous)

Course Description

Understand the various components of performance audits as outlined in GAGAS. After using a design matrix tool that assists in planning, you will learn other standards and techniques for conducting performance audits and reporting audit results. You will gain practical application skills through a case study that allows you to consider planning factors, frame research questions, and determine how to collect data.

Intended Audience

This course is designed for federal, state, and local auditors who need to plan and conduct performance audits in accordance with Generally Accepted Government Auditing Standards (GAGAS) and government personnel who work for organizations that are subject to performance audits.

Course Learning Objectives

- Summarize current performance auditing standards and terminology
- Summarize and defend performance audit planning efforts and strategies
- Apply techniques for conducting performance audits
- Discuss performance audit results and recommendations based on the elements of a finding
- Outline the requirements and standards for reporting on performance audits
- Relate results-oriented laws and initiatives to performance audits
- Describe situations where conducting a performance audit would be appropriate

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: Performance Auditing Basics

Performance Auditing

LUNCH	
AFTERNOON	Lesson 2: Planning Performance Audits

DAY TWO	
MORNING	Lesson 2: Planning Performance Audits (continued)
	Lesson 3: Conducting Performance Audits
LUNCH	
AFTERNOON	Lesson 3: Conducting Performance Audits (continued)
	Lesson 4: Reporting on Performance Audits

DAY THREE	
MORNING	Lesson 4: Reporting on Performance Audits (continued)
	Lesson 5: Impact of Results-Oriented Laws and Initiatives on Performance Audits
LUNCH	
AFTERNOON	Lesson 5: Impact of Results-Oriented Laws and Initiatives on Performance Audits (continued)
	Course Exam

Learning Methods

Lecture, group discussion, class exercises, and exam.

Credits

National Association of State Boards of Accountancy (NASBA)

- Field of Study: Auditing (Governmental)
- Level: Basic
- CPEs: 24

Performance Auditing

Professional Development Units (PDUs)

- Credits: 21

Continuous Learning Points (CLPs)

- Credits: 24

American Council on Education™ (ACE) Recommendation

This credential has been successfully evaluated by the American Council on Education for college credit. It is recommended for a total of 1 college credits. For more information about ACE Learning Evaluations, visit www.acenet.edu.

Third-Party Certification Relationship

This course applies toward the DoD FM Certification Program.

Management Concepts Certificate Program Relationship

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

- [Business Analysis and Requirements Management Master Track](#)
- [FFMCP Auditing Master Track](#)
- [FFMCP Financial Management Master Track](#)
- [Agile in Government Master Track](#)
- [Project Management Master Track](#)
- [Program Management Certificate Program](#)

Prerequisites

Suggested

- Prior experience with performance audits or financial statement audits—whether on the job or in the classroom—is essential for successfully completing the course.
- [Auditing Fundamentals in the Federal Environment](#)

Pework

There is no prework required for this course.

Requirements for Successful Completion

Performance Auditing

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

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

Performance Auditing

Ready to Enroll?



See the most recent course information and scheduled classes at this link:
<https://www.managementconcepts.com/course/id/5888>



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