

Frequently Asked Questions

Course Title: Auditing Fundamentals in the Federal Environment

Course #: 5882

Duration: 2 Days

Delivery Method: Instructor-led live classroom

Alternative Delivery Methods: Instructor-led online (synchronous)

1. What business or organizational need does this course address?

Learn the types and phases of audits and explore legislative requirements and guidance pertaining to audit execution of financial statement audits, attestation engagements, and performance audits. Discover the principal audit phases for these type of audits and the relationship between internal controls and the auditing process. The course also addresses Generally Accepted Government Auditing Standards (GAGAS) for audits that may be applied at the federal, state, and local agency levels and provides guidelines for the audit reporting phase with an emphasis on audit findings and recommendations.

2. Who should attend?

This course is ideal for new auditors, auditors desiring a refresher on auditing fundamentals and/or agency personnel whose programs are subject to financial statement audits, performance or attestation audits. The course is also appropriate for the personnel of state and local government and other entities whose programs or operations are subject to federal auditing standards.

3. What will I learn how to do in this course?

- Describe the laws, regulations, and other basic requirements for audits in the government environment
- Describe the standards, approaches, and techniques government auditors follow for conducting all types of audits in the federal environment
- Describe the three types of audits
- Identify the types of evidence needed when conducting audits
- Describe how effective audit recommendations are needed to allow for corrective action plans from management
- Collaborate with the audit team throughout the audit process
- Develop accurate audit reports that contribute to the program's improvement efforts

4. What kinds of activities are included in this course?

Lecture, group discussion, class exercises, and exam.

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5. Are there prerequisites for this course?

There are no prerequisites for this course.

6. Do I have to complete any prework for the course?

There is no prework required for this course.

7. Is this course applicable toward a professional certification?

This course applies towards the DoD FM Certification Program.

8. Does this course count for credit toward a Management Concepts Certificate Program?

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

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

9. What credits do I earn by completing this course?

The following credits are available for this course:

NASBA CPEs: 16

NASBA Field of Study: Auditing (Governmental)

NASBA Level: Basic

CEUs: 1.3

PDU: 14

CLPs: 16

10. What course(s) do you recommend after I complete this course?

- Any basic or intermediate level auditing course
- [Understanding Enterprise Risk Management, Internal Controls, and Fraud Prevention in the Federal Environment](#)

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11. What are Additional Features?

Most courses and training solutions have **Additional Features** designed to help every learner master and retain the concepts explored in the course. You can see which Additional Features are added to this course on the course page under the **Learning Objectives & Additional Features** tab – and for a more detailed exploration of our Additional Features, you can visit [this web page](#).