

# **Governmental Auditing:**

## **Course 1 - Background and General Standards**

### **Course Description**

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Generally accepted government auditing standards (GAGAS) provide a framework for conducting high quality audits with competence, integrity, objectivity, and independence. GAGAS contains standards for audits and requirements and guidance dealing with ethics, independence, auditors' professional judgment and competence, quality control, performance of the audit, and reporting. This course will focus on the government auditing foundation and ethical principles, standards for use and application of GAGAS, and the general standards. These areas apply to all GAGAS engagements.

**Completion Deadline & Exam:** This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

**Course Level:** Overview. This program is appropriate for professionals at all organizational levels.

**CPE Credits:** 3 (CPA)

**Category:** Auditing - Government

**Prerequisite:** None

**Advanced Preparation:** None

### **Course Learning Objectives**

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After studying this course you will be able to:

1. Recognize the purpose of GAGAS and how it is applied to different engagements
2. Recognize threats to independence
3. Identify professional judgment and competence requirements in a GAGAS engagement