

Governmental Auditing: **Course 2 - Performance Audits**

Course Description

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 purpose of performance audits, and the field work and reporting standards for performance audits conducted in accordance with generally accepted government auditing standards.

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

After studying this course you will be able to:

1. Recognize the objective of a performance audit
2. Identify examples of the various performance audit objectives
3. Recognize the framework to apply field work standards
4. Identify the supervision and elements of an audit finding
5. Recognize performance audit report standards