



Department of Audit

2021 Training Catalog



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Auditing for Fraud I

6 CPE - This course begins with a brief history of fraud and an overview of recent actions taken by government to prevent and detect fraud. The course then details safeguards needed to prevent fraud and abuse, such as the appropriate internal control; characteristics of a strong management system; elements of supervisory review and program monitoring; the role of internal auditing; the importance of vulnerability assessments; and aspects of deterrence. The next segment explains who commits crimes, causes and forms of fraud, ten commandments for improving the chances of detecting fraud, and tips on performing fraud audits and ensuring prosecution. Included in the course are several hands-on exercises for participants, as well as a workbook and other resource materials which can be used in auditing for fraud and abuse.

Auditing for Fraud II

4 CPE - This course covers the definition of fraud, red flags of fraud, and techniques that auditors can easily apply to enhance their ability to detect fraud. The course also provides case studies of actual frauds investigated by auditors and investigators including examples of documents analyzed and the methodologies used to investigate the frauds.

Effective Writing I

8 CPE - This course reviews basic grammar and punctuation rules so that participants can express their work in clear, correct, concise English. Using pretests and exercises, participants review common problems in grammar and punctuation such as subject-verb agreement, pronoun reference, dangling modifiers, the serial comma, and comma splices.

Effective Writing II

8 CPE - This course emphasizes the need for clear reports and offers ways to improve clarity and conciseness. Participants work exercises to correct common problems (passive voice, weak verbs, subjective language, pretentious tone) that reduce clarity and increase wordiness. The course also focuses on the direct approach to paragraph development and the use of strong topic sentences, sentence variety, subordination, and parallelism to ensure unity and coherence.

GASB Update

8 CPE - This class will cover GASB Pronouncements that have recently gone into effect or will soon be going into effect. Also, the latest pronouncements that have a potential significant impact on audits of financial statements will be discussed in detail. Finally, an overview and the status of other projects on GASB's current technical agenda and long-term projects will be discussed.



Generally Accepted Government Auditing Standards (GAGAS)

8 CPE - Audits and engagements performed by the Department of Audit must comply with generally accepted government auditing standards. Those standards are established by the United States Government Accountability Office (GAO) as published in Government Auditing Standards (the Yellow Book). This course is designed to familiarize participants with the general, fieldwork, and reporting standards prescribed by Government Auditing Standards. The course covers standards for financial audits, attestation engagements, and performance audits.

Introduction to Government Accounting

6 CPE - The course covers the fundamentals of state and local government accounting and financial reporting by reviewing the Government Financial Officers Association's publication Governmental Accounting, Auditing, and Financial Reporting (the Blue Book), the unique environment in which state and local governments operate, and the objective of accounting and financial reporting for governmental units. The course also examines the sources and functions of generally accepted accounting principles, which includes the reporting statements issued by the Governmental Accounting Standards Board. The course discusses accounting and reporting requirements of the governmental financial reporting model, which integrates fund accounting with the more consolidated financial reporting that is typical of private-sector businesses. The course also includes a review and discussion of the Comprehensive Annual Financial Report.

Investigative Interviewing

6 CPE - Participants discuss the purpose of interviewing, its reliability, the differences between structured and unstructured interviews, and the meaning and importance of professional skepticism. The course covers preparing for an interview, building open-ended questions into a structured interview, interpreting body language, reducing anxiety in the person being interviewed, active listening, and avoiding decision and perception errors. The course also covers deceptive verbal and nonverbal behavior and questions to ask to disclose fraud. At the end of the day, the class participates in role-playing exercises to learn to apply the concepts presented.

Single Audit

8 CPE - This course covers the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996, Office of Management and Budget Circular A-133, and related publications. The course addresses the compliance requirements, reporting requirements, and audit requirements and the responsibilities of management and auditors for each area. The course also provides information and practical guidance regarding major program selection, internal control assessment, and compliance testing. The procedures used in compiling the schedule of expenditures of federal awards, the development of audit findings, and the evaluation of findings as they relate to the required reports are also discussed.