

Collecting and Assessing Evidence to Produce Sound Audit Findings (8 hours)

Overview

Evidence is the foundation of all audits—it forms the basis for developing findings, conclusions, and recommendations. Accurate, non-biased, and logical evidence helps ensure the credibility of audit work and influences agency actions to improve program performance. Through lecture, discussion, and hands-on exercises, participants will learn the strengths and limitations of the various types of evidence, the role of judgment and professional skepticism in assessing evidence, and how to apply required government auditing standards. This course is offered over 2 half days.

CPEs: 8

Who Should Attend

This course is designed to help federal, state or local government auditors understand the diverse strategies for collecting, analyzing, and corroborating evidence to ensure audit findings are fully supported and credible. Both new as well as seasoned auditors in team leader or team member roles will gain knowledge about the use of evidence in accordance with Generally Accepted Government Auditing Standards (GAGAS) requirements.

Course Objectives

Participants will be able to

- Understand the role of evidence in conducting audits
- Identify the different types of evidence and their strengths and limitations
- Apply GAGAS standards regarding the sufficiency and appropriateness of evidence
- Use professional judgment and critical thinking skills in analyzing and assessing evidence to develop findings
- Understand the importance of documenting audit approaches and the supporting evidence

Course Topics

Fundamentals of Evidence

- Role and importance of evidence in audits
- Professional skepticism
- Evidence model: flow from audit questions, to evidence, to findings
- Three types of evidence
- Strengths and limitations of each type

Applying Evidence Standards

- GAGAS requirements for assessing evidence
- Assessing sufficiency and appropriateness
- Evaluating types of documentary evidence: web-based; external studies; computer-processed data
- Conducting data reliability assessments
- Using testimonial evidence
- Using physical evidence

Collective Evidence Assessment

- Moving from individual pieces of evidence to reviewing the body of evidence
- Determining the need for corroborating evidence
- Documenting the evidence and audit approach