Using Sampling in Performance Audits
(8 hours)

Course Overview

A sound audit approach and impactful report depend on an audit team asking the right questions, gathering the most appropriate data, and analyzing that data in the most appropriate way. This highly interactive course discusses the role of generalizable and nongeneralizable sampling as a key method for audit teams to consider to achieve audit objectives. Through lecture and class exercises, the class will cover issues such as the differences between the different sampling methods, when they might be best used, how to implement them when appropriate, and how to report results. 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 and apply the principles of generalizable and non-generalizable sampling. Both new as well as seasoned auditors in team leader or team member roles will gain knowledge and new perspectives about choosing sample types, documenting sample results, and reporting these results.

Course Objectives

Participants will be able to understand
- Differences between non-generalizable and generalizable samples
- Factors that influence the choice between using non-generalizable vs. generalizable samples
- Different types of non-generalizable and generalizable samples and how to choose them
- Factors that influence sample size
- Documenting and reporting the results of samples
- Sampling and nonsampling errors and how to report them

Course Topics

Samples and Their Use
- What are samples
- Characteristics of samples
- Non-generalizable vs. generalizable samples

- Probability vs. non-probability samples

Non-generalizable Sampling Methods
- Reasons to use and limitations
- Common units sampled
- Desired goals and results
- Techniques for drawing samples
- Reporting results

Generalizable Sampling Methods
- Why and when to use generalizable sampling methods
- Common sampling designs, pros and cons
- Sample size, precision and confidence
- Weighting sample data
- Reporting results

Nonsampling Errors
- Definition
- Mitigation
- Reporting