

NASACT 2010 Training Seminars Catalog



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National Association of State Auditors,
Comptrollers and Treasurers

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For pricing and general information, contact Fay Kurkij, NASACT's training seminars administrator, at fkurkij@nasact.org or (859) 276-1147.

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Ethics

Ethics: In the Workplace and Beyond

- **CPE:** 4 to 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisite:** None
- **Field of Study:** Personal Development

Overview: This course will explore ethics in the workplace and why an organization's tone at the top and overall culture is important to its ethical well being. The course will examine examples of high-profile ethical lapses in the private and public sectors and will take participants on a journey of self-examination aimed at bolstering personal responsibility and accountability.

Ethics in Government: Restoring the Public Trust

- **CPE:** 4 to 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** None
- **Field of Study:** Personal Development

Overview: From indictments to kickbacks to recent financial scandals, those holding critical positions of trust in state and local government have been in the news - and the news is not always positive. State government officials are feeling the pressure of tough economic times, and public trust is at a critical juncture. This course offers a look at how better ethics in government can help restore the public trust.

Accounting

Governmental Accounting and Financial Reporting

- **CPE:** 8 to 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisite:** Some accounting experience.
- **Field of Study:** Accounting (governmental)

Overview: This course will guide you through the preparation of a governmental entity's basic financial statements. The discussion begins with the basics of governmental fund accounting and progresses through the accounting treatment of numerous revenue and expenditure/expense transactions. It concludes with a discussion of the relationship between the fund and entity-wide financial statements and required note disclosures and management's discussion and analysis.

Intermediate Level Governmental Accounting

- **CPE:** 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Some accounting experience.
- **Field of Study:** Accounting (governmental)

Overview: This course is designed specifically for participants who have some accounting experience but have limited knowledge of governmental generally accepted accounting principles (GAAP). Participants will be able to learn the most current Governmental Accounting Standards Board's (GASB) pronouncements. This course may also serve as an excellent review for more experienced accountants.

- Review of fund accounting, basis of accounting, measurement focus and annual financial reporting.
- Discussion of accounting and reporting for each fund type in detail.
- Highlights of standards from the Governmental Accounting Standards Board

Basic Audit Skills

Audit Risk Alert: Government Auditing Standards and Circular A-133 Engagements

- **CPE:** 4, 8 or 16 (can be customized)
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner or intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: This course will review the audit risk alert and focus the discussion on the most relevant sections with an emphasis on issues that will impact auditors as well as management. The session will include an overview of recent technical, regulatory, and professional developments, including but not limited to the following:

- Actions taken in response to results on the federal study on single audit quality (the PCIE report).
- Common deficiencies found in peer reviews.
- Common violations found in ethics investigations.
- SAS No. 115, *Communicating Internal Control Related Matters Identified in an Audit*.
- SAS No. 117, *Compliance Audits*

The speaker will also discuss how management may be able to use the information included in the audit risk alert to address areas of audit concern.

Basic Audit Skills

Audit Standards: Single Audit Boot Camp

- **CPE:** 4, 8 or 16 credits (can be customized)
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner or intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: The Single Audit Act and Circular A-133 have been staples in the government auditing community for several years. Yet many auditors still struggle with a few of the circular's requirements. Does this sound familiar? This course will review common pitfalls related to planning and conducting single audits, look at the noted deficiencies, and see how you can avoid making the same mistakes. It will also walk participants through key processes such as major program calculations, risk assessments and program selection.

Audit Standards: Yellow Book Update

- **CPE:** 4 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner or intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: In order to play in the governmental auditing arena, you must know the rules. This course is designed to ensure that all participants understand the additional requirements that are unique to this industry. For veteran auditors, it is important to remember that the Yellow Book has been updated several times since its inception, so a review of these standards has proven to be beneficial to all.

Cost Principles: Overview and Practical Application Guidance

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner or intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: Staff who audit grant programs need to be familiar with government cost principles and their application. This course will review government cost principles set forth in 2CFR 2225 (OMB Circular A-187 formerly) and how they should be applied.

Developing an Audit Finding

- **CPE:** 6 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing

Overview: This course will examine the common attributes of an audit finding. Participants will learn to relate the approach of developing an audit finding to problem solving, thoroughly discuss the five attributes and the needed attention that should be given to each. The course will use case studies to reinforce the concept and then discuss how to move findings into an effective report presentation.

Objective: Gain an understanding of what an audit finding is. Understand how to develop and document audit findings. Use the elements as a controlling device while conducting audits. Develop relationship between finding and final report.

Effective Audit Report Writing

- **CPE:** 4, 8 or 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Auditors and their managers spend hundreds of hours writing and reading audit reports every year. Learn the keys to crafting readable, user-friendly audit reports.

All courses provide participants with:

- Principles and techniques of reader-oriented writing.
- Methods to organize complex matter (such as multiple audit findings) for effective communication.
- Approaches for revising sections, paragraphs, and sentences for better readability.

Half-Day Outline

This course provides participants with some of the most important report writing and editing tools. Key tips will include how to plan the message itself and how to edit the paragraphs and sentences for optimum readability.

At the end of the half-day, participants should be able to:

- Plan the message for readability.
- Edit sentences.

One-Day Outline

It would be wonderful to write an audit report that elected officials would read cover to cover! However, in today's world, attention spans are shrinking, and profound utterances have to compete with thousands of other stimulants in the visual environment. In this course participants will learn about the various tools that may be used to attract the attention of a diverse reading audience.

At the end of the one-day, participants should be able to:

- Understand and practice techniques of reader-oriented writing.
- Organize multiple findings for effective communication.
- Revise paragraphs and sentences for better readability.
- Format text and graphics for clarity and paragraphs for readability.

Two-Day Outline

The two-day course provides concepts and hands-on exercises for understanding and implementing the principles described. Also included are several case study exercises to give participants exposure to organizing multiple findings as well as extensive practice time for paragraph- and sentence-level revising skills.

At the end of two days, participants should be able to:

- Understand and practice techniques of reader-oriented writing.
- Organize multiple findings for effective communication.
- Revise paragraphs and sentences for better readability.
- Format text and graphics for clarity.

Basic Audit Skills

Information Gathering Interview Techniques

- **CPE:** 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: The two-day class provides instruction on how to conduct an information gathering interview and evaluate communication. Key coverage areas include a comprehensive analysis of the seven elements of an information gathering interview and basic level skills necessary to interpret the three levels of communication (verbal, non-verbal, and paralinguistic).

The class is unique in that it demonstrates a structured interviewing method focused on creating a mental picture of truth (preparing, introducing, capturing uncontaminated information, tapping details, uncovering omissions, recapping, and evaluating). The class further explores the complexities of communication and how to identify manipulation.

Day 1

- The Surprising Definition of an Interview
- The Seven Elements of an Interview
- Building Rapport
- The Underrated Skill of Listening
- The Key to Professional Skepticism
- Profiling the Successful Interviewer

Day 2

- The Complexities of Communication
- The Reason People Lie
- Detecting Manipulation
- Dealing with Hostile Individuals
- Legal Considerations
- Putting It All Together

Managing Scope Creep

- **CPE:** 4 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: Use the concepts of best problem definition, framing the question, and evaluating assumptions to help manage scope creep. Identify the causes and discuss why these lead to scope creep in an audit/evaluation environment.

Objective: Understanding its causes. Identifying some of the more common sources of scope creep. Devising ways to manage the creep.

Basic Audit Skills

Risk-Based Sampling for Auditors

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisites:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: Audit sampling is a way of applying audit procedures to less than 100 percent of the items in your test population. Both statistical and non-statistical sampling require that the auditor use professional judgment in planning, performing, and evaluating a sample. Either statistical or non-statistical sampling can provide sufficient evidentiary matter. In this course, both approaches are addressed, the relationship between risk and sample size is developed, and selection and analysis techniques are used. The course applies a hands-on approach.

Objectives: Learn to make sampling decisions based upon sound judgment, systematic approach and analysis of all the risk involved. Recognize that sampling can help you draw an audit conclusion, and it is only one tool to help you do your work. Sound judgment is the key. Understand that the results are evidence used to address an audit objective.

Simple Analysis Techniques for Auditors

- **CPE:** 8 to 12 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: Often the simplest technique is the most powerful tool in analyzing and reporting on audit data and information. The techniques presented in this course are useful for auditors in documenting their work, identifying key issues, developing cause, and presenting the analysis in an easily understandable way. Specific techniques include: run and control charts; histograms; spaghetti diagrams; pareto analysis; fishbone charts; scatter diagrams; force field analysis; cost/benefit approaches; reporting and presenting analysis.

Objectives:

- Learn when and how to apply analysis techniques useful in performance auditing.
- Learn the purpose of each analysis technique, and when to use the techniques as a tool in auditing.
- How to apply different processes in conducting the analysis and interpreting the results.
- Understand how each technique can be used in conjunction with the five-attribute approach in developing audit findings.
- Understand how certain techniques can facilitate reporting.
- Be able to use visual analyses to supplement and enhance detailed information and presentation of the information.

Basic Audit Skills

Visualizing an Audit Finding

- **CPE:** 4 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: Objectives lead to questions to be answered. Learn to frame your analysis using a three step approach. Think about how you are going to present your results early in the process (visualize). Discuss different types of audit objectives. Process objectives always relate to procedures. Results objectives usually end up with their causes linked to procedures. Discuss the connection and a way to present your findings.

Objectives: Develop the use of a three-step approach to construct good audit findings. Learn how to develop specific audit objectives and then answer them. Learn to visualize the problem and get to a solution.

Auditing for Fraud

800 Employee Theft Red Flags, Risk Factors and Characteristics

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Prerequisites:** Basic internal control, auditing or investigation experience
- **Advance Preparation Needed:** Review new GAAS risk suite and audit guide
- **Field of Study:** Auditing (governmental)

Overview: Learn hundreds of risk factors, characteristics and red flags of employee theft and financial statement fraud.

Objective: To understand how to identify employee theft

Auditing for Fraud

Assessing the Risk of Fraud

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Basic internal control, auditing or investigation experience
- **Advance Preparation Needed:** Review risk suite and audit guide
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** External and internal auditors, financial managers and fraud investigators

Overview: The course teaches CPAs how to identify risk of employee theft and financial statement fraud from an audit and management perspective. The CPA learns how to analyze risk through a discussion of COSO, PCAOB AS5, GAAS risk suite, yellow book and SAS No. 99. A series of fiction and nonfiction case studies discussed are structured with case facts, case documents, brainstorming, identified risk, audit responses to risk, audit findings and proper reporting

Objectives:

- Identify individual, organization-wide and industry-wide occupational fraud risk factors.
- Analyze the risk of financial statement, cash larceny, skimming, cash registering, credit card, check tampering, false billing, payroll, corruption and employee reimbursement fraud.
- Assess internal controls from a top down approach.
- Transition into the mind of a fraudster.
- Evaluate the ingredients of fraud's impact on risk of occupational fraud.
- Apply the relevant assertions to risk analysis.

Auditing for Fraud 101

- **CPE:** 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Basic to Intermediate
- **Prerequisite:** Understand internal and general controls, applicable crime laws (not mandatory but helpful), some working knowledge of COSO, COBIT, governmental rules and regulations (if applicable).
- **Field of Study:** Auditing (governmental)
- **Who Should Attend:** Financial/operational auditors, single audit auditors, accountants, treasurers, new information technology auditors, management and those charged with responsibilities in this area.

Overview: Rather than defining and addressing what a fraud is, the course quickly and efficiently addresses the genesis of a fraud, its markers or indicators, responsibilities for this crime and the solution to mitigate risk; so that this crime does not occur again.

Objectives: Participants will learn about the genesis of a fraud in today's environment, its detection and solutions for correcting, and mitigating risk of further abuse.

Auditing for Fraud

The Audit Interview

- **CPE:** 6 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: Can we improve the way we gather information? This course will address an audit interview as a conversation with a purpose. By addressing the elements of an interview from preparing, opening, conducting, and closing; the participants can see how the interview influences the reception of the current audit and subsequent visits. Each interview determines whether or not the auditor is perceived as a professional. The course includes discussion of active listening, knowledge/use of proxemics and kinesics, descriptions of verbal crisis continuum, and an exercise in interviewing/listening.

Objective: The goal is to provide participants with an understanding of both their impact and the interviewee's on the outcome of an interview.

Employee Theft Prevention and Detection

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Basic internal control, auditing or investigation experience
- **Advance Preparation Needed:** Review new GAAS risk suite and audit guide
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** External and internal auditors, financial managers and fraud investigators

Overview: Learn how to detect or prevent financial statement fraud, cash larceny, skimming, false billing, corruption, check tampering, inventory fraud, employee reimbursement fraud and payroll fraud. Fraud schemes are demonstrated through case studies

Objective: To learn occupation fraud detection and prevention

Evidence

- **CPE:** 4 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Basic internal control, auditing or investigation experience
- **Field of Study:** Auditing (governmental)

Overview: Use the concept of sufficient, competent and relevant evidence in discussing the necessity of documentation. Guide the participants through the creation of evidence and how it can or cannot be used in developing an audit finding. Discuss the various forms that evidence can take and some of the essential elements.

Objective: Provide an understanding of the importance of evidence to the conduct of the audit and the final product.

Auditing for Fraud

Forensic Examination, Interviewing and Interrogation, and Litigation Support

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Basic internal control, auditing or investigation experience
- **Advance Preparation Needed:** Review new GAAS risk suite and audit guide
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** External and internal auditors, financial managers and fraud investigators

Overview: Attendees will learn white-collar crime forensic examination from investigation planning through trial testimony

Objective: Learn white-collar crime examination applications, specific interview and interrogation techniques, fact and expert witness testimony do's and don'ts, and trial support methodology.

Fraud Auditing: Case Study Approach

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Basic internal control, auditing or investigation experience
- **Advance Preparation Needed:** Review GAAS risk suite and audit guide, SAS 99 and 112 and PCAOB AS5
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** External and internal auditors, financial managers and fraud investigators

Overview: The class will participate on numerous fraud audits, analyzing risk, planning and executing substantive audit procedures, formulating conclusions and determining proper fraud reporting in accordance with SAS Nos. 99 and 112, AS5 and the Yellow Book.

Objective: To learn fraud auditing and reporting through a case study approach.

Government Nonprofit Fraud Detection

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Basic internal control, auditing or investigation experience
- **Advance Preparation Needed:** Review GAAS risk suite and audit guide, SAS 99 and 112
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** External and internal auditors, financial managers and fraud investigators

Overview: Learn how collusion, cash larceny, skimming, payroll fraud, employee reimbursement fraud, check tampering and other asset fraud in governments and not-for-profits are detected. CPAs often discover discrepancies or anomalies (misstatements) during the course of audits. Learn the proper response to government and not-for-profit employee theft risks

Objective: At the conclusion of this course, seminar attendees will understand: audit procedures CPAs should execute to detect government and not-for-profit occupational fraud; how to prepare for a government and not-for-profit criminal trial; expert witness testimony techniques and defense attorney cross-examination tricks; how to conduct a background check; how to structure a written confession; how to write an investigative report; and how to conduct SAS 99 interviews.

Auditing for Fraud

Interviewing, Interrogation, Preparing for Trial and Expert Witness Testimony Techniques

- **CPE:** 4 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Basic internal control, auditing or investigation experience
- **Advance Preparation Needed:** Review basic interviewing and interrogation books and articles
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** External and internal auditors, financial managers and fraud investigators

Overview: The seminar participants will learn interview strategies and techniques both from the interviewer and interviewee perspectives. Professional, SAS 99 and Evidence Admission-Seeking Interview techniques are taught, have different objectives and involve similar and different interview plans. The seminar participants will learn how to transgress from interviewer to interviewee as they discover defense attorney cross-examination techniques. The actual process of preparing for trial and fact and expert witness testimony techniques are discussed.

Objectives: Seminar attendees at the conclusion of this course will understand: how to prepare for and successfully execute Professional, SAS No. 99, and Evidence Admission Seeking interviews; how to properly prepare for criminal trial; do's and don'ts of expert witness testimony; and defense attorney cross-examination tricks.

Simply Preventing Employee Theft

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Basic internal control, auditing or investigation experience
- **Advance Preparation Needed:** Review GAAS risk suite and audit guide, SAS 99 and 112 and PCAOB AS5
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** External and internal auditors, financial managers and fraud investigators

Overview: Learn how collusion, cash larceny, skimming, payroll fraud, employee reimbursement fraud, false billing, check tampering, other asset and financial statement fraud in corporations, governments and not-for-profit fraud is prevented. Explore the relationship between internal control deficiencies, fraud triangle elements, employee theft schemes and concealment methodologies while learning how to think like a fraudster. Learn how to apply SAS No. 99, COSO and PCAOB standards to fraud prevention.

Objectives: At the conclusion of this course, seminar attendees will understand: identification of preventive, detective and corrective controls; how frauds are perpetrated and concealed; and how to prevent or deter financial statement, cash larceny, skimming, cash registering, credit card, check tampering, false billing, payroll, corruption and employee reimbursement frauds.

Performance Auditing

Assessing Risk for Performance Audit Engagements

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner or intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: Planning the government performance audit requires different approaches to assessing risk, depending on the nature of the program and the scope of the operation under audit. This class focuses on the nature of risk as it applies to government performance. Participants will have the opportunity to practice the two key approaches to assessing risk using realistic case studies.

Objectives:

- Understand the steps in planning a performance audit.
- Identify risks associated with a government program and determine the appropriate method for assessing the risks.
- Understand the role of vulnerability assessments.
- Learn to formulate performance audit objectives.

Performance Auditing

Auditing the Performance of Government Programs

- **CPE:** 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner or intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: What's the difference between performance auditing and financial auditing? This course provides an overview of the key elements of government performance auditing, plus in-depth practice on risk-based performance audit planning. Participants will be exposed to the most common fieldwork methods used in performance auditing.

Objectives: Upon completion of this course, participants will be able to:

- Describe the purposes of performance audits and contrast to financial auditing.
- Identify the types of performance audits from their objectives.
- Describe the phases of the audit process.
- Understand and follow the steps in planning a performance audit.
- Identify risks associated with a government program and develop a method for assessing the risks.
- Develop methods for assessing vulnerability to risks.
- Formulate performance audit objectives, based on identified risks.
- Describe different data collection and analysis methodologies.
- Select appropriate methodologies for specific audit objectives.
- Discuss key factors in reporting on performance audit results.

Auditing Performance Measures and Their Systems

- **CPE:** 4 to 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner or intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: At all levels of government the emphasis and use of performance measurement and performance budgeting continues to grow. Accordingly, the demand has also grown for audit and attest services to provide assurance as to the validity, relevance, and reliability of the measures.

This course covers the principles of performance measurement, and focuses on the key questions and approaches to evaluating the adequacy of government measures and measurement systems. Students will learn criteria for assessing the system, concepts and sources of criteria for opining on validity and relevance of specific measures, and steps for auditing the accuracy/reliability of the reported data. In addition, the course includes a discussion on reporting results of performance measure audits.

Objectives: Provides participants with criteria and steps for:

- Evaluating a government performance accountability system.
- Assessing relevance and validity of performance measures.
- Auditing reliability / accuracy of performance measure data.
- Reporting on results of performance measure audits.

Performance Auditing

Construction Auditing

- **CPE:** 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner or intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: This two-day course provides the auditor with insights as to the sources of risk inherent in construction projects. Using a straightforward approach, this course examines the wide range of contracting types and delivery methods commonly used today as well as potential issues and risks associated with each. This course further examines various tools available to auditors to identify and audit construction projects. Finally, each construction auditing concept is brought to life using several hands-on case studies.

Objectives:

- Auditor will understand the financial risks associated with various contract types and delivery methods used to deliver construction projects.
- Auditors will be provided tools to be able to identify projects/elements to audit as well as procedures to follow in performing construction audits.
- Auditors will be provided opportunities to apply concepts learned through the use of case studies.

Fieldwork and Findings for Performance Auditing

- **CPE:** 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner or intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Field of Study:** Auditing (governmental)

Overview: After the planning is done, the detailed test work of a performance audit begins. The modules of this course provide detailed understanding and practice in developing audit objectives, designing fieldwork steps, and formulating records of audit findings. Participants will also practice the most common methodologies performance of government programs.

Objectives: Upon completion of this course, participants will be able to:

- Formulate performance audit objectives, based on identified risks.
- Distinguish between process-based and measurement-based approaches to performance audits, and describe the limitations and benefits of each approach.
- Determine appropriate steps for auditing efficiency or effectiveness of government programs.
- Describe different data collection and analysis methodologies, and relevant applicability to specific objectives.
- Describe and identify elements of an audit finding from data collected during an audit.
- Develop findings from audit evidence.

Auditing Data Integrity in Application Systems

- **CPE:** 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Basic or intermediate
- **Prerequisite:** Familiar with controls and their impact on financial statements
- **Field of Study:** Auditing (governmental)
- **Who Should Attend:** Financial/operational auditors and new IS auditors. Experienced IS auditors are welcomed to attend the course as a refresher and possibly to learn a new way of performing application audits.

Overview: This two-day course provides the participants with a real world innovative way of performing application reviews. The participants will learn about scoping the review, assessing roles and responsibilities, determining the impact of financial statement integrity through the evaluation of internal, general and application controls, and evaluating the different application systems and their expected control environment. Once these concepts are understood, the course will actually walk the participants through every step of the audit process; from planning to reporting.

Objectives: The participants will be able to understand how to perform an effective application review as well as being provided with methods and practices for performing an effective application review upon return to their respective organizations.

Database Security and Audit

- **CPE:** 16, 24 or 32 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Basic or intermediate
- **Prerequisites:** A minimum of 2 years IT audit experience. IT professionals with responsibilities in this area.
- **Field of Study:** Auditing (governmental)
- **Who Should Attend:** IT audit managers, IT audit supervisors, IT auditors, IT professionals

Overview: The focus of this seminar will be on the audit, control and security issues related to the use of database management systems in today's business environments. A specific focus of the track will be security and audit of Oracle 8i/9i and Microsoft SQL Server 2000 environments. Learn practical approaches and techniques for evaluating the implementation of database security and control in a client-server environment.

Particular attention will be given to security and audit complexities of Internet and web application system environments as well as examining the control exposures that can arise.

Live demonstrations using Oracle 9i & SQL Server 2000 database environments and detailed case studies will reinforce the principles presented.

IT Auditing

Fundamentals of Information Systems for Audit Managers

- **CPE:** 16 credits
- **Format:** Lecture, class participation
- **Skill Level:** Introductory-Intermediate
- **Pre-Requisite:** 5 or more years of audit
- **Field of Study:** Auditing (governmental)
- **Who Should Attend:** New and existing audit managers, supervisors and seniors moving into management positions.

Objectives: The focus of this course is directed towards those in management positions or new to the organization's management team who wish to include the IT environment into their audit plan. It focuses on understanding the technology its impact on risk, and best practices for audit coverage.

Course Content: This two-day course starts by addressing issues relating to management expectations and works through describing roles and responsibilities for information systems, also illustrating security breaches in the past and today. Specific attention or emphasis is placed on managing audits of this technical environment and also addressing issues such as audit's role as consultants in dealing with SOX requirements. Throughout the remaining portions of the course, the attendees are treated to selected key components of the information systems area that are pertinent to examination. Key issues and areas detailed include:

- Identifying today's complex systems.
- How organizations today create trusted environments.
- Assessment of general and internal controls.
- Components of an information systems audit.
- Internal auditors as consultants and relationship to SOX requirements.
- Components of planning and executing today's information systems audits.
- And, performing the audit in a simple but effective phased approach.

Introduction to Information Systems Auditing

- **CPE:** 16 credits
- **Format:** Lecture, class participation
- **Skill level:** Basic
- **Pre-requisite:** Basic understanding of controls and their audit implications
- **Field of Study:** Auditing (governmental)
- **Who Should Attend:** Financial/operational auditors, accountants, and new IS auditors

Overview: This two-day course provides the financial or operational auditor with fundamental insights into the complex world of information systems auditing and its environment. In a simple and well-paced delivery methodology, the students will learn from the functional responsibility of information systems auditors to the description of the technical environment. The students will also see how FISCAM, Yellow Book, COBIT and COSO interact with the assessment of controls in the IT environment. Also, technical areas such as the mainframe and its basic delivery components, network environment, and the client/server will be explored and control concerns discussed.

Objectives: The students will be able to understand how technology impacts internal controls and, as a result, they will be able to improve their overall assessment for each of the agencies or areas under their examination.

Information Systems Auditing: An Introduction

- **CPE:** 32 credits
- **Format:** Lecture, class participation
- **Skill Level:** Basic
- **Pre-Requisite:** A basic understanding of controls
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** Financial/operational/performance auditors, and new IT auditors

Objectives: The purpose of this course is to not only acquaint financial, operational, and/or performance auditors with information technology and how it impacts the organization's risk, but to also provide the participants with a base of understanding to actually perform limited but effective IT audits within their normal audit plan.

Course Content: This four-day course addresses all the key areas of information systems auditing a new auditor to this field will require. The participant will be exposed to a significant level of detail in this full version course. The course includes the following topics:

- Are we addressing management's concerns?
- Why audit computerized systems?
- Regulations/laws that impact information technology.
- Defining and describing systems (includes short video).
- How companies create trusted environments.
- General and internal controls.
- Sample of 14 areas of IT audit responsibilities.
- The impact of using computer assisted auditing tools.
- The changing audit environment.
- Planning an integrated or system audit.
- Performing the audit using a phased approach.

Information Systems Auditing: Intermediate Level

- **CPE:** 32 credits
- **Format:** Lecture, class participation
- **Skill Level:** Intermediate
- **Pre-Requisite:** Introduction to Information Systems Auditing, or equivalent 1-3 years experience in IT Auditing
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** Financial/operational/performance auditors, new IT auditors, Sr. or higher level of IT auditors who wish to take the course as a refresher. Please note that participants, who recently transferred from IT and have no prior audit experience, should have a thorough understanding of audit standards, risk assessment, work paper organization, evaluating controls and their impact on financial statements before taking this course.

Objectives: The purpose of this course is to take the auditor to the next level of his/her audit career. At this level the auditor will obtain knowledge needed to perform more comprehensive technical audits. This course can also be the driver to an IT audit career.

Course Content: This four-day course is designed as a continuation of the Introduction to Information Systems Auditing course. This course assumes an understanding of certain terminology, and control practices as described, for example, in such control framework structures as COBIT and COSO. The participants will be provided with methods and practices to assist them in performing comprehensive audits of significant areas of the information technology department. While all areas of IT are important, the areas chosen for this course represent significant risk in today's networked, and decentralized processing environment. The course includes the following topics:

- Auditing Internet operations and functionality.
- SOX, SAS99 and the SEC's PCAOB.
- Auditing the network, firewall rules, etc.
- Application auditing and audit tools.
- Change management/quality assurance.
- Data security administration and physical security.
- Programming.
- Data center operations.
- Tape/media librarian functions.
- Auditing decentralized processing centers.
- Auditing hot site testing and integrated auditing.



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