

# NASACT 2012 Training Seminars Catalog



Training opportunities from the  
National Association of State Auditors,  
Comptrollers and Treasurers

# Training Seminars Program

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For pricing and general information, contact Fay Kurkky, NASACT's training seminars administrator, at [fkurkky@nasact.org](mailto:fkurkky@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

## 2011 Government Auditing General Standards and Peer Review Preparation

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

**Overview:** The instructor will review Chapters 1, 2, and 3 of the 2011 *Government Auditing Standards* (Yellow Book) which are pertinent to all types of audit engagements. Also, to prepare your office for future peer reviews, the instructor will emphasize internal quality control systems designed to help ensure you are in full compliance with standards. Finally, peer review requirements and steps to prepare for a peer review will be described and discussed.

This course can be expanded to 1.5 days by including a review of Chapters 6 and 7 that address performance auditing standards.

# Basic Audit Skills

## Audit Evidence, Effective Documentation and Reporting

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

**Overview:** Focusing on helping auditors refine their skills in identifying and documenting necessary audit evidence, the course emphasizes effectively linking appropriate and sufficient evidence to audit objectives and findings. The different types of evidence are evaluated and using critical thinking skills, participants analyze “real time” audits to assess application of concepts. Consistency, clarity and readability of audit documentation and reporting are also emphasized.

## 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.

## 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.

# Basic Audit Skills

## 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.

## Auditing Performance Management Systems

- **CPE:** 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** New Service Model
- **Who Should Attend?** Experienced auditors, analysts and evaluators
- **Field of Study:** Auditing (governmental)

**Overview:** Understand how to audit a performance management system, specifically the four sub-systems used to hold government organizations and employees accountable for meeting or exceeding expectations—performance planning, budgeting, monitoring, and decision making. Participants will review the criteria used to audit a performance management system and develop appropriate audit criteria to apply to the government operations they are responsible for auditing. The presentation will include a “primer” on how management should define performance expectations (goals), identify means to determine appropriate resources to achieve the goals, design systems to measure achievements, and use performance reports to support decision making.

## 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.

# Basic Audit Skills

## 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

## Emerging Issues in Government Auditing

- **CPE:** 8 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Who Should Attend?** Experienced auditors at all levels and audit clients
- **Field of Study:** Auditing (governmental)

**Overview:** Review and discuss an update and overview of critical emerging issues as auditing standards continue to evolve. Issues include defining auditor roles, interpreting standards for audit and non-audit services, assessing threats and identifying safeguards to maintain independence, linking appropriate and sufficient evidence to objectives and methodologies, assessing the benefits of auditor certifications, and understanding the impact of management and governance structures on auditor effectiveness. Attention will be given to the measurement based audit approach compared to one based on auditing organizational controls.

## High-Impact Audit Planning: Mapping Programs and Developing Audit Objectives

- **CPE:** 16 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Intermediate
- **Pre-Requisite:** Basic audit knowledge
- **Who Should Attend?** Auditors, evaluators and analysts at all levels
- **Field of Study:** Auditing (governmental)

**Overview:** Reengineer your audit planning process and design audits to deliver maximum impact through the use of four key tools during survey:

- Mapping each program being audited by describing inputs, processes, outputs, and outcomes.
- Formally developing at least criteria and condition during planning to leave more room in fieldwork for root causes and high impact effects.
- Using risk and vulnerability assessment to prioritize audit issues.
- Developing high impact audit objectives and sub-objectives.

On the first day, participants will be given an overview of performance auditing and planning. They will then be provided in class two case studies to test and apply each of the four tools beginning with mapping programs to support development of audit issues. The first day will also address preliminary audit findings and conclusions. On the second day the course will focus on developing audit objectives, sub-objectives, methodologies and preliminary recommendations to guide the fieldwork phase of the audit. (This class can continue for a third day by conducting a “facilitated workshop” to apply the concepts and tools to anticipated or existing audits.)

# 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

## Sharpening Your Report Writing Skills

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

**Overview:** Before the class, participants submit samples of their audit findings. The instructor uses these to determine which topics should be emphasized in class. The samples are also the basis for our work during the second part of the program, the half-day workshop.

On the first day, participants learn the writing techniques effective writers use to produce clear, concise and interesting material. Participants learn how to analyze their purpose and reader before they type their first sentence, how to structure their thoughts, create a logical flow of information and ensure that their key points stand out.

For the half-day workshop, participants are asked to apply the techniques learned during the day to one of their pre-course writing samples. The group and instructor provide feedback, noting improvements and providing ideas for further strengthening each participant's writing. Participants consistently note this part of the program as the most valuable.

### Objectives:

- Create easy-to-read sentences
- Make the first line of the audit comment capture the reader's attention
- Write a persuasive risk statement
- Provide the reader with a complete recommendation
- Determine what belongs in an executive summary
- Overcome problem areas in grammar and punctuation

### Benefits of Attendance:

- Greater understanding of what makes writing effective
- First-hand experience editing – and significantly improving—their own material
- More confidence in their ability to handle writing tasks

## 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

## 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

## Auditor Responsibilities to Detect and Deter Fraud

- **CPE:** 4 credits
- **Format:** Lecture, discussion, examples
- **Skill Level:** Beginner
- **Pre-Requisite:** Basic audit knowledge
- **Who Should Attend?** Internal, operational, and performance auditors at all levels
- **Field of Study:** Auditing (governmental)

**Overview:** Reengineer your internal audit process to ensure your risk and vulnerability assessment fully comprehends the role of auditors in preventing and detecting fraud within the context of organizational performance measurement and management systems. Participants conduct a risk and vulnerability assessment during the conference session which includes assessing the potential for fraud. Overall, the speaker will discuss how performance auditing incorporates an integrity element to help auditors meet stakeholder expectations and address needs such as:

- Establishing performance measurement, management, and audit systems.
- Creating a risk and vulnerability matrix to achieve maximum impact.
- Integrating performance auditing with fraud prevention, detection, and investigation.
- Emerging need for “Audi-gators” to enhance the performance auditing process.

## 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

# Auditing for Fraud

## 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.

## 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.

# Auditing for Fraud

## 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.

## 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.

## 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.

# Performance Auditing

## 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.

## 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.

# Performance Auditing

## 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.

# IT Auditing

## 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.

## 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.

# IT Auditing

## 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.

# Performance Management

## A New Service Model: Auditor Roles in Government Performance Measurement

- **CPE:** 8 credits
- **Format:** Lecture, class participation
- **Skill Level:** Basic
- **Pre-Requisite:** None
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** Auditors, evaluators, analysts, and audit clients at all levels

**Overview:** The instructor will present a framework that pulls various auditor roles and practices into a new service model for auditors to apply to improving performance measurement and management of governmental organizations. The new auditor service model will be viewed in the context of models of effective governance, service delivery, managing for results, and organizational learning to demonstrate the value of the framework. Situational exercises will help participants understand different ways roles and practices can be used to improve performance measurement and management. The course will conclude with a self-assessment exercise in which participants determine good opportunities in their own situation for developing or improving capabilities for applying specific roles and practices.

## Implementing Performance Based Management and Budgeting

- **CPE:** 8 credits
- **Format:** Lecture, class participation
- **Skill Level:** Basic
- **Pre-Requisite:** None
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** Auditors, evaluators, analysts, and managers at all levels

**Overview:** In today's government environment, performance based management is essential. This presentation focuses on lessons learned and best practices in implementing performance based management and budgeting. The presentation will include a "primer" on how management should define performance expectations (goals), identify means to determine appropriate resources to achieve the goals, design systems to measure achievements, and use performance reports to support decision making.

## Linking Performance Management Controls and Measurement to Fraud

- **CPE:** 4 credits
- **Format:** Lecture, class participation
- **Skill Level:** Basic
- **Pre-Requisite:** None
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** Auditors, evaluators, analysts, and managers at all levels

**Overview:** The speaker will review several organizational models to assess how each is intended to function and contribute to managing organizational performance. The speaker will facilitate a discussion of how performance management and measurement impact the potential for employees to engage in fraud or integrity violations as they strive to accomplish ambitious performance goals. The intent is to understand how our efforts to better manage organizations may have both positive and negative consequences.

## Risk and Measurement-Based Performance Audit Project Planning

- **CPE:** 4 credits
- **Format:** Lecture, class participation
- **Skill Level:** Basic
- **Pre-Requisite:** None
- **Field of Study:** Auditing (governmental)
- **Who Should Attend?** Auditors, evaluators, analysts, and managers at all levels

**Overview:** Reengineer your audit planning process and design audits to deliver maximum performance impact through the use of measurement-based risk assessment in selecting audit objectives. Participants conduct a risk and vulnerability assessment in class and prepare program maps to support development of audit issues. Then they develop audit preliminary findings, objectives, sub-objectives, and potential methodologies for the conduct of the audit. (This class can continue for a third day by conducting a "facilitated workshop" to apply the concepts and tools to anticipated or existing audits.)



**National Association of State Auditors, Comptrollers and Treasurers**

**Headquarters Office**

449 Lewis Hargett Circle, Suite 290  
Lexington, KY 40503  
p (859) 276-1147, f (859) 278-0507

**Washington Office**

The Hall of the States  
444 N. Capitol Street NW, Suite 234  
Washington, DC 20001  
p (202) 624-5451, f (202) 624-5473

**Online**

[www.nasact.org](http://www.nasact.org)