

SINGLE AUDIT TESTING AND DOCUMENTATION (SATD)

Tuesday, May 18, 2010

Sandia Resort & Casino

CPE Credit: 8 Full Fee: \$199*

The American Recovery and Reinvestment Act provides for new requirements that go beyond standard practice. The federal Inspectors General are expected to perform a substantial number of follow-up reviews of single audits of ARRA funds. This course, which qualifies for Yellow Book CPE, is a review of SAS 117, *Compliance Auditing* and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the 14 Single Audit requirements, with suggested audit procedures and sample working paper documentation. *Special note: All sample working papers will be available for download from the author's web site.*

OBJECTIVES: To enable participants to understand and test the requirements applicable to the Single Audit of governments and nonprofit organizations, meet the requirements for documentation and reporting, and achieve audit efficiency.

HIGHLIGHTS:

- Compliance auditing – what are the requirements?
- Single audit planning – gathering information to determine major programs
- Single audit planning – identifying the applicable compliance requirements and the related controls over compliance
- Performing and documenting the dual-purpose tests
- Evaluating the test results and determining whether the auditor has obtained sufficient appropriate evidence
- Reporting the single audit results

WHO WILL BENEFIT: Partners and managers responsible for planning and supervision of Single Audit engagements, and audit staff members who are responsible for testing and documentation.

PREREQUISITE: Minimum to advanced level of auditing experience in performance of Single Audits.

LEVEL: Basic through advanced

NASBA FIELD OF STUDY: Government auditing 8

PRODUCER: Audit Litigation, Training and Efficiency Consulting, Inc. (ALTEC)

AUTHOR/ INSTRUCTOR: J. Michael Inzina, CPA, CGFM

* Register for all three Mike Inzina seminars and pay only \$175 per seminar!

Registrations received after May 5th must include a \$30 late fee *per seminar*.
NMSCPA member discount and Plan & Save discounts do not apply to this course.