

# INSPECTORS GENERAL AUDITOR TRAINING INSTITUTE

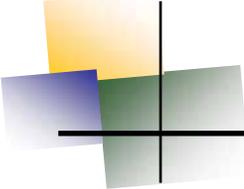
---

## FY 2006 COURSE CATALOG



1735 North Lynn Street  
10th Floor (mail)  
Suite 100 (classrooms)  
Arlington, VA 22209

Fax: (703) 248-4587  
Registrar: (703) 248-4592  
Email: [igati@oig.treas.gov](mailto:igati@oig.treas.gov)  
Website: [www.igati.org](http://www.igati.org)



# The Inspectors General Auditor Training Institute

---



## **Mission**

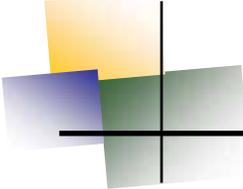
*Provide quality training to  
improve government operations*

## **Vision**

*To become the focal point of  
professional development for the  
OIG community*

## **Values**

*Encourage learning  
Understand customer needs  
Strive for value-added training*



## *Letter From the Director*

---



I am pleased to bring you the Fiscal Year 2006 Inspectors General Auditor Training Institute's (Institute) course catalog. At the Institute, we are committed to providing federal auditors and evaluators with relevant and practical training. We trust that this year's line-up of courses reflect our commitment to bringing you a broad portfolio of interesting courses.

During the past 13 years, the Institute has continued to provide outstanding quality training for the Inspectors General (IG) community and

other audit organizations. As the Institute enters its third year in Arlington, Virginia, the Institute continues its commitment to excellence. The quality of instructors and staff, reflected in their diligence to meet the needs of our customers, is first class. The Institute's faculty are experienced instructors and have extensive government auditing experience within the OIG community.

The Institute is striving to provide the most current and relevant training opportunities. Throughout its history the Institute has provided excellent training to thousands of federal government auditors and evaluators. Continued curricular improvements and training innovations over the past year have greatly enhanced our course offerings. For FY 2006, our portfolio of courses includes 38 unique auditing and evaluation-oriented courses, ranging from 1 day to 10 days. This year's course offerings include 7 new courses incorporating training classes in areas of information systems, financial auditing, and management analysis and techniques. Additionally, the Institute has initiated revisions to 8 courses in our performance auditing, information systems, and management analysis and techniques areas. All of the Institute's courses are designed to provide students with the skills and knowledge to be successful in their endeavors back on the job.

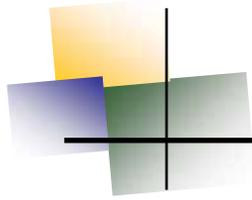
As part of the Institute's commitment to provide training to OIG staff around the country, it has expanded off-site training to more locations. Also, the Institute is planning a series of seminars focusing on emerging issues facing the IG community.

This fiscal year maintains the trend of the past years with steady increases in the total number of students attending the Institute's courses, along with an increase in the number of courses being offered and variety of topics. As it should be, these changes have been and always will be made to best serve the IG community.

Thank you for trusting the Institute with your training needs and we look forward to once again serving you this year.

Dr. Danny L. Athanasaw

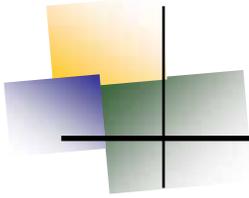
Director  
Inspectors General Auditor Training Institute



# Table of Contents

---

<b>General Information.....</b>	<b>Page</b>
History	10
How to Register	10
Confirmation	10
Course Waiting List	10
Billing Information	11
On-site and Specialized Training	11
Meeting and Training Room Rental	11
Course Hours and Attendance Policy	12
Continuing Professional Education Credits	12
Volunteer Instructors and Role Players	12
Cancellation Policy	13
Tuition	13
Weather Closings	13
Other Administrative Policies	13
Directions and Hotel Listing	14
Cancellation Notice Form	15
<b>Performance Auditing Courses.....</b>	<b>Page</b>
Introductory Auditor Training	18
Intermediate Auditing	19
The New Auditor in Charge	20
Fraud Auditing: Theory and Awareness	20
Contract and Procurement Fraud	21
The Peer Review Process	21
Auditing the Federal Contracting Process	22
The Audit Process: An Introduction for Non-Auditors	22
Risk and Measurement-Based Performance Audit Project Planning	23
Performance Management and Accountability Systems	23
Certified Government Audit Professional (CGAP) Exam Review & Preparation	24
Audit Evidence and Documentation	24
<b>Financial Auditing Courses.....</b>	<b>Page</b>
Essentials of Federal Financial Auditing	26
Oversight of Federal Financial Audits	26
Introduction to the Financial Audit Manual	27
Introduction to the Federal Information Systems Controls Audit Manual (FISCAM)	27
SAS70 and Sarbanes-Oxley; Compliance and PCAOB	28
<b>Communication Courses.....</b>	<b>Page</b>
Making Effective Audit Presentations	30
Writing to the Point	30
Essentials of Report Writing	31
Editing Reports	31
Enhanced Interview Skills	32
Conferencing to Enhance the Audit Process	32
Team Building	33



# Table of Contents

---

<b>IS Auditing Courses.....</b>	<b>Page</b>
IS Audit 1: Introduction to Information Systems Auditing	35
IS Audit 2: Intermediate Information Systems Auditing	35
Auditing Network Security: The Basics	36
Introduction to Network Penetration	36
How to Use IDEA 2004 Software	37
TeamMate Electronic Workpapers	37
Auditing Firewalls	38
Auditing and Assessing Projects Under Development	38
<b>Management Analysis &amp; Techniques Courses.....</b>	<b>Page</b>
Essential Skills and Techniques for Evaluators and Inspectors	40
Analytical Techniques and Tools for Improving Processes	40
Data Gathering and Analysis with IDEA 2004	41
Analysis for Evaluators and Inspectors	41
Using Project Management	42
Using Data Mining Techniques in Audits and Evaluations	42
<b>Biographies.....</b>	<b>Page</b>
Administrative Staff and Instructors	43
<b>Registration.....</b>	<b>Page</b>
Registration form	Back Cover



The Training Center's wall of seals. If your agency's seal is not here, send it and we will add it to our wall.

## Course Calendar

Course Title	Page	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept
<u>Performance Auditing</u>													
Introductory Auditor Training	18	Oct 17-28		Dec 5-16		Feb 27- Mar 10		Apr 3-14	May 8-19	Jun	Jul 17-28	Aug 14-25	Sep 11-22
Intermediate Auditing	19		Nov 14-18				Mar 20-24		May 22-26	Jun	Jul 10-14		Sep 25-29
The New Auditor in Charge	20				Jan 9-13			Apr 24-28		Jun 5-9		Aug 28- Sep 1	
Fraud Auditing: Theory and Awareness	20					Feb 7-9				Jun 26-28			
Contract and Procurement Fraud	21							Apr 3-4					Sep 26-27
The Peer Review Process	21				Jan 4-5				May 31- Jun 1				
Auditing the Federal Contracting Process	22									Jun 14-15			Sep 6-7
The Audit Process: An Introduction for Non-Auditors	22					Feb 22-24						Aug 1-3	
Risk and Measurement-Based Performance Audit Project Planning	23					Feb 13-14				Jun 26-27			
Performance Management and Accountability Systems	23						Mar 1-2					Aug 15-16	
Certified Gov't Audit Professional (CGAP) Exam Review and Preparation	24		Nov 2-4					Apr 26-28					
Audit Evidence and Documentation	24							Apr 18-19				Aug 9-10	

## Course Calendar

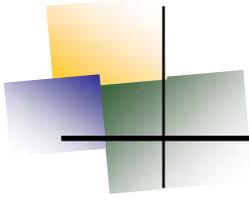
Course Title	Page	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sep
<u>Financial Auditing</u>													
Essentials of Federal Financial Auditing	26				Jan 18-19				May 3-4				
Oversight of Federal Financial Auditing	26						Mar 15-16						
Introduction to the Financial Audit Manual	27					Feb 15-17					Jul 17-19		
Introduction to the Federal Information Systems Controls Audit Manual	27						Mar 28-30						
SAS70 and Sarbanes-Oxley; Compliance and PCAOB	28						Mar 6-7			Jun 19-20			
<u>Communications</u>													
Making Effective Audit Presentations- Rosslyn, VA	30		Nov 30- Dec 1										
Philadelphia, PA							Mar 14-15						
Writing to the Point	30				Jan 12-13					Jun 28-29			
Essentials of Report Writing - Rosslyn, VA	31					Feb 14-16							
Kansas City, MO										Jun 6-8			
Seattle, WA												Aug 1-3	
Editing Reports	31					Feb 17							

## Course Calendar

Course Title	Page	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sep
<u>Communication</u> (cont'd)													
Enhanced Interview Skills— Rosslyn, VA	32				Jan 4-5								
San Diego, CA								Apr 25-26					
New York, NY													Sep 6-7
Conferencing to Enhance the Audit Process ** Agency Specific Only**	32												
TeamBuilding	33								May 2-3				
<u>Information Technology</u>													
IS Audit 1: Introduction to Information Systems Auditing	35				Jan 18-19			Apr 12-13					
IS Audit 2: Intermediate Information Systems Auditing	35							Apr 18-20			Jul 10-12		
Auditing Network Security: An Introduction	36								May 16-17			Aug 28-29	
Introduction to Network Penetration	36							Apr 5-6					Sep 19-20
How to Use IDEA 2004 Software	37						Mar 20-21						

## Course Calendar

Course Title	Page	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sep
<u>Information Technology (cont'd)</u>													
TeamMate– Electronic Workpapers	37	Oct 12-14				Feb 13-15			May 2-4			Aug 8-10	
Auditing Firewalls	38				Jan 24-25					Jun 6-7			
Auditing and Assessing Projects Under Development	38					Feb 1-2					Jul 18-19		
<u>Management Analysis</u>													
Essential Skills and Techniques for Evaluators and Inspectors	40										Jul 24-27		
Analytical Techniques and Tools for Improving Processes	40								May 23-25				
Data Gathering and Analysis with IDEA 2004	41					Feb 6-10						Aug 21-25	
Analysis for Evaluators and Inspectors	41				Jan 26-27			Apr 20-21					
Using Project Management	42						Mar 30			Jun 12			
Using Data Mining Techniques in Audits and Evaluations	42						Mar 28-29			Jun 21-22			



## General Information

---

### History

The Inspectors General Auditor Training Institute (Institute) was created by the President's Council on Integrity and Efficiency (PCIE) in December 1990. The Institute's mission is to provide training to enhance the skills, abilities, and knowledge of the Federal Office of Inspector General (OIG) Auditors. The Institute stands alone as the only organization founded solely to address the unique audit training needs of the Federal OIG community. The focal point of the Institute is to provide professional development and growth for auditors and evaluators employed by Federal Offices of the Inspector General. In April 2005, the Institute moved to its new training center at the International Place building in Arlington, Virginia. The new training center is multi-use and includes three classrooms, one large computer lab, and three breakout rooms.

### How to Register

Each of the Federal Offices of the Inspector General and several of our other customers have established a point of contact (POC) for the Institute, usually through their employee development/training division. Please contact that office for specific training procedures for your agency. If you do not have a POC in your agency, please call the Institute's Registrar or Administrative Assistant directly on (703)248-7848 or (703)248-4594 for assistance.

Your agency's POC is responsible for assigning and coordinating your training at the Institute. POC's should also notify the Institute's Registrar as soon as possible concerning student's inability to attend, as there are other agencies that may be interested in sending their auditors. A waiting list is formed once the program is full. Attendance at the Institute training programs is not limited to OIG employees, others may attend if space is available.

The registration process for the Institute begins within your agency. Students desiring to attend an Institute training program are advised to make that interest known to their agency's POC. Each request for training must be accomplished using a SF-182, DD-1556 or similar, or a registration form signed by your supervisor. These Training requests should be



Contract Instructor, Jack Heyman (right), assisting students in a class activity.

submitted as soon as possible along with payment. Since class size is limited training programs are filled on a first- come / first- serve basis. A registration form is located on the back cover.

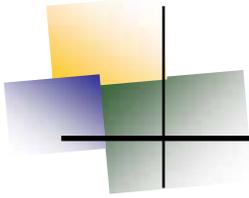
To enable the Institute to properly credit a student with the appropriate Continuing Professional Education units (CPEs), each student is required to submit payment before the class start date.

### Confirmation

The Institute will confirm your registration through your agencies' training POC. If the class is full, or has been rescheduled, you will be notified via email or telephone. Please do not make non-refundable travel reservations before you receive your written confirmation.

### Course Waiting List

The Institute will maintain a waiting list for all courses which become full. Should your selected class become full, please ask the Registrar to place you on the waiting list. You will be notified if space becomes available, or if a new class is added.



## Billing Information

The Institute has streamlined its billing and payment processes to better serve you. Your agency can use one of the following payment options:

### (1) Standard Form 1080

*Voucher of Transfers Between Appropriations and/or Funds (invoice).*

**(2) On-Line Payment and Collection (IPAC)** *This is an Electronic payment system between Federal Government Agencies. Collection is done using the eight-digit Agency Location Code (ALC) established for each agency. If your agency would like to be billed using the IPAC system, please include the ALC on the training form.*

### (3) Credit Card

*The Institute accepts Visa and MasterCard.*

## The Institute's Information

Tax ID Number: **55-2257762**

Agency Location Code: **20-08-0001**

If you have any questions regarding the billing or payment process, please contact Chonna Gammon at (703) 235-0389 or e-mail, [gammonc@oig.treas.gov](mailto:gammonc@oig.treas.gov).

## On-Site and Specialized Training

Most courses included in this catalog are available for on-site instruction. Conducting our courses at your location provides you with the flexibility of when and where you would like training.

The Institute's faculty has the experience and skills to develop courses specific to your training needs. Whatever your training requirements, our instructors will work with you to design a course that meets your needs.

## Meeting and Training Room Rental

Meeting and training room rental is available to federal agencies and other government entities.

The Institute has three training rooms which allow for many types of meeting configurations. Our rooms are designed to offer great flexibility.

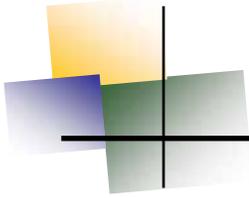
Each room is equipped with tables, podiums, whiteboards, LCD and overhead projectors, electronic projection screen, television/vcr, and flip charts. All rooms contain individual controls for heating, air conditioning, and lighting.

If you would like to visit our facility to look at our training rooms, please contact the Registrar at (703) 248-4592. The rental fees vary based on size and equipment. See Table 1 for pricing.

**Table 1. Classroom Rental Fees**

	<b>Maximum Number of Students*</b>	<b>Daily Rental Fee</b>
<b>Large Classroom</b>	42	\$ 300
<b>Small Classroom</b>	18	\$ 250
<b>Computer Lab</b>	16	\$ 350

*\*Maximum Number of Students is based on the room being setup in seminar style.*



## Course Hours & Attendance Policy

Courses are conducted from 8:00am to 4:00pm, unless otherwise stated. Students are expected to complete the entire course to receive full CPE credit. If you miss any portion of a course, you must notify the registrar as well as your agency for leave purposes. Absenteeism and tardiness will be reported to your agency. Students will lose 1 CPE credit for every hour missed.

## Continuing Professional Education Credits (CPEs)

The Inspectors General Auditor Training Institute is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credits. Complaints regarding registered sponsors may be addressed to:

National Registry of CPE Sponsors  
150 Fourth Avenue North  
Nashville, TN 37219-2417  
Website: [www.nasba.org](http://www.nasba.org)

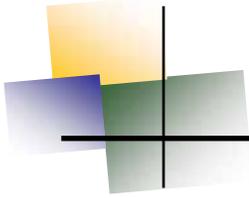
The primary goal of the National Registry is to assist state boards and their licensees in identifying sponsors of continuing education that agree to comply with standards for program development, presentation, measurement, and reporting.

## Volunteer Instructors and Role Players

The Institute is looking for a few good auditors and evaluators to serve as volunteer instructors. What are the requirements? You must have an interest and enthusiasm to teach; be willing to work under flexible conditions; and most of all, want to participate in a team environment. A teaching position offers you numerous benefits including: earning CPE credits for preparing and presenting classes, enhancing your speaking skills, sharpening and refreshing basic audit skills, meeting leaders in the OIG community, and giving back to the community by helping to develop the next generation of auditors and evaluators.



Deborah Jeffries and Robert Seabrooks, role-playing as exit officials during exit conference stimulation.



Jeffrey Dye, Senior Instructor

Periodically, the institute needs auditors or evaluators to participate as guest instructors. As a guest instructor, you would make instructional presentations throughout the year on a particular technical subject area. Presentations are made about 2 to 4 times a year, with each presentation being about 1 to 3 hours. You should be at the GM/GS-13 grade level or above and have at least 8 years of auditing experience. If you are interested in being a guest instructor, make your interest known to the Institute's Director.

The Institute is also looking for senior level auditors to participate in audit simulations. First, we are looking for a role player who would play the role of a senior agency program manager along with a second senior level auditor. You will role play at an exit conference where students brief on the results of their "audit." If you are interested in being a role player or an exit official, you should be at the GM/GS-14 grade level or above. Second, we are looking for audit managers to role play in an interview stimulation. If you are interested please make your interest known to the Institute's Director.

### **Cancellation Policy**

Substitutions are permitted at no additional cost. If you cancel your registration 10 business days prior to the start of the course, the Institute will refund your full tuition payment. If for any reason you

must cancel your training, please notify your training coordinator and the Institute's Registrar. If you fail to attend the course without the 10 day advance notification, you will be responsible for the full cost of the class. For convenience, please feel free to complete the enclosed cancellation notice (page 16), if you need to cancel.

### **Tuition**

The Institute currently offers courses from 1 to 10 days. Tuition for each course is listed with the course description.

### **Weather Closings**

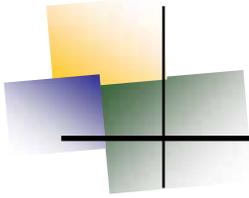
The Institute follows the Office of Personnel Management's announcements on Federal Government closures and late arrivals due to inclement weather. Please listen to your local radio and television channels for Federal Government closing and late arrival announcements.

### **Other Administrative Policies**

For more information on administrative policies such as complaint and refund, please contact our Registrar office at (703) 248-4592.



New course message board



# Directions and Hotel Listing

## Driving:

There is a parking garage below the building immediately past the Starbucks on the right; however, it does fill up early in the day. There are a number of parking garages in the vicinity which offer daily parking. The Hyatt Hotel (corner of Nash Street and Wilson Blvd.) charges \$6.00 per day if you park before 9:00 AM.

## Metro:

Take either the Orange or Blue line to the Rosslyn Metro station. Upon exiting the metro, go directly out of the station towards Moore Street. (This is the side of the Metro station exit that opens directly to the street level.) Cross Moore Street. Immediately in front of you will be a set of stairs and a walk bridge. Walk under the walk bridge and continue straight to Lynn Street (visible from Moore Street). The training center is in 1735 N. Lynn Street, which is the 12-story building with three flags and "International Place" is above the entrance

For a more detailed picture, please review the map below. The Metro is marked by the word EXIT.

## Suite 100:

Security measures implemented at the training center. When you arrive at 1735 North Lynn Street, advise the security guard that you are there to attend a class. Go through the elevator lobby, up a small set of stairs, and to the corridor just past the double glass doors. Turn left and follow that corridor to the very end where you will find Suite 100.

## Lodging:

Residence Inn - 1651 N. Oak	703-812-8400
Courtyard by Marriott, 1533 Clarendon Blvd	703-528-2222
Hyatt Arlington, 1325 Wilson	703-525-1234
Holiday Inn, 1900 N. Fort Myer Dr.	703-807-2000
Best Western Key Bridge	703-522-0400
Key Bridge Marriott, 1401 Lee Hwy	703-524-6400
The Virginian Suites, 1500 Arlington Blvd.	703-522-9600



**INSPECTORS GENERAL AUDITOR TRAINING INSTITUTE  
(IGATI)**

***CANCELLATION NOTICE***

This is to notify IGATI that I am canceling out of the following course:

Course: \_\_\_\_\_

Start Date: \_\_\_\_\_

***As stated in IGATI's cancellation policy, I understand that by canceling less than 10 business days prior to the class start date, I will be billed the full class tuition. I also understand that by canceling at least 10 business days prior to the start date of the course, I will not be charged the class tuition.***

Name: \_\_\_\_\_

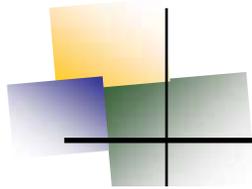
Company/Organization: \_\_\_\_\_

Telephone: \_\_\_\_\_

Date of Cancellation: \_\_\_\_\_

If you have any questions or need further assistance, please contact the Registrar at (703) 248-4592

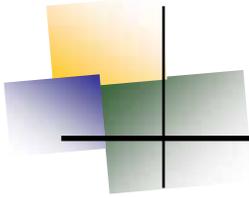




# Performance Auditing Courses

---

<u>Course</u>	<u>Page</u>
<b>Introductory Auditor Training</b>	<b>18</b>
<b>Intermediate Auditing</b>	<b>19</b>
<b>The New Auditor in Charge</b>	<b>20</b>
<b>Fraud Auditing: Theory and Awareness</b>	<b>20</b>
<b>Contract and Procurement Fraud</b>	<b>21</b>
<b>The Peer Review Process</b>	<b>21</b>
<b>Auditing the Federal Contracting Process</b>	<b>22</b>
<b>The Audit Process: An Introduction for Non-Auditors</b>	<b>22</b>
<b>Risk and Measurement-Based Performance Audit Project Planning</b>	<b>23</b>
<b>Performance Management and Accountability Systems</b>	<b>23</b>
<b>Certified Government Audit Professional (CGAP) Exam Review &amp; Preparation</b>	<b>24</b>
<b>Audit Evidence and Documentation</b>	<b>24</b>



## INTRODUCTORY AUDITOR TRAINING

---

**CPE Credits: 78**  
**Length: 10 Days**  
**Tuition: \$1,650**

### Course Overview

This course introduces you to the basic concepts you will need as an entry-level auditor to perform effective audits within the Federal audit community. The course gives you a chronological overview of the entire audit process by introducing a variety of subjects and activities that occur during various audit phases.

The course stresses a team concept in performing audits based upon Government Auditing Standards (Yellow Book). Students will participate in team activities and exercises, lectures, role-playing, videotaping, class discussions and individual exercises.

The 2-week session culminates with your 'team' performing a simulated audit and presenting your findings at a videotaped exit conference. This 2-day simulation makes practical use of the skills and lessons learned throughout the course.

### Course Learning Objectives:

Upon completion of this course, the participant will be able to:

- Understand the importance of internal controls,
- Understand the purpose and major steps of conducting interviews,
- Apply Government Auditing Standards in performing audits,
- Understand the concept of audit planning and auditing-by-objective,
- Identify different types of evidence and understand importance of assessing data reliability,
- Prepare audit documentation that meet applicable auditing standards,
- Develop audit findings using condition, cause, criteria, effect, and recommendations,

- Understand the different audit phases and related activities, and
- Understand the importance of ethical behavior and professional conduct.

### Who Should Attend?

Generally, GS-5 through GS-9 auditors with less than 6 months experience in a Federal audit organization. However, other newly hired employees needing a detailed knowledge of the audit process may also benefit from this program.

**Prerequisite:** None

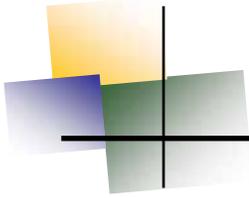
**Field of Study:** Accounting and Auditing

**Course Level:** Basic

**Dates:** Oct 17-28, 2005  
Dec 5-16, 2005  
Feb 27-Mar 10, 2006  
Apr 3-14, 2006  
May 8-19, 2006  
Jul 17-28, 2006  
Aug 14-25, 2006  
Sep 11-22, 2006



The Honorable Glen Fine, Inspector General for the Dept. of Justice, and former Director Reyna, U.S. Marshall Service, speaking with Danny L. Athanasaw after an Introductory class banquet.



## INTERMEDIATE AUDITING

**CPE Credits: 40**

**Length: 5 Days**

**Tuition: \$840**

### Course Overview

This course provides you with the skills and knowledge you need to effectively perform the duties and responsibilities of a senior auditor. Topics not covered in “Introductory” are presented including: Supervision, Illegal Acts, Information Technology, Monetary Benefits, Statistical Sampling, and Dealing with Difficult People.

### Course Learning Objectives

Upon the completion of this course, the participant will be able to:

- Recognize Computer Assisted Auditing Techniques and information technology concepts,
- Calculate and report monetary benefits,
- Implement steps normally taken during survey phase of the audit, including risk assessments,
- Understand needed supervisory skills,
- Review and evaluate internal controls,
- Detect and report illegal acts (fraud),
- Use Statistical Sampling,

- Deal with difficult people,
- Develop audit findings, and
- Understand and apply various standards.

### Who Should Attend?

Auditors with 2 or more years of Federal audit experience. Generally at the GS-11 and GS-12 level. Ideally, auditors should attend this course no sooner than one and a half years after the “**Introductory Auditor Training**” course. Also, experienced professionals who are from non-audit disciplines and who are entering OIG organizations as a GS-11 or above, might prefer this course as an alternative to the 2-week “**Introductory Auditor Training**” course.

**Prerequisite:** Attendance in our “Introductory Auditor Training” or 1 1/2 years performance audit experience.

**Field of Study:** Accounting and Auditing

**Course Level:** Intermediate

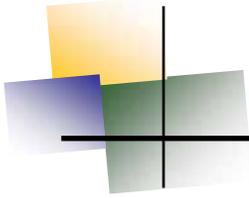
**Dates:** Nov 14-18, 2005  
Mar 20-24, 2006  
May 22-26, 2006  
Jul 10-14, 2006  
Sept 25-29, 2006



Kenneth Clarke, Inspector General for the International Trade Commission, distributing certificates at the Introductory Auditor Training graduation banquet.



Students participating in an Introductory Auditor course exercise.



---

## **THE NEW AUDITOR IN CHARGE (AIC)**

---

**CPE Credits: 40**  
**Length: 5 Days**  
**Tuition: \$840**

### **Course Overview**

This course will enable you as a new AIC to accept responsibility for supervising an entire audit from assignment to report issuance. You will learn to plan, organize and direct the activities of your audit team. The course will provide you with methods and techniques to enhance your team's productivity and the timeliness of your audits.

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to:

- Define the role of the Auditor-In-Charge,
- Use communication skills to improve team interrelationships,
- Understand fundamentals of leadership,
- Plan effective audits,
- Manage the audit by motivating employees, establishing good customer relationships, and setting priorities,
- Review audit documentation and ensure quality control,
- Apply effective and efficient report editing techniques, and
- Use time management techniques.

### **Who Should Attend?**

Auditors who plan to apply for Auditor-In-Charge (AIC) positions or who have recently been assigned AIC responsibilities. Participants should generally be at the GS-12 or above with 4 or more years of audit experience.

**Prerequisite:** None

**Field of Study:** Management

**Course Level:** Intermediate

**Dates:** Jan 9-13, 2006  
Apr 24-28, 2006  
Jun 5-9, 2006  
Aug 28– Sept 1, 2006

---

## **FRAUD AUDITING: THEORY AND AWARENESS**

---

**CPE Credits: 24**  
**Length: 3 Days**  
**Tuition: \$620**



### **Course Overview**

This course provides an awareness of your responsibility to detect and report fraud, abuse, or illegal acts. In addition, you will become familiar with fraud indicators, the various types of frauds, the U.S. Criminal Statutes, and methodologies and best practices for successful audit/investigation team prosecutions. This course features guest speakers from the IG and Federal law enforcement communities.

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to: (the following subjects are generally covered)

- Identify the Auditor's responsibilities relating to fraud,
- Understand U.S. Statutes having the most significant impact on fraud cases,
- Establish effective teamwork between auditors and investigators by reviewing a case study,
- Understand where financial fraud might occur and how financial statement analysis techniques work, and
- Describe the auditor's role in contract fraud investigations.

### **Who Should Attend**

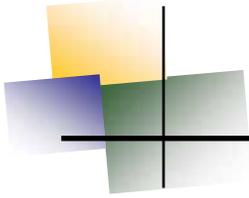
Generally, supervisory auditors at the GS-12 through GS-14 levels. It is anticipated that students in this course will have 3 or more years of experience.

**Prerequisite:** None

**Field of Study:** Accounting and Auditing

**Course Level:** Intermediate

**Dates:** Feb 7-9, 2006  
Jun 26-28, 2006



## **CONTRACT AND PROCUREMENT FRAUD**

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$510**

### **Course Overview**

This course addresses fraudulent and wasteful practices associated with the Federal contract and procurement process. You will enhance your ability to recognize certain indicators of fraud during each phase of the process, and become familiar with the legal elements of contract fraud, various fraud schemes, and typical perpetrators.

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to:

- Describe legal elements of contract fraud,
- Identify various contract fraud schemes during the pre-solicitation phase,
- Identify fraud indicators during the solicitation phase including: bid-rigging, illegal negotiation practices and related examples and indicators, and
- Identify fraud in the contract performance and administration phase including false claims, change order abuse, and related examples and red flags.

### **Who Should Attend?**

All auditors and evaluators of Federal programs with limited experience in contract and fraud auditing.

**Prerequisite:** None

**Field of Study:** Accounting and Auditing

**Course Level:** Basic

**Dates:** Apr 3-4, 2006  
Sep 26-27, 2006

## **THE PEER REVIEW PROCESS**

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$510**



### **Course Overview**

This course will enable the participants to properly prepare for and conduct an external peer review. The course is based on the PCIE "Guide for Conducting External Quality Control Reviews of the Audit Operations of Offices of Inspector General."

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to understand:

- Legal/standards basis for peer reviews,
- Planning and organizing the peer review, and
- Scope of and approach to peer reviews.

### **Who Should Attend?**

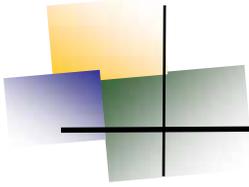
Participants should generally be at GS-13 or above. This course can be particularly useful for auditors who have been selected to be a member of a peer review team.

**Prerequisite:** Participants need to bring a copy of a performance audit report from their OIG for use in a class exercise.

**Field of Study:** Accounting and Auditing

**Course Level:** Intermediate

**Dates:** Jan 4-5, 2006  
May 31– Jun 1, 2006



---

## **AUDITING THE FEDERAL CONTRACTING PROCESS**

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$510**

### **Course Overview**

This course will enhance your ability to review the solicitation, award, and administration phases of Federal contract activities with special attention to the procurement-related changes resulting from recent reinvention initiatives.

The course reviews the entire Federal contracting process involving different types of contracts used in the Federal Government and the contracting process as set forth in the Federal Acquisition Regulation. Also covered are the need for auditors to be constantly aware of fraud possibilities and to identify key areas where the opportunity for fraud is greatest.

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to:

- Describe the various contract types,
- Understand the various changes to the procurement process as a result of reinvention,
- Describe the role of the Contracting Officer,
- Know the contract initiation process, and
- Understand and know the key functions to contract administration and the controls involved with delivery and payment.

### **Who Should Attend?**

All auditors and evaluators of Federal programs.

**Prerequisite:** None

**Field of Study:** Accounting and Auditing

**Course Level:** Basic

**Dates:** Jun 14-15, 2006  
Sep 6-7, 2006

---

## **THE AUDIT PROCESS: AN INTRODUCTION FOR NON-AUDITORS**

---

**CPE Credits: 24**  
**Length: 3 Days**  
**Tuition: \$620**

### **Course Overview**

As a non-auditor, this course will increase your knowledge and understanding of the various steps in the audit process, what is involved in the audit process, and what deliverables result from auditing efforts. This course also addresses the standards auditors follow and the various audit and interviewing techniques used.

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to:

- Describe the audit process, including the various stages of an audit and resulting deliverables,
- Understand Government Auditing Standards,
- Explain how auditors plan their work,
- Cite the purpose and processes of performing interviews,
- Describe what audit evidence is and the audit verification process,
- Explain various internal and external quality control measures used in the audit process, and
- Describe the auditor's role in fraud detection and prevention

### **Who Should Attend?**

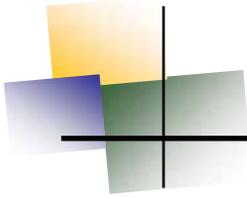
Any Office of Inspector General staff member, including investigators, inspectors, evaluators, or administrative support personnel, who need to have a working knowledge of auditing.

**Prerequisite:** None

**Field of Study:** Accounting and Auditing

**Course Level:** Basic

**Dates:** Feb 22-24, 2006  
Aug 1-3, 2006



---

## **RISK AND MEASUREMENT-BASED PERFORMANCE AUDIT PROJECT PLANNING**

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$510**

### **Course Overview**

This course instructs participants in how to develop a comprehensive plan for conducting a risk and measurement based-audit. This course assists participants answering the following questions:

- What are the models for identifying risks and vulnerabilities?
- How are risks and vulnerabilities efficiently and correctly assessed?
- How are measurement based audit objectives developed?
- What are the options for determining appropriate scope and optimal methodologies?
- What is the best approach to accurately estimate audit project timelines and resources?

### **Course Learning Objectives**

Upon completion of this course the participant will:

- 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, along with developing methods for assessing vulnerability to risks,
- Formulate measurement based performance audit objectives, based on identified risks,
- Determine appropriate audit scope and methodologies for specific objectives and operational conditions, and
- Estimate realistic audit timelines and resource budgets.

### **Who Should Attend?**

Government auditors and evaluators

**Prerequisite:** At least 2 years of audit experience is recommended

**Field of Study:** Accounting and Auditing

**Course Level:** Intermediate

**Dates:** Feb 13-14, 2006  
Jun 26-27, 2006

---

## **PERFORMANCE MANAGEMENT AND ACCOUNTABILITY SYSTEMS**

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$510**

### **Course Overview**

This course will enable auditors to understand “best practice” criteria for developing and implementing government performance management and accountability systems. The course will address the following questions:

- What is a government performance management system and how do its sub-systems fit together in a comprehensive model?
- How are organizational performance expectations defined and developed?
- What are the components of a government program and how are they mapped?
- What are the different types of performance measures?
- How does performance information support decision making?
- What roles do auditors play in government performance management and accountability?

### **Course Learning Objectives**

Upon completion of this course the participant will be able to:

- Define performance measurement concepts and terms,
- Apply criteria for well-developed performance goals and measures,
- Understand how selected aspects of government performance are measured and used to support decisions, and
- Understand the roles auditors play in establishing and auditing performance management and accountability.

### **Who Should Attend?**

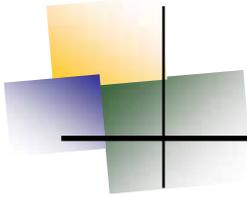
Government managers, evaluators, and auditors

**Prerequisite:** None

**Field of Study:** Accounting and Auditing

**Course Level:** Basic

**Dates:** Mar 1-2, 2006  
Aug 15-16, 2006



## **CERTIFIED GOVERNMENT AUDIT PROFESSIONAL (CGAP) EXAM REVIEW & PREPARATION**

---

**CPE Credits: 24**  
**Length: 3 Days**  
**Tuition: \$515**

### **Course Overview**

This course is designed to prepare Government auditors for the CGAP Exam, which is offered by the Institute of Internal Auditors. Upon completion of this course the participant will be prepared to take the CGAP Exam, with a strong likelihood of success.

### **Course Learning Objectives**

The learning objectives directly relate to the domains of the CGAP Exam:

- Follow Government Auditing Standards (GAS), Standards for the Professional Practice of Internal Auditing (SPPIA), and other standards,
- Apply commonly accepted risk management and internal control concepts in performing Government audits,
- Recognize how Government audit organizations organize, plan, manage, and communicate to assure effective delivery of a range of audit services,
- Understand and use the skills and methodologies for Government auditing, including performance measurement, program evaluation, quantitative and qualitative methods, and various other analytical skills, and
- Describe the impact on auditing of unique organizational, legal, budgetary, accounting, and service delivery aspects of the Government environment.

### **Who Should Attend?**

Auditors with 2 years experience, who wish to gain special recognition with a unique credential related to Government auditing. *For those seeking the Certified Internal Auditor (CIA) designation, please note that successful candidates in the CGAP Exam can receive credit for Part IV of the CIA Exam*

**Prerequisite:** At least 2 years audit experience is recommended

**Field of Study:** Accounting and Auditing

**Course Level:** Intermediate

**Dates:** Nov 2-4, 2005  
Apr 26-28, 2006

## **AUDIT EVIDENCE AND DOCUMENTATION**

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$450**

### **Course Overview**

The overall success of the Audit depends on gathering and controlling sufficient, relevant, and competent evidence. This course is designed to provide the auditor/evaluator with a greater level of understanding for developing, using, and protecting audit evidence.

### **Course Learning Objectives**

- Understand types of evidence and the tests that evidence must meet,
- Learn methods for gathering and documenting types of evidence required to support reports and to meet Government Auditing Standards,
- Learn to correctly index and reference evidence,
- Understand importance and use of automated work papers, and
- Learn how to verify and reference spreadsheets to satisfy oneself as to the accuracy of the product.

### **Who Should Attend?**

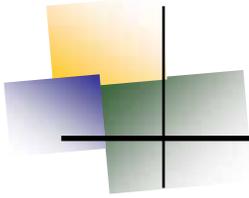
This course is beneficial for all auditors and evaluators.

**Prerequisite:** None

**Field of Study:** Accounting and Auditing

**Course Level:** Basic

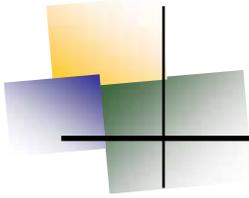
**Dates:** Apr 18-19, 2006  
Aug 9-10, 2006



# Financial Auditing Courses

---

<b><u>Course</u></b>	<b><u>Page</u></b>
<b>Essentials of Federal Financial Auditing</b>	<b>26</b>
<b>Oversight of Federal Financial Audits</b>	<b>26</b>
<b>Introduction to the Financial Audit Manual</b>	<b>27</b>
<b>Introduction to FISCAM</b>	<b>27</b>
<b>SAS70 and Sarbanes-Oxley: Compliance and PCAOB</b>	<b>28</b>



## **ESSENTIALS OF FEDERAL FINANCIAL AUDITING**

---

**CPE Credits: 16**

**Length: 2 Days**

**Tuition: \$510**

### **Course Overview**

This course is designed for auditors with little or no financial statement auditing experience and explores the following questions:

- What legislation and other requirements drive the financial auditing process?
- What is the current role of the Inspector General auditor in the process?
- What is the role of the Independent Public Accountant in the process?
- What are the significant activities required to perform the financial audit?

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to:

- Identify the principal provisions of the Chief Financial Officer's Act of 1990, and other pertinent legislation affecting Federal financial auditing,
- Identify the phases of a financial statement audit and describe the significant activities performed in each phase,
- Understand the role of and need for contractor oversight,
- Determine and evaluate control, compliance, and substantive tests, and
- Discuss the relationship between the results of audit procedures performed and the auditor's report.

### **Who Should Attend?**

Potential or new financial Auditors.

**Prerequisite:** None

**Field of Study:** Accounting and Auditing

**Course Level:** Basic

**Dates:** Jan 18-19, 2006  
May 3-4, 2006

## **OVERSIGHT OF FEDERAL FINANCIAL AUDITS**

---

**CPE Credits: 16**

**Length: 2 Days**

**Tuition: \$510**

### **Course Overview**

This course is designed for auditors who have or may become involved with contractor oversight responsibilities for Federal financial audits, and will address the following questions.

- Why is there such a concern about contractor oversight ?
- How should Inspector General auditors perform oversight?
- What responsibility does the Inspector General have when financial statement audits are contracted out to Independent Public Accountants?
- What type of training is required to effectively perform contractor oversight duties?

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to:

- Describe contractor oversight responsibilities,
- Describe required coordination and control efforts between contracting and IG oversight personnel,
- Understand legal responsibilities of Contracting Officer Technical Representatives,
- Discuss potential problem areas and challenges in performing oversight,
- Understand the audit procedures that the IPA is contractually required to perform, and
- Have sufficient knowledge of the required audit effort to realistically assess the quality of the work performed by the IPA.

### **Who Should Attend?**

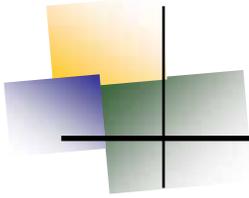
New or experienced auditors who may perform or are currently performing contractor oversight responsibility.

**Prerequisite:** At least 2 years of financial audit experience is recommended.

**Field of Study:** Accounting and Auditing

**Course Level:** Intermediate

**Dates:** Mar 15-16, 2006



---

## **INTRODUCTION TO THE FINANCIAL AUDIT MANUAL (FAM)**

---

**CPE Credits: 24**

**Length: 3 Days**

**Tuition: \$620**

### **Course Overview**

This course is designed for auditors with little or no financial audit experience. This course explores the following questions:

- What is the purpose of the FAM?
- Who should use the FAM?
- What are the procedures required to complete the four phases of the financial statement audit?
- How can the financial auditor use Part I of the FAM to perform the required procedures?
- How can Part II, the Tools portion of the Manual, be used in conjunction with Part I?

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to:

- Describe what information the FAM contains, and how the Manual is organized,
- Follow the procedures described in Part I of the FAM to perform a financial audit,
- Understand the “tools” discussed in Part II of the Manual,
- Understand and use the documentation described in the FAM, and
- Assess how the Manual can be used by the auditor in overseeing contractors performance.

### **Who Should Attend?**

Financial auditors, with little or no experience.

**Prerequisite:** None

**Field of Study:** Accounting and Auditing

**Course Level:** Basic

**Dates:** Feb 15-17, 2006  
Jul 17-19, 2006

---

## **INTRODUCTION TO THE FEDERAL INFORMATION SYSTEMS CONTROLS AUDIT MANUAL (FISCAM)**

---

**CPE Credits: 24**

**Length: 3 Days**

**Tuition: \$645**

### **Course Overview**

This course is designed for auditors with little or no financial or information systems audit experience, and explores the following questions:

- What is the purpose of the FISCAM?
- Who should use the FISCAM?
- How does the FISCAM relate to the Financial Audit Manual and financial audits?

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to:

- Describe the audit criteria that forms the basis for the FISCAM,
- Describe the FISCAM audit methodology,
- Describe the process of planning an audit using FISCAM,
- Describe and understand the critical internal controls elements of a general control audit including entity wide security programs, access controls, application software development, system software, segregation of duties, and service continuity, and
- Describe and understand how weakness in information systems internal controls affect the financial statement audits.

### **Who Should Attend?**

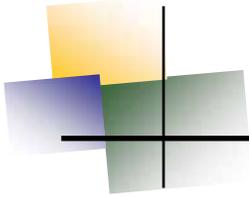
Financial and Information Systems auditors, with little or no experience.

**Prerequisite:** None

**Field of Study:** Accounting and Auditing

**Course Level:** Basic

**Dates:** Mar 28-30, 2006



## **SAS70 AND SARBANES-OXLEY: PCAOB COMPLIANCE (AUDIT STANDARD #2)**

---

**CPE Credits: 16**

**Length: 2 Days**

**Tuition: \$510**

**NEW CLASS**

### **Course Overview**

This course is designed for financial and IT auditors with little or no experience, as well as the veteran auditor. The course will explore the following:

- SAS70 and how it relates to the financial statement,
- Applicability of a SAS70 Review,
- Performing a SAS70 and reporting deficiencies,
- The 3 opinions issued in a SAS70,
- The roles and responsibilities of a service auditor and organization,
- The requirements of Sarbanes-Oxley (section 404),
- The requirements of the PCAOB (audit standard 2),
- Roles and responsibilities (management vs. auditor), and
- Planning, Testing, and Reporting.

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to:

- Describe the basics of a SAS70, Sarbanes-Oxley, and PCAOB Compliance,
- Possess methodologies to plan, perform, test, and report on Sarbanes-Oxley,
- Differentiate and apply the scope elements Control Objectives, Control Activities, and Tests of Controls, and
- Differentiate and apply the reporting elements of Control Deficiency,

### **Who Should Attend?**

Financial and IT auditors, with little or no experience, as well as the veteran auditor.

**Prerequisite:** None

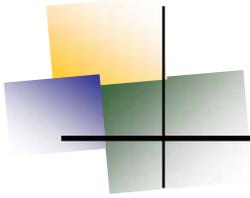
**Field of Study:** Accounting and Auditing

**Course Level:** Basic

**Dates:** Mar 6-7, 2006  
Jun 19-20, 2006



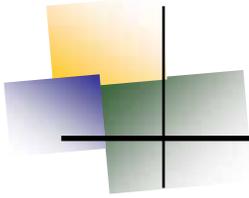
James K DeAguiar, contract instructor, instructing the Data Gathering and Analysis course.



# Communications Courses

---

<b><u>Course</u></b>	<b><u>Page</u></b>
<b>Making Effective Audit Presentations</b>	<b>30</b>
<b>Writing to the Point</b>	<b>30</b>
<b>Essentials of Report Writing</b>	<b>31</b>
<b>Editing Reports</b>	<b>31</b>
<b>Enhanced Interview Skills</b>	<b>32</b>
<b>Conferencing to Enhance the Audit Process</b>	<b>32</b>
<b>Team Building</b>	<b>33</b>



## **MAKING EFFECTIVE AUDIT PRESENTATIONS**

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$450**

### **Course Overview**

This course teaches audit managers, team leaders, and staff auditors the techniques needed to make effective audit presentations. It will help participants improve the quality of their audit presentations by reviewing and practicing the techniques necessary for effective oral communications. Participants will use their current audit work as the subject of one of several oral presentations. Student presentations will be videotaped, and an instructor will replay and evaluate opportunities for improvement through private feedback with each participant. Participants will keep their tapes for future reference.

### **Course Learning Objectives**

Upon completion of this course, the student will be able to:

- Prepare properly for all types of audit presentations,
- Assess presentation situation and audience,
- Understand and deal effectively with presentation fears, and
- Identify and use proper presentation techniques and visual aides.

### **Who Should Attend?**

The course is designed for auditors responsible for making presentations, (i.e., survey debriefs, entrance conferences, exit conferences, or formal presentations to large or small groups). This course will benefit all auditors regardless of grade. While primarily intended for auditors, others who are called upon to make oral presentations can benefit from the course.

**Prerequisite:** None

**Field of Study:** Personal Development

**Course Level:** Basic

**Dates:** Nov 30– Dec 1, 2005      Rosslyn, VA  
Mar 14-15, 2006                      Philadelphia, PA

## **WRITING TO THE POINT**

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$510**

### **Course Overview**

This course looks at writing as a process involving many steps and decisions. The course considers not only the writer, but also the audience for whom the product is being written.

### **Course Learning Objectives**

Upon completion of this course, students will be able to:

- Identify and assess their writing habits,
- Identify their audiences,
- Write in concise sentences,
- Use deductive structure in writing paragraphs, and
- Review a document quickly.

### **Who should attend?**

Auditors, evaluators, and inspectors from throughout the Federal OIG will benefit from this course.

**Prerequisite:** None

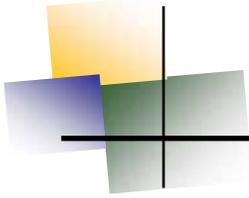
**Field of Study:** Personal Development

**Course Level:** Basic

**Dates:** Jan 12-13, 2006  
Jun 28-29, 2006



Laura Makray, instructor, assisting a student



## **ESSENTIALS OF REPORT WRITING**

**CPE Credits: 24**

**Length: 3 Days**

**Tuition: \$585**

### **Course Overview**

The overall success of an audit or evaluation depends on your ability to communicate the results in a clear and concise manner. This course is designed to improve and enhance participants' written communication skills. Course topics will include the various phases of effective report writing – from gathering material and organizing ideas, to word usage, sentence development, and paragraph unity. In the class, you will not only discuss the above topics, but will also practice the skills by completing a variety of individual and team writing activities.

### **Course Learning Objectives**

Upon completion of this course the participant will:

- Know the report writing standards for both audits and evaluations,
- Understand the report writing process,
- Plan and structure a successful audit report,
- Develop clear and concise sentences,
- Create effective and cohesive paragraphs,
- Organize and develop findings,
- Understand Section 508 requirements, and
- Know when to use visual aids and understand visual appeal.

### **Who Should Attend?**

This course is beneficial for all personnel required to write reports.

**Prerequisite:** Participants must bring a report they have written or an agency report.

**Field of Study:** Personal Development

**Course Level:** Basic

**Dates:** Feb 14-16, 2006  
Jun 6-8, 2006  
Aug 1-3, 2006

Rosslyn, VA  
Kansas City, MO  
Seattle, WA

## **EDITING REPORTS**

**CPE Credits: 8**

**Length: 1 Day**

**Tuition: \$245**

### **Course Overview**

The overall success of an audit or evaluation depends on the organization's ability to prepare and issue reports in a timely manner. This course is designed to improve and enhance participants' skills in editing reports. Course topics will include:

- The value of reports,
- Levels of review,
- The use of quality standards to facilitate the editing process,
- The strength and weakness of various editing styles, and
- Coaching staff to prepare better quality reports.

### **Course Learning Objectives**

Upon completion of this course the participant will:

- Understand what constitutes value in a report,
- Understand the difference between reviewing report for substance, readability, correctness and style,
- Understand the "Dual Purpose" review process,
- Understand the differences between the various editing styles and when to apply each one effectively,
- Know how to provide constructive feedback to motivate employees to become better writers, and
- Know how to build pride of ownership throughout the editing process.

### **Who Should Attend?**

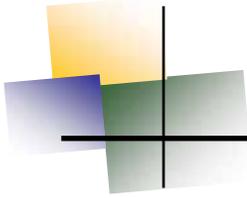
This course is beneficial for all supervisors, managers and executives responsible for reviewing and editing reports.

**Prerequisite:** Participants must bring a report they wrote or edited.

**Field of Study:** Personal Development

**Course Level:** Intermediate

**Dates:** Feb 17, 2006



---

## ENHANCED INTERVIEW SKILLS

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$450**

### Course Overview

This course is designed to improve and enhance the communication skills required to conduct effective interviews. Instruction will include communication skills, steps in the interview process, types of interviews, questioning strategies, note taking, and preparing for the unexpected. In the class, you will not only discuss the above topics, but will also practice the skills with other participants.

### Course Learning Objectives

Upon completion of this course the participant will:

- Understand the communication process,
- Learn effective listening techniques,
- Know the interview process,
- Know and use appropriate questioning strategies,
- Plan, prepare, conduct, and control interviews,
- Understand how to deal with difficult situations,
- Know how to listen and take notes , and
- Apply skills learned to plan for and conduct interviews.

### Who Should Attend?

This course is beneficial for all personnel required to conduct interviews.

**Prerequisite:** None

**Field of Study:** Personal Development

**Course Level:** Basic

**Dates:** Jan 4-5, 2006                      Rosslyn, VA  
Apr 25-26, 2006                      San Diego, CA  
Sept 6-7, 2006                      New York, NY

---

## CONFERENCING TO ENHANCE THE AUDIT PROCESS

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$450**

### Course Overview

This course is designed to improve the audit process from beginning to end by involving all members of the audit team during key decision making points. Through a series of conferences that are held as the audit progresses, management officials and team members maintain an ongoing, open discussion regarding an audits purpose, continued resources, commitment, and outcomes. In the class, you learn how to reach an agreement as a team, conduct various conferences throughout the audit process, and achieve the goals required for each conference as established by the team.

### Course Learning Objectives

Upon completion of this course the participant will:

- Know how to use conferences during different phases of the audit,
- Know how to prepare for each conference,
- Identify who should attend each conference and their roles and responsibilities ,
- Know the purpose and outcome for each conference, and
- Understand how conferences improve the audit process.

### Who Should Attend?

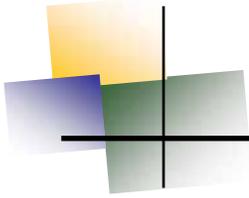
Participants should have at least one year of auditing experience and work in a team environment.

**Prerequisite:** None

**Field of Study:** Personal Development

**Course Level:** Intermediate

**Dates:** Course to be given as Agency Specific request only.



## TEAM BUILDING

---

**CPE Credits: 16**

**Length: 2 Days**

**Tuition: \$450**

### Course Overview

This course emphasizes the importance of working in teams, whether as a team member or leader, and provides an understanding of team dynamics. Team Building is organized into essential topics that cover working in a team, essential elements of a team, team development, being a good team player, barriers to successful teamwork, effective teams and effective team meetings.

### Course Learning Objectives

Upon completion of this course the participant will be able to:

- Understand the advantages of working in a team,
- Describe the essential elements of a team,
- Understand team development to include the typical team roles, and stages of team development,

- Identify barriers to successful teamwork and how to overcome those barriers,
- Know the characteristics of effective teams,
- Understand guidelines for reaching consensus, and
- Apply skills learned to conduct an effective team meeting,

### Who Should Attend?

This course is beneficial for all personnel who work in a team environment.

**Prerequisite:** None

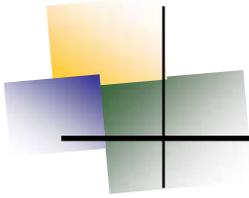
**Field of Study:** Personal Development

**Course Level:** Basic

**Dates:** May 2-3, 2006



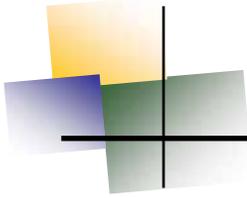
Students participating in a TeamBuilding exercise.



# IS Auditing Courses

---

<u>Course</u>	<u>Page</u>
<b>Introduction to Information Systems Auditing</b>	<b>35</b>
<b>Intermediate Information Systems Auditing</b>	<b>35</b>
<b>Auditing Network Security: An Introduction</b>	<b>36</b>
<b>Introduction to Network Penetration</b>	<b>36</b>
<b>How to Use IDEA 2004</b>	<b>37</b>
<b>TeamMate-Electronic Workpapers</b>	<b>37</b>
<b>Auditing Firewalls</b>	<b>38</b>
<b>Auditing and Assessing Projects Under Development</b>	<b>38</b>



## **IS AUDIT 1: INTRODUCTION TO INFORMATION SYSTEMS AUDITING**

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$650**



### **Course Overview**

This course will give participants the knowledge necessary to understand and effectively evaluate controls in an information processing environment. It will outline and define basic technical concepts, and provide a risk-based approach for ensuring that adequate controls have been implemented. The course will incorporate guidance contained in leading industry standards, most notably the Control Objectives for Information Technology (COBIT) and Federal Information Systems Controls Audit Manual (FISCAM). It will begin at a very basic level and slowly progress into more complex technology issues that are prevalent in today's information processing environments. Each module will explain the objectives, risks, key controls, and primary audit procedures that can be used. Participants will leave this course with a solid knowledge of key technology concepts, and the foundation needed to audit these technologies and processes effectively.

### **Course Learning Objectives**

Upon completion of this course the participant will know and understand:

- The Control Objectives for Information Technology (COBIT),
- The Federal Information Systems Controls Audit Manual (FISCAM),
- The objectives, risks, key controls, and primary audit procedures that can be used, and
- Key technology concepts, and the foundation needed to audit these technologies and processes effectively.

### **Who Should Attend?**

Entry level IT auditors, and financial auditors interested in making a move to IT.

**Prerequisite:** None

**Field of Study:** Accounting and Auditing

**Course Level:** Basic

**Dates:** Jan 18-19, 2006  
Apr 12-13, 2006

## **IS AUDIT 2: INTERMEDIATE INFORMATION SYSTEMS AUDITING**

**CPE Credits: 24**  
**Length: 3 Day**  
**Tuition: \$790**



### **Course Overview**

This course assumes an understanding of certain terminology, and control practices as described 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 Systems Department (ISD). While all areas of the ISD are important, the areas chosen for this course represent significant risk in today's networked, and decentralized processing environment.

### **Course Learning Objectives**

Upon completion of this course the participant will know and understand:

- Internet Operations,
- SOC, SAS 99 and SEC's PCAOB,
- Network Environments,
- Firewall Rules,
- Application Auditing,
- Change Management/Quality Assurance
- Data Security Administration
- Programming Department,
- Data Center Operations,
- Tape/media librarian functions,
- Physical Security,
- Decentralized Processing Centers,
- Hot Site Testing, and
- Integrated Auditing.

### **Who Should Attend?**

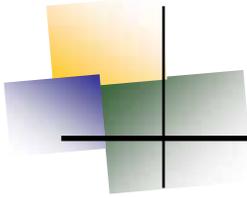
This course is intended for auditors with a basic understanding of IT audit and 2 to 3 years operational, financial, and/or performance auditing experience.

**Prerequisite:** IS Audit 1: Introduction to Information Systems Auditing with in one year. Some hands on experience in performing limited Information Systems Auditing.

**Field of Study:** Accounting and Auditing

**Course Level:** Intermediate

**Dates:** Apr 18-20, 2006  
Jul 10-12, 2006



---

## AUDITING NETWORK SECURITY: AN INTRODUCTION

---

**CPE Credits: 16**  
**Length: 2 Day**  
**Tuition: \$600**

**NEW CLASS**

### Course Overview

Organizations can no longer rely on operating system security to protect their valuable corporate data. They must also rely on network security components to provide this protection, including firewalls, intrusion detection systems, and routers. These components must be properly configured to ensure that only authorized network traffic is able to pass through to internal networks. This course will help you understand the basics of these components, along with the role each plays in the overall network security architecture.

### Course Learning Objectives

Upon completion of this course the participant will know and understand:

- Network Security Fundamentals,
- Network Security Policy,
- Firewall Topologies and Architectures,
- Cryptography,
- Intrusion Detection Systems,
- Introduction to Routers, and
- Network Security Monitoring

### Who Should Attend?

This course is targeted to mid to senior level auditors, system administrators, IT personnel, and all other security professionals tasked with securing and monitoring the borders of their agency.

**Prerequisite:** Intermediate

**Field of Study:** Accounting and Auditing

**Course Level:** Intermediate

**Dates:** May 16-17, 2006  
Aug 28-29

---

## INTRODUCTION TO NETWORK PENETRATION

---

**CPE Credits: 16**  
**Length: 2 Day**  
**Tuition: \$650**

**NEW CLASS**

### Course Overview

Today's networks are complex and wide-reaching. Most organizations are using the Internet to attract customers and conduct e-commerce using web-enabled applications and use remote access to facilitate off-site use of the network. These areas must be tested to ensure they are adequately protected using vulnerability and penetration techniques. This course will provide the attendee with not only the detailed techniques and tools to use for verifying the security and controls within their network, but with actual hands-on experience.

### Course Learning Objectives

Upon completion of this course the participant will know and understand:

- Network concepts and technologies
- How to obtain tools and learning techniques to perform network penetration
- How to use penetration tools

### Who Should Attend?

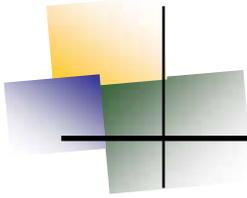
IT Audit Managers, IT Audit Supervisors, Senior IT Auditors, IT Professionals wishing to expand or learn about the control environment requirements.

**Prerequisite:** A minimum of 2 years IT audit experience.

**Field of Study:** Accounting and Auditing

**Course Level:** Intermediate

**Dates:** Apr 5-6, 2006  
Sep 19-20, 2006



---

## HOW TO USE IDEA 2004 SOFTWARE

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$695**



### Course Overview

This course is an introduction to using Interactive Data Extraction and Analysis (IDEA) software audit computer files. IDEA is a user-friendly software package that is designed for non-technical staff to view, analyze, manipulate and extract data from almost any computer system. Users can perform functions such as identifying unusual transactions, testing for duplicate entries, checking for gaps in numerical sequences, aging accounts receivable, and selecting random samples for detailed testing. The course emphasizes hands-on computer work with each participant working with sample databases performing audit test procedures. Class size is limited to 16 students.

### Course Learning Objectives

Upon completion of this course, the participant will be able to:

- Know IDEA's capabilities,
- Determine when IDEA should be used,
- Understand how IDEA helps accomplish audit objectives,
- Understand how to use IDEA to implement sampling plans, and
- Know how to use IDEA to extract and analyze data.

### Who Should Attend?

This course is for anyone who wants to use IDEA in audit, evaluation, and investigation studies.

**Prerequisite:** None

**Field of Study:** Specialized Skills and Applications

**Course Level:** Basic

**Dates:** Mar 20-21, 2006

---

## TEAMMATE - ELECTRONIC WORKPAPERS

---

**CPE Credits: 24**  
**Length: 3 Days**  
**Tuition: \$700**

### Course Overview

This course is an introduction to using PriceWaterhouse Coopers' TeamMate Electronic Workpapers package. The course emphasizes hands-on computer exercises with each student working on a PC while attending class. Class size is limited to 16 students.

### Course Learning Objectives

Upon completion of this course, the participant will be able to:

- Understand how to document and what can be documented in the TeamMate electronic working paper environment,
- Know and understand the components of TeamMate, and how to apply and use these components for your assignments,
- Understand the structure and parts of a TeamMate project file and how to efficiently locate any project file contents, and
- Understand how to customize TeamMate.

### Who Should Attend?

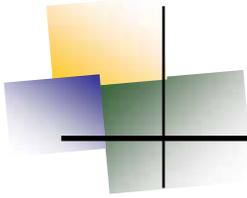
Auditors who have not used TeamMate before.

**Prerequisite:** None

**Field of Study:** Specialized Skills and Applications

**Course Level:** Basic

**Dates:** Oct 12-14, 2005  
Feb 13-15, 2006  
May 2-4, 2006  
Aug 8-10, 2006



---

## AUDITING FIREWALLS

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$650**



### Course Overview

This course will provide a detailed technical discussion and suggested audit approach to assessing an organization's Checkpoint Firewall-1 implementation.

### Course Learning Objectives

Upon completion of this course, the participant will know and understand:

- Firewall Concepts & Issues
- Firewall Security Policies
- Security Tools & Techniques
- Security & Audit Resources

### Who Should Attend?

IT Audit Managers, IT Audit Supervisors, Senior IT Auditors, IT Professional wishing to enhance their understanding of firewalls and the risk addressed by the Audit Department.

**Prerequisite:** A minimum of 2 years IT audit experience.

**Field of Study:** Accounting and Auditing

**Course Level:** Intermediate

**Dates:** Jan 24-25, 2006  
Jun 6-7, 2006

---

## AUDITING AND ASSESSING PROJECTS UNDER DEVELOPMENT

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$650**



### Course Overview

This course will be provided with a thorough review of the system development process, its basic management structure, project organizational mechanism, and an actual real-world case study to show you how to audit each of the development phases.

### Course Learning Objectives

Upon completion of this course, the participant will know and understand:

- Management and Audit Roles and their responsibilities
- What a project is and what are the requirements and pitfalls to avoid in project management
- Issues to consider when your organization decides to outsource project management
- Work breakdown structure and how it works
- Pre-audit information that helps the auditor to understand from the first steps in auditing your system development strategies
- How to evaluate each of the six modern phases used in development projects

### Who Should Attend?

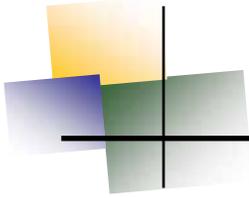
Financial/operational Auditors and IS Auditors

**Prerequisite:** A basic understanding of systems and their controls

**Field of Study:** Accounting and Auditing

**Course Level:** Basic

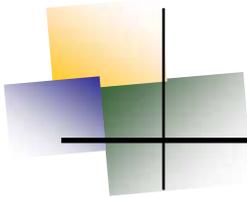
**Dates:** Feb 1-2, 2006  
Jul 18-19, 2006



# Management Analysis & Techniques

---

<u>Course</u>	<u>Page</u>
<b>Essential Skills and Techniques for Evaluators and Inspectors</b>	<b>40</b>
<b>Analytical Techniques and Tools for Improving Processes</b>	<b>40</b>
<b>Data Gathering and Analysis with Idea 2004</b>	<b>41</b>
<b>Analysis for Evaluators and Inspectors</b>	<b>41</b>
<b>Using Project Management</b>	<b>42</b>
<b>Using Data Mining Techniques in Audits and Evaluations</b>	<b>42</b>



## **ESSENTIAL SKILLS AND TECHNIQUES FOR EVALUATORS AND INSPECTORS**

**CPE Credits: 32**  
**Length: 4 Days**  
**Tuition: \$760**

**REVISED**

### **Course Overview**

This course covers the basic concepts you will need to perform effective evaluations and inspections within Federal organizations. The course gives you a chronological overview of the entire evaluation process and focuses on a practical system for providing rapid feedback to decision-makers on program and policy issues.

Drawing from the disciplines of journalism, auditing, investigation, management analysis and evaluations, the course stresses the interdisciplinary team concept for performing evaluations and inspections based on the PCIE Standards for Inspections. The course is taught using team activities and exercises, lectures, discussions, and individual exercises. Application exercises use case study materials developed by the Federal OIG community.

### **Course Learning Objectives**

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

- Design a project,
- Prepare a report outline identifying findings, and
- Describe and use various evaluations and inspection techniques, such as satisfaction surveys, performance indicator studies, compliance reviews, best practice reviews, and early implementation reviews

### **Who Should Attend?**

Experienced professionals who have recently become evaluators or inspectors and those evaluators or inspectors who are seeking a refresher course. Participants should generally be at the GS-11 level and above. This course can be particularly useful for auditors and investigators who wish to learn evaluative methods.

**Prerequisite:** None

**Field of Study:** Specialized Skills and Applications

**Course Level:** Intermediate

**Dates:** Jul 24-27, 2006

## **ANALYTICAL TECHNIQUES AND TOOLS FOR IMPROVING PROCESSES**

**CPE Credits: 24**  
**Length: 3 days**  
**Tuition: \$575**

**REVISED**

### **Course Overview**

This course introduces analytical tools and techniques to assist you in adapting your audit operations to the changing environment and to ensure that your audit products are viewed as “value added” by the customers. In this course, you will learn when and how to apply tools and techniques for improving the quality of your financial, performance, and fraud auditing. These tools are based on Deming’s continuous improvement approach and proven quality control business concepts. Participants, working in teams, are exposed to a dozen tools and techniques to enhance audit planning and to make our work products more persuasive. Teams work on exercises in our computer lab.

### **Course Learning Objectives**

Upon completion of this course, the participant will be able to:

- Explain the purpose of various analysis techniques,
- Apply Delphi techniques, Pareto, run tests, frequent distribution, side-by-side bar, contingency charts, histograms, control charts, fish bone charts, flowcharts, brainstorming, benchmarking, and scatter diagrams,
- Identify when to apply each analytical technique,
- Identify required data elements to prepare the analysis, and
- Apply each analysis and interpret results.

### **Who Should Attend?**

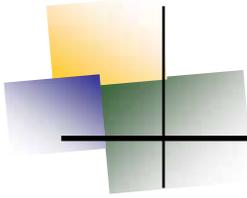
The course is designed for Federal auditors, evaluators, and inspectors who want to improve analytical techniques and presentation skills.

**Prerequisite:** Basic personal computer skills and familiarity with Excel software are required.

**Field of Study:** Specialized Skills and Applications

**Course Level:** Intermediate

**Dates:** May 23-25, 2006



---

## DATA GATHERING AND ANALYSIS WITH IDEA 2004

---

**CPE Credits: 40**  
**Length: 5 Days**  
**Tuition: \$815**



### Course Overview

This course provides participants with practical experience in gathering and analyzing data in audit, investigations, and evaluation studies. This workshop utilizes IDEA 2004 software. Participants will learn how to carefully organize, retrieve, and analyze data. This is a hands on course with each participant having their own workstation. Class size is limited to 16 students.

### Course Learning Objectives

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

- Request computer-generated data from information system departments,
- Develop an audit plan for reviewing or testing the data,
- Avoid potential delays in processing your data through awareness of some general rules,
- Identify the problem to be quantified or solved by substantive testing,
- Determine data validity,
- Review work to detect errors in formulas, summarizations and extractions of data, and
- Manage the use of IDEA as an analytical tool.

### Who Should Attend?

Auditors, evaluators, inspectors, investigators and other professionals at all levels. Anyone seeking practical experience in retrieving and analyzing data will benefit from this workshop. Basic personal computer skills and familiarity with IDEA or similar data retrieval software is required.

**Prerequisite:** Working knowledge of IDEA 2004 or similar software.

**Field of Study:** Specialized Skills and Applications

**Course Level:** Intermediate.

**Dates:** Feb 6-10, 2006  
Aug 21-25, 2006

---

## ANALYSIS FOR EVALUATORS AND INSPECTORS

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$425**



### Course Overview

This course enables participants to know how analysis fits into the inspection and evaluation process. This includes developing the analytical questions the inspection will answer, specifying the data needed to answer these analytical questions, and analyzing the data collected in order to answer the analytical questions.

### Course Learning Objectives

Upon completion of this course, the participant will be able to:

- Conduct analysis from the beginning of the inspection process,
- Identify the analytical questions your inspection needs to answer,
- Determine what data your inspection needs to collect in order to answer these analytical questions, and
- Analyze the quantitative and/or qualitative data you've collected.

### Who Should Attend?

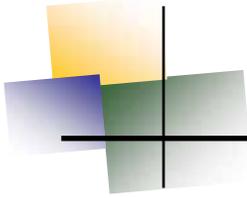
Evaluators and Inspectors from throughout the Federal OIG community. The practical exercises and case studies are Federal Government related. There is no prerequisite for this course.

**Prerequisite:** None

**Field of Study:** Specialized Skills and Applications

**Course Level:** Basic

**Dates:** Jan 26-27, 2006  
Apr 20-21, 2006



---

## USING PROJECT MANAGEMENT

---

**CPE Credits: 8**  
**Length: 1 Day**  
**Tuition: \$350**

**NEW CLASS**

### Course Overview

In this course the participants will learn from the basic fundamentals of what constitutes a project to the advanced methods of today's project management; such as Virtual Project Management process.

### Course Learning Objectives

Upon completion of this course, the participants will know and understand:

- Definitions and conceptual aspects of today's projects,
- Ten obstacles to avoid,
- Developing skills to plan,
- Estimating and establishing controls over a project,
- Comparing the Request for Funding process and the Proof of Concept to determine which is best to use,
- Using the Earned Value Management system used to cost and track projects,
- Project management tools, and
- Identifying criteria necessary to select a project manager.

### Who Should Attend?

Auditing personnel, project managers and members of management responsible for project management.

**Prerequisite:** Responsibilities in this area

**Field of Study:** Specialized Skills and Applications

**Course Level:** Intermediate

**Dates:** Mar 30, 2006  
Jun 12, 2006

---

## USING DATA MINING TECHNIQUES IN AUDITS AND EVALUATIONS

---

**CPE Credits: 16**  
**Length: 2 Days**  
**Tuition: \$425**

**NEW CLASS**

### Course Overview

This course is to help the auditors to understand how to use Data Mining to assist in their auditing of large data. Because of the Paper Reduction Act, many audits are going toward looking at large chunks of data from a database. Knowing how to ask for the data, knowing where to look, and having the basic skills will allow you to be successful in your auditing career.

### Course Learning Objectives

Upon completion of this course, the participants will know and understand:

- Methodologies of Data Mining ,
  - \* Learning the process of Data Mining,
  - \* Learning the approach to Data Mining,
- How to read Data Base Architecture,
  - \* Reading Oracle Database Structure,
  - \* Reading SQL Server Database Structure,
  - \* Understanding Common naming Conventions to help you understand the data,
  - \* Learning basic rules in database structure,
- How to get your results,
  - \* Learning SQL basic,
  - \* SQL Aggregation Reports.

### Who Should Attend?

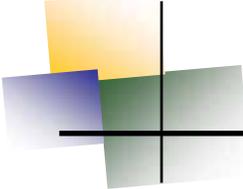
Auditors with little or no knowledge of Data Mining.

**Prerequisite:** Knowledge of MS Access and work on Database projects. IS background is helpful

**Field of Study:** Specialized Skills and Applications

**Course Level:** Intermediate

**Dates:** Mar 28-29, 2006  
Jun 21-22, 2006



## Administrative Staff and Instructors

---

The Institute employs a diverse and experienced staff of instructors and administrative personnel.

### **Danny Athanasaw, Director:**



Danny has been with the Institute since August 2001, first as the acting director until March 2002, and the director since that time. Danny has been auditing the federal government for over 32 years. He has acquired extensive experience in all facets of auditing and has a unique blend of managerial experience developed at headquarters and in the field. Danny came to the Institute from the Office of Inspector General (OIG), Treasury Department where he held numerous director positions in both performance and financial auditing. Danny's experience also includes extensive audit experience with the U.S. Customs Service and the Army Audit Agency.

Danny has a Doctorate in Public Administration, Masters of Arts in Administration and a Bachelors Degree in Accounting. He is a Certified Government Financial Manager and a Certified Fraud Examiner. Danny is a member of the International Association of Certified Fraud Examiners, Association of Government Accountants, the American Society of Public Administration, and the American Academy of Management. Danny has published in a number of professional journals and is an adjunct faculty member with Strayer University, Loudoun campus.

### **Jeff Dye, Sr. Instructor:**



Jeff is a Senior Instructor at the Institute in charge of Program Audit curriculum. Jeff has been with the Institute since November 1999. The first seven years of his Government career, Jeff was an auditor with the Naval Audit Service. Prior to that, Jeff was in Retail Sales and Retail Management

for ten years.

Jeff is a Certified Public Accountant (CPA) a Certified Internal Auditor (CIA), and a Certified Fraud Examiner (CFE).

### **Allen Bloom, Instructor:**



Allen is an instructor at the Institute in charge of the Financial Audit curriculum. He has been on the Training Institute's Teaching faculty since 1992. Allen's career covers over 40 years, including extensive audit experience with the United States General Accounting Office, the Interior Department's

Office of Audit and Investigation, and the Department of Defense Office of Inspector General.

Allen has an MBA from the George Washington University, is a CPA in the Commonwealth of Virginia, and also is a Certified Government Financial Manager (CGFM).

### **Laura Makray, Instructor:**



Laura is an instructor at the Institute in charge of the Communications curriculum. She has been on the Training Institute's Teaching faculty since September 2002. Her professional experience spans 13 years as an auditor, 5 years as an instructor, and 21 years in the military (active and National Guard). Prior to joining IGATI, Laura was a senior auditor for the Office of the Inspector General, Small Business Administration (December 2000-September 2002), and a lead auditor for the Maryland Army National Guard (July 1991-December 2000).

Laura has instructed courses at the Maryland Military Academy, National Guard Bureau, and the Maryland Army National Guard. She was also awarded an Instructor Military Specialty Skill Identifier.

### **Chonna Gammon, Administrative Assistant:**



Chonna is the Institute's Administrative Assistant and is responsible for billings and collections, accounts payables, contracting, budget analysis, and maintaining the catalog and web page. Chonna also assists with course activities and exercises as well as maintaining course materials. Chonna has been with the Institute since August 2000.

### **Kathleen Davis, Training Specialist**



Kathie began her Government career with the Department of the Army, Alexandria, VA., in September 1986. From 1990 to 2000, she worked for the Department of the Navy in Indian Head, MD in positions ranging from Personnel Staffing to Explosive Operator. She joined the United States Postal Service, Office of Inspector General in June 2000, serving as an Investigative Technician in the National Projects Unit. Kathie joined the Inspector General Criminal Investigator Academy in January 2004 where she serves as a Training Specialist and the Program Coordinator for the vendor-provided courses.

# Inspectors General Auditor Training Institute Registration Form

Fax Number (703) 248-4587

Your Name: \_\_\_\_\_

Job Title: \_\_\_\_\_ Grade: \_\_\_\_\_

Company/Organization/Employer: \_\_\_\_\_

Office Mailing Address: \_\_\_\_\_

City/State/Zip Code: \_\_\_\_\_

Office Phone : \_\_\_\_\_ Fax: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

OIG \_\_\_\_\_ (or) Non OIG \_\_\_\_\_ Professional Certifications (Optional): \_\_\_\_\_  
(CPA, CIA, ETC.)

Course Title: \_\_\_\_\_

Course Dates: \_\_\_\_\_ Amount: \_\_\_\_\_

Approving Official/Manager: \_\_\_\_\_

**Please provide the following financial information for all payment processes:**

Tax ID: \_\_\_\_\_ Dunn's number (if known): \_\_\_\_\_

PO Number: \_\_\_\_\_ (Required for IPAC payments and Invoicing)

**PAYMENT METHOD: *\*\*PAYMENT IS DUE PRIOR TO SESSION***

**PLEASE SELECT ONE**

**Check enclosed** (payable to IGATI)  
1735 North Lynn Street  
10th Floor  
Rosslyn, VA 22209

**Credit Card** (all credit card information must be filled out for proper payment)

Credit Card Number: \_\_\_\_\_ Exp. Date: \_\_\_\_\_ (mo/yr)

Cardholder Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Card Holder Name: \_\_\_\_\_ Signature: \_\_\_\_\_

**IPAC** (electronic funds transfer)

ALC Number: \_\_\_\_\_

**\*\* All IPAC payments and Invoicing must be submitted with Purchase Order or Agency-Authorized Training Form (182,1556,etc).**

**Special Needs:**

Hearing Impaired student  Other (please specify) \_\_\_\_\_

**\*\*If you need assistance call the Registrar's office at: (703)248-4592 or email [igati@oig.treas.gov](mailto:igati@oig.treas.gov)**