

**Accounting**  
**Course Number: 22:010:654**  
**Course Title: Public Sector Auditing**

## **COURSE DESCRIPTION**

This course will provide students with an in-depth understanding of the standards and practices used by auditors in a public sector environment.

I believe the best course overview can be described by using the words written by a dear friend and colleague Robert Attmore. Bob is a former Deputy State Comptroller for the state of New York and former Chair of the Governmental Accounting Standards Board.

"After functioning as an accountability professional for more than four decades, in both the private sector and the public sector, I have developed strong views on the topic of accountability. Accountability is fundamental to the effective functioning of a representative democracy – where citizens grant critical decision-making authority to their elected representatives. Public accountability allows citizens/taxpayers to hold government officials (both elected and appointed) to account for their stewardship and use of taxpayer resources. It informs citizens so they can better exercise their voting rights and responsibilities.

Governments differ significantly from for-profit businesses, especially in their basic mission or purpose. In addition, there is no universal “bottom line” measure of performance results in the government sector that is similar to either net income or earnings per share in a business enterprise. Therefore, measures of government accomplishments or performance results are usually identified for specific government services or specific programs."

"Performance management continues to be an evolving discipline among government officials. Unfortunately, many governments do not have strategic plans with priority goals and objectives clearly identified. Also, governments frequently lack adequate resources assigned to performance measurement and accountability reporting of actual accomplishments. In such an environment, performance audits help fill the void and provide focused objective assessments of the efficiency and effectiveness of specific programs and services. Performance audit reports provide essential public accountability to citizens. The reports assist taxpayers to understand how government officials are using resources and help taxpayers to determine whether they are getting value for the dollars being spent.

In this important textbook, the authors have provided a comprehensive overview that explains the concepts and basic principles underlying performance auditing. They also document the performance audit process and provide extensive illustrations and case studies to emphasize how performance audits are accomplished and what they can achieve. This textbook is a timely and relevant addition to auditing literature with a much needed focus on public accountability. Much of what a good manager should be doing in monitoring and assessing performance results in his/her areas of responsibility is no different than what a performance auditor does. Therefore, this text will be of value not only to students of performance auditing, but also to managers at all levels of government. I am confident this book will be of utmost value to all aspiring accountability professionals."

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## **COURSE MATERIALS**

This course is fully online.

### **Required Text(s)**

Government Performance Audit in Action (Fourth Edition) by Martin Ives, CPA, CIA, CGFM and David R. Hancox, CIA, CGFM. This is an electronic version textbook. You can obtain it from the textbook's web site at this site <http://davehancox.com/class-textbook> (Links to an external site.)

Generally Accepted Government Auditing Standards (Yellow Book) located at [GAO Yellowbook \(Links to an external site.\)](#)

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## **LEARNING GOALS AND OBJECTIVES**

This course is designed to help students develop skills and knowledge in the following area(s):

- The public sector audit evolution and unique accounting principles and auditing standards which auditors of public sector entities must apply.
- The system of internal control in the public sector environment.
- The audit process in performance auditing
- In-depth audit steps in some of the most common type of public sector programs.

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## **PREREQUISITES**

Concepts of Auditing

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## **ACADEMIC INTEGRITY**

*I do NOT tolerate cheating.* Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>).

I will strongly enforce this Policy and pursue *all* violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given

any unauthorized assistance on this examination or assignment.” I will screen all written assignments through *SafeAssign* or *Turnitin*, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See [business.rutgers.edu/ai](http://business.rutgers.edu/ai) for more details.

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## ATTENDANCE AND PREPARATION POLICY

Because this is an online course, your attendance is based on your online activity and participation. The following is a summary of everyone's expected participation:

- **Logging in: AT LEAST ONCE PER WEEK**  
Be sure you are logging in to the course each week, including weeks with holidays or weeks with minimal online course activity. (During most weeks you will probably log in many times.) If you have a situation that might cause you to miss an entire week of class, discuss it with me *as soon as possible*.
- **Time Commitment**  
To be successful in this course, you should plan to dedicate approximately 8-10 hours per week.
- **Participating in discussion forums: 2 OR MORE TIMES PER WEEK**  
As participation, each week you can expect to post at least two times as part of our substantive class discussion on the week's topics. One posting on the topic itself and several postings in response to a classmate’s posting. (See discussion rubric)

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## CLASSROOM CONDUCT

The following are my expectations for how we should communicate as a class. Above all, please remember to be respectful and thoughtful.

- **Writing style:** While there is no need to participate in class discussions as if you were writing a research paper, you should remember to write using good grammar, spelling, and punctuation. Informality (including an occasional emoticon) is fine for non-academic topics. Please also refrain from using all CAPITAL LETTERS, as this is often interpreted as shouting.
- **Tone and civility:** Let's maintain a supportive learning community where everyone feels safe and where people can disagree amicably. Remember that sarcasm doesn't always come across online. Treat your instructor and fellow students with respect at all times, and in all communications.
- **Backing up your work:** Consider composing your academic posts in a word processor, where you can save your work, and then copying into the Sakai discussion.

### Grading and Feedback

For exams and weekly assignments, you can generally expect feedback within 7 days.

### E-mail

I will reply to e-mails within **24 hours**.

**Please include the course title and number in the subject line**

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## **EXAM DATES AND POLICIES**

The two online exams are timed exams (two hours) and must be taken during the times specified in the semester schedule. Please make sure that you schedule and save these dates. Both exams will consist of five essay questions. Be sure you answer the questions.

The first exam includes material covered in units 1-6. The second includes material from units 7-13.

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## **GRADING POLICY**

Below are the assignments required for this course and the value of each assignment to the course grade as a whole.

Assignment	% - Points
Midterm Exam	25 - 100
Final Exam	25 - 100
Weekly Assignments	30 - 120
Discussion & Other Learning Activities	20 - 80
Total	100 - 400

### Grading Scale

95 TO 100 = A

90 TO 94 = A-

85 TO 89 = B

80 TO 84 = B-  
75 TO 79 = C  
70 TO 74 = C-  
65 TO 69 = D  
60 TO 64 = D-  
BELOW 60 = F

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## LEARNING METHODOLOGY

I suggest that you start your review of each unit by examining the unit's objectives and reading the introduction. Then read the chapter and listen to the audio overview. It is important that you review the chapter prior to attempting the assignment. Each unit is organized into multiple sections. An example of a typical unit follows:

- \* Unit Objectives
- \* Readings
- \* Discussion
- \* Assignments

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## SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at [ods.rutgers.edu](http://ods.rutgers.edu).

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email [dsoffice@echo.rutgers.edu](mailto:dsoffice@echo.rutgers.edu)]

[Rutgers University-Newark ODS phone (973)353-5375 or email [ods@newark.rutgers.edu](mailto:ods@newark.rutgers.edu)]

If you are *pregnant*, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email [jackie.moran@rutgers.edu](mailto:jackie.moran@rutgers.edu)]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email [TitleIX@newark.rutgers.edu](mailto:TitleIX@newark.rutgers.edu)]

If you seek **religious accommodations**, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email [deanofstudents@echo.rutgers.edu](mailto:deanofstudents@echo.rutgers.edu)]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email [DeanofStudents@newark.rutgers.edu](mailto:DeanofStudents@newark.rutgers.edu)]

If you have experienced any form of **gender or sex-based discrimination or harassment**, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: [https://cm.maxient.com/reportingform.php?RutgersUniv&layout\\_id=7](https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7) . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at [TitleIX@newark.rutgers.edu](mailto:TitleIX@newark.rutgers.edu). If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email [run.vpva@rutgers.edu](mailto:run.vpva@rutgers.edu)]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu>.

If you are a military **veteran** or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of **mental health** services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of *physical health* services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of *legal* services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to *English as a second language (ESL)* should contact the Program in American Language Studies for supports.

[Rutgers–Newark: [PALS@newark.rutgers.edu](mailto:PALS@newark.rutgers.edu)]

[Rutgers–New Brunswick: [eslpals@english.rutgers.edu](mailto:eslpals@english.rutgers.edu)]

If you are in need of additional *academic assistance*, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>]

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.

- Students must sign, date, and return a statement declaring that they understand this syllabus.]