## External Audits: Why are These People Here, and When are They Going to Leave? [1]

The purpose of the External Audits: Why Are These People Here And When Are They Going to Leave? is to provide participants with an overview of the external audit process, the limitations inherent in an external audit, the goal of an external audit, and the expectations of them when the external audit is being conducted.

Program Level: Basic

Prerequisites: None

Advanced Preparation: N/A

Instructional Method: Group-Live

Instructor: Robert Kuehler [2] and Eric Miller [3]

Recommended CPE Credit: 3.0 Hours

Field of Study: Auditing (Governmental)

**Course Objectives:** 

At the end of the course, participants will be able to:

- Identify why entities have external audits;
- Describe at a high level how an external audit is conducted;
- Describe the difference between an external and internal audit;
- Define what constitutes a successful external audit:
- List the expectations the audited entity places on those who interact with, or provide information to, the external auditors; and,
- Describe the external audit from the view of the external auditor.

## Program Policies [4]

## **NASBA Statement**

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policies [5] http://www.learningmarket.org

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## Links

[1] https://www.cu.edu/controller/cpe-cpas/course-catalog/external-audits-why-are-these-people-here-and-when-are-they-going [2] https://www.cu.edu/controller/robert-kuehler-cpe-instructor [3] https://www.cu.edu/controller/eric-miller-cpe-instructor [4] https://www.cu.edu/controller/cpe-cpas-