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# New Auditor Training

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National Intergovernmental Audit Forum (NIAF)

Tuesday, September 16th, 2025

## Learning @ GAO

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All GAO employees are expected to participate in continuous learning. Auditors and analyst performing performance audits under the Generally Accepted Government Auditing Standards (GAGAS or the “Yellow Book”) are required to meet Continuing Professional Education (CPE) requirements.

GAO’s Learning Center promotes a full life cycle of learning that provides training and development to staff at all stages of their GAO careers from new hires through executives, including:

- technical skills training related to the field of **auditing and conducting engagements**;
- **cross-cutting professional development**, communications, client and external relations, technology, and public administration skills training; and
- **leadership and executive development** training and programs, coaching, and mentoring at all levels of the organization.

# Professional Development Program (PDP)

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The PDP focuses on developing entry-level staff knowledge, skills, and abilities to meet GAO's mission through work experiences, a blend of virtual and in-person training and eLearning courses, and ongoing mentoring, coaching, and feedback throughout a 2-year program.

PDP staff participate in GAO's work in different ways, depending on how they are hired:

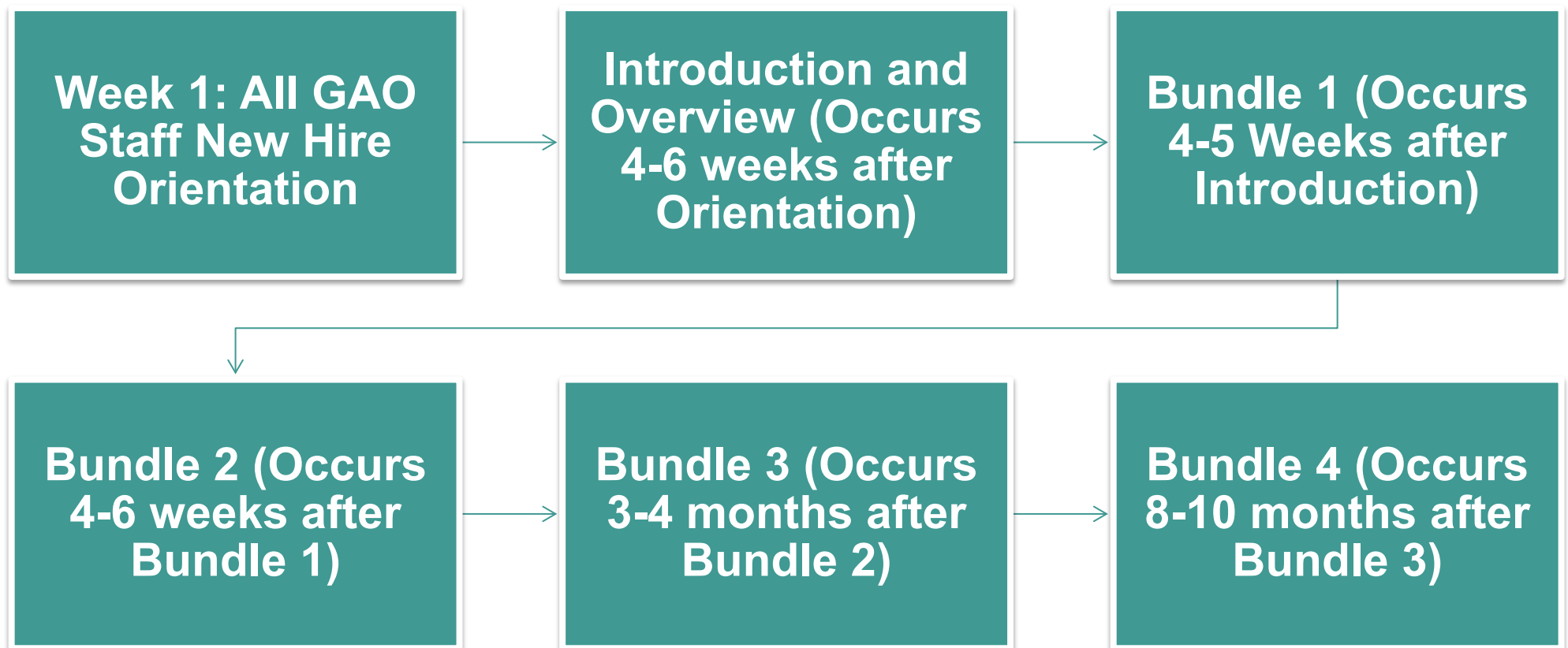
- **Among:** “among” PDP staff rotate among the 10 engagement teams (e.g., International Affairs and Trade) in GAO and obtain generalized experience.
- **Within:** “within” PDP staff obtain specialized expertise in a specific area -- (e.g., science and technology) 5 of these types of teams exist;
- **Operations:** “operations” PDP staff work in support and staff offices (e.g., human resources or public affairs).

# PDP Training and Characteristics that Aid Effectiveness

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- **“Cohort” Approach** – we use the term cohort to refer to a group of new analysts/auditors/specialists ( on average 18-20 staff) who typically onboard around the same time and complete their training together throughout the 18-month bundled training cycle duration. This model also aids the tracking and monitoring of PDP participants, to ensure training requirements completion.
- **The “bundled” model** (i.e., the grouping of courses together that takes place in a specified timespan) helps ensure course completion within a reasonable timeframe, and compliance with GAGAS requirements. It also aids teams’ ability to plan for new staff’s time away from their work.
- Our Adjunct Faculty members (a cadre of talented GAO analysts/auditors/specialists from across the agency) volunteer to teach the PDP courses (as well as other courses designed for experienced staff and management). The faculty undergo internal training to become certified as instructors.

# PDP Among & Within: Training “Bundles”



# **Introduction and Overview (Occurs 4-6 weeks after Orientation)**

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## **Highlighted Performance Auditing Courses:**

### **Developing and Conducting the GAO Engagement**

- Assists new staff with the application of the concepts, standards, and policies that are a part of the engagement process. Exercises in this course are focused on teamwork, key activities in the engagement management process, developing a design matrix, testing evidence and findings against standards, interviewing, writing style, and report content.

### **Congressional Relations Training**

- Explores GAO's role in supporting the Congress and services GAO provides based upon Congressional requests. It features a panel of GAO senior executives who discuss their roles and how they typically incorporate PDP staff into GAO's engagement work. Additionally, staff participate in a tour of GAO's Office on Capitol Hill.

# Bundle 1

## (Occurs 4-5 Weeks after Introduction)

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### Highlighted Performance Auditing Courses:

- **Fundamentals of Evidence:** discusses what qualifies as evidence, consistent with the adherence GAGAS in addition to, common problems encountered with evidence, and ways to address such problems to develop quality products.
- **Interviewing for Information (Part I):** identifies types of interviews and guidance on how to conduct an interview, identification and application of critical active listening skills, when to utilize probing questions, strategies for difficult interviewees, and the key characteristics of effective write-ups.
- **Introduction to Research at GAO:** provides participants with information related to library and information services and includes topics on how-to define literature searches and reviews.
- **Working With Audited Entities:** defines GAO's legal basis authority; describes GAO's agency protocols that apply to the starting, conducting and conclusion of an engagement; and how to respond to routine, difficult, or unusual situations when working with an agency or other audited entities.
- **Principles of Effective Feedback:** is an interactive introductory look at how individuals give, elicit, and receive feedback. Participants will also explore different models in which they can use and apply feedback, and how to give others feedback in a manner that they are likely to "hear" and act on.

## Bundle 2

### (Occurs 4-6 weeks after Bundle 1)

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#### Highlighted Performance Auditing Courses:

- **Interviewing for Information (Part II):** participants are provided with training on understanding qualities of effective write-ups and analyzing and summarizing interview write-ups.
- **Applying GAO Writing Principles:** aimed to assist GAO staff members in organizing information and analytic results by report objective; logically linking sections; writing reports that are reader friendly; making appropriate use of deductive structure, topic sentences, utilizing precise wording, and to present information and analysis that is professional, accurate, objective, fact based, and balanced.
- **Indexing Fundamentals:** provides participants an overview of GAO's fact checking process. Participants learn about key policies, processes, and best practices for carrying out indexing-related activities and working with referencers to complete the fact checking process.



## Bundle 3

### (Occurs 3-4 months after Bundle 2)

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#### Highlighted Performance Auditing Courses:

- **Going From Evidence to Message:** covers the beginning stages of developing the message, working as a team to shape the message, and presenting the message. This course also covers analyzing and synthesizing data and presenting data clearly and concisely.
- **Critical Thinking: GAO Principles and Practices:** provides a foundational understanding of what critical thinking is and how it applies to the work, including how to identify and mitigate against challenges that may affect critical thinking and objectivity; and what tools, tips, and techniques can be used effectively to aid in critical thinking.
- **Applied Research and Methods Resources:** assists participants in identifying GAO's policies and procedures for planning engagements, clarifying issues and development of researchable questions, thinking through planning decisions and challenges, and the use of GAO's planning tools—the design matrix and the project plan. This course assists participants in producing quality work, making reliable commitments, and meeting GAO's standards and policy requirements in conducting and documenting the planning process.

# Bundle 4 & Standalone eLearning (Occurs 8-10 months after Bundle 3)

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## Highlighted Performance Auditing Courses:

- **Green Book – Internal Control:** covers the Standards for Internal Control in the Federal Government, known as the Green Book, and provides the overall framework utilized to evaluate internal control.
- **Referencing Fundamentals:** provides information on key referencing policies and procedures. The course includes topics on referencing roles and responsibilities, and the referencing process.

## eLearning

- **Government Auditing Standards:** covers revisions to GAGAS. The 2024 version reflects new developments in the 2024 revision related to audit organizations' systems of quality management and standards for financial audits. The professional standards included in this course provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence. Conducting audits in accordance with professional standards provides accountability and helps improve government operations and services.
- **Supporting Client Relationships with GAO's CR Toolbox:** This course teaches how our work is governed by Congressional Protocols, how it relates to congressional processes, and how to use the Congressional Relations (CR) Toolbox.

# Beyond the Bundles

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In addition to the training in the bundles, new auditors experience:

- **On-the-job training** and **coaching** from their team leaders
- Regular **advising** on guidance and professional development opportunities from formal PDP advisors
- **Mentoring** from within their teams and across the GAO
- **Quarterly performance feedback** reviews (every 3 months within the 24-month program)
- **Rotations** every 6-10 months (for among PDP)
- Regular **formal and informal learning** events outside of their scheduled training



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## Interested in GAO Courses? Reach out to Center for Audit Excellence (CAE)

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- CAE offers both open enrollment and group-based training on a wide array of audit-related topics. Training is delivered by highly experienced former GAO senior managers and executives with expertise in numerous audit-related topics.
- **Open-Enrollment:** US citizens who work for the federal government or state and local audit organizations can register. **Virtual courses are now available!** For questions on open-enrollment courses or help with registration, contact us at [CAE-Open-Enrollment-Courses@gao.gov](mailto:CAE-Open-Enrollment-Courses@gao.gov) or (202) 512-4499. You can register for courses [here](#).
- **Group-Based and Customized Training:** CAE can also provide courses to groups of employees at an organization's worksite. In some cases, customized training can be developed to meet an organization's needs. To request group or customized training, contact us at [centerforauditexcellence@gao.gov](mailto:centerforauditexcellence@gao.gov) or call us at (202) 512-7100.