

CNMI Guam

# Conducting Performance Audits

2 day On-Site Course



## COURSE DESCRIPTION

Gain a strong foundation in the theory, principles, and methodology for conducting performance audits in accordance with the Government Auditing Standards. Focus exclusively on the knowledge and skills needed for performance auditing: the expectations of public sector auditors; the purposes and types of performance audits; the role of audit objectives; risk and individual control assessment; the types and tests of audit evidence; methods of evidence collection and documentation; and the types and elements of performance audit findings and applicable elements of those findings. Practice audit techniques and developing audit findings through a series of public sector case-study exercises.



## WHAT YOU WILL LEARN

- Describe the phases of a performance audit and the product of each phase
- Apply techniques for conducting the survey phase
- Formulate objectives that articulate what the audit should accomplish and provide guidance for planning, field work and reporting
- Apply a step-by-step process in planning to achieve an audit's objectives and use a matrix to document those plans
- Apply alternative methods for collecting and documenting, and for assuring the reliability of the different types of evidence
- Demonstrate a working knowledge of findings development and performance audit reporting



## WHO SHOULD ATTEND

This course is designed for staff and management of CNMI and Guam Audit Office and examples are tailored to the audit environment. It will be of interest to experienced and new auditors, and reflects an accelerated version of this 24-hour course.



## TUITION FEES

With funding support from the United States Department of the Interior, Office of Insular Affairs, courses are available free of charge for government accountability professionals within the insular areas. The course fee is waived and there is no cost to register and attend. Professionals who do not meet the above criteria, please contact [info@pitiviti.org](mailto:info@pitiviti.org).



December 02, 2021  
December 03, 2021



16 CPE Credit,  
Virtual Delivery



Training Site TBD  
St. Thomas,  
US Virgin Islands



Vaccines Required for  
On-Site Participants

The U.S. Department of the Interior and the Graduate School USA requires proof of COVID-19 vaccination for all on-site training participants.

Please ensure your PITI-VITI profile is updated with your latest vaccine information prior to the start of the course.

[VIEW PROFILE](#)



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<https://learn.pitiviti.org/107>



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<http://evt.to/saamuiv>





## COURSE DATE AND TIME

This course is closed to the public and designed for staff of the Commonwealth of Northern Mariana Islands" and Guam public Auditor's Office.

Thursday	12/2/2021	9:00 a.m. to 5:00 p.m. - Guam Time
Friday	12/3/2021	9:00 a.m. to 5:00 p.m. - Guam Time



## INSTRUCTOR

### Drummond Kahn

Drummond Kahn serves on the faculty of the Graduate School USA, training auditors and financial managers in the U.S. and overseas. Since 1990, Mr. Kahn served in federal, state, and local government auditing positions, including Chief of Internal Audit Services for the Oregon Department of Transportation, Director of Audit Services for the City of Portland, State Audit Administrator for the Oregon Audits Division, and in the U.S. Government Accountability Office. Mr. Kahn is a past national President of the Association of Local Government Auditors. He teaches graduate courses at Portland State University's Hatfield School of Government and in the University of Oregon's Master of Accounting program.

In 2014, Mr. Kahn was named one of the 15 Most Influential Professionals in government Auditing by the Institute of Internal Auditors' American Center for Government Auditing, in recognition of "professionals who have positively impacted the practice of auditing in the public sector. In 2013, the Association of Government Accountants presented Mr. Kahn the Frank Greathouse Distinguished Leadership Award for "sustained, outstanding leadership in financial management, resulting in notable contributions to the profession." In 2018, he was recognized with a Lifetime Achievement Award by the Association of Local Government Auditors.

Mr. Kahn holds a master's degree from the University of Oregon and a bachelor's degree from Whitman College. He is a Certified Internal Auditor, Certified Government Financial Manager, and Certified Government Auditing Professional. He has served on the Comptroller General's Advisory Council on Government Auditing Standards since 2009 and has chaired the Council since 2016.



# HEALTH & SAFETY PROTOCOLS PITI-VITI ON-SITE TRAINING

For all on-site training in the insular areas, the Graduate School USA's Pacific and Virgin Islands Training Initiatives (PITI-VITI) works closely with local training hosts to ensure that participants, instructors, and training support staff enjoy a safe learning experience. Please review the following health and safety guidelines, and contact PITI-VITI at [info@pitiviti.org](mailto:info@pitiviti.org) with any questions.



## Participation and Attendance

Participation in PITI-VITI courses is restricted to participants, instructors, and support staff only. Participants should not join a PITI-VITI training if unwell, and should immediately leave the training and seek medical care if you begin to feel unwell.

### **As a precondition of participation in PITI-VITI training sessions, each participant must:**

- *Have been fully vaccinated* prior to the start of the session;
- *Have pre-registered* for the course and uploaded vaccine information to the PITI-VITI portal at <https://learn.pitiviti.org/vaccine>
- *Have not been diagnosed* with COVID-19 in the last 14 days;
- *Have not had symptoms* consistent with COVID-19 in the last 14 days;
- *Have not had close contact* with someone with COVID-19 or symptoms consistent with COVID-19 in the last 14 days;
- Agree to not participate or to leave the classroom *if they feel unwell* or if any of these situations become known to them before or during any PITI-VITI training.



## Protective Measures

The Graduate School USA follows well-established and evidence-based protective measures that are consistent with local regulations at the time of training in each location.





## Physical Distancing

- Maintain physical distance as much as possible.
- Host offices will ensure facilities and spacing are in accordance with local rules,
- Greetings such as handshakes, embracing and similar activity is not consistent with physical distancing.
- Attendees are requested to minimize activity until seated in the training room, and once seated to remain in their seats.



## Meeting Size

Class sizes may be limited to comply with current regulations within each jurisdiction.



## Face Coverings

- Participants may be required by local regulations to wear a face covering while in the training room.
- Face coverings, if required, are to cover the mouth and nose.



## Contact Precautions

- Hand-sanitizing is encouraged.
- No food or drink glassware will be provided in meeting rooms.



## Cleaning

Host offices will ensure that training facilities are cleaned to the requirements in their jurisdiction. Attendees are encouraged to ensure their workspace is clean.

If you become unwell or are diagnosed with COVID-19 within 14 days following a PITI-VITI training, please contact PITI Administration through the confidential address [info@pitiviti.org](mailto:info@pitiviti.org) so we may notify participants that they are a



## After the meeting



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[learn.pitiviti.org](https://learn.pitiviti.org)

