

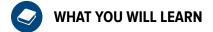
Developing and Presenting Audit Findings

16 hours CPE Credit

6

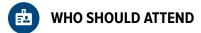
COURSE DESCRIPTION

A key challenge in reporting the results of performance audits is to formulate the report message from the audit data. An additional challenge is to then compile and sequence the audit facts to support that message. Using alternative methods, gain hands-on practice in marshaling the evidence from your audit into findings that answer the audit objectives and present the details in an understanding and convincing manner. Using case exercises, learn to develop findings for compliance, process and control, accomplishment, and impact audits. Students will present a finding developed during an integrated case study.



Learning Outcomes:

- · Explain the central role of effective audit objectives in finding development
- Define the role of performance aspects in audit findings
- Describe two finding paradigms used in performance auditing and the elements they contain
- Outline a finding and prepare a synopsis summarizing the audit results in response to the audit objectives
- · Develop and present audit findings and related conclusions and recommendations
- · Apply the Government Auditing Standards in the development of audit findings



New auditors who do performance, contract and grant auditing. This course will also benefit experienced auditors who want to enhance their developing and presenting audit findings skills.



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*.

	February 10 – 11, 2025 8:00 a.m. – 5:00 p.m.
٢	16 CPE Credit Hours
	On-Site Delivery
	American Samoa
Q	TBD
	Contact: Mike Edmonds
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COURSE DATE AND TIME

This is specifically designed for the American Samoa's Territorial Audit Office. The course will be held in American Samoa on *Monday-Tuesday, February 10-11, 2025, 8:00 a.m. – 5:00 p.m.*



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 has 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 Association of Local Government Auditors President. 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 with 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.

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