




American Samoa

Managers' Roles in Assessing Internal Control

 8 Hour On-Site Course



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COURSE DESCRIPTION

Internal controls are critical for both managers and for auditors. For programs receiving Federal funds, Federal government agency heads must follow the requirements of the Federal Manager's Financial Integrity Act and OMB's Circular A-123 to assess and report on the agency's system of internal control. For all government uses of funds, internal control helps ensure that managers accomplish their program goals and that auditors can vouch for the results. Learn how the required compliance assessment can be structured and carried out, including basic techniques and approaches for conducting evaluations and documenting their results. Understand the intent and content of current internal control policies and procedures and how they may impact departments and programs.

WHAT YOU WILL LEARN

By the end of this course, participants will be able to:

- Explain why internal control is important for helping managers accomplish organizational, operational and program objectives for which they are responsible
- Identify the objectives and requirements for internal controls
- Define management control, internal control and the basic concepts and objectives for them
- Identify and apply GAO standards and OMB guidance for establishing and assessing controls
- Identify and apply key components of a control program
- Identify and apply key components of assessing controls
- Recognize and report deficiencies and material weaknesses
- Identify auditors' roles in applying auditing standards for assessing and reporting on the quality of internal controls in financial, attestation and performance audits.

WHO SHOULD ATTEND

Program managers and other non-auditors, as well as auditors who conduct control assessments as well as auditors who review agencies' implementation of Circular A-123.



March 5, 2026

8:00 a.m. to 4:00 p.m.

American Samoa Time (GMT-11)



8 CPE Credit Hours



On-Site Delivery



American Samoa



**Location: American Samoa
Community College,
American Samoa**



[ADD TO CALENDAR](#)

<https://surl.li/qpibio>





COURSE DATE AND TIME

This course will take place in person, Wednesday, March 5, 2026, from 8:00 a.m. until 4:00 p.m. in American Samoa.

American Samoa

March 5, 2026

8:00 a.m. – 4:00 p.m.



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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.

