

Financial and Investigative Auditing (3-day virtual course)



COURSE DESCRIPTION

The course contains a series of connected topics relating to the conduct of financial audits and investigations. The sessions will include interactive lectures, case studies and discussion of current audits to enable participants to best implement course concepts in their audit work.

Financial auditing and controls: getting results from the financial audit — While the main objective of financial audits is to opine on the fairness of the presentation of the financial statements, this work as well as associated work can provide auditors with opportunities to report on matters related to the financial operations in an organization. The review of financial activities in a public sector entity should be done purposefully. This segment of the course will look at the review of financial procedures using a systems / procedure approach as well as addressing an outcome approach.



WHAT YOU WILL LEARN

The course will cover the following key areas:

- management's responsibility to ensure control activities achieve financial reporting objectives
- detection of unauthorized use of resources and illegal or unethical acts
- prevention and detection of fraud.

The instructor will draw connections from international principles of good governance to the financial control frameworks auditors review in order to expand auditors' opportunities to identify potential improvements in the financial related activities and controls of an organization.

Compliance auditing techniques — Legislators, public officials and other stakeholders expect that audits are conducted to ensure compliance with authoritative requirements. Participants will understand the different kinds of compliance audits, including compliance with regulatory guidelines, contract and grant agreements, conformance with quality requirements, and compliance with established procedures and controls.



WHO SHOULD ATTEND

This course is designed for public audit professionals managing and delivering financial, compliance, and performance audits.



April 20 – 22, 2021
(April 19-21, 2021 for
American Samoa,
Hawaii, US Virgin
Islands)



**9 hours CPE Credit,
Virtual Delivery**



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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.

COURSE DATE AND TIME

This course will take place from **April 20** through **April 22, 2021** (Guam time). Specific training times for each jurisdiction follow below:

 Palau	4/20 — 4/22	8:00 a.m. to 12:00 a.m.
 Guam, CNMI, Chuuk, Yap	4/20 — 4/22	9:00 a.m. to 12:00 p.m.
 Kosrae, Pohnpei	4/20 — 4/22	10:00 a.m. to 1:00 p.m.
 RMI	4/20 — 4/22	11:00 a.m. to 2:00 p.m.
 Fiji	4/20 — 4/22	12:00 p.m. to 3:00 p.m.
 Samoa	4/20 — 4/22	1:00 p.m. to 4:00 p.m.
 American Samoa	4/19 — 4/21	12:00 p.m. to 3:00 p.m.
 Hawaii	4/19 — 4/21	1:00 p.m. to 4:00 p.m.
 US Virgin Islands	4/19 — 4/21	7:00 p.m. to 10:00 p.m.

INSTRUCTOR

Martin Ruben,
FCPA, FCGA

Martin Ruben spent 30 years as a director with the Office of the Auditor General of Canada and 8 years as a director with the Office of the Auditor General of the Cayman Islands before starting his consulting career in 2017. He is a Chartered Professional Accountant who was conferred the Fellow designation in 2013 for service to his profession. During his time with public audit offices, Martin led financial and performance audits as well as special investigations.

While working in the public sector, Martin acquired significant experience in several disciplines including project management, information technology development and implementation, results-based management, policy development, performance audit, financial audit, risk management, and public sector governance. In his role as Director of Performance Audit in the Cayman Islands, Martin led efforts by the Office to deliver professional development opportunities for the public sector through various courses and an annual development workshop. The annual workshop has now become an international accounting and finance conference. He has delivered courses throughout his career, including teaching courses in the Government of Canada, Canadian Audit and Accountability Foundation, CPA Canada program and at post-secondary institutions.

Martin currently resides in the beautiful village of Victoria-by-the-Sea in Prince Edward Island, Canada with his wife Leslie-Ann, who is also a professional accountant.

