

# Auditors' Roles in Assessing Internal Control

1-day In-Person Course



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## COURSE DESCRIPTION

Internal controls are critical 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.

The structure of this course is a full-day in-person session. **Participants must have completed the Managers' Roles in Assessing Internal Control course to enroll in the Auditors' Roles in Assessing Internal Control course.**



## COURSE OBJECTIVES

- 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.

After successful completion of this course, participants should be able to:

- Module 1: Internal Control: Key to Accountability
- Module 2: Legislation, Standards, and Guidance
- Module 3: Establishing and Operating an Effective Internal Control System
- Module 4: Assessing Internal Control



**January 18, 2024**

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



**8 CPE Credit**



**In-Person Delivery**



**American Samoa**

Election Office

P.O. Box 3970

Pago Pago, AS 96799



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- Module 5: Impact When Controls Fail
- Module 6: Correcting Internal Control Deficiencies
- Module 7: Reporting on Internal Control



## WHO SHOULD ATTEND

Finance professionals and auditors who want to learn, or refresh their knowledge of, a step-by-step process for assessing controls in performance audits and incorporating findings into audit reports.



## COURSE DATE AND TIME

This course will take place on January 18, 2024 at 8:00 a.m. – 4:00 p.m.

*Wednesday*

*January 18, 2024*

*8:00 a.m. – 4:00 p.m.*



## INSTRUCTORS

### 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.



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