

Assessing Controls in Performance Audits



COURSE DESCRIPTION

Explore the relationship of controls to risk and to processes and systems, the prerequisites for good controls, and techniques for assessing the design and implementation of controls. Become proficient recognizing potential risks and in preparing clear objectives that define what your audit will accomplish using a step-by-step process for planning an audit of controls, the relationship of control weaknesses to the elements of a finding and incorporating findings into audit reports. Simulated realworld practice is provided with numerous public sector case studies and exercises. Assessing risk and controls in performance audits is now required by the 2018 Yellow Book Standards.

The structure of this course calls for 3-hour daily virtual sessions over a three-day period. Note that full CPE credit is available only for participants who attend the entire workshop.



December 14- 16, 2020
*(December 13-15, 2020
for American Samoa,
Hawaii, US Virgin
Islands)*



**9 hours CPE Credit,
Virtual Delivery**



WHAT YOU WILL LEARN

After successful completion of this workshop, participants will be:

1. Recognize what internal controls are and their uses.
2. Apply the revised Government Auditing Standards guidance for considering controls in planning an audit.
3. Integrate an assessment of controls in the survey phase.
4. Plan an audit to assess controls, including development of objectives and selection of the scope and methodology to achieve objectives.
5. Document internal control assessments.
6. Develop and report findings on control deficiencies.



REGISTER NOW

<http://learn.pitiviti.org/27>



ADD TO CALENDAR

[https://www.addevent.com/
event/EK5582667](https://www.addevent.com/event/EK5582667)



WHO SHOULD ATTEND

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.



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 **December 14** through **December 16, 2020**.

Classroom portion of this training will be from

	Palau	12/14 - 12/16	9:00 a.m. to 12:00 p.m.
	Guam, CNMI, Chuuk, Yap	12/14 - 12/16	10:00 a.m. to 1:00 p.m.
	Kosrae, Pohnpei	12/14 - 12/16	11:00 p.m. to 2:00 p.m.
	RMI, Fiji	12/14 - 12/16	12:00 p.m. to 3:00 p.m.
	Samoa	12/14 - 12/16	2:00 p.m. to 5:00 p.m.
	American Samoa	12/13 - 12/15	1:00 p.m. to 4:00 p.m.
	Hawaii	12/13 - 12/15	2:00 p.m. to 5:00 p.m.
	US Virgin Islands	12/13 - 12/15	8:00 p.m. to 11:00 p.m.

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.

