

# Government Auditing Standards Yellow Book Update



## COURSE DESCRIPTION

An in-depth review and update on the 2018 revision of Government Auditing Standards, plus a brief history on the development of the standards. Discuss the structure of the recent revision of the standards and the major changes, focusing on the sections applicable to performance audits. Discuss the purpose and requirements of individual standards, with emphasis on the recent changes.

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



## WHAT YOU WILL LEARN

After successful completion of this workshop, participants will:

1. Review the purpose and applicability of the Government Auditing Standards.
2. Review the ethical principles that influence application of the Government Auditing Standards.
3. Review the types of audits and engagements, focusing on performance audits.
4. Review the general standards including updates.
5. Review the field work standards for performance audits, including updates.
6. Review the reporting standards for performance audit, including updates.



## WHO SHOULD ATTEND

Auditors who apply the Government Auditing Standards to their audits.



## 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](mailto:info@pitiviti.org).



**December 1- 2, 2020**  
*(November 30 -  
December 1, 2020  
for American Samoa,  
Hawaii, US Virgin  
Islands)*



**6 hours CPE Credit,  
Virtual Delivery**



**REGISTER NOW**

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**ADD TO CALENDAR**






[https://www.addevent.com/  
event/ux5582688](https://www.addevent.com/event/ux5582688)





## COURSE DATE AND TIME

This course will take place on December 1 and December 2, 2020. Classroom portion of this training will be from:

 Palau	12/1 & 12/2	9:00 a.m. to 12:00 p.m.
 Guam, CNMI, Chuuk, Yap	12/1 & 12/2	10:00 a.m. to 1:00 p.m.
 Kosrae, Pohnpei	12/1 & 12/2	11:00 p.m. to 2:00 p.m.
 RMI, Fiji	12/1 & 12/2	12:00 p.m. to 3:00 p.m.
 Samoa	12/1 & 12/2	2:00 p.m. to 5:00 p.m.
 American Samoa	11/30 & 12/1	1:00 p.m. to 4:00 p.m.
 Hawaii	11/30 & 12/1	2:00 p.m. to 5:00 p.m.
 US Virgin Islands	11/30 & 12/1	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.

