



Assessing Controls for Government Employees

 2 Day In-Person Course



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 real-world practice is provided through numerous public sector case studies and exercises. Assessing risks and controls in performance audits is now required by the 2018 Yellow Book Standards.



WHAT YOU WILL LEARN

After successful completion of this workshop, participants will:

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



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.



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.



**February 23, 2023 and
February 24, 2023**
8:30 am – 4:30 pm



16 CPE Credit



Location
Office of the Public Auditor
Conference Room



REGISTER NOW

<https://learn.pitiviti.org/172>



ADD TO CALENDAR

<https://evt.to/aihoaoaw>



Contact: Meikok Chin

SEND EMAIL

mchin@palauopa.org





COURSE DATE AND TIME

This course will take place on February 23, 2023 and February 24, 2023
at 8:30 am – 4:30 pm:

Thursday and Friday 02/23/2023 and 02/24/2023 8:30 AM - 4:30 PM



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.



HEALTH & SAFETY PROTOCOLS PITI-VITI ON-SITE TRAINING

For all on-site training in the insular areas, the Graduate School USA's Pacific and Virgin Islands Training Initiatives (PITI-VITI) works closely with local training hosts to ensure that participants, instructors, and training support staff enjoy a safe learning experience. Please review the following health and safety guidelines, and contact PITI-VITI at info@pitiviti.org with any questions.



Participation and Attendance

Participation in PITI-VITI courses is restricted to participants, instructors, and support staff only. Participants should not join a PITI-VITI training if unwell, and should immediately leave the training and seek medical care if you begin to feel unwell.

As a precondition of participation in PITI-VITI training sessions, each participant must:

- **Have not been diagnosed** with COVID-19 in the last 14 days;
- **Have not had symptoms** consistent with COVID-19 in the last 14 days;
- **Have not had close contact** with someone with COVID-19 or symptoms consistent with COVID-19 in the last 14 days;
- Agree to not participate or to leave the classroom **if they feel unwell** or if any of these situations become known to them before or during any PITI-VITI training.



Protective Measures

The Graduate School USA follows well-established and evidence-based protective measures that are consistent with local regulations at the time of training in each location.





Physical Distancing

- Maintain physical distance as much as possible.
- Host offices will ensure facilities and spacing are in accordance with local rules.
- Greetings such as handshakes, embracing and similar activity is not consistent with physical distancing.
- Attendees are requested to minimize activity until seated in the training room, and once seated to remain in their seats.



Meeting Size

Class sizes may be limited to comply with current regulations within each jurisdiction.



Face Coverings

- Participants may be required by local regulations to wear a face covering while in the training room.
- Face coverings, if required, are to cover the mouth and nose.



Contact Precautions

- Hand-sanitizing is encouraged.
- No food or drink glassware will be provided in meeting rooms.



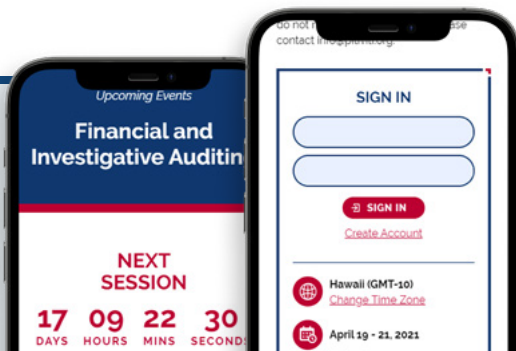
Cleaning

Host offices will ensure that training facilities are cleaned to the requirements in their jurisdiction. Attendees are encouraged to ensure their workspace is clean.



After the meeting

If you become unwell or are diagnosed with COVID-19 within 14 days following a PITI-VITI training, please contact PITI-VITI Administration through the confidential address info@pitiviti.org so we may notify participants that they are a potential close-contacts.



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learn.pitiviti.org

