



Samoa



# Assessing Controls in Performance Audits



2-day In-Person Course

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<https://learn.pitiviti.org/223?invite=x7qvam>



## COURSE DESCRIPTION

Building on the content covered in the Assessing Controls for Government Employee course, continue exploring 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.

The structure of this course is 8-hour daily sessions over a two-day period.



## 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.



**January 22 – 23, 2024**  
9:00 a.m. to 5:00 p.m.



**16 CPE Credit**



**In-Person Delivery**



**On-Site, Samoa**  
Samoa Audit Office



[ADD TO CALENDAR](#)

<https://evt.to/asiuageew>



## COURSE DATE AND TIME

This course will take place on January 22 – 23, 2024 from 9:00 a.m. – 5:00 p.m. (Samoa time).

*Monday-Tuesday*

*January 22 - 23, 2024*

*9:00 a.m. – 5:00 p.m.*



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## 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.

