


Assessing Financial Activities and Controls

 12 hours CPE Credit



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COURSE DESCRIPTION

Gain the skills necessary to audit financial-related activities and controls on a systems-procedure and results-outcome basis in accordance with auditing and internal control standards. Learn to plan and conduct audits of eight common financial activities:

- financial planning and budgeting,
- cash,
- receivables,
- procurement,
- payables,
- property management,
- employee compensation, and
- financial reporting.

Simulated real-world practice is provided with numerous public sector case studies and exercises.

COURSE OBJECTIVES

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

- Explain the purpose and operation of financial support activities and the controls generally applicable to these activities.
- Plan a review of financial activities using a “systems-procedure” approach and an “outcome” approach”.
- Measure the performance of financial activities.
- Evaluate the application of control activities with respect to planned objectives.
- Identify and detect unauthorized use of resources and illegal and unethical acts.
- Formulate effective recommendations for needed improvements (cure and prevention).

WHO SHOULD ATTEND

Auditors who assess financial activities and controls.



Monday, January 26, 2026
01:00 p.m. – 05:00 p.m.

Tuesday, January 27, 2026
08:00 a.m. – 05:00 p.m.



12 CPE Credit Hours



On-Site Delivery



Chuuk State



**Auditorium, Chuuk State
Government Complex, Nantaku,
Weno, Chuuk**

Contact: Sarah Mori



[SEND EMAIL](#)

sarahmori09@gmail.com



[ADD TO CALENDAR](#)

<https://evt.to/eheuggoaw>

TUITION FEES

With funding support from the FSM National Government Office of the Public Auditor, 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 in person on Monday, January 26, 2026 1:00 p.m. – 5:00 p.m. & Tuesday, January 27, 2026, 8:00 a.m. – 5:00 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.



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