


Compliance Auditing

 16 hours CPE Credit



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COURSE DESCRIPTION

Legislators, public officials and others expect that audits are conducted to ensure compliance with authoritative requirements. Learn the different kinds of compliance audits that might be made, including compliance with regulatory guidelines, contract and grant agreements, conformance with quality requirements, and compliance with established procedures and controls. Learn what auditors might do when they find that authoritative requirement does not produce the desired results. Also, learn the circumstances when a compliance audit might not be appropriate. Through case study exercises, practice a step-by-step process for conducting compliance audits and learn how compliance findings may differ from findings for traditional performance audits.

COURSE OBJECTIVES

Learning Outcomes:

- Cite the basic auditing principles that apply in conducting compliance audits.
- Explain how audit findings differ for compliance with performance requirements and for compliance with procedures and controls.
- Explain the unique development of cause in auditing compliance.
- Formulate objectives that establish what a given compliance audit is to accomplish.
- Explain the central role of objectives in auditing.
- Plan, execute and report on compliance audits.

WHO SHOULD ATTEND

Auditors who want to know the principles and general prerequisites in auditing for conformance with authoritative requirements, including contracts and grants. It is also beneficial for others who do grant auditing.



**February 4, 2026 -
February 6, 2026**

08:00 a.m. – 05:00 p.m.



16 CPE Credit Hours



On-Site Delivery



Palau



**Office of the General Auditor
Orakiruu Professional Building
Madalaii, Koror, Palau**



[SEND EMAIL](#)

dumechol@palauopa.org



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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 in person on February 4-6, 2026 from 8:00 a.m. to 5:00 p.m. in Palau.

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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