

Conducting Performance Audits

(2 day course)



COURSE DESCRIPTION

Gain a strong foundation in the theory, principles, and methodology for conducting performance audits in accordance with the Government Auditing Standards. Focus exclusively on the knowledge and skills needed for performance auditing: the expectations of public sector auditors; the purposes and types of performance audits; the role of audit objectives; risk and individual control assessment; the types and tests of audit evidence; methods of evidence collection and documentation; and the types and elements of performance audit findings and applicable elements of those findings. Practice audit techniques and developing audit findings through a series of public sector case-study exercises.



WHAT YOU WILL LEARN

- Describe the phases of a performance audit and the product of each phase
- Apply techniques for conducting the survey phase
- Formulate objectives that articulate what the audit should accomplish and provide guidance for planning, field work and reporting
- Apply a step-by-step process in planning to achieve an audit's objectives and use a matrix to document those plans
- Apply alternative methods for collecting and documenting, and for assuring the reliability of the different types of evidence
- Demonstrate a working knowledge of findings development and performance audit reporting



WHO SHOULD ATTEND

This course is designed for staff and management of CNMI and Guam Audit Office and examples are tailored to the audit environment. It will be of interest to experienced and new auditors, and reflects an accelerated version of this 24-hour course.



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.



December 02, 2021
December 03, 2021



16 CPE Credit,
Delivery



Vaccines Required for
On-Site Participants

The U.S. Department of the Interior and the Graduate School USA requires proof of COVID-19 vaccination for all on-site training participants.

Please ensure your PITI-VITI profile is updated with your latest vaccine information prior to the start of the course.

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COURSE DATE AND TIME

This course is closed to the public and designed for staff of the Commonwealth of Northern Mariana Islands" and Guam public Auditor's Office.

Thursday	12/2/2021	9:00 a.m. to 5:00 p.m. - Guam Time
Friday	12/3/2021	9:00 a.m. to 5:00 p.m. - Guam Time



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.

