




Samoa



Developing and Presenting Audit Findings

 16 Hour On-Site Course

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COURSE DESCRIPTION

A key challenge in reporting the results of performance audits is to formulate the report message from the audit data. An additional challenge is to then compile and sequence the audit facts to support that message. Using alternative methods, gain hands-on practice in marshaling the evidence from your audit into findings that answer the audit objectives and present the details in an understanding and convincing manner. Using case exercises, learn to develop findings for compliance, process and control, accomplishment, and impact audits. Students will present a finding developed during an integrated case study.

WHAT YOU WILL LEARN

- Explain the central role of effective audit objectives in finding development
- Define the role of performance aspects in audit findings
- Describe two finding paradigms used in performance auditing and the elements they contain
- Outline a finding and prepare a synopsis summarizing the audit results in response to the audit objectives
- Develop and present audit findings and related conclusions and recommendations
- Apply the Government Auditing Standards in the development of audit findings

WHO SHOULD ATTEND

New auditors who do performance, contract and grant auditing. This course will also benefit experienced auditors who want to enhance their developing and presenting audit findings skills.



February 03 - 04, 2025
8:30 a.m. to 4:30 p.m.
Samoa (GMT+13)



16 CPE Credit Hours



On-Site



Samoa



**Samoa Public Audit Office,
Samoa**



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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 has 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 Association of Local Government Auditors President. 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 with 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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