

Government Auditing Standards: Review and Update

 2-day Virtual Course



COURSE DESCRIPTION

This course will equip participants with knowledge and skill-building through an in-depth review and update on the Government Auditing Standards, plus a brief history of the development of the standards. Participants will discuss the structure of the recent revision of the standards and major changes, focusing on the sections applicable to performance audits. In addition, participants will discuss the purpose and requirements of individual standards, with emphasis on the recent changes.

The course outline includes training on three key subjects:

1. General Standards for Governmental Auditing including the Foundations of Government Auditing, Independence, Ethical Principles, Competence and Other Professional Requirements, including Supervision, Professional Care and Internal and External Quality Control
2. Fieldwork Standards for Performance Audits
3. Reporting Standards for Performance Audits

The structure of this course is 4-hour daily sessions over a two-day period.



WHAT YOU WILL LEARN

Course objectives include:

- Review the purpose and applicability of the Government Auditing Standards.
- Review the ethical principles that influence application of the Government Auditing Standards.
- Review the types of audits and engagements, focusing on performance audits.
- Review the general standards including updates.
- Review the fieldwork standards for performance audits, including updates.
- Review the reporting standards for performance audit, including updates.



WHO SHOULD ATTEND

PASAI member offices following these standards, primarily those offices in U.S. commonwealths and territories – the Commonwealth of the Northern Mariana Islands, Guam, and American Samoa – and those in the Freely Associated States (the Republic of Palau, the Federated States of Micronesia, and the Republic of the Marshall Islands).



November 28 – 29, 2023

10:00 a.m. to 2:00 p.m.

ChST (Guam).

See second page for local start times.



**8 CPE Credit,
Virtual Delivery**



REGISTER NOW

<https://learn.pitiviti.org/216?invite=x65013>



ADD TO CALENDAR


<https://evt.to/adsdsdugw>

TUITION FEES

With funding support from the Pacific Association of Supreme Audit Institutions (PASAI), this course is available free of charge for Pacific SAIs. The course fee is waived and there is no cost to register and attend, however, participants must be preapproved by PASAI.

COURSE DATES AND TIMES

This course will take place virtually from November 28 – 29, 2023 (Guam time). Specific training times for each jurisdiction follow below:

 Palau	11/28 – 11/29	9:00 a.m. – 1:00 p.m.
 Guam, CNMI, Chuuk, Yap	11/28 – 11/29	10:00 a.m. – 2:00 p.m.
 Kosrae, Pohnpei	11/28 – 11/29	11:00 a.m. – 3:00 p.m.
 Fiji, RMI	11/28 – 11/29	12:00 p.m. – 4:00 p.m.
 Auckland, NZ	11/28 – 11/29	1:00 p.m. – 5:00 p.m.
 Samoa	11/28 – 11/29	2:00 p.m. – 6:00 p.m.
 American Samoa	11/27 – 11/28	1:00 p.m. – 5:00 p.m.
 Hawaii	11/27 – 11/28	2:00 p.m. – 6:00 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.

