

Intermediate Performance Auditing and Conducting Performance Audits

 20 hours CPE Credit, Virtual Palau



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COURSE DESCRIPTION

Gain the knowledge and skills necessary for a seasoned audit professional performing or supervising complex performance audits. Learn key concepts and decision processes for successfully executing each phase of a performance audit: survey, planning, field work and reporting. Through a progressive case study explore the audit process that challenges you to consider audit alternatives, make critical decisions and examine the outcome of your decisions. Apply techniques used by experienced audit practitioners and supervisors in this hands-on approach to managing audit engagements and ensuring more timely completion of meaningful audits.

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.

WHO SHOULD ATTEND

Auditors with two to five years of performance auditing experience, as well as new auditors with less than six months of experience in performance auditing.

LEARNING OUTCOMES

- Prepare audit programs and plans for each phase of the audit
- Based on survey work, identify detailed audit issues and core performance aspects having maximum potential for improvement
- Appraise in field work, the quantity and quality of program products and services (outputs) and the timeliness of their delivery to customers
- Appraise in field work, the economy and efficiency in producing program products and services and in delivering them to customers
- Prepare an analysis demonstrating any potential for improvement
- Develop performance findings and make recommendations for improvement



December 2-5, 2025

9:00 a.m. to 1:00 p.m. (Palau Time)



20 CPE Credit Hours



Virtual Delivery



Palau



Contact: TBD



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- 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, fieldwork 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



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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 insular areas. The course fee is waived, and there is no cost for registering and attending. For professionals who do not meet the above criteria, please contact info@pitiviti.org.

COURSE DATE AND TIME

This is specifically designed for the Palau Office of the Public Auditor. The course will occur virtually on Monday – Friday, **December 2-5, 2025**, from **9:00 a.m. to 1:00 p.m.** (Palau 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 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.

