



**OFFICE OF THE GOVERNOR
AMERICAN SAMOA GOVERNMENT**

January 5, 2023

GENERAL MEMORANDUM 004 – 23

To: Secretary of Samoan Affairs, CEOs, Presidents and Executive Directors of Authorities, Directors, Agency and Office Heads

From: Governor of American Samoa

Subject: Graduate School USA Audit and Ethics Training for ASG Personnel

The Graduate School USA, with funding support from the Department of the Interior and in conjunction with the Territorial Audit Office (TAO), has confirmed the following dates for three days of training at Rex Lee Auditorium:

- **Assessing Controls for Government Employees - January 24, 2023**
- <https://learn.pitiviti.org/169> . Participants will be mainly Directors and Chief Financial Officers, Finance Managers, Accountants, and finance personnel.
- **Assessing Controls in Performance Audits - January 25, 2023**
- <https://learn.pitiviti.org/171> Participants will be mainly Auditors with the Territorial Audit Office (TAO) and any interested participant from the previous day's course.
- **Ethical Decision-Making for Government Employees - January 26, 2023**
- <https://learn.pitiviti.org/170> Participants will be all Ethics Officers of the ASG.

Each day will be an 8-hour course; course summaries have been attached to this message, and participants will receive eight (8) CPE credits for each completed course. The first two Controls courses are linked; participants must attend the first to join the second course. The third course on ethics is independent and could have a much larger audience. The Governor's Legal Counsel, Terry VanEaton, will serve as a local resource to support the training delivery.

The Honorable Lt. Governor, Talauega E. V. Ale, will deliver the opening remarks on the first day. Attorney General Fainuulelei Falefatu Alailima-Utu will open the Ethics Officers' training.

Please ensure that all Deputy Directors, finance managers, and all ASG personnel working with procurement, payment, accounting processes, and all relevant ASG personnel, register and participate in these valuable training opportunities.

LEMANU P. S. MAUGA
Governor

 American Samoa

Assessing Controls for Government Employees

 1 Day In-Person Course

COURSE DESCRIPTION

Explore the relationship of controls to risk and to processes and systems, the prerequisites for good controls, and techniques for assessing the design and implementation of controls. Become proficient recognizing potential risks and in preparing clear objectives that define what your audit will accomplish using a step-by-step process for planning an audit of controls, the relationship of control weaknesses to the elements of a finding and incorporating findings into audit reports. Simulated real-world practice is provided through numerous public sector case studies and exercises. Assessing risks and controls in performance audits is now required by the 2018 Yellow Book Standards.

The structure of this course is a full-day in-person session. **Note that participants must complete the *Assessing Controls for Government Employees* course to enroll in the *Assessing Controls in Performance Audits* course.**

WHAT YOU WILL LEARN

After successful completion of this workshop, participants will:

- Recognize what internal controls are and their uses.
- Apply the revised Government Auditing Standards guidance for considering controls in planning an audit.
- Integrate an assessment of controls in the survey phase.
- Plan an audit to assess controls, including development of objectives and selection of the scope and methodology to achieve objectives.
- Document internal control assessments.
- Develop and report findings on control deficiencies

WHO SHOULD ATTEND

Finance professionals and auditors who want to learn, or refresh their knowledge of, a step-by-step process for assessing controls in performance audits and incorporating findings into audit reports.

 January 24, 2023
8:30 am - 4:30 pm

 8 CPE Credit

 In-Person Delivery
Rex H Lee Auditorium

 **REGISTER NOW**
<https://learn.pitiviti.org/169>

 **ADD TO CALENDAR**
<https://evt.to/aiomhdhsw>

Contact:
Talaleu Kaumaitotoya

 **SEND EMAIL**
talaleuk@gmail.com



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 on January 24, 2023 at 8:30 am – 4:30 pm:

Tuesday *01/24/2023* *8:30 AM - 4:30 PM*

INSTRUCTORS

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.



 American Samoa

Assessing Controls in Performance Audits

 1 Day In-Person Course

COURSE DESCRIPTION

Building on the content covered in the Assessing Controls for Government Employee course, continue exploring the relationship of controls to risk and to processes and systems, the prerequisites for good controls, and techniques for assessing the design and implementation of controls. Become proficient recognizing potential risks and in preparing clear objectives that define what your audit will accomplish using a step-by-step process for planning an audit of controls, the relationship of control weaknesses to the elements of a finding and incorporating findings into audit reports. Simulated real-world practice is provided through numerous public sector case studies and exercises. Assessing risks and controls in performance audits is now required by the 2018 Yellow Book Standards.

The structure of this course is a full-day in-person session. **Note that participants must have completed the Assessing Controls for Government Employees course to enroll in the Assessing Controls in Performance Audits course.**

WHAT YOU WILL LEARN

After successful completion of this workshop, participants will:

- Recognize what internal controls are and their uses.
- Apply the revised Government Auditing Standards guidance for considering controls in planning an audit.
- Integrate an assessment of controls in the survey phase.
- Plan an audit to assess controls, including development of objectives and selection of the scope and methodology to achieve objectives.
- Document internal control assessments.
- Develop and report findings on control deficiencies

WHO SHOULD ATTEND

Finance professionals and auditors who want to learn, or refresh their knowledge of, a step-by-step process for assessing controls in performance audits and incorporating findings into audit reports.

 **January 25, 2023**
8:30 am – 4:30 pm

 **8 CPE Credit**

 **In-Person Delivery**
Rex H Lee Auditorium

 **REGISTER NOW**
<https://learn.pitiviti.org/171>

 **ADD TO CALENDAR**
<https://evt.to/aihoammw>

Contact:
Talaleu Kaumaitotoya

 **SEND EMAIL**
talaleuk@gmail.com



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 on January 25, 2023 at 8:30 am – 4:30 pm:

Wednesday *01/25/2023* *8:30 AM - 4:30 PM*

INSTRUCTORS

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.

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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.





American Samoa

Ethical Decision-Making for Governmental Employees

1 Day In-Person Course



COURSE DESCRIPTION

Are you faced with tough decisions about how to handle sensitive situations in your mission? Explore the ethical hazards and dilemmas facing officials and review methods of analyzing and resolving them in this participative workshop. Come away with a skill set for dealing with the common, right vs. wrong hazards (temptations) and the more difficult right vs. right conflicts or dilemmas that auditors face. Also, learn ways to mitigate the risks, fortify the courage associated with carrying out ethical decisions, and review how to integrate effective ethics control systems into an organization.



WHAT YOU WILL LEARN

After the successful completion of this course, participants will be able to:

- Anticipate and recognize ethical dilemmas as well as distinguish right vs. wrong temptations from the right vs. right ethical hazards and dilemmas that officials face in their work
- Select, describe, and use the appropriate ethical decision-making process from a survey of widely accepted models
- Describe the causes of unethical behavior and methods of discouraging that behavior
- Mitigate the internal and external inhibitors to carrying out decisions when there are potential risks involved
- Help establish an ethics control system in an organization.



WHO SHOULD ATTEND

This course is designed for decision makers, such as finance and financial management officers and action officials in the American Samoa Government.



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.



January 26, 2023
8:30 AM - 4:30 PM



8 CPE Credit



In-Person Delivery



**Rex H Lee Auditorium,
American Samoa**



REGISTER NOW

<https://learn.pitiviti.org/170>



ADD TO CALENDAR

<https://evt.to/aihohmow>

Contact: Talaleu Kaumaitoia



SEND EMAIL

talaleuk@gmail.com





COURSE DATE AND TIME

This course will take place on January 26, 2023 at 8:00am – 12:00pm:

Thursday

01/26/2023

8:30 AM - 4:30 PM



INSTRUCTORS

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.

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Terry VanEaton

Terry VanEaton joined the Office of the Governor of American Samoa as Legal Counsel to the Governor in October of this year. Prior to this position, Mr. VanEaton served as an attorney in the Compliance Division of the Nebraska Department of Revenue before becoming the Director of Compliance for the Nebraska Department of Economic. He served as an Assistant Attorney General in the Prosecution Division of the Office of the Attorney General of Guam and has worked in private practice serving clients in both the private and public sectors. He is a graduate of the Cecil C. Humphreys School of Law at the University of Memphis and is licensed to practice law in both Tennessee and Nebraska.



HEALTH & SAFETY PROTOCOLS PITI-VITI ON-SITE TRAINING

For all on-site training in the insular areas, the Graduate School USA's Pacific and Virgin Islands Training Initiatives (PITI-VITI) works closely with local training hosts to ensure that participants, instructors, and training support staff enjoy a safe learning experience. Please review the following health and safety guidelines, and contact PITI-VITI at info@pitiviti.org with any questions.



Participation and Attendance

Participation in PITI-VITI courses is restricted to participants, instructors, and support staff only. Participants should not join a PITI-VITI training if unwell, and should immediately leave the training and seek medical care if you begin to feel unwell.

As a precondition of participation in PITI-VITI training sessions, each participant must:

- **Have not been diagnosed** with COVID-19 in the last 14 days;
- **Have not had symptoms** consistent with COVID-19 in the last 14 days;
- **Have not had close contact** with someone with COVID-19 or symptoms consistent with COVID-19 in the last 14 days;
- Agree to not participate or to leave the classroom **if they feel unwell** or if any of these situations become known to them before or during any PITI-VITI training.



Protective Measures

The Graduate School USA follows well-established and evidence-based protective measures that are consistent with local regulations at the time of training in each location.





Physical Distancing

- Maintain physical distance as much as possible.
- Host offices will ensure facilities and spacing are in accordance with local rules.
- Greetings such as handshakes, embracing and similar activity is not consistent with physical distancing.
- Attendees are requested to minimize activity until seated in the training room, and once seated to remain in their seats.



Meeting Size

Class sizes may be limited to comply with current regulations within each jurisdiction.



Face Coverings

- Participants may be required by local regulations to wear a face covering while in the training room.
- Face coverings, if required, are to cover the mouth and nose.



Contact Precautions

- Hand-sanitizing is encouraged.
- No food or drink glassware will be provided in meeting rooms.



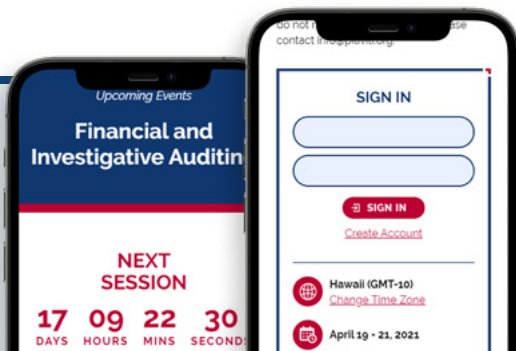
Cleaning

Host offices will ensure that training facilities are cleaned to the requirements in their jurisdiction. Attendees are encouraged to ensure their workspace is clean.



After the meeting

If you become unwell or are diagnosed with COVID-19 within 14 days following a PITI-VITI training, please contact PITI-VITI Administration through the confidential address info@pitiviti.org so we may notify participants that they are a potential close-contacts.



Visit us at
learn.pitiviti.org

