



**OKLAHOMA**  
Office of the State Auditor & Inspector

## *Writing Reports & Findings for Auditors- How Much is Enough, but Not Too Much*

*with Drummond Kahn*

Field of Study: Government Auditing

**Monday  
September 11th**

2023 State Auditor's Continuing Professional Education Series

### **In Person Seminar**

Oklahoma History Center  
Chesapeake Event Center  
800 Nazih Zuhdi Drive  
Oklahoma City, OK

8:30 AM – 4:30 PM  
Monday, September 11, 2023

**\$175 per person – 8 Hours Yellow Book CPE Credit**

**[REGISTER HERE](#)**

**You will want to seize this opportunity to tap into Drummond's extensive knowledge and experience!**

### Seminar Description

Course Objective: This full-day session is designed to explore “how much is enough” and “how much is too much” in performance auditing and investigations, and to equip participants with tools and techniques they can use. Most of the day will be focused on developing clear objectives and writing clear findings and reports. It will be of interest to auditors, managers, and investigators as we focus on objectives and how to achieve them – whether for compliance, efficiency, investigations, or other inquiries.

# Course Objectives

You will learn the following in this course:

## Overview and a first look at Objectives

- Audit Objectives, and Identifying Audit Work to Achieve Them
- Audit and Investigative Objectives
- Link to Objectives, examples of narrow and broad objectives and impact on planning
- What's "convincing"? Evidence, objectives, and a preview of report depth vs. cost in time and effort
- Introduce current projects and objectives

## Audit Objectives and Planning (What's the Question?)

- How Objectives Define Audit Work and How Much is Enough
- Standards Require Specific Work "when necessary to achieve the audit objectives"
- Review Types of Evidence and Tests of Evidence in current projects and planning work
- Standards on Adequate Planning
- Documenting Planning Work
- Discussing and Documenting Requirements to Consider issues During Planning (internal controls, fraud, information technology, etc.)
- Finalizing the Audit Question
- The Volleyball Court – What's in bounds (and out)? Audit Scopes and Boundaries
- Bright, Shiny Objects and Keeping Scope Focused (and when to consider adding scope)
- Impact on Budget and Projects From Scope Creep
- Review Current Projects - Are Planned Steps All Required?
- What Does Additional Work Allow the Audit to Cover?

## Field Work (How Much is Enough?)

- Planning Memos, other documents to aid Planning
- Utility: How Planning Documents Can Speed Field Work and Help Early Reporting
- 25/50/25, 10/80/10, and other ratios to define Planning versus Field Work  
Applying judgment to Planning, do we need the encyclopedia?
- The Performance Audit "Time Machine" to Order Elements of a Finding

## Report Writing (Explaining the Work We've Done)

- How Audit Phases Fit Together
- How Much is Enough, and too much? Reading level?
- Report Structures and Yellow Book Requirements
- Review Current Projects -- What's Needed to Finish
- Envisioning Findings Early (what will we be able to say about the objective)



**Drummond Kahn, MS, CIA, CGFM, CGAP** trains auditors from more than 30 years of government audit experience, including leading audit functions at the state and local levels. An accomplished trainer and auditing faculty member in two graduate schools – the University of Oregon and Portland State University, Drummond also serves on the faculty of the International Institute and the Government Audit Training Institute of the Graduate School USA. He

joined the auditing profession in 1990. His auditing roles include Chief of Audit Services for the Oregon Department of Transportation, Director of Audit Services for the City of Portland, and State Audit Administrator for the Oregon Secretary of State Audits Division. Drummond began his career serving over five years in the U.S. Government Accountability Office.

He served as National President of the Association of Local Government Auditors (2012-13), received AGA's Frank Greathouse Distinguished Leadership Award and served as a member and chaired the Comptroller General's Advisory Council on Government Auditing Standards (2009-2022). The IIA's American Center for Government Auditing recognized Drummond as one of the 15 Most Influential Professionals in Government Auditing. Drummond holds a Master's degree from the University of Oregon and a Bachelor's degree from Whitman College.

He has trained auditors extensively in North America and overseas, speaking to groups ranging from Association of Government Accountants and Institute of Internal Auditors chapters and conferences to Lanzhou University and Nanjing Audit University (China), and the Reims Management School (France). He has presented to regional, national, and international conferences on auditing and governance topics. Drummond has extensive experience presenting to audit offices on topics including performance auditing, performance measurement, audit writing, and reporting audit results.