Drummond E. Kahn, M.S., CIA, CGFM, CGAP Professor of Practice, School of Accounting 308 Peterson Hall University of Oregon 97403 dkahn@uoregon.edu

Auditing and Governance Experience: Over 34 years of responsible work as an auditor, including Federal, State, and Local experience conducting audits and advising management. Work experience includes service in U.S. Government Accountability Office, a State auditor's office, and directing two large government audit functions in State and Local service. Past-President of local chapter of Association of Government Accountants. Past National President of Association of Local Government Auditors. Certified Internal Auditor, Certified Government Financial Manager, Certified Government Auditing Professional.

Experience also includes over 30 years of part-time consulting/training work, including teaching at two large universities and more than a dozen overseas engagements to provide consulting/training in auditing and financial management issues to governments. Teach Advanced Auditing (Advanced Assurance Services) to graduate students at University of Oregon (2000-Present). Teach Performance Auditing and Performance Measurement and Public Sector Financial Management to graduate students at Portland State University (1998-Present).

Experience includes Quality Assurance Reviews under IIA Standards and external quality control reviews (Peer Reviews) under GAO Standards. Led QARs of the audit functions at Florida International University (2009, 2014), City and County of Denver, City of Oakland, Clark County, Nevada, Republic of Palau, and Nevada Department of Transportation.

Employment:

1993-Present

Adjunct Faculty, USDA Graduate School (Now Graduate School, USA)

Teach professional courses in auditing and financial management to federal, state and local officials throughout the U.S. through the Government Audit Training Institute and more than twelve courses overseas through the International Institute. Courses include Performance Auditing and Financial Management.

1998-Present

Adjunct Faculty, Portland State University

Teach graduate courses in the Masters of Public Administration program, Masters of Public Policy program, and the Executive Leadership Institute in the Hatfield School of Government. Teach courses including Public Administration 510: Performance Auditing and Performance Measurement, and Public Administration 585: Financial Management in the Public Sector.

2000-Present

Faculty, University of Oregon

Teach graduate courses in the Masters of Accountancy program in the Lundquist College of Business. Develop and teach Accounting 642: Advanced Assurance Services (Advanced Auditing) and develop and teach Accounting 410/510: Governmental and Not-for-Profit Accounting.

February 2005 - August 2017:

Director of Audit Services, City of Portland

Direct the audit function for this \$2 Billion, 7,000-employee City government, managing the work of professional auditors in accordance with auditing standards.

March 2009 - May 2009:

Interim Director, Oregon Secretary of State Audits Division

Lead Oregon state government's audit function in accordance with national standards. Lead office to release several reports and manage transition issues in a short time.

August 2000 – February 2005:

Chief of Audit Services, Oregon Department of Transportation

Direct the internal (2000-2005) and external/contract (2004-2005) audit functions for state transportation department (\$2 Billion, 5,000-employee organization), one of the largest departments in State government. Manage the work of professionals, including internal auditors, performance measurement specialists, and the fraud reporting program. Led office to receive a 2002 Commitment to Quality Improvement Award from the Institute of Internal Auditors, the first state agency so recognized.

April 1998 – August 2000:

State Audit Administrator, Oregon Secretary of State Audits Division

Lead teams of auditors conducting audits of state programs, managing up to 4-5 audit teams at the same time. Testify to Oregon Legislative Committees and to agency governing bodies.

November 1995 - April 1998:

Principal Performance Auditor, Oregon Department of Transportation

Lead performance audits of transportation programs.

August 1990 - October 1995:

Evaluator/ Site Senior, U.S. General Accounting Office (now U.S. Government Accountability Office)

Conduct performance audits of federal government programs.

Education:

1990: Master of Science, University of Oregon, Eugene, Oregon 1989: Bachelor of Arts, Whitman College, Walla Walla, Washington

Completed professional coursework at:

U.S. GAO Training Institute (Washington, D.C.)

U.S. Treasury Department Federal Law Enforcement Training Center (Glynco, Georgia)

Certifications:

Certified Internal Auditor (#32942) Certified Government Auditing Professional (#45) Certified Government Financial Manager (#1867)

Professional Memberships/ Associations:

Institute of Internal Auditors (2000-Present)

Chair, Chief Audit Executives' Council, Salem Chapter, 2000-2002 Presented to IIA Chapters including Costa Rica, Vancouver, Toronto, Sacramento, Olympia, and Las Vegas; Presented to IIA International Conference, Regional Conferences, and General Audit Management Conference

Comptroller General's Advisory Council on Government Auditing Standards Chair, 2016-2022 Member, 2009-2016

Association of Government Accountants (1990-Present)
President, Portland Chapter 1994-1995
Member, National Committee on State and Local Government
Member, Editorial Board, <u>Journal of Government Financial Management</u>

Pacific Northwest Intergovernmental Audit Forum (1991-2017) Assistant Executive Director, 1991-1995 Board of Directors (State Representative), 2000-2005 Board of Directors (Local Representative), 2015-Present

Association of Local Government Auditors (2005-Present) National President (2012-13) National President-Elect (2011-12) Board of Directors Member (At-Large) (2008-2011) Member, Education Committee (2005-Present) Member, Strategic Planning Committee (2007-2008) Team Member and Team Leader, Peer Reviews

Awards:

2018: Lifetime Achievement Award, Association of Local Government Auditors

2014: Top 15 Most Influential Professionals in Government Auditing, American Center for Government Auditing, Institute of Internal Auditors 2013: Frank Greathouse Distinguished Leadership Award, Association of Government Accountants

2007: "Forty Under Forty" Award, Portland Business Journal

2003: Excellence Award, Oregon Department of Transportation

2002: Commitment to Quality Improvement Award, Institute of Internal Auditors

1997: National Special Achievement Award, Association of Government Accountants

1995: Regional Manager's Award, U.S. General Accounting Office