



PULAALI'I NIKOLAO PULA
GOVERNOR

PULUMATAALA AE AE JR.
LT. GOVERNOR

**OFFICE OF THE GOVERNOR
AMERICAN SAMOA GOVERNMENT**

PAGO PAGO, AMERICAN SAMOA 96799

Telephone: (684) 633-4121

February 23, 2026

GENERAL MEMORANDUM NO. 031 – 26

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

From: Acting Governor of American Samoa

Subject: Graduate School USA Training for ASG Personnel

The Graduate School US has confirmed the following dates for three days of training at American Samoa Community College.

1. Ethical Decision-Making for Government Employees
 - a. March 4, 2025
 - b. <https://learn.pitiviti.org/325>
2. Managers' Roles in Assessing Internal Control
 - a. March 5, 2026
 - b. <https://learn.pitiviti.org/326>
3. Contract and Procurement Fraud
 - a. March 6, 2026
 - b. <https://learn.pitiviti.org/327>

Each course is an eight-hour session from 8:00 am to 4:00 pm and conducted in person at the American Samoa Community College. Participants will receive eight CPE credits for each completed course. Course summaries have been attached.

Mr. Drummond Kahn, is the instructor for all three days and Attorney General Gwen Tauiliili-Langkilde will deliver the keynote address for the **Ethical Decision-Making for Government Employees** session.

Online Registration is open; please use links above to register separately for each course. Graduate School USA will issue CPE certificates upon completion.

Respectfully,

Pulumataala Ae Ae, Jr.
Acting Governor

Enclosure(s): Course Summaries



Ethical Decision-Making for Government Employees

8 Hour On-Site Course



American Samoa



REGISTER NOW

<https://learn.pitiviti.org/325>



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 audit officials in American Samoa.



March 4, 2026

8:00 a.m. to 4:00 p.m.

American Samoa Time (GMT-11)



8 CPE Credit Hours



On-Site Delivery



American Samoa



**Location: American Samoa Community College,
American Samoa**



ADD TO CALENDAR

<https://surl.li/wpwswy>





COURSE DATE AND TIME

This course will take place in person, Wednesday, March 4, 2026, from 8:00 a.m. until 4:00 p.m. in American Samoa.

American Samoa

March 4, 2026

8:00 a.m. – 4:00 p.m.



REGISTER NOW

<https://learn.pitivi.org/325>



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.





Managers' Roles in Assessing Internal Control

 8 Hour On-Site Course



REGISTER NOW

<https://learn.pitiviti.org/326>



COURSE DESCRIPTION

Internal controls are critical for both managers and for auditors. For programs receiving Federal funds, Federal government agency heads must follow the requirements of the Federal Manager's Financial Integrity Act and OMB's Circular A-123 to assess and report on the agency's system of internal control. For all government uses of funds, internal control helps ensure that managers accomplish their program goals and that auditors can vouch for the results. Learn how the required compliance assessment can be structured and carried out, including basic techniques and approaches for conducting evaluations and documenting their results. Understand the intent and content of current internal control policies and procedures and how they may impact departments and programs.



WHAT YOU WILL LEARN

By the end of this course, participants will be able to:

- Explain why internal control is important for helping managers accomplish organizational, operational and program objectives for which they are responsible
- Identify the objectives and requirements for internal controls
- Define management control, internal control and the basic concepts and objectives for them
- Identify and apply GAO standards and OMB guidance for establishing and assessing controls
- Identify and apply key components of a control program
- Identify and apply key components of assessing controls
- Recognize and report deficiencies and material weaknesses
- Identify auditors' roles in applying auditing standards for assessing and reporting on the quality of internal controls in financial, attestation and performance audits.



WHO SHOULD ATTEND

Program managers and other non-auditors, as well as auditors who conduct control assessments as well as auditors who review agencies' implementation of Circular A-123.



March 5, 2026
8:00 a.m. to 4:00 p.m.
American Samoa Time (GMT-11)



8 CPE Credit Hours



On-Site Delivery



American Samoa



Location: American Samoa Community College,
American Samoa



ADD TO CALENDAR

<https://surl.li/qpibio>





COURSE DATE AND TIME

This course will take place in person, Wednesday, March 5, 2026, from 8:00 a.m. until 4:00 p.m. in American Samoa.

American Samoa

March 5, 2026

8:00 a.m. – 4:00 p.m.



REGISTER NOW

<https://learn.pitiviti.org/326>



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American Samoa

Contract and Procurement Fraud

8 Hour On-Site Course



REGISTER NOW

<https://learn.pitiviti.org/327>



COURSE DESCRIPTION

The possibility of fraud in government procurement presents a constant risk. Learn to recognize the indicators of procurement fraud in different government contracts and grants. Develop audit strategies to identify and quantify the extent of fraud in specific government contract and grants management and operations. Focus on identifying the indicators of fraud, as well as criminal, civil, administrative and contractual actions in response to fraud. Explore fraud issues related to the growing government involvement in e-commerce.



WHAT YOU WILL LEARN

Learning Outcomes:

- Identify the auditor's responsibilities for the detection and investigation of contract fraud
- Explain primary federal criminal and civil laws that address contract fraud
- Identify federal laws, rules and regulations that govern the contracting process
- Describe the role that auditors perform in the contracting process
- Identify major contract fraud schemes that take place in contracting, including false claims, corruption, and small and minority fronts
- Examine auditor interface with investigators, prosecutors, contracting officials and whistleblowers
- Describe criminal, civil, administrative and contractual remedies for contract fraud
- Describe challenges to auditor independence that arise in conducting audits related to contracts and procurement.
- Identify methods to obtain information from agencies, contractors and third parties needed to audit and investigate contract fraud



WHO SHOULD ATTEND

Government employees looking to enhance their skills to detect fraud in government contracting programs.



March 6, 2026
8:00 a.m. to 4:00 p.m.
American Samoa Time (GMT-11)



8 CPE Credit Hours



On-Site Delivery



American Samoa



Location: American Samoa Community College,
American Samoa



ADD TO CALENDAR

<https://surl.li/fpgnux>





COURSE DATE AND TIME

This course will take place in person, Wednesday, March 6, 2026, from 8:00 a.m. until 4:00 p.m. in American Samoa.

American Samoa

March 6, 2026

8:00 a.m. – 4:00 p.m.



REGISTER NOW

<https://learn.pitiviti.org/327>



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