



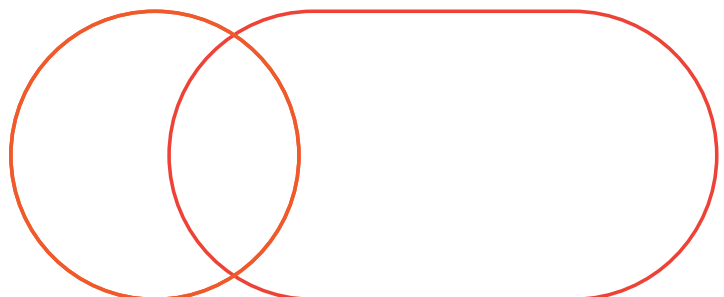
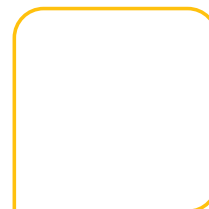
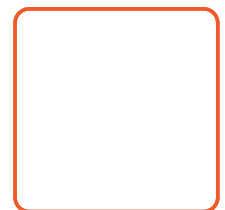
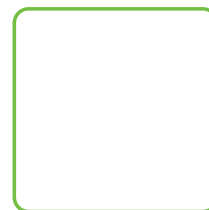
August 28, 2023 - September 01, 2023

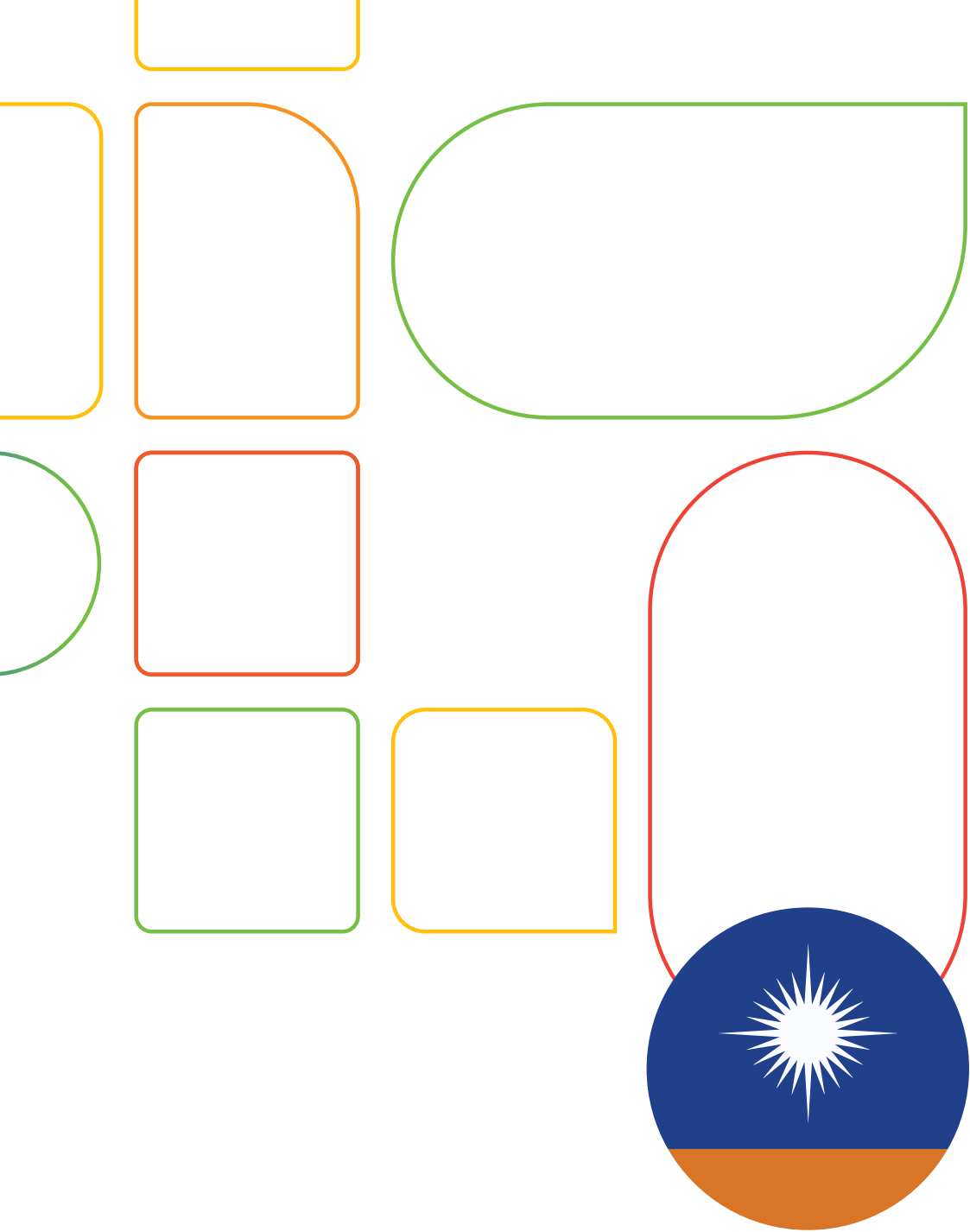
Graduate School **USA**



Association of Pacific  
Islands Public Auditors

# 34<sup>th</sup> Annual Conference Report





His Excellency David Kabua, President of the Republic of the Marshall Islands delivered welcoming remarks to participants at the APIPA 2023 conference.



## I. Background

The Association of Pacific Islands Public Auditors (APIPA) completed its 34<sup>th</sup> annual conference from August 28 – September 1, 2023, returning to in-person training after three years of virtual meetings. The Office of the Auditor-General of the Republic of the Marshall Islands hosted the in-person conference under the leadership of APIPA Chairman Junior Patrick, who is also the Auditor-General of the Republic of the Marshall Islands. The conference was centered on “Shining a Light on Public Accountability”.

Participants were warmly welcomed at the opening ceremony by the following officials:

- » Hon. Ladie N. Jack, Mayor of Majuro Atoll
- » H.E. David Kabua, President of the Republic of the Marshall Islands
- » Hon. Carmen G. Cantor, Assistant Secretary for Insular and International Affairs at the U.S. Department of the Interior, and
- » Hon. Mark Greenblatt, Inspector General for the U.S. Department of the Interior

The APIPA 2023 conference provided training for 406 auditing and financial accountability officials from 12 Pacific Island governments and territories. The conference delivered twenty courses in Audit, Audit Supervisory, Finance, and Advanced Finance and Management tracks. Participants were given the opportunity to receive up to 40 hours of continuing professional education (CPE) credits, which are required by government auditing standards for auditors to maintain their professional competency.

## II. Participants

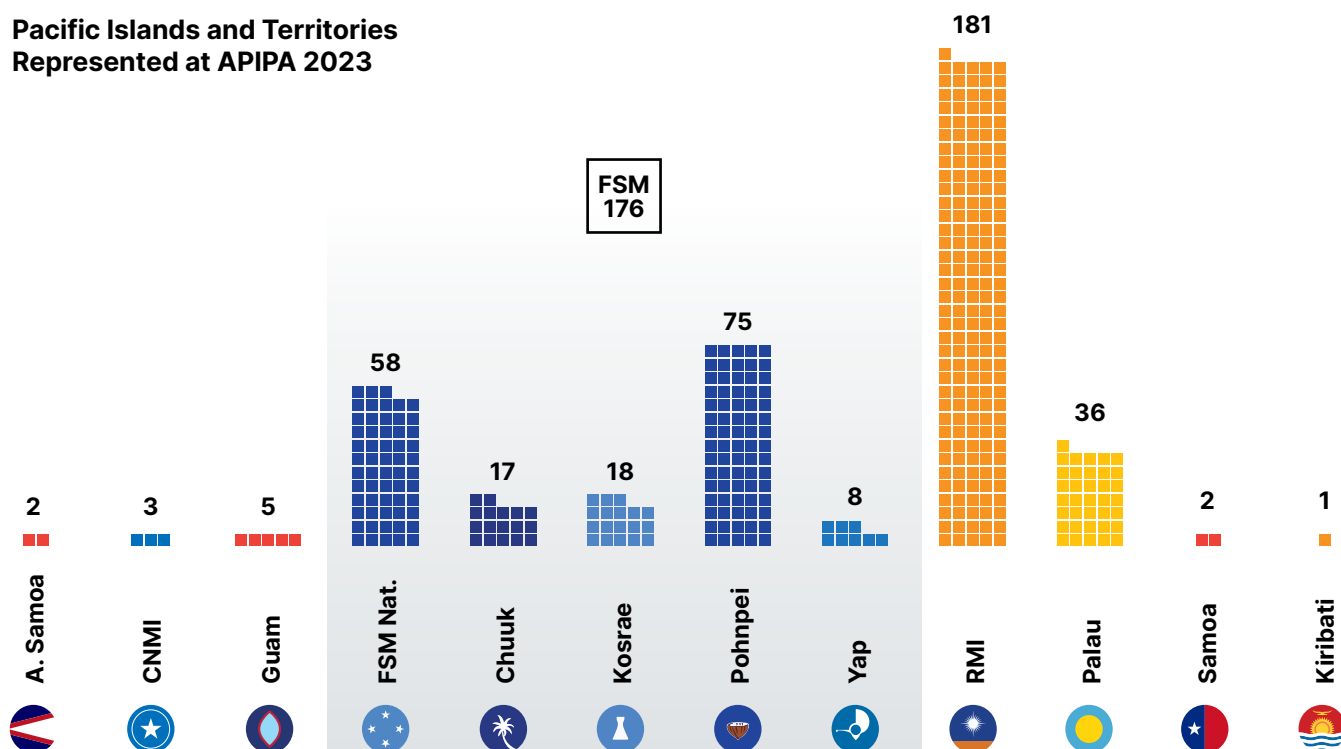
The 2023 APIPA conference was successful, attracting 406 participants from various sectors. A majority of attendees were from the public sector, representing central insular governments or state-owned enterprises. Overall attendance marked significant increase when compared to the previous in-person conferences held in Majuro, RMI in 2011 and 2017. The table and graphic below details participation trends, highlighting the increase in conference attendance.

Year	Location	Pax	Year	Location	Pax
2004	Majuro, RMI	--	2014	American Samoa	94
2005	Koror, Palau	--	2015	Guam	339
2006	Pohnpei, FSM National Office	--	2016	Pohnpei State, FSM	325
2007	American Samoa	111	2017	Majuro, RMI	334
2008	Saipan, CNMI	200	2018	Koror, Republic of Palau	337
2009	Guam	323	2019	Guam	452
2010	Pohnpei State, FSM	337	2020	Virtual (CNMI)	699
2011	Majuro, RMI	299	2021	Virtual (American Samoa)	688
2012	Koror, Republic of Palau	290	2022	Virtual (FSM National Office)	511
2013	Saipan, CNMI	277	2023	Majuro, RMI	406

**Note:** Attendance in 2014 and 2007 was lower than in other years primarily because most potential participants found it significantly more time-consuming and expensive to travel to American Samoa compared to other conference sites.

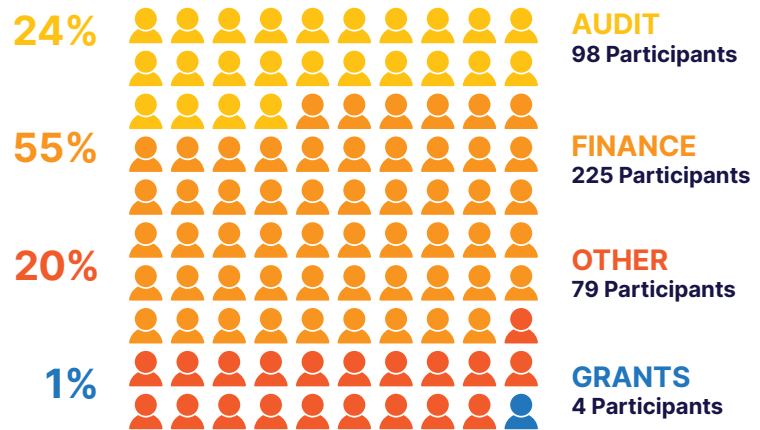
APIPA 2023 attendees represented American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Republic of the Marshall Islands, the Republic of Palau, Samoa, Kiribati and the Federated States of Micronesia. The Federated States of Micronesia included the national government and its four states: Chuuk, Kosrae, Pohnpei, and Yap.

### Pacific Islands and Territories Represented at APIPA 2023



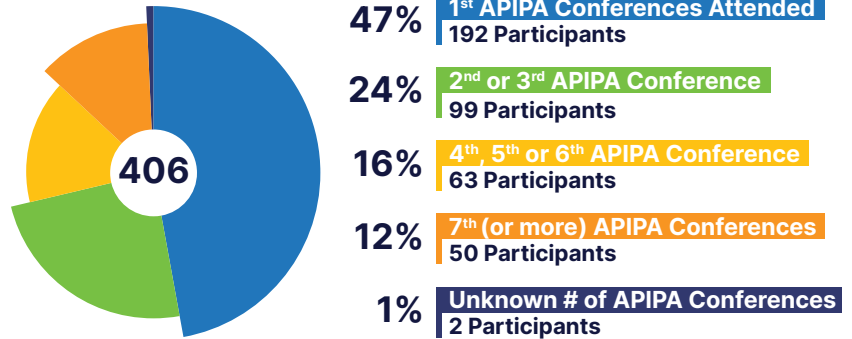
### Professions Represented at the APIPA 2023 Conference

While 24 percent of participants came from audit offices, the remaining 76 percent represented finance offices, grants management offices, or other offices.



### APIPA 2023 Participant Experience

The data revealed the diversity of experience among the APIPA 2023 participants. Nearly half of the participants indicated that this was their first APIPA conference, while an additional 24 percent of participants indicated this was their second or third conference. This showed the importance of continuing to offer introductory finance and audit courses for the new participants. In addition, 16 percent of participants have attended 4-6 APIPA conferences, while 13 percent have attended seven or more conferences.



## III. Plenary Sessions and Keynote Instructor

The 2023 APIPA conference session began with warm welcome remarks from His Excellency David Kabua, President of the Republic of the Marshall Islands, who expressed deep gratitude for the APIPA conference and its participants. He underscored the vital role of public accountability and transparency in the Pacific islands.

Two key officials from the U.S. Department of the Interior addressed the conference, Ambassador Carmen G. Cantor, Assistant Secretary for Insular and International Affairs, commended the participants for their dedication to public service and accountability in the Pacific islands. She encouraged everyone to make the most of the learning opportunities and exchange valuable knowledge with their peers. Mr. Mark Lee Greenblatt, Inspector General for the U.S. Department of the Interior (DOI), recognized the participants' efforts in promoting transparency and integrity within their governments and organizations.

In the opening plenary session, Ms. Nicki Miller, the Deputy Assistant Inspector General for Inspections and Evaluations for the U.S. Department of the Interior (DOI) Office of Inspector General (OIG), delivered a compelling presentation on "The Future of Accountability." Ms. Miller discussed the changing landscape where stakeholders increasingly demand rapid access to information, requiring auditors to respond quickly to provide oversight. She emphasized the necessity for auditors to adapt to this changing environment by employing innovative tools and methods to conduct their work effectively.



The closing plenary session provided a comprehensive overview of recent audit findings and recommendations from various island government audit offices. These audits covered diverse topics, including pandemic unemployment assistance, education overtime payments, reimbursable federal grants, transportation finances, embassy operations, and air and fisheries performance. Facilitated by Mr. Drummond Kahn, this session offered valuable insights into the work of the public auditors.

**Insular government presentation topics follow below:**

- » Republic of Palau, Office of the Public Auditor Audit of Pandemic Unemployment Assistance (PUA): Findings, Recommendations, and Criminal Prosecutions Presenters: *Reggie Mabel, Dilrae Mechol, Sumch Chin*
- » Guam Office of Public Accountability Guam Department of Education Overtime Payments Presenters *ince Duenas*
- » Office of the Chuuk State Public Auditor Reimbursable Federal Grants Presenters *Manuel San Jose, Shannaleen Braiel, Rosalinda Mori*
- » Office of Public Auditor, Yap State Government Financial Audit of Yap Transportation Presenters *Jessica Luktinag*
- » Republic of the Marshall Islands Office of the Auditor-General Audit of RMI Embassy in Japan Presenters *Lynna Rockyland, AJ Enos, David John*
- » Federated States of Micronesia National Office of the Public Auditor Performance audit on Caroline Islands Air, Inc Presenters *Brenda Carl; Shelolyn Neth*
- » Federated States of Micronesia National Office of the Public Auditor Performance audit on the National Fisheries Corporation (NFC) Presenters *Keller Phillip; Ethel J. Alik*

Following the closing plenary session, Mr. Junior Patrick, 2023 APIPA Chairman closed the conference with a brief speech. He thanked all the participants, speakers, facilitators, and sponsors for making this conference a success. He hoped that they had gained new insights and perspectives that would help them improve their work and performance. He said that it has been an honor and a privilege to serve as the 2023 APIPA Chairman.

Mr. Satrunino Tewid from the Republic of Palau Office of the Public Auditor accepted the honor of hosting the 2024 APIPA Conference. As the newly appointed APIPA 2024 Chairman he looked forward to welcoming participants to the beautiful islands of Palau.



Mr. Satrunio Tewid, public auditor, accepted The Republic of Palau as the site of the APIPA 2024 Conference.

## Instructors and Courses

At the 34<sup>th</sup> Annual Conference of the Association of Pacific Islands Public Auditors (APIPA), eight instructors facilitated training sessions on various topics. Attendees engaged in a blend of practical experience and case studies, gaining valuable skills and knowledge. The instructors' expertise enhanced the conference experience. These instructors led the training sessions during the conference:



**Katelyn Bell**  
Denver, CO



**Michael Binder**  
Washington, DC



**David House**  
Denver, CO



**Drummond Kahn**  
Portland, OR



**Nicki Miller**  
Washington, DC



**Christopher  
Pembroke**  
Oklahoma City, OK

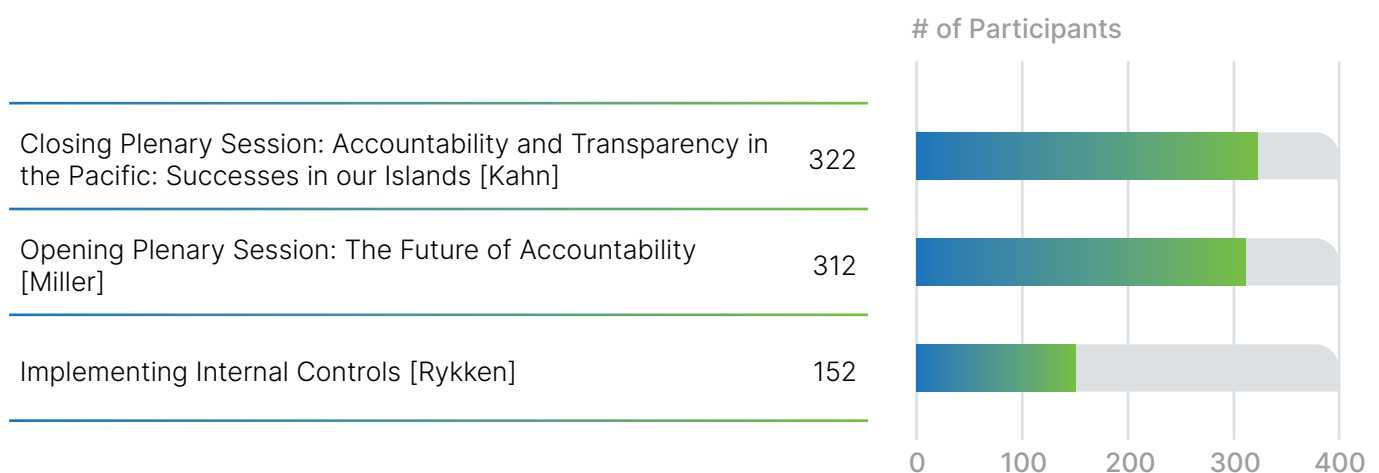


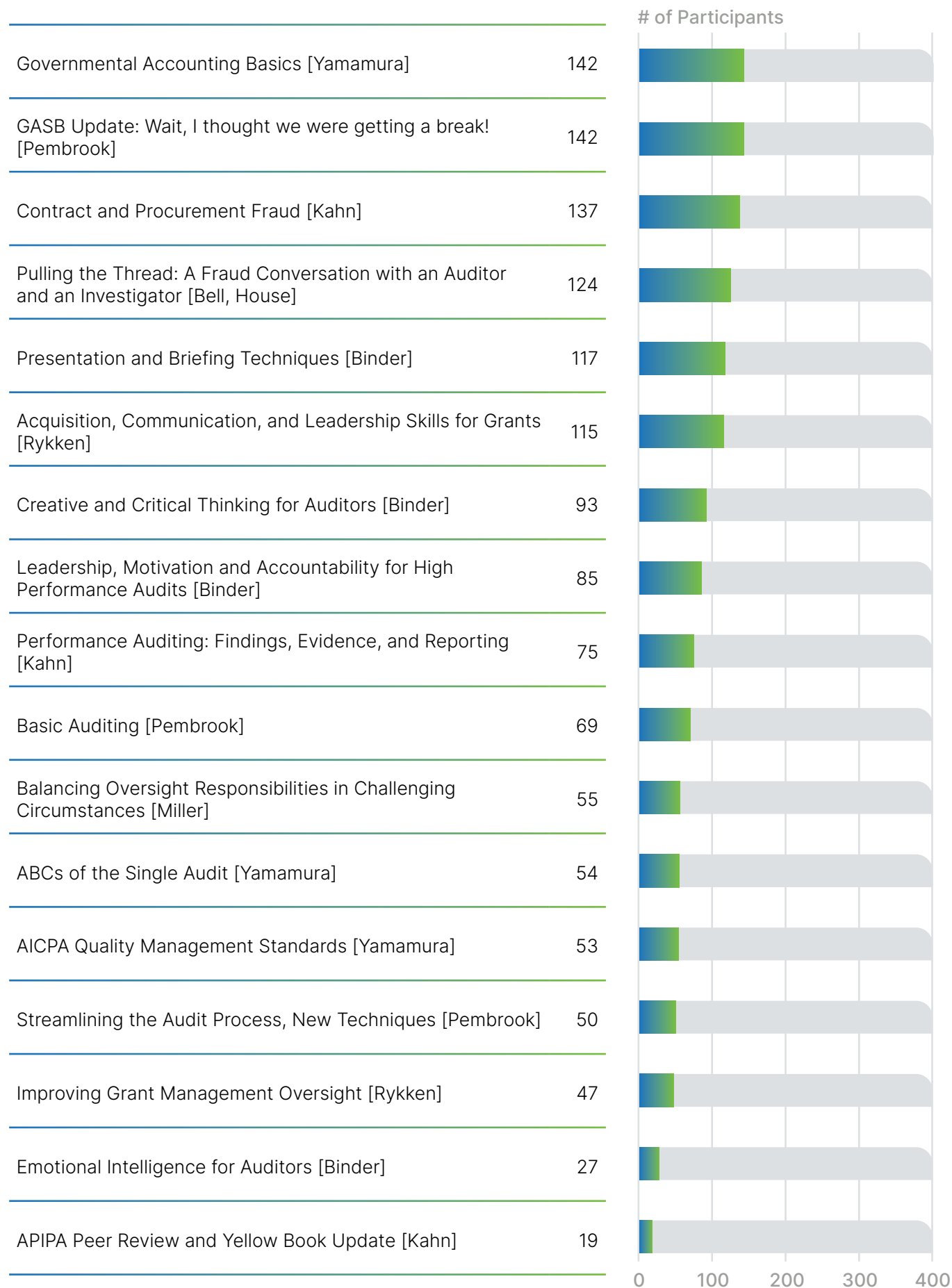
**David Rykken**  
Washington, DC



**Jeanne Yamamura**  
Reno, NV

Twenty courses were provided during the conference in plenary sessions and in Audit, Audit Supervisory, Finance, and Advanced Finance and Management training tracks. The course titles, instructors and number of participants attending each course are shown in the table below.







The conference was attended by a total of 406 participants who earned a total of 2,190 course certificates and 13,804 CPE credit hours. Participants expanded their skills in audit planning, report writing, risk management, grants management, leadership, internal controls, quality assurance, and more.



**2,190**  
course certificates  
were awarded for

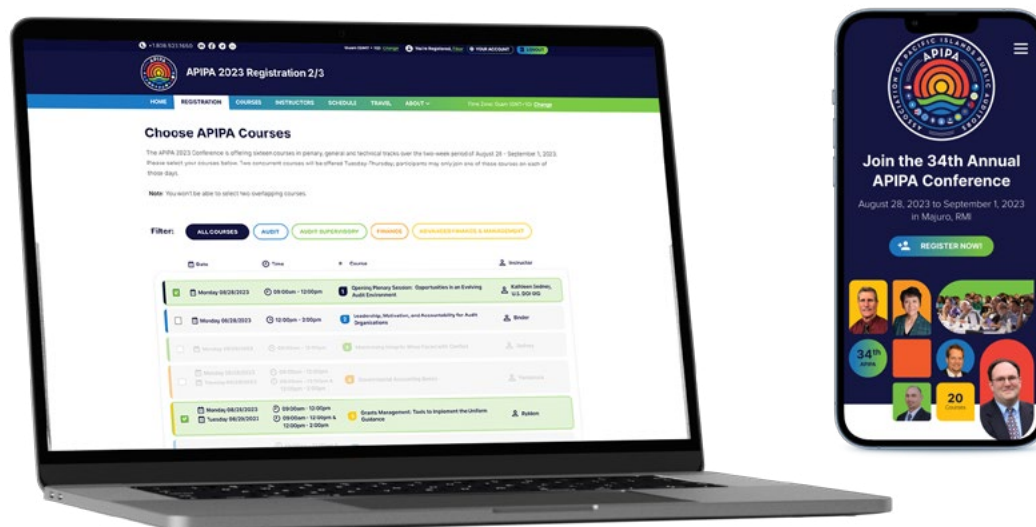


**13,804**  
CPE credit hours



## Notes and Observations

A new website was introduced at the APIPA 2023 Conference, improving the registration process, course selection, certificate retrieval, and evaluation submission for participants. The APIPA website ([www.apipa2023.org](http://www.apipa2023.org)) remains a vital tool for planning, organizing, and administering the conference and was closely integrated with PITI-VITI's Learning Management System. The APIPA website also provides comprehensive details on courses, instructors, and schedules. Participants were able to complete all conference logistics tasks – from registering and selecting classes to obtaining course handouts and materials, to completing course evaluations and receiving course completion certificates.



At the APIPA conference, Mr. Junior Patrick and the Republic of Marshall Islands Auditor General staff provided substantial support and logistics to the conference, including hosting the opening and closing plenary sessions, introducing speakers, and collaborating on conference topics and the schedule. Their efforts were greatly appreciated by the attendees.

## VII. Course Evaluations

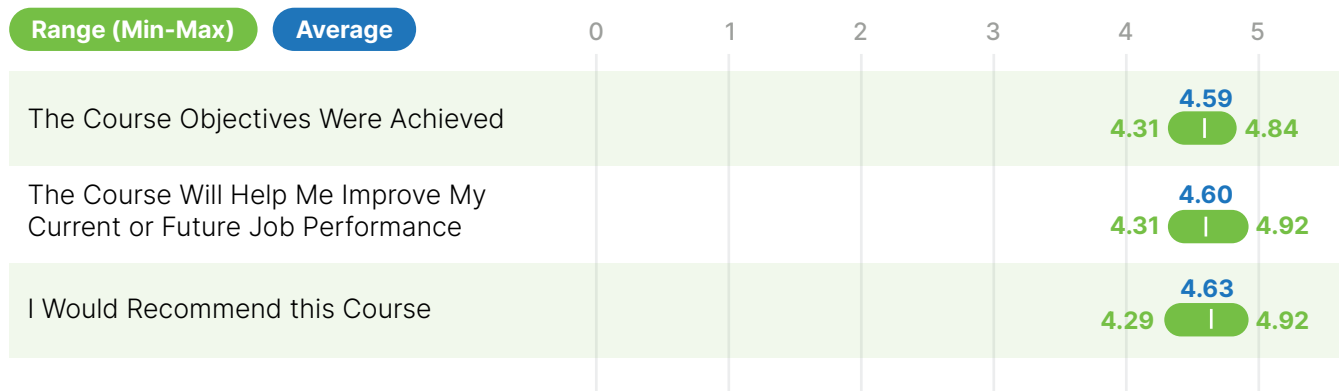
The Graduate School USA's PITI-VITI program conducts routine surveys and post-training evaluations to monitor and improve the overall quality of course delivery. Following each course, conference participants were asked to complete a course evaluation. Participants rated course content, the instructor, and their experience participating in a conference. Participants were also asked to assess their knowledge of course materials before and after the course.

The APIPA Secretariat selected three representative questions to summarize course evaluations:

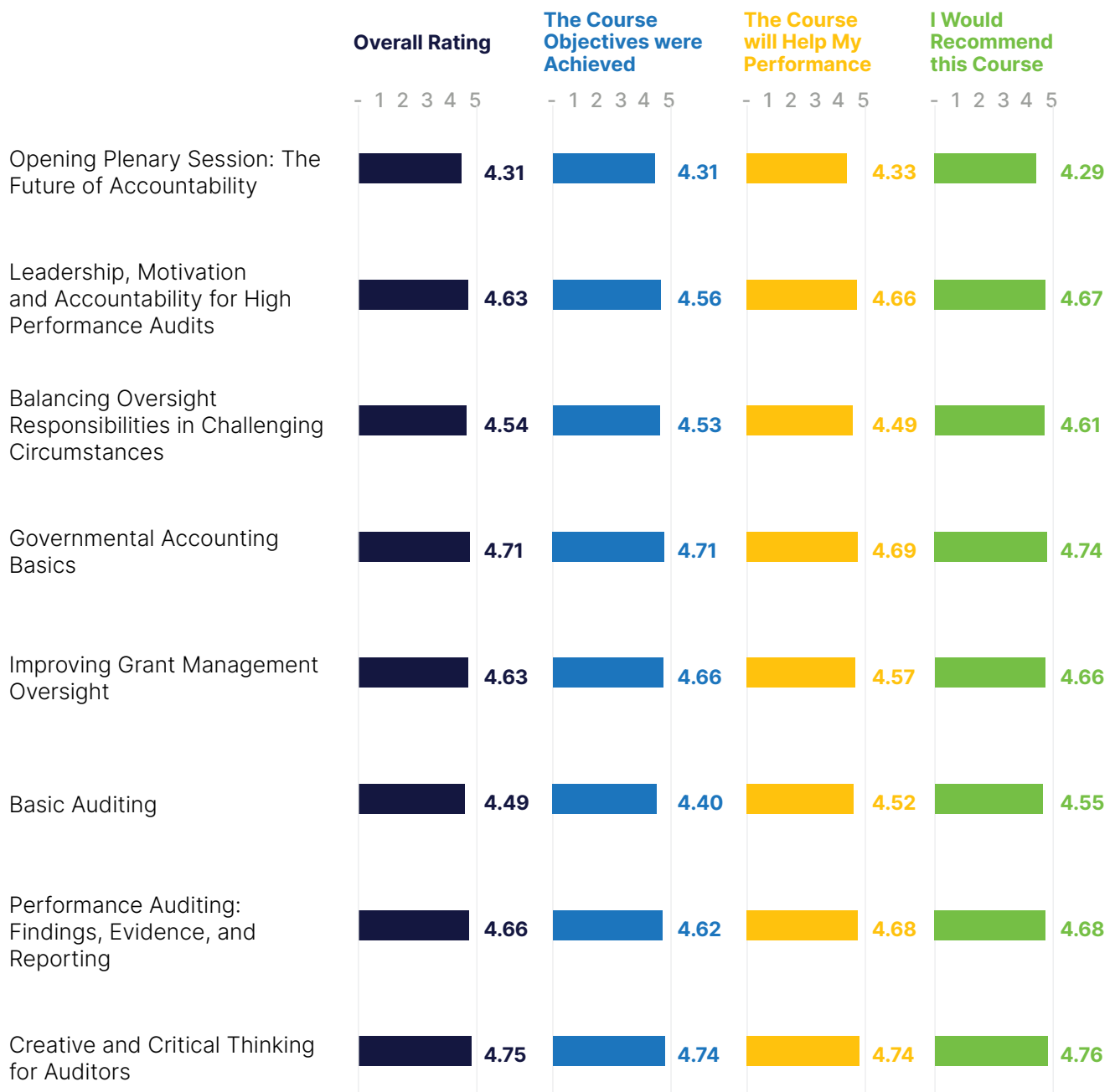
1. The course objectives were achieved.
2. The course will help me improve my current/future job performance.
3. I would recommend this course to others.

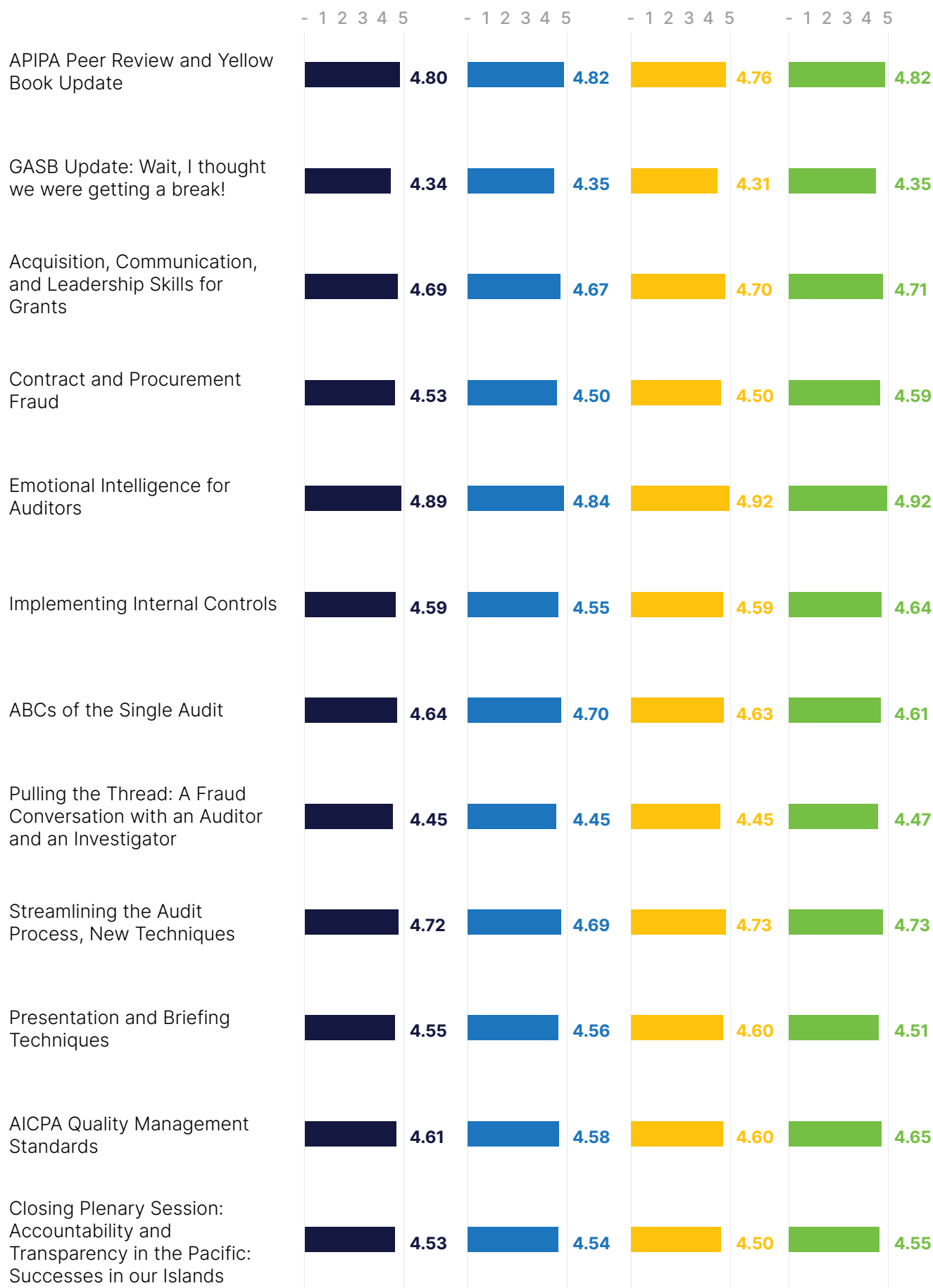
Twenty total courses were offered at APIPA 2023. On a Likert scale of 1-5, with 1 representing “strongly disagree” and 5 representing “strongly agree,” respondents rated the 2023 courses highly, ranging from 4.31 to 4.89 with an average of 4.60. Overall ratings were consistent with prior years, with most participants recommending APIPA to colleagues and planning to attend future conferences.

The course evaluations and this conference report will be shared with APIPA Principals and the APIPA 2023 Planning Committee to inform future conferences.



A breakdown of individual scores for each course delivered as part of the APIPA Conference can be found below:

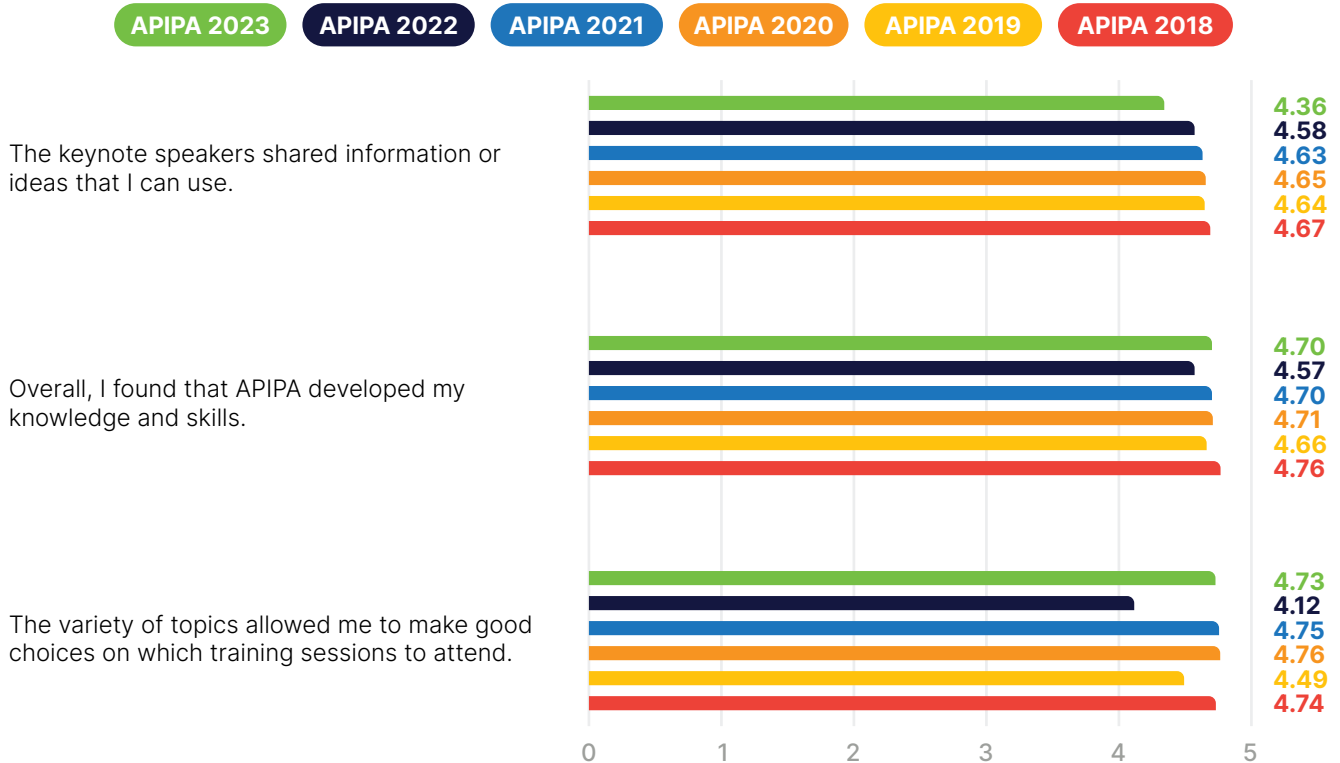




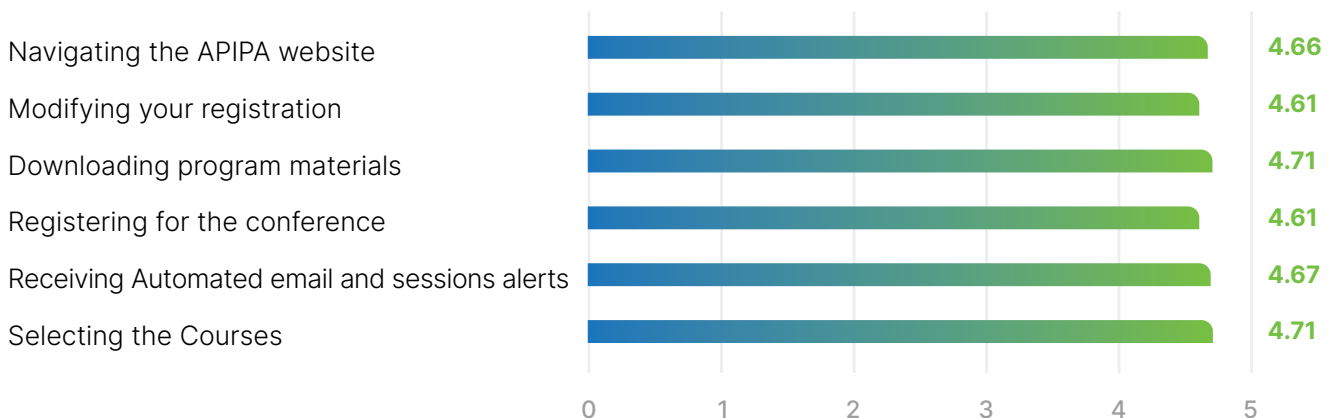
## VIII. Survey Results

Following the 2023 APIPA Conference, participants were invited to complete an optional electronic survey to provide feedback on the overall APIPA Conference. 108 participants completed the survey, with a response rate of 22 percent. The survey was distributed electronically, and geographical survey participation was consistent with overall conference registration numbers.

Participants were asked to answer a series of conference-related questions on a scale of 1-5, with 1 indicating strong disagreement and 5 indicating strong agreement. Four representative questions, and their comparative answers from previous APIPA Conferences, are listed below.



In addition, participants were asked to rate their experience registering for the conference via the APIPA 2023 website and utilizing the PITI-VITI Learning Management System, which supported the conference.











Finally, participants were asked to provide comments and feedback on the APIPA conferences, which have been organized thematically below.

## **Positive Feedback**

### **Presentation and Content:**

- » APIPA IS GOOD.
- » On future APIPA websites, specifically the APIPA member or APIPA non-member option, provide a link below to 'about APIPA' for participants who are not sure about their options.
- » Everything about the APIPA was great.
- » The Host was great.

### **Course Structure and Instructors:**

- » The sessions should be conducted in small groups.
- » The overall conference experience was outstanding, and the courses were well presented by all instructors. A job well done.
- » I find the topic of **ABC's Single Audit** to be very interesting. I have learned a lot from this class, and I commend instructor Yamamura for thoroughly presenting the course with all the informative materials. The exercises were very interesting and practical.
- » Start promptly on time on every occasion.

### **Networking and Interaction:**

- » It was my first in-person APIPA, and I enjoyed it a lot. Meeting people face to face and listening to the lecturers was nice. I was able to ask questions and respond freely and openly.

### **Organizational Aspects:**

- » No feedback from my side; the convention was well organized.
- » Overall, I think the conference was well prepared and well organized.
- » I am one of the participants who got sick because of the free lunches that are provided. Also, those people who are responsible for food and snacks seem like they don't want to give away everything; they like to keep the leftovers for themselves instead of giving it to us. So please next time let the food be handled carefully.
- » Have the assistants go over all the media equipment before the instructor begins the course.

### **Satisfaction and Enjoyment:**

- » Thank you very much.
- » I hope to attend the APIPA conference next year.
- » Please invite me to every training so I can improve myself on accounting transparency and Fraud. Thank you.
- » For a first timer, I do not have any comments or suggestions; all is good for me. Keep up the good work. I enjoyed my first APIPA!
- » I think APIPA is very good for all to attend so they can understand what is going on and how to control and manage their work, so they can improve and learn experiences and share with their working area. I recommend that APIPA continue this session because it is very important and interesting. Thank you very much.

## ★ Suggestions for Improvement

### Scheduling and Timing:

- » It would be much appreciated if you noted the total number of participants per class and provided enough tables and chairs for every class. Making sure that the mic is readily set up and available before the class will help the participants listen and be engaged. Venue is important; you are sitting next to another room where you can hear the noise and discussions; it is annoying, and focus is impossible.
- » Share the date early, like in 2 months or more, to allow for proper travel arrangements.
- » I guess my only suggestion would be a better venue.
- » The APIPA t-shirts were not available. The choices of food served, especially on the 1<sup>st</sup> day of the conference.

### Course Structure and Content:

- » Hold at least one conference abroad in the States.
- » The sessions should be conducted in small groups.
- » More coverage on GASB.
- » Some rooms were short of chairs and tables. Overall, it ends well; thank you.
- » Limit numbers for each session.
- » Everything was covered and well prepared for the APIPA training, only the food. My friend got food poisoning and was hospitalized.
- » So far so good. It was a great conference. All my courses were very useful in my work, and I hope to attend the next conference. And the thing that I really loved during the conference was the activities; they were very learnable and, of course, enjoyable. It's good to be part of the APIPA family. The only thing that

needs to improve next time is the food and the refreshments. I got sick the very first day, but I managed to get well and attend the next day's class.

- » I want to attend the next APIPA. Maybe provide APIPA t-shirts for us to increase the level of awareness or maybe give out external or flash drives.
- » Need more courses for grants.
- » Have their presentations available for hard drive storage so participants can do so while at the conference.
- » The last-minute changes of rooms for audit courses were a bit confusing. The rooms where the courses were held were good, but the restrooms were not so clean. The conference overall is awesome. I guess my only suggestion would be a better venue.
- » It is my first time attending the APIPA conference. I really have nothing to complain about, but I said to keep doing what you've been doing. I was only having a hard time logging in on the website to do my course evaluation, but it was fixed right away by our one and only Monique. Anyway, everything was just perfect. I hope to attend the next APIPA conference next year.
- » The APIPA Host should be more organized and prepared.
- » Have the assistants go over all the media equipment before the instructor begins the course.

### Logistical Suggestions:

- » On future APIPA websites, specifically the APIPA member or APIPA non-member option, provide a link below to 'about APIPA' for participants who are unsure about their options.
- » At future APIPA conferences, have locations ready for each class a few days prior to better prepare the participants when they break out to classes.



Participants in discussion during one of the APIPA sessions.



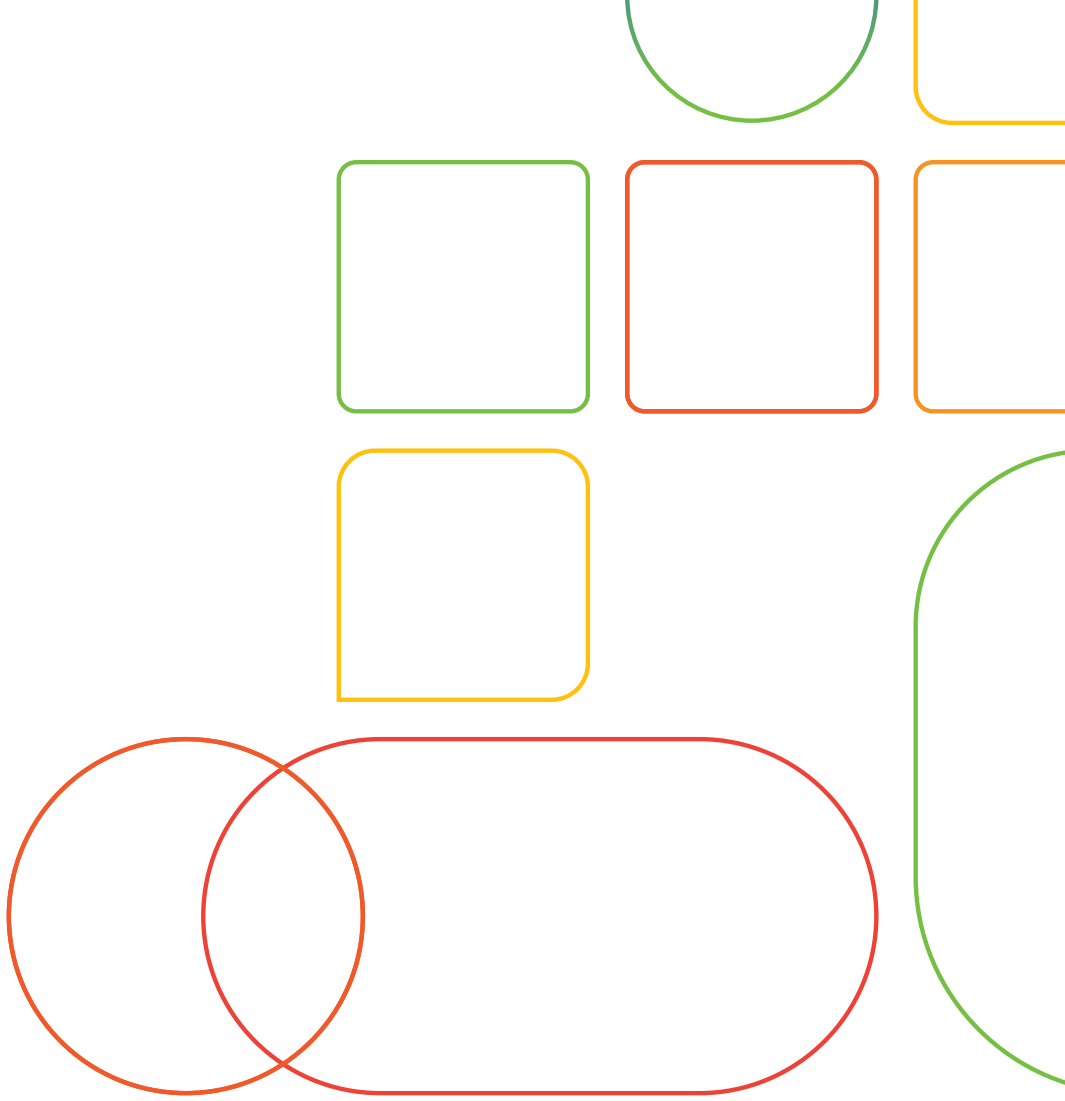
APIPA 2023 Participants attended the Conference from across the Pacific Region.



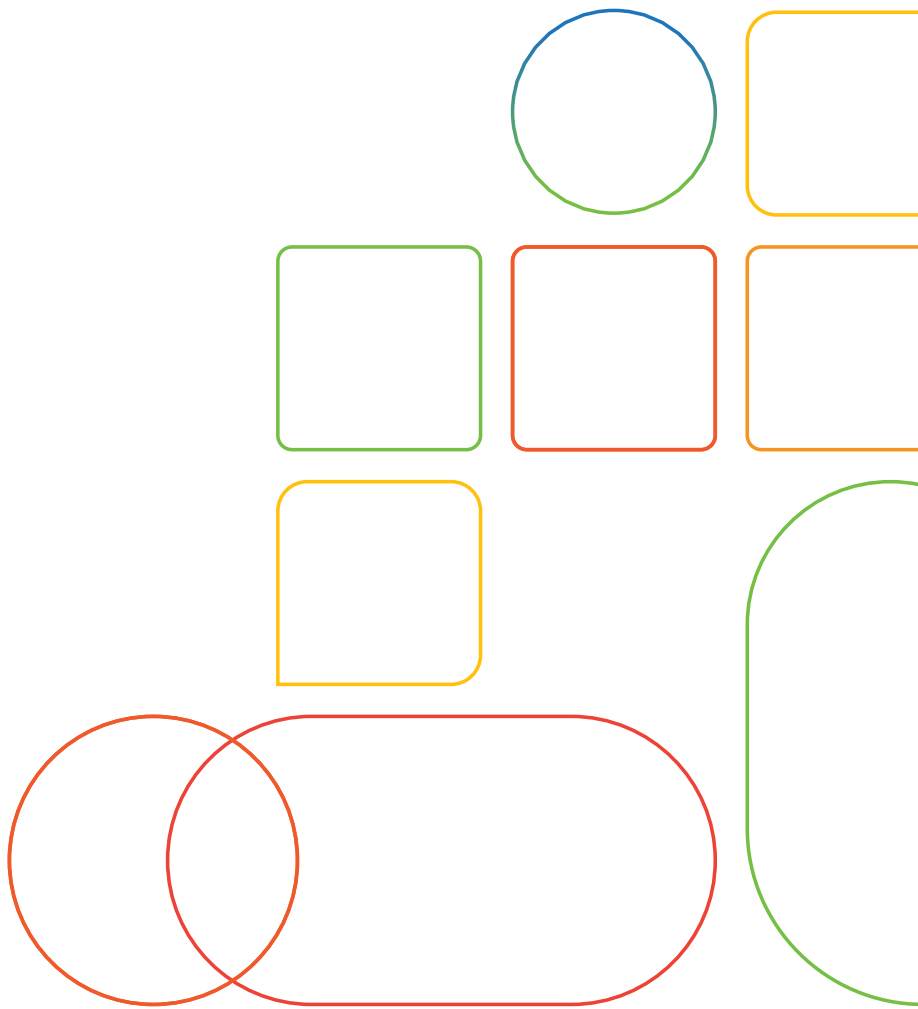
APIPA Principals were in attendance at the 2023 Conference from Guam, FSM-National, PASAI, Palau, Pohnpei, RMI, Chuuk and Samoa.







# APIPA 2023 Conference Report



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