

# Association of Pacific Island Public Auditors 16<sup>th</sup> Annual Conference Palau, 2005

## I. Background

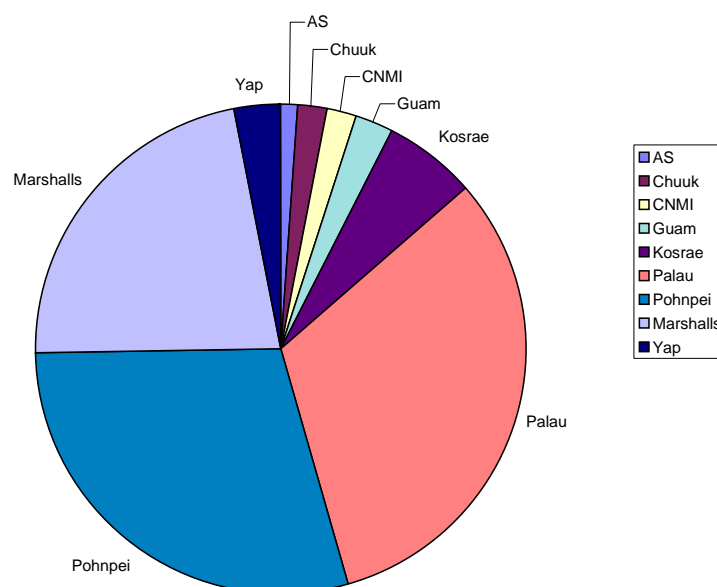
The Association of Pacific Island Public Auditors held its 16<sup>th</sup> annual conference in Palau, from July 11-15, 2005. The conference was hosted by the Republic of Palau Office of the National Public Auditor in Koror. The Graduate School, USDA, provided training and logistical support to the conference through its *Pacific Islands Training Initiative* (PITI) program, giving conference participants the opportunity to receive up to 40 hours of continuing education (CEU) units. All courses were held in the Palau Ngarachamayong Cultural Center in Koror.

## II. Participants

263 total participants attended the 2005 APIPA conference, an increase of 45% from APIPA 2004 in Majuro, which constitutes the largest APIPA conference to date. The dramatic increase in conference participants can be contributed to two factors. First, the relative economic development and natural beauty of Palau was a strong draw for potential participants. Second, and perhaps more importantly, the training sessions represented an in-depth analysis of accounting, finance, and auditing topics developed in direct response to requests from island governments. As such, APIPA 2005 directly met the training needs of finance and public auditing institutions, and inspired full participation. Although a complete list of participants is available in Appendix A, participants came from throughout the Pacific, including American Samoa, Chuuk, CNMI, Guam, Kosrae,

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Figure 1: 2005 APIPA Participants by Island Group



Palau, Pohnpei, Marshalls and Yap, as indicated in Figure 1. In all, 1,203 certificates were awarded for a total of 8,848 CEUs.

The conference also included substantial representation from component units, particularly within the finance track which was added to the APIPA conference in 2002, and the basic finance track which was added this year. The decision to add a basic finance track came in direct response to increased demand among finance and accounting representatives from the region, and contributed greatly to the overall success of the conference. The APIPA Executive Committee indicated their intentions to keep the track at a Palau meeting.

In addition to representation from throughout the islands, the US Department of Interior was represented at the conference by Gerald Shea and Marina Tinitali.

### III. Instructors & Courses

Five instructors were contracted to lead the APIPA training sessions, including Frank Crawford, Chuck Hester, Jeanne Yamamura, Tom Barchi and Nick Zacchea. Seventeen courses were provided through the week, which consisted of four training tracks: Auditor, Supervisory, Finance and Basic Finance. While the majority of sessions were either half-day or full-day, several courses were lengthier and spanned two to three days.

The opening plenary session, "Government Financial Statements: Tips for the Future," was delivered by Frank Crawford. The session provided participants with a vision for the future of financial statements by visiting and updating what has happened in the past. Various status reports of the individual governments were reviewed, noting progress, setbacks and challenges for the future. The session provided an update of the Audit Improvement Project, an initiative being implemented by the U.S. Department of the Interior's Office of Insular Affairs in

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Table 1: APIPA 2005 Instructors, Courses & Participants:

Crawford	Government Financial Statements: Tips for the Future	211
Barchi	Conducting Performance Auditing	51
Zacchea	Contract Auditing and Procurements	24
Hester	Grants Management: Administrative Requirements for Grants & Contracts	67
Crawford	Ethics in Government Finance	92
Crawford	Governmental Financial Reporting and its Effect on the Budgeting Process	85
Zacchea	Evidence Collection Techniques for Audits and Investigations	52
Barchi	Quick Response Audits	23
Yamamura	Nuts and Bolts of Governmental Accounting and Reporting	65
Crawford	Single Audits and A-133: A Case Study	67
Zacchea	Working Paper Preparation	38
Barchi	Creative Thinking for Auditors	24
Crawford	Recent GASB Standards Updates	76
Barchi	Developing and Presenting Audit Findings	21
Zacchea	Developing Meaningful Audit Programs	31
Crawford	Ratio Analysis: How You Did and Why?	73
Zacchea	Investigating Bribes, Kickbacks, and Payoffs	203

association with the Graduate School, USDA's Pacific and Virgin Islands Training Initiatives, as well as the insular governments.

The closing plenary session, "Investigating Bribes, Kickbacks and Payoffs," was led by Nick Zacchea. The session addressed the prevalence of corruption and encouraged auditors to develop the skills to recognize situations where they may exist, how to detect them, and how to collect evidence to demonstrate that they have occurred.

In addition to the two plenary sessions, fifteen courses were delivered through the week, as Table 1 demonstrates. Participants were asked to fill out evaluation forms at the conclusion of courses, excerpts of which are included in Appendix B. In general, conference participants indicated a high level of satisfaction with the content of courses and the quality of instructors. Moreover, attendance at training sessions was consistently punctual.

#### **IV. Notes and Observations**

Several participants commented that having the all of the training courses located in one place was advantageous. This helps retention rates in between sessions and makes conference administration considerably easier. In addition, the use of microphones and multiple Power Point projectors helped ensure that presentations were reaching the maximum amount of participants.

Participants also appreciated the presence and support of the Department of Interior throughout the conference. Palau President Tommy Remengesau spoke highly of the success of APIPA and of PITI training programs, both in his welcoming letter and while delivering his remarks:

"I must admit that I can remember a day when there was no training for island financial officers and auditors...Clearly, you have achieved much over the past 16 years, and longer. It is only appropriate that we therefore recognize and give our thanks to the USDA Graduate School...as well as APIPA for the work they have accomplished in placing our island nations at the forefront of good governance and operational transparency."

Although the 2005 APIPA conference didn't offer online registration, the Palau Public Auditor's Office did make it possible to download registration forms from the APIPA website. Moreover, an APIPA registration database was maintained by the Palau office of the Public Auditor, from which class sizes, course enrollment and certificates were managed.

The Palau Office of the Public Auditor made arrangements for ten summer interns to help staff the conference. The interns assisted with everything from food distribution to classroom setup and cleaning to certificate processing. Their assistance contributed greatly to the success of the conference.

## V. Appendix A: APIPA 2005 Participants

1. Actson Riklon (Ministry of Finance, RMI)
2. Adele Kinso (Ministry of Finance, RMI)
3. Albertina Wichep (Sokehs Municipal Government, Pohnpei)
4. Albino Fernando (Hatohebei State Government, Palau)
5. Alfonso Ada (Pohnpei State Housing Authority, Pohnpei)
6. Alice Etse (Pohnpei State Public Auditor, Pohnpei)
7. Alpino Fernando (Hatohebei State Government, Palau)
8. Ana Maria Toquero (J. Scott Magliari ,CPA, Guam)
9. Angela Lokejak (Environmental Protection Authority, RMI)
10. Angeles Yangilmau (Palau International Coral Reef Center, Palau)
11. Angie M. Lambert (FSM Finance & Administration, Pohnpei)
12. Ann Marie S. Muller (Ministry of Finance, RMI)
13. Annes H. Lebehn (Pohnpei State Public Auditor, Pohnpei)
14. Annes Leben (Pohnpei State Government, Pohnpei)
15. Antonio U. Mikel (Ministry of Finance, Bureau of Budget & Planning, Palau)
16. Arleen Sinem (FSM Social Security Administration, Chuuk)
17. Atelia Kinere (FSM Finance, Pohnpei)
18. Atmita Jonathan (Office of the Auditor-General, RMI)
19. Augusta N. Kintaro (Palau Community Action Agency, Palau)
20. Barbara Tulop (Ministry of Finance, Palau)
21. Benido Victor (FSM Ministry of Health/HESA, Pohnpei)
22. Brandon J. Tara (FSM Development Bank, Pohnpei)
23. Carl Alik (Ministry of Finance, Majuro)
24. Carl H. Domnick (Ministry of Health, RMI)
25. Carlos Alik (Pohnpei Legislature, Pohnpei)
26. Carlos Villazon (Pohnpei Legislature, Pohnpei)
27. Charity Nangamine (Ministry of Health, RMI)
28. Charles Yalaarow (Office of the State Auditor, Yap)
29. Christina Elnei (FSM National Public Auditor, Pohnpei)
30. Christine Lokebol (Rongelap Atoll local Government, Majuro)
31. Christopher Iriarte (Department fo HESA, Pohnpei)
32. Cindy Fritz (Deloitte & Touche, Palau)
33. Daisy Nanpei (Pohnpei Utilities Corporation, Pohnpei)
34. Darla Ellechel (Ngardmau State Gov't., Palau)
35. Deanna C. Sablan (Office of the Public Auditor, CNMI)
36. Debbie Ngiraibai (J. Scott Magliari & Company, Palau)
37. Deborah Sebalt (Ministry of Health, HIRC, Palau)
38. Deborah Yoshiwo (Bureau of Budget and Planning , Palau)
39. Delida Lebelu (FSM National Gov't. Dep. Of Finance, Pohnpei)
40. Delida R. Lebehn (FSM, Finance & Administration, Pohnpei)
41. Delorah Yoshiwo (Ministry of Finance, Bureau of Budget & Planning, Palau)
42. Denicia Mariur (Ministry of Health, Palau)
43. Doris Flores Brooks (Office of the Public Auditor, Guam)
44. Dorothy Lee (Air Marshall Islands, RMI)
45. Dorsey Ampare (J. Scott Magliari & Company, Guam)
46. Dwight Heine (Ministry of Health, Majuro)
47. Dwight Jossien (FSM Social Security Administration, Pohnpei)
48. Dwight Peter Heine (Ministry of Health, MH)
49. Dwight S. Jossien (FSM Social Security Admin, Pohnpei)
50. Ebil N. Kadoi (Ministry of Finance, Palau)
51. Eleanor N. Tadashi (Ngchesar State Government, Palau)
52. Elias Eric (FSM National Public Auditor, Pohnpei)
53. Elizabeth Jack (Office of the Auditor-General, RMI)
54. Ellen Eungel (Ministry of Finance, Palau)
55. Emma Nelson (FSM National Government, Pohnpei)
56. Eric E. Elias (FSM National Public Auditor, Pohnpei)
57. Erimy S. Alex (FSM Finance/National Treasury, Pohnpei)
58. Esiri Edward (FSM Finance & Administration, Pohnpei)
59. Estelita Demei (Civil Service Pension Plan, Palau)
60. Evans Imetengel (Special Ed, MOE, Palau)
61. Evelyn Palik (State Public Auditor's Office, Kosrae)
62. Fisher M. Lorrin (FSM MOH-Bioterrorism Response Program, Pohnpei)
63. Florencia Rirou (Palau National Dev Bank, Palau)
64. Francis Sefo (Office of the Territorial Auditor, Am. Samoa)
65. Frank S. Darra (Pohnpei State Public Auditor, Pohnpei)
66. Frida H. Delmau (Palau Housing Authority, Palau)
67. Gail M. Rengii (Office of the Public Auditor, Palau)

68. Gandhi Ngirmidol (Ministry of Finance, Palau)
69. Gemma Cruz Patubo (Ngchesar State Gov't, Palau)
70. Gertrude Gootinan (Office of the State Auditor, Yap)
71. Gevin Keju (RMI Ports Authority, Majuro)
72. Gladysia Lokobol (MI Development Bank, RMI)
73. Gloria K. Lonwo (ROPNG, Supreme Court, Palau)
74. Hana Atanoa (Office of the Territorial Auditor, Am Samoa)
75. Hanser Peggy (Ngardmau State Gov't., Palau)
76. Haser Hainrick (FSM National Public Auditor, Pohnpei)
77. Hasinta Idechong (Ministry of Health, Palau)
78. Hazel Tesei (J. Scott Magliari & Company, Palau)
79. Henry H. Skilling (Workforce Investment Act, Kosrae)
80. Hermana Idip (Ministry of Finance, Palau)
81. Hitmer Robert (Department fo Education, Kosrae)
82. Hobina Renton (Department of Education, Kosrae)
83. Ibuuch Ngiriou (Ministry of Finance, Palau)
84. Imelda Barcinas (Office of the Public Auditor, CNMI)
85. Ireney J. Owens (MI National Telecom Authority, Marshall)
86. Jack Jack (FSM Postal Service, Pohnpei)
87. Jackleen Route (Pohnpei State Public Auditor, Pohnpei)
88. Jackson Ading (MI Development Bank, RMI)
89. Jacqueline Alexander (Private, Palau)
90. Janice Mathew (PCC Business Office, Palau)
91. Jean M. Tonyokwe (Office of the Auditor-General, RMI)
92. Jeannette A. Turiano (Ngiwal State Liaison Office, Palau)
93. Jeffrey Titiml (Kayangel State Government, Palau)
94. Jemi Nashion (, Majuro)
95. Jerrity Bejang (FSM Ministry of Health, Pohnpei)
96. Jimmy Mori (FSM Social Security Administration, Chuuk)
97. Joel Navarra (State Public Auditor's Office, Kosrae)
98. John Henry Kadannged (FSM Social Security Admin, Yap)
99. John Markub (Social Security Administration, Palau)
100. John Martin (Kosrae State Legislature, Kosrae)
101. Johnny Adolph (Department of Transportation, Pohnpei)
102. Jonah Nena (FSM Finance-Kosrae Field Office, Kosrae)
103. Jonh Martin (Kosrae State Legislature, Kosrae)
104. Joseph Choay (Office of the State Auditor, Yap)
105. Joseph P. Claveria (Office of the Public Auditor, Guam)
106. Jowas Wasiang (Office of the Public Auditor, Palau)
107. Juan Diego Tenorio (Office of the Public Auditor, CNMI)
108. Judy Ikeda (Aimeliik State Government, Palau)
109. Judy O. Ikeda (Aimeliik State Government, Palau)
110. Juliana Sinsak (Ministry of Finance, Palau)
111. Julinida Weital (FSM National Public Auditor, Pohnpei)
112. Julita Joran (RMI Majuro Atoll Local Government, RMI)
113. Junior Patrick (RMI Ministry of Finance, Marshall)
114. Kakom Paul (Bank of the Marshall Island, Majuro)
115. Kalwima R. Paul (FSM Transportation, Pohnpei)
116. Kariner K. Anson (Office of the Governor, Pohnpei)
117. Karla West (Palau Public Utilities Corporation, Palau)
118. Karvin Flynn (J. Scott Magliari & Company, Guam)
119. Kathleen Anidreb (RMI Energy Company, RMI)
120. Kekernelchad Kloulechad (Social Security Administration, Palau)
121. Keller E. Phillip (FSM National Public Auditor, Pohnpei)
122. Kelly M. Keller (Pohnpei Utilities Corporation, Pohnpei)
123. Kerelchad Klouchad (Social Security Administration ROP, Palau)
124. Kevin Keju (RMI Port Authority, RMI)
125. Koncy Tharngan (OAS Division of Finance & Treasury, Yap)
126. Kortis S. Peter (Economic Development Authority, Pohnpei)
127. Kurtin Santos (Pohnpei Treasury & Administration, Pohnpei)
128. Lahaina R. Ngirkelau (Bureau of Public Service System , Palau)
129. Laurinda W. Mariur (Palau International Coral Reef Center, Palau)
130. Lawdin Talley (Kosrae State Government, Kosrae)
131. Lena E. Tiobech (Judiciary, RMI)
132. Leo Ben Teriong (Palau National Communications Corporation, Palau)
133. Lilly Esther Micheal (College of Marshall Island, Marshall)
134. Lilly Michael (College of the Marshall Islands, Marshall)
135. Linda Anderson (Office of the Auditor-General, Majuro)
136. Linda W. Phillip (Dept. Of Hesa, FSMNG, OSEP, Pohnpei)
137. Llewelyn T. Restuvog (Office of the Public Auditor, Guam)

138. Loia Gutu (Office of the Territorial Auditor, AM. Samoa)
139. Loreen A. Bigler (RMI-Visitor's Authority, RMI)
140. Loretta E. Shmull (Palau National Communications Corporation, Palau)
141. Loretta Kintoki (Sonsorol State Government, Palau)
142. Loretta Shmull (Palau National Communications Corporation, Palau)
143. Luisa Pedro (Ministry of Finance, Palau)
144. Luz Merencillo (Pohnpei State Public Auditor, Pohnpei)
145. MacKenzie Reynold (Chuuk Treasury, DAS, Chuuk)
146. Maioleen Mauricio (Madolenihmw Municipal Government, Pohnpei)
147. Majuro Liabore (Rongelap Atoll Local Government, Marshall)
148. Marassa Cardano Lunaria (Ngatpang State Gov't, Palau)
149. Marcelino Semens (FSM Telecommunications Corp., Pohnpei)
150. Marcelino Xavier (Social Security Administration, Palau)
151. Marcella April (Supreme Court, Palau)
152. Marcelo K. Peterson (Kolonias Town Government, Pohnpei)
153. Margaret R. Beengin (Office of Planning & Budget, Yap)
154. Maria Mitrad (Office of the State Auditor, Yap)
155. Marina Tinitali (Department of the Interior, )
156. Marino Rechesengel (ROP, MOF, Palau)
157. Marisa Liacore (Rongelap Atoll local Government, Marshall)
158. Marissa C. Lunaria (Ngatpang State Office, Palau)
159. Marlynn B. Albert (FSM National Treasury, Pohnpei)
160. Marlynn Santos Tom (FSM Supreme Court , Pohnpei)
161. Marrisa Liabore (Rongelap Atoll Local Government, RMI)
162. Martha Edward (Majuro Water & Sewer Co. , Marshall)
163. Mathias Lawrence (FSM Telecommunications Corp., Pohnpei)
164. Melinda Mallarne (Pohnpei Utilities Corporation, Pohnpei)
165. Merci Elbon (Environmental Protection Authority, RMI)
166. Mercy M. Rikin (FSM MOH-Bioterrorism Response Program/HESA, Pohnpei)
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168. Merlina Sowahr (Sokehs Municipal Government, Pohnpei)
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171. Michael S. Sablan (Office of the Public Auditor, CNMI)
172. Michael Slinger (Enewetak/Ujelang local Gov't., Majuro)
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174. Millan Isack (Ministry of Finance, Palau)
175. Mingrang Kloulechad (Palau Conservation Society, Palau)
176. Miriam Kabua (Office of the Auditor-General, RMI)
177. Moileen Mauricio (Accounting and Reporting, )
178. Mori Yoshinobo (FSM Social Security Administration, Chuuk)
179. Moses Russel (FSM Public Auditors Office, Pohnpei)
180. Naide N. Thomas (Pohnpei Treasury & Administration, Pohnpei)
181. Naomi B. Ueki (Civil Service Pension Plan, Palau)
182. Neil Jacob (Ministry of Health, RMI)
183. Nella J. Nashion (Ministry of Finance, RMI)
184. Nemra Terry (Gov't. of the Marshall Islands , Marshall)
185. Nerty Moses (Office of the Auditor-General, RMI)
186. Netha J. Gideon (Ministry of Public Works, RMI)
187. Nick Ngwal (Ministry of Health, Palau)
188. Niehda L. Roby (Pohnpei State Housing Authority, Pohnpei)
189. Norma J. Wally (Social Security Administration, Palau)
190. Oifred John (FSM National Government, Pohnpei)
191. Omar Njie (FSM National Public Auditor, Pohnpei)
192. Omela Ben (RMI Ports Authority, Majuro)
193. Onlino Lawrence (FSM Social Security Administration, Pohnpei)
194. Palokoa Charley (FSM Social Security Administration, Kosrae)
195. Pamela Ohno (Kolonias Town Government, Pohnpei)
196. Patsipa P. Diopulos (FSM Postal Service, Pohnpei)
197. Peggy T. Hanser (Ngardmau State Government, Palau)
198. Pelma J. Palik (FSM College of Micronesia, Pohnpei)
199. Peter Candela (Palau Public Utilities Corporation, Palau)
200. Peterson Albert (FSM Social Security Administration, Pohnpei)
201. Pihna Paul (FSM Supreme Court , Pohnpei)
202. Rebecca Ngiruos (Peleliu State Gov't, Palau)
203. Regina M. Alberttar (Tobolar Copra Processing Authority, RMI)
204. Regis S. Emesiochel (Ministry of Health, Palau)
205. Rena Kloulechad (Office of the Public Auditor, Palau)
206. Renedgardo S. Merencillo (Pohnpei Port Authority, Pohnpei)
207. Renee Abraham (Economic Development Authority, Pohnpei)

208. Resalina Lejja (Air Marshall Islands, Inc., RMI)
209. Richard Jally (College of the Marshall Islands, Marshall)
210. Richard Makbi Jally (College of The Marshall Island, Marshall)
211. Richard Susaia (Sokeh's Municipal Government, Pohnpei)
212. Robert S. Silbanuz (FSM Budget Officer, Pohnpei)
213. Robert Torres (Office of the Public Auditor, CNMI)
214. Romana L. Blailes (Office of the Public Auditor, Palau)
215. Rosania Victor (Hatohebei State Government, Palau)
216. Rose K. Lewis (College of Micronesia- Upward Bound, Marshall)
217. Rose Ongalibang (Palau Supreme Court, Palau)
218. Roselyn B. Riklon (RMI National Scholarship Office, RMI)
219. Rufinito S. Nayon (College of Micronesia, RMI)
220. Ruth S. Wong (Ministry of Finance, Palau)
221. Salik Thomson (Kosrae State Government, Kosrae)
222. Satrunino Tewid (Office of the Public Auditor, Palau)
223. Saturnino Acibo (Marshall Islands Marine Resources Authority, Majuro)
224. Secilil Eldebechel (Ministry of Finance, Palau)
225. Semenson Ehpel (FSM, Dept. of Hesa, Div. Health, Pohnpei)
226. Severiana Tirso (Sonsorol State Government, Palau)
227. Sihna Lawrence (FSM Development Bank, Pohnpei)
228. Simenson Ehpel (, )
229. Sinally E. Salvador (PNI State Budget, Pohnpei)
230. Sinobu Lebehn (Office of Transportation & Infrastructure, Pohnpei)
231. Skaruno April (Ngarchelong State Government, Palau)
232. Sohnasem A. George (FSM Telecommunications Corp , Pohnpei)
233. Stayleen Solomon (Pohnpei State Housing Authority, Pohnpei)
234. Steffly Gabriel (Special Education for MOE, Palau)
235. Stephaliza Ngirameong (Melekeok State Government, Palau)
236. Stoney J. Fritz (FSM National Treasury, Pohnpei)
237. Surech Bells Hideyos (Palau National Dev Bank, Palau)
238. Susan Malsol (Ngaraard State Gov't, Palau)
239. Swihne Suldán (FSM Public Defender, Pohnpei)
240. Tara Brandon (FSM Development Bank, Yap )
241. Tatuwo Yangilmau (Palau International Coral Reef Center, Palau)
242. Temilang Waser (Office of the Auditor-General, RMI)
243. Tenoa George (FSM Customs Tax Administration, Kosrae)
244. Terry P. Nemra (Office of the Auditor-General, RMI)
245. Thomas Naide (Pohnpei State Finance, Pohnpei)
246. Thomas Soaladaop (Ministry of Finance, Palau)
247. Tilda P. Jesse (Marshall Islands Marine Resources Authority, RMI)
248. Titus A. Bien (Ministry of Finance - RMI, RMI)
249. Tomasa Rechesengel (Social Security Administration, Palau)
250. Treasie Liz Kattil (Marshall Energy Company, Marshall)
251. Tulensa Palik (State Public Auditor's Office, Kosrae)
252. Tulensa Sigras (Kosrae State Government, Kosrae)
253. Victor Yano (Ministry of Health, Palau)
254. Vincent Jon G. Duenas (Office of the Public Auditor, Guam)
255. Walter Elbon (Judiciary, RMI)
256. Wanda Adolf (Airai State Gov't, Palau)
257. Weison D. Weital (FSM National Workforce Investment Act, Pohnpei)
258. Wilfredo D. Cristobal (College of Marshall Islands, RMI)
259. Wilson Kephas (Dept. of Education, Kosrae)
260. Windy Erungel (Social Security Administration, Palau)
261. Yolanda O. Lebehn (FSM National Public Auditor, Pohnpei)
262. Yoram Demei (Ministry of Health, Palau)
263. Yoshinobu Mori (FSM Social Security Administration, Chuuk)

## **VI. Appendix B: Course Comments & Reviews**