

FSM National Govt 2006

APIPA

Association of
Pacific Islands Public Auditors
apipa2006.org



Final Conference Report

Pohnpei, Federated States of Micronesia, July 24-28, 2006

Association of Pacific Island Public Auditors 17th Annual Conference FSM (Pohnpei), 2006

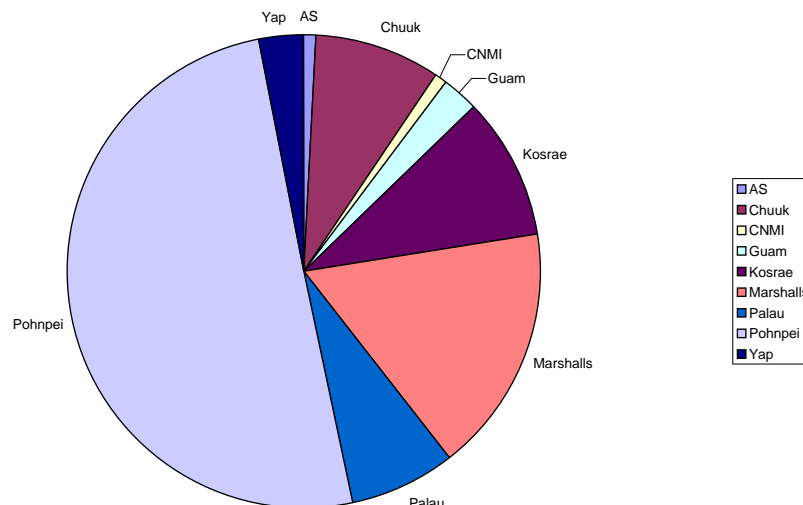
I. Background

The Association of Pacific Island Public Auditors held its 17th annual conference in Pohnpei, from July 24-28, 2006. The conference was hosted by the Federated States of Micronesia Office of the National Public Auditor in Pohnpei. 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 College of Micronesia's national campus in Palikir.

II. Participants

283 total participants attended the 2006 APIPA conference, a slight increase over last year's meeting in Palau, which hosted 263 participants. The conference marks the largest to date. Pohnpei is centered geographically among APIPA member territories, and as a result most countries were well-represented at the conference. The training sessions presented an in-depth analysis of accounting, finance, and auditing topics developed in direct response to requests from island governments. As such, APIPA 2006 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 (2), Chuuk (25), CNMI (2),

Figure 1: 2006 APIPA Participants by Island Group



Guam (7), Kosrae (28), Palau (20), Pohnpei (142), Marshalls (48) and Yap (9), as indicated in Figure 1. In all, 1,560 certificates were awarded for a total of 10,008 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 last year due to increased demand among finance and accounting representatives from the region.

III. Instructors & Courses

Seven instructors led the APIPA training sessions, including Marion Higa, Frank Crawford, Jeanne Yamamura, Cheryle Broom, Susan Baugh, Betsy Cohn, and Ralph Capio. Three of the instructors were provided free of charge to PITI through their agencies: Marion Higa from the Hawaii State Public Auditor's Office, and Cheryle Broom and Susan Baugh from the King County Auditor's Office in Seattle. In these three instances PITI provided airfare, housing and per diem expenses to the instructors, but no salaries. In addition, both Ralph Capio and Jeanne Yamamura were able to attend the conference after providing training in the region, thereby minimizing the costs associated with their involvement in the conference.

In all, Twenty courses were provided through the week, which consisted of four training tracks: Audit, Audit Supervisory, Finance and Basic Finance. While the majority of sessions were either half-day or full-day, several courses were

Table 1: APIPA 2006 Instructors, Courses & Participants:

Higa	Transparency in the Public Sector	261
Cohn	Developing and Presenting Audit Findings	28
Cohn	Report Structure: How to Reach Your Audience	33
Cohn	Reviewing Audit Reports	17
Higa	Review of Current Yellow Book Standards	11
Broom & Baugh	Project Management of Performance Audits	19
Crawford	Audit Risk Updates: Review of AICPA Standards	16
Broom	Strategic Planning for Audit Offices: The Next Steps	16
Capio	Procurement Issues for Auditors	22
Yamamura	What Auditors Do & How to Make Them Go Away Happy	122
Cohn	Performance Measures and the Service Delivery Model	104
Yamamura	Nuts and Bolts of Governmental Accounting	96
Crawford	Fraud Auditing: What You Should Be Looking For	32
Crawford	Perfometer Updates	98
Crawford	GASB Standards Updates	108
Capio	Pre-Award Procurement Considerations	120
Capio	Post-Award Procurement Considerations	117
Broom & Baugh	Management Controls for Financial Managers	106
Capio	Ethical Concerns for Public Sector Employees	234

lengthier and spanned two to three days.

The opening plenary session, “Transparency in the Public Sector” was delivered by Marion Higa, the Hawaii State Public Auditor. The session focused on Ms. Higa’s experiences with Hawaii’s transparency laws as they have both aided and challenged her office. There are many similarities in the difficulties faced by offices committed to maintaining transparency in small-island communities—both in Hawaii and the rest of the Pacific.

The closing plenary session, “Ethical Considerations for Public Sector Employees” was led by Ralph Capio. The session focused on ethical responsibilities and principals of conduct, particularly as they relate to specific functions and actions of public officials and employees. The presentation reviewed generally accepted principles and as well as potential consequences in not adhering to guidelines.

In addition to the two plenary sessions, eighteen courses were delivered through the week, as Table 1 demonstrates. Participants were asked to fill out evaluation forms at the conclusion of courses. 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. APIPA Executive Meeting

An APIPA Executive Meeting was held the evening of July 27th, from 6:00 p.m. until 9:30 p.m. While the complete minutes from that meeting will be made available through the APIPA secretariat, a few issues discussed at the meeting are worth mentioning:

- All the APIPA members unanimously expressed interest in coordinating their annual December conference with the Inspector General’s Office so as to overlap with the Island Government Finance Officers’ Association (IGFOA) meeting. This year’s IGFOA meeting will be in Maui, and Graduate School staff offered to help procure conference and room space for the group, if the IG’s office was amenable.
- Substantial discussion took place around the current size of the APIPA conferences. Last year’s conference in Palau hosted 263 people, while this year’s conference hosted 283 people. In large part the increase in size can be attributed to the addition of finance and basic finance tracks, thus enabling participation from a wider range of government agencies and component units. The most substantial point of discussion involved the appropriateness of conference participants, and ways to ‘control’ participation to ensure that classes run smoothly. Graduate School staff indicated that they would not be able to send the same number of instructors to conferences without participation numbers justifying it. One popular suggestion was that rather than have open enrollment through the APIPA website, conference applicants apply through their local audit

offices. In this way the individual audit offices can be tasked with controlling participation from their individual region.

- Pending a favorable peer review and the appointment of a new public auditor, it was decided that the 2007 APIPA conference be hosted in American Samoa.

V. 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.

The APIPA website (<http://apipa2006.org>) was used quite effectively to plan and organize the conference. Complete course schedules were offered on the website, as well as online conference registration, course descriptions, and complete background information on selected instructors. Basic website design and layout has been included in Appendix B.

The FSM Office of the Public Auditor made arrangements for twenty 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.

VI. Appendix A: APIPA 2006 Participants

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2. Achelina Sana, FSM-Chuuk, Department of Education - Chuuk
3. Adair Sumang, Palau, Palau Office of the Public Auditor
4. Aisi Mori, FSM-Pohnpei, Office of the National Public Auditor
5. Akiama A. George, FSM-Pohnpei, Dept. of Treasury & Administration, Pohnpei State
6. Albertina Smith, FSM-Pohnpei, Sokehs Municipal Government - Pohnpei
7. Alexander Rosario, FSM-Pohnpei, Nett District Government
8. Alice E. Etse, FSM-Pohnpei, Office of the Public Auditor - Pohnpei State
9. Alik Isaac, FSM-Kosrae, Kosrae State Legislature
10. Alik Phillip, FSM-Kosrae, College of Micronesia-FSM, Kosrae
11. Alpino Kerman, FSM-Pohnpei, Early Childhood Education, Pohnpei State
12. Analin CoEstur, FSM-Pohnpei, Office of the Public Auditor - Pohnpei State
13. Andrew Joseph, FSM-Pohnpei, Dept. of Treasury & Administration, Pohnpei State
14. Angie A. Semes, FSM-Pohnpei, SPC-Plant Protection Micronesia
15. Angie M. Lambert, FSM-Pohnpei, FSM Dept. of Finance & Administration
16. Ann Noda, FSM-Kosrae, Kosrae State Legislature
17. Annes H. Leben, FSM-Pohnpei, Office of the Public Auditor - Pohnpei State
18. Annsely Keju, RMI, College of the Marshall Islands
19. Asieida E. Yens, FSM-Pohnpei, Office of the Public Auditor - Pohnpei State
20. Asmon Langidrik, RMI, Special Education
21. Atmita Jonathan, RMI, Office of the Auditor-General, RMI
22. Beauter Sohl, FSM-Pohnpei, FSM National Treasury - Dept. of Finance & Admin
23. Benido L. Victor, FSM-Pohnpei, FSM Dept. of HESA
24. Benita William, FSM-Pohnpei, Nett District Government
25. Benjamin Ekiek, FSM-Pohnpei, Nett District Court - Pohnpei
26. Berlin Sigrah, FSM-Kosrae, Historic Preservation
27. Bermance Aldis, FSM-Pohnpei, FSM Customs & Tax Administration
28. Bianca Adelbai, Palau, Koror State Government, Treasury Department
29. Boldon P. Abraham, FSM-Kosrae, Dept. of Admin & Finance - Kosrae State Gov.
30. Brad Lamille, RMI, Social Security Administration, RMI
31. Brenda Hadley Eperiam, FSM-Pohnpei, FSM Dept. of HESA- Substance Abuse/Mental Health
32. Cadalina K. Donre, FSM-Pohnpei, FSM Dept. of Justice
33. Camilla Betwell, RMI, College of the Marshall Islands
34. Carl H. Domnick, RMI, Ministry of Health - RMI
35. Carleen Mefy, FSM-Chuuk, Department of Education, Chuuk
36. Carlos Villazon, FSM-Pohnpei, Pohnpei Legislature
37. Carmen Sablan, FSM-Pohnpei, FSM Social Security Administration
38. Carmina R. Tulensru, FSM-Kosrae, Kosrae State Govt. Dept. of Admin & Finance
39. Catalino Kijiner, RMI, RMI Ministry of Education
40. Charlene P. Joker, FSM-Chuuk, Department of Education, Chuuk
41. Charles M. Musana, FSM-Pohnpei, College of Micronesia-FSM
42. Charles Yalaarow, FSM-Yap, Office of the Yap State Public Auditor
43. Christina Elnei, FSM-Pohnpei, FSM Office of the National Public Auditor
44. Christina Lokebol, RMI, Rongelap Atoll Local Government, Marshall
45. Christopher Iriarte, FSM-Pohnpei, Workforce Investment Act
46. Cora Norman, FSM-Pohnpei, FSM National Treasury - Dept. of Finance & Admin
47. Cynthia Edwin, FSM-Pohnpei, Sapwuahfik Municipal Government
48. Dackwalee Kephass, FSM-Kosrae, Kosrae State Government
49. Daisy Nanpei, FSM-Pohnpei, Pohnpei Utilities Corporation
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51. Daniel S. William, FSM-Pohnpei, Pohnpei State Budget Office
52. Danilo V. Dumantay, FSM-Pohnpei, College of Micronesia-FSM
53. Deborah Sebalt, Palau, Ministry of Health, Palau
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86. Gerson Lekka, FSM-Pohnpei, Nukuoro Government
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193. Mohang Bikajle, RMI, Ministry of Finance, RMI
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195. Morina Mook, RMI, Bank of Marshall Islands, RMI
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197. Nelly Joe, RMI, Ministry of Finance - RMI
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208. Paul James, FSM-Pohnpei, FSM Dept. of Transportation, Communication & Infr
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225. Robert Fathaltambay, FSM-Yap, Yap State Government
226. Robert L. Epstein, Guam-USA, Guam Community College
227. Robert Silbanuz, FSM-Pohnpei, Pohnpei State Budget Office
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229. Rodick Y. Albert, FSM-Pohnpei, FSM Postal Service, FSM National Government
230. Romana Blailes, Palau, Palau Office of the Public Auditor
231. Rondio Jomuly, RMI, RMI - National Training Council
232. Rose Nakanaga, FSM-Pohnpei, FSM Dept. of Finance & Administration
233. Roselyn B. Riklon, RMI, RMI Scholarship Office
234. Rosendo Primo, FSM-Yap, Yap State Legislature
235. Rosihna R. Silbanuz, FSM-Pohnpei, Dept. of Treasury & Administration, Pohnpei State
236. Rumina Edwin, FSM-Pohnpei, Dept. of Finance and Administration, Nat'l Gov't
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250. Sonny Padock, FSM-Pohnpei, College of Micronesia - Land Grant
251. Stayleen Solomon, FSM-Pohnpei, Pohnpei State Housing Authority
252. Stevenson Peter, FSM-Pohnpei, Nett District Government
253. Swihne Sultan, FSM-Pohnpei, Office of the Public Defender - FSM Nat'l Gov't
254. Switson E. Robert, FSM-Kosrae, Kosrae State Government, Kosrae
255. Takiko L. Ifamilik, FSM-Pohnpei, FSM Dept. of Finance & Administration
256. Takinal E. Mendiola, FSM-Pohnpei, FSM PIO
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259. Terry P. Nemra, RMI, Office of the Auditor-General, RMI
260. Thelma Fredrick, FSM-Pohnpei, Early Childhood Education, Pohnpei State
261. Theresa Victoria Gumataotao, Guam-USA, Office of the Public Auditor, Guam
262. Thomas Soaladaop, Palau, Ministry of Finance, Palau
263. Tionson Bikajela, RMI, RMI National Telecoms Authority
264. Titus A. Bien, RMI, Ministry of Health - RMI
265. Tony Meno, Guam-USA, Judiciary of Guam
266. Tracy Myazoe, RMI, College of the Marshall Islands
267. Treasie Liz Kattil, RMI, Marshalls Energy Company
268. Tulensa Sighra, FSM-Kosrae, Kosrae Dept. of Education
269. Tulensa W. Palik, FSM-Kosrae, Attorney General's Office - Kosrae
270. Tuter Sirom, FSM-Chuuk, Education Improvement Program, Chuuk State
271. Twyla E. Poll, FSM-Pohnpei, College of Micronesia-FSM Pohnpei Campus
272. Valerio Willson, FSM-Pohnpei, Nett District Government
273. Vensis Alphonz, FSM-Pohnpei, Early Childhood Education, Pohnpei State
274. Vicky S. Daniel, FSM-Chuuk, Compact Fund Control Comm. Office, Chuuk State
275. Vicky S. Nimea, FSM-Pohnpei, FSM Dept. of Finance & Administration
276. Walter K. Elbon, RMI, RMI Judiciary
277. Weison D. Weital, FSM-Pohnpei, Workforce Investment Act

- 278. William K. Mongkeya, FSM-Kosrae, FSM Customs & Tax Adm - Kosrae Field Office
- 279. Wilson Kephas, FSM-Kosrae, Kosrae Department of Education
- 280. Win Thomas, FSM-Pohnpei, FSM Social Security Administration, Pohnpei
- 281. Yancy Reseki, FSM-Chuuk, Chuuk State Finance
- 282. Yolanda O. Leben, FSM-Pohnpei, FSM Office of the National Public Auditor
- 283. Zeny Asuncion_Nace, Guam-USA, Guam Office of the Public Auditor

VII. Appendix B: APIPA 2006 Website: apipa2006.org

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Seventeenth Annual Conference
July 24 - 28, 2006
Pohnpei, Federated States of Micronesia

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On behalf of the members of the Association of Pacific Islands Public Auditors, and as chairman of the seventeenth annual APIPA conference, it is my pleasure to welcome you to apiipa2006.org. The Office of the FSM Public Auditor is excited to host this year's APIPA conference in Pohnpei, July 24 - 28, 2006, and as we continue with conference preparation we are pleased to offer this site to conference participants.

The size of the APIPA conferences continue to grow, with a record 273 participants attending last year's meeting in Palau. We have been working hard to design a dynamic program for APIPA 2006 to support the ongoing education that has become an integral part of our professions. With first-class instructors and a wide range of financial and auditing courses planned, I have no doubt that each participant will find great value in their time in Pohnpei, and will return home energized and ready to support their respective institutions and agencies.

We are particularly honored that the Hawaii State Auditor, Ms. Marion Higa, has agreed to provide the keynote address at this year's APIPA conference. Ms. Higa was reappointed to a second, eight-year term in 2000 by unanimous vote, and has been with the Office of the Hawaii State Auditor for over 35 years. In addition to her considerable auditing experience, Ms. Higa was recently appointed to the U.S. Comptroller General's Advisory Council on Auditing Standards for a four-year term, and has much to offer our islands as we work to strengthen our own transparency and accountability. We look forward to welcoming Ms. Higa to Pohnpei and to APIPA 2006.

Finally, I'd like to express my appreciation to the United States Department of Interior, Office of Insular Affairs, and the Graduate School, USDA's Pacific Islands Training Initiative, for their ongoing support of APIPA and our annual conferences.

With that, I invite you to explore the resources on this website and encourage you to join us in Pohnpei for the seventeenth annual APIPA conference.

Flaver Hamrick
Public Auditor, Federated States of Micronesia
Chairman, Association of Pacific Islands Public Auditors

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Registration

Registration for the 2006 APIPA Conference has closed.

If you have any questions about the conference, please contact the FSM Office of the National Public Auditor at (691) 320-2862/2863 or by e-mail at celnei@fsmpublicauditor.fm or hhamrick@fsmpublicauditor.fm.

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Courses

The APIPA 2006 Conference is offering twenty courses in four separate tracks. Register for the conference here, or view the current course schedule [here](#). The courses below are listed alphabetically, according to track:

	Transparency in the Public Sector Marion Higa (4 hours, Monday morning) What role do auditors play in letting the sunshine into government? In island communities, transparency in the public sector perhaps carries more risk than in larger communities. But there may be hope, as there was hope for Andy, the banker/convict/ accountant and his best friend in Shawshank Prison. Ms. Higa will discuss Hawaii's public policy on openness, their audit experiences with that policy, and recent developments from the 2006 Legislature.
	Ethical Concerns for Public Sector Employees Ralph Capio (4 hours, Friday afternoon) Unfortunately, we live in an age when scandal seems to abound. Hardly a week goes by, it seems, without new revelations of scandal by both public and private sector employees. Many organizations (to name a few: the United Nations, Enron, WorldCom, the US Defense Department, Boeing, etc.) have recently been deeply affected by serious misconduct by their respective employees. Our services as a trust-to be placed in by the public depend on the behavior of the employees of the public sector. The seminar will review the general ethical principles which should guide all public sector employees in the conduct of their organizational activities.
	Conducting Performance Audits: Techniques for Success Cheryl Broom & Susan Baugh (12 hours, Monday - Tuesday) Performance audits focus on evaluating program results, management controls, cost-effectiveness and efficiency of operations. This creates unique challenges for conducting performance audits, even though the performance audit process is similar to the financial audit process. Attend this class to learn more about conducting performance audits and useful techniques to achieve the objectives of performance auditing.
	Developing and Presenting Audit Findings Betsy Cohn (8 hours, Wednesday) Performance audit is all about problems: identifying them, assessing their significance, solving them. This course will show how the elements of a finding work as a system of relationships among the elements, and how performance measures drive the development of a finding. The afternoon will focus on what kind of finding works best for your report. Must a finding include all of the elements? Is a positive finding reportable? And what if the issue is not a problem, but the benefit of some new program? Different kinds of finding might be appropriate for different circumstances. This course focuses on how to choose the best kind of finding and use it either to demonstrate problems or substantiate the benefit of an innovation.
AUDIT TRACK	

	Fraud Auditing: What You Should be Looking For Frank Crawford (4 hours, Friday) This session will take a new look at finding fraud, using several tools that you have had in your possession since you were born--your brain, ears, mouth, eyes and gut. We will look closely at the process of "brainstorming" and "interviewing" techniques used in detecting fraud and fraudulent behavior. Also, we will spend some time learning what to look for in order to spot potential fraud and what we can do to minimize fraud risks. "Chances are" that you will be better at finding fraud after this session.
	Report Structure: How to Reach Your Audience Betsy Cohn (8 hours, Thursday) Performance auditors quickly learn that they write for a living, no matter how oriented to numbers analysis they might be. What should an audit report look like? What should it include? This course focuses on the typical structures for audit reporting: how they can be adapted, and what varied purposes they serve. The afternoon will focus on reaching the audience of your audit reports. Who would read an audit report? Actually, audit reports are widely read by a variety of readers. While not every word of every report can serve all of these readers, every report should probably serve a defined variety of readers to some extent. How to perform this balancing act, while ensuring full coverage of the evidence and a concise presentation at the same time--is the challenge faced by performance auditors. This course examines the function of each section of an audit report and the needs of the various audiences they serve.
	Audit Risk Update: New AICPA Auditing Standards Frank Crawford (4 hours, Thursday) Did you know that the American Institute of CPAs has issued several new audit standards? Many of these standards deal with things that your office deals with on a day-to-day basis. Audit risk assessments, internal control matters, and audit documentation to mention a few. This session will focus on the major changes and the impact they may have on your government. This is a "risky business" we're in, and now standards are being revamped to recognize it.
	Procurement for Auditors Ralph Capio (4 hours, Friday) Cumulatively, many trillions of dollars are spent by government organizations, large and small, in the conduct of millions of procurement activities. The requirements of all government organizations can only be met through a responsive and responsible public procurement system that fairly, efficiently and honestly spends funds to acquire public goods and services. This session will provide an overview of the public procurement process with a focus on the audit's role in the process. Auditors should be familiar with the various indicators of fraud so that auditors will become better able to spot misconduct and thus help eliminate it.
	Project Management of Performance Audits: Keeping on Track from Start to Finish Cheryl Broom & Susan Baugh (8 hours, Wednesday) Each performance audit is typically unique, so audit planning and monitoring require due diligence. How are project hours and timelines determined and tracked? When is it appropriate to revise work plans? In addition to addressing these questions, this session will incorporate managing the expectations of the audit--such as the review of internal controls--and the work papers that support the audit process and results. Attend this class to answer these and other questions about keeping audit projects timely, on schedule and within budget.
	Review of Current Yellow Book Standards Marion Higa (8 hours, Tuesday) As a member of the U.S. Comptroller General's Advisory Council on Auditing Standards, Ms. Higa will discuss the trends emerging from the updated standards under development for 2007. Like Inspector Jacques Cousteau, played originally by Peter Sellers and reprised by Steve Martin, we auditors "investigate" wrongdoing and more. But hopefully we can see beyond our noses as Inspector Cousteau could not.
AUDIT SUPERVISORY TRACK	

	<p>Reviewing Audit Reports Betsy Coin (4 hours, Monday)</p> <p>Reviewing audit reports is an activity performed by a member of the writing team, meant to enhance the final product. This course shows reviewers how to survive the process, and how to communicate with the auditors who wrote the draft. It establishes a step-by-step process for reviewing, and shows where opportunities arise during that process to interact with the writers.</p> <p>Strategic Planning for Audit Offices: Moving Forward with Next Steps - Cheryl Broom (4 hours, Thursday)</p> <p>How are you measuring your office's performance? Does staff understand the organization's goals and participate actively in strategies to achieve those goals? These are two important questions to answer as you consider developing or updating your strategic plan. Participants will learn tips for establishing or maintaining functional strategic plans. If you have a strategic plan, office goals and performance measures bring them to this session.</p> <p>Performance Measures and the Service Delivery Model Betsy Coin (4 hours, Tuesday)</p> <p>What does government do? How is government responsible for the common good? Not everything about government is necessarily auditable. This course uses a model for government activity as a basis for identifying what can be audited. It addresses what kinds of performance measures can be applied to what kinds of activity, and the relationships among various kinds of performance measures. Never be swept off course during the field work again!</p> <p>Nuts and Bolts of Governmental Accounting Jeanne Yamamura (20 hours, Wednesday - Friday)</p> <p>This 2 ½ day course is a hands-on introduction to governmental accounting and reporting. Participants will gain a basic understanding of governmental accounting and reporting principles. The session will include a discussion of basic fund accounting concepts and financial reporting issues related to the insular governments. Attendees will leave the course with a more complete understanding of double-entry accounting, reconciliations, accounting terminology, and financial statements.</p> <p>What Auditors Do and How to Make Them Go Away Happy Jeanne Yamamura (8 hours, Monday - Tuesday)</p> <p>This one-day course has been designed to introduce participants to the basic requirements of a financial statement audit. Coverage will include professional standards, planning, audit procedures and types of evidence, audit reports, internal control considerations, documentation, and wrap up procedures. This course will enable you to understand what your auditors are doing and how they come up with the never-ending lists of things for you to do and locate for them.</p> <p>GASB Updates Frank Crawford (8 hours, Tuesday)</p> <p>Does the GASB have a spy in their midst? Perhaps. This session will cover recent GASB accounting standards for financial reporting and even newer accounting issues that are emerging that will soon be standard. In addition, we will visit numerous issues still under consideration by the GASB Standards Board. Topics include: capital assets, other post-employment benefits, statistical schedules and many more. After a whole day of GASB standards, you will probably feel like crying "U.N.C.L.E.!</p> <p>Management Controls for Financial Managers: Applying Best Practices Cheryl Broom & Susan Baugh (4 hours, Friday)</p> <p>In addition to the important objectives of promoting reliability of financial and program data and safeguarding resources, management controls are also designed to provide assurance that operations are effective, efficient and in compliance with mandates. What are some best practices for designing and implementing management controls? Attend this class to learn more about your crucial role as a manager in implementing effective controls.</p>
BASIC FINANCE TRACK	

FINANCE TRACK	<p>Performer@ Updates Frank Crawford (4 hours, Monday)</p> <p>The Performer@ analysis is now in full swing for most of your governments. How does your score compare to previous years? How does your score compare to other insular governments? What is causing the scores to fluctuate? What can you do to improve the scores? These questions and more will be asked and answered in this session. Once you get the score, you should ask yourself, "Is this as good as it gets?"</p> <p>Post Award Procurement Considerations Ralph Capio (8 hours, Thursday)</p> <p>As a follow-on to the "Pre Award an Award: Procurement Considerations" course, this post-award segment shall continue its analysis of an effective public procurement program, considering fundamental contract administration actions, to include monitoring contractor performance to ensure the government gets what it needs and what it has paid for; inspection and acceptance procedures; making and managing changes to government contracts; contract dispute resolution techniques; contract terminations for "cause" and for "convenience"; and contract close out.</p> <p>Pre-Award Procurement Considerations Ralph Capio (8 hours, Wednesday)</p> <p>The conduct of a public procurement program is a critical function at each and every level of government. The procurement process itself can be both complex and convoluted, and, as such, it oftentimes suffers from inefficiency, ineptitude and misconduct. In the pre-award segment of this course, we shall consider such important topics as identifying and justifying agency requirements; sole source considerations; soliciting government needs, to include "sealed bidding" and "best value" procurements; generating viable competition among vendors; the fair evaluation of vendor offers; risk allocation between the government and contractors, to include types of contract vehicles (e.g., fixed price, cost reimbursement, and indefinite delivery); and drafting critical contract terms and conditions, to include choice of law clauses.</p>
	<p>Please contact the FSM Office of the Public Auditor with any questions about courses. Email: info@api2006.org; Phone: +1.691.320.2862; Fax: +1.691.320.5482</p> <p>welcome • registration • courses • instructors • schedule • hotels & travel • sponsorship • links</p> <p>© 2006 Association of Pacific Islands Public Auditors</p>

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Instructors



Marion Higa



Susan Baugh



Cheryl Broom



Ralph Capio



Betsy Cohn



Frank Crawford



Jeanne Yamamura

Marion Higa



Appointed by unanimous vote of the Senate and House of Representatives to an eight-year term commencing on July 1, 1992, after becoming Acting Auditor in December 1991. Reappointed in January 2000 to another eight-year term, again by unanimous vote. The position of State Auditor is provided by Article VII of the State Constitution and Chapter 23 of the Hawaii Revised Statutes.

Has been with the Office of the Auditor for over 35 years, starting as an assistant analyst. While rising through the ranks, worked on or supervised numerous education audits and audits of the community hospitals, Hawaii Visitors and Convention Bureau, and Office of Hawaiian Affairs, among others.

In 1992, became a member of the executive committee of the National Legislative Program Evaluation Society, serving as its secretary in 1994-95. Between 1995 and 1998, elected to the executive committee of the National Conference of State Legislatures as one of 20 staff representatives from around the country. The NCSL is comprised of all 50 legislatures and their staff units. This was the first time Hawaii had a staff seat on the NCSL executive committee. In 1998, served as a delegate to Germany on Joint NCSL-Partnership of Parliaments program. Also in 1998, served as an American delegate to Japan on program sponsored by the Council of Local Authorities for International Relations. In 1999-2001, served as part of the NCSL leadership team for legislative staff as staff vice chair of the Assembly on State Issues. In 2002-03, was again on NCSL leadership

team as staff chair of the Standing Committees, the third highest staff position in NCSL nationally. In 2001, received an NCSL Legislative Staff Achievement Award. In 2002, received the William R. Snodgrass Distinguished Leadership Award from the Association of Government Accountants.

In July 2005, presented a paper at the Oxford Roundtable, Oxford University, England. Recently appointed by U.S. Comptroller General to his Advisory Council on Auditing Standards for a four-year term.

Susan Baugh



Susan has made a career-long commitment to public service, and has more than 30 years of experience in local government management and performance auditing, policy analysis, and program evaluation. She currently serves as a Principal Management Auditor for the King County Auditor's Office, and formerly served as a Performance Audit Project Manager for the Office of City Auditor. Susan has experience as an audit consultant and professional audit skills trainer for various professional associations, including the Institute of Internal Auditors and Association of Government Accountants, and other local government agencies. Susan is a Certified Government Financial Manager.

Susan has also served as an Adjunct Professor for Seattle University's Institute of Public Service (WPA Program) and Political Science Program. She is the recipient of the American Society for Public Administration's Donald C. Stone Award for her commitment to the society and to the advancement of public service, and of the Editor's Choice Award for her contributions to the prestigious *Public Administration Review*.

Cheryl Broom



Cheryl Broom's demonstrated expertise is in directing organizations that provide oversight of public agencies and improve the cost-effectiveness of public services. During her 30-year career, Cheryl has managed organizations that have been recognized for their significant impacts, leading edge approaches and professional integrity.

Cheryle provides training and technical assistance on performance auditing and performance management. These endeavors include serving as a reviewer for AGA's Certificate of Excellence in Service Efforts and Accomplishments Reporting; presenting new research at national and international conferences, and conducting training and strategic planning for public auditors in the Pacific Islands. Cheryle is the immediate past president of the American Society for Public Administration (ASPA), founding member and former chair of ASPA's Center for Accountability and Performance (CAP), and co-chair of AGA's first performance management conference (held in November 2005 in Portland, Oregon).

A leader in promoting performance-based government, Cheryle is an author of the acclaimed workbook *Performance Measurement Concepts and Techniques* which has been translated into Chinese and Japanese; co-author of the award-winning article *Performance Based Government Models: Building a Track Record*, and contributor to related publications such as *Meeting the Challenges of Performance-Oriented Government*.

In 2005 Cheryle received the Excellence in Government Leadership Award from the Association of Government Accountants (AGA) for her sustained contributions to the public service. Cheryle was also unanimously reappointed in 2005 by the county council to a second four-year term as the King County Auditor. Previous public service positions held by Cheryle include: First Deputy Inspector General for the New York State Metropolitan Transportation Authority; Legislative Auditor for the Washington State Joint Legislative Audit and Review Committee; Program Staff Director for the King County Council; Management Audit Manager for the King County Auditor's Office; Federal Citizen Participation Project Coordinator; and US Government Accountability Office Evaluator.

Ralph Capio



Ralph J. Capio is an attorney specializing in government contract law, international law, transportation law, foreign military sales, and corporate affairs.

Previously, Mr. Capio was general counsel and legal advisor at the United States Transportation Command, Scott Air Force Base. In addition, he was also the Director of the Contract, International and Aviation Law Division at Scott Air Force Base. Mr. Capio served as Chief Counsel and Staff Judge Advocate at the headquarters for the United States Training Mission to the Kingdom of Saudi Arabia in Riyadh. He was also a previous Staff Judge Advocate at Sembach Air Base in Germany.

Mr. Capio holds a teaching position at Saint Louis University, where he teaches *The Legal Environment of Business and International Negotiations*. He also currently holds a teaching position at Webster University and teaches various legal and contracting related courses. He previously held teaching positions at the University of Maryland's European and Asian Divisions, McKendree College, Boston University, and the University of Tampa. Mr. Capio is the author of numerous published articles and recently presented "The Nature of Contracting in a Global Environment" at the Annual Meeting of the International Academy of Business Disciplines.

Mr. Capio holds a Professional Designation in Contract Management (PDCM) as well as top secret

clearance. He is admitted to practice in the United States Supreme Court, the New York Court of Appeals, the United States District Court (NDNY), the United States Court of Federal Claims, and the United States Court of Appeals for the Armed Forces.

Mr. Capio currently serves as an instructor with the Graduate School, USDA's *Pacific Islands Training Initiative* (PTII). He has taught a number of courses for PTII including *Procurement and Contract Management for Senior Government Officials*, *Effectively Managing the Procurement Process*, *Contract Negotiations*, and *International Contracting*. Mr. Capio's teaching experience spans more than 25 years.

Betsy Cohn



Elizabeth (Betsy) Cohn has been a training consultant since 1983, working extensively with federal, state, and local government audit organizations to improve their most important product: audit reports. Betsy has consulted with the Government Accountability Office (GAO) and the Government Audit Training Institute (Graduate School, USDA), and has conducted and designed audit report writing courses for both organizations. She has been honored for her efforts, receiving the Inspector General's Award from the U.S. General Services Administration in 1997 and a Graduate School, USDA Faculty Excellence Award in 1996.

Betsy conducts writing courses for auditors under the auspices of the Government Audit Training Institute. She has delivered extensive training for the General Services Administration/Office of the Inspector General, for the Department of Interior/Office of Inspector General, the New York State Comptroller's Office, the City of Philadelphia/Office of the Controller, and many other federal, state, and municipal government audit organizations.

Before establishing her consulting business, Betsy pursued an academic career. She served as Assistant Director of the Freshman English Program at the University of Maryland, performing both administrative and teaching duties. She has also served as an instructor in the English Department at Georgetown University. Betsy is the co-author of *Writing to Please Your Boss (And Other Important People, Including Yourself)*. She received her B.A. and M.A. in English from the University of Maryland at College Park, and has completed all but the dissertation for a Ph.D. in English from Maryland.

Courses that Betsy has designed for the Government Audit Training Institute include the following: *Writing Audit Reports by Objectives*, *Team-Developed Audit Reports*, *Managing the Audit Engagement*, *Writing Value-Added Audit Reports*, and *Reviewing Audit Reports*.

Frank Crawford



Frank Crawford is President of Crawford & Associates, P.C., Certified Public Accountants. Crawford & Associates is a 16-person firm with its lead office located in Oklahoma City, Oklahoma. The firm specializes in providing auditing, consulting and accounting services solely to state and local governmental entities. Crawford & Associates has performed over 700 financial statement audits and financial related audits, along with a variety of other services including GASB 34 implementation plans, fraud investigations, internal control analysis, accounting policy and procedure development, contract internal auditing, quality assurance reviews, training, fixed asset record development and expert witness testimony in litigation and labor arbitration matters.

Mr. Crawford is currently the Chair of the Oklahoma Society of CPAs Government Accounting and Auditing Committee and has also been involved in a number of AICPA committees and task forces as they relate to governmental accounting and auditing, including the former AICPA Governmental Accounting and Auditing Committee, the current AICPA Government and Not-For-Profit Expert Panel and AICPA Audit Guide Revision Task Force.

Mr. Crawford is also currently the Chair of the AICPA's GASB Liaison Task Force, an appointed group of seven individuals designated by the AICPA to interact with the Board during the accounting standard-setting process.

Mr. Crawford was also a member of the GASB's advisory group for the first Implementation Guide of Statement 34, and has already assisted and audited several local governments that implemented Statement 34 as far back as June 30, 1999. In addition, Mr. Crawford, at the request of the Graduate School, USDA's Pacific Islands Training Initiative, recently developed GASB 34 implementation plans for many of the U.S. territories, commonwealths, and Freely Associated States including Guam, American Samoa, the U.S. Virgin Islands, the Commonwealth of the Northern Mariana Islands, the Republic of Palau, the Republic of the Marshall Islands, and the Federated States of Micronesia.

Mr. Crawford is a frequent lecturer, trainer and discussion leader for numerous groups, firms, and State Societies, and has appeared in several AICPA continuing professional education videos and live satellite broadcasts related to governmental accounting and auditing.

Commonly known as Frankie to clients, friends and family, Mr. Crawford has two children, 11 year-old daughter Madison and 6 year-old son Blake, and also has the good fortune to be married to Cindy Crawford.

Jeanne Yamamura



Jeanne H. Yamamura, CPA, MIM, PhD, (licensed as a CPA in California and Nevada) is an associate professor at the University of Nevada Reno where she teaches courses in auditing and accounting information systems in the College of Business Administration. In addition to her work with the University, Ms. Yamamura presents workshops in governmental accounting and reporting and professional ethics, serves as a mentor for an online CPA review course, and has provided quality control review services for local CPA firms.

Ms. Yamamura brings to her classes and workshops more than twenty years of experience in public, private, and governmental accounting. She worked as an Audit Manager for Touche Ross & Co. in the N. Marienas and as a Senior Accountant for Peat, Marwick, Mitchell & Co. in San Francisco, California. She provided internal audit services for county government and for an international financial services company. She has also worked in a variety of positions ranging from Assistant Controller to Vice President of Finance in the savings and loan industry. Ms. Yamamura is currently serving as Chairman of the Nevada Society of CPAs, the first academic to hold the position in the organization's 58-year history.

Ms. Yamamura received her Bachelor in Business Administration with a concentration in accounting from California Polytechnic State University, San Luis Obispo, California and her Master of International Management from Thunderbird, American Graduate School of International Management in Glendale, Arizona. Her Ph.D. in Business Administration - Accounting was received from Washington State University in Pullman, Washington. She has written articles appearing in the Journal of Accountancy, the CPA Journal, and the Internal Auditor as well as numerous academic journals.

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Schedule

The schedule of courses for the 2006 APIPA conference is listed below. Please note that the opening and closing plenary sessions include all participants. The morning sessions run from 8:00 a.m. to 12:00 p.m. and the afternoon sessions run from 1:00 p.m. to 5:00 p.m. Conference participants are welcome to take courses in different tracks, but are asked to attend the full duration of each course, from start to finish. Several courses run over multiple days, so please plan accordingly. Full course titles and descriptions are available [here](#).

Download a printable, Adobe Acrobat PDF version of the course schedule [here](#). A complete schedule of events is available [here](#).

	Monday July 24		Tuesday July 25		Wednesday July 26		Thursday July 27		Friday July 28	
	AM	PM	AM	PM	AM	PM	AM	PM	AM	PM
Audit				Conducting Performance Audits		Developing & Presenting Audit Findings		Report Structure: How to Reach Your Audience		Fraud Auditing: What You Should Be Looking For
Audit Supervisory	Opening Plenary: Transpar. in the Public Sector	Reviewing Audit Reports	Review of Current Yellow Book Standards		Project Management of Performance Audits		Audit Risk Update: New Standards	Strategic Planning for Audit Offices		Closing Plenary: Ethics and Consid. for Public Sector Empl.
Basic Finance	Marion Higa	West Auditors Do and How to Make Them Go Away Happy	Performance Measures and the Service Delivery Model		Nuts and Bolts of Governmental Accounting					Ralph Capio
Finance		Performer@ Update	GASB Standards Update		Pre-Award Procurement Considerations		Post-Award Procurement Considerations			Mgt. Controls Financial Managers

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Hotels & Travel

Comprehensive lists of car rental and hotel options for the APIPA 2006 conference are contained in the Adobe Acrobat files below. If you do not have Adobe Acrobat Reader, you can download it [here](#).

- » [Hotel information for APIPA 2006 Pohnpei](#)
- » [Car rental information for APIPA 2006 Pohnpei](#)

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- » FSM Telecommunications Corporation

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- » Office of the Public Auditor, Guam
- » Office of the Pohnpei State Public Auditor

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