

APIPA2020



Association of Pacific Islands
Public Auditors

Graduate School USA



August 3-14, 2020

31st Annual Conference

Conference Report



Association of Pacific Islands Public Auditors

August 3-14, 2020



31st Annual Conference



I. Background

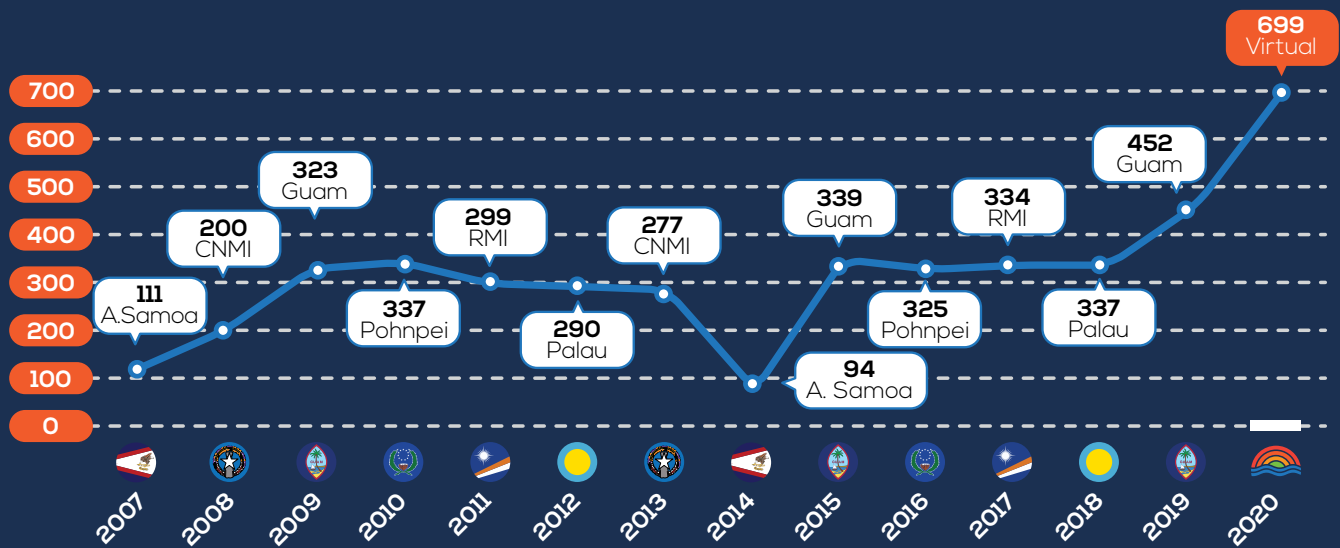
The Association of Pacific Islands Public Auditors (APIPA) completed its 31st annual conference, held virtually from August 3 to 14, 2020. Until the pandemic restricted travel options, the conference was planned to be an in-person event in Saipan, Commonwealth of the Northern Mariana Islands (CNMI). CNMI Public Auditor Mike Pai, CPA, hosted the virtual conference. "Unusual times like these called for innovative approaches to offer the professional training we need," said Pai. "More than ever, our accountability profession needs to maintain its core competence as we serve the public and our governments."

The conference was funded through the U.S. Department of the Interior's Office of Insular Affairs' technical assistance program and delivered by the Graduate School USA's Pacific and Virgin Islands Training Initiatives (PITI-VITI).

II. Participants

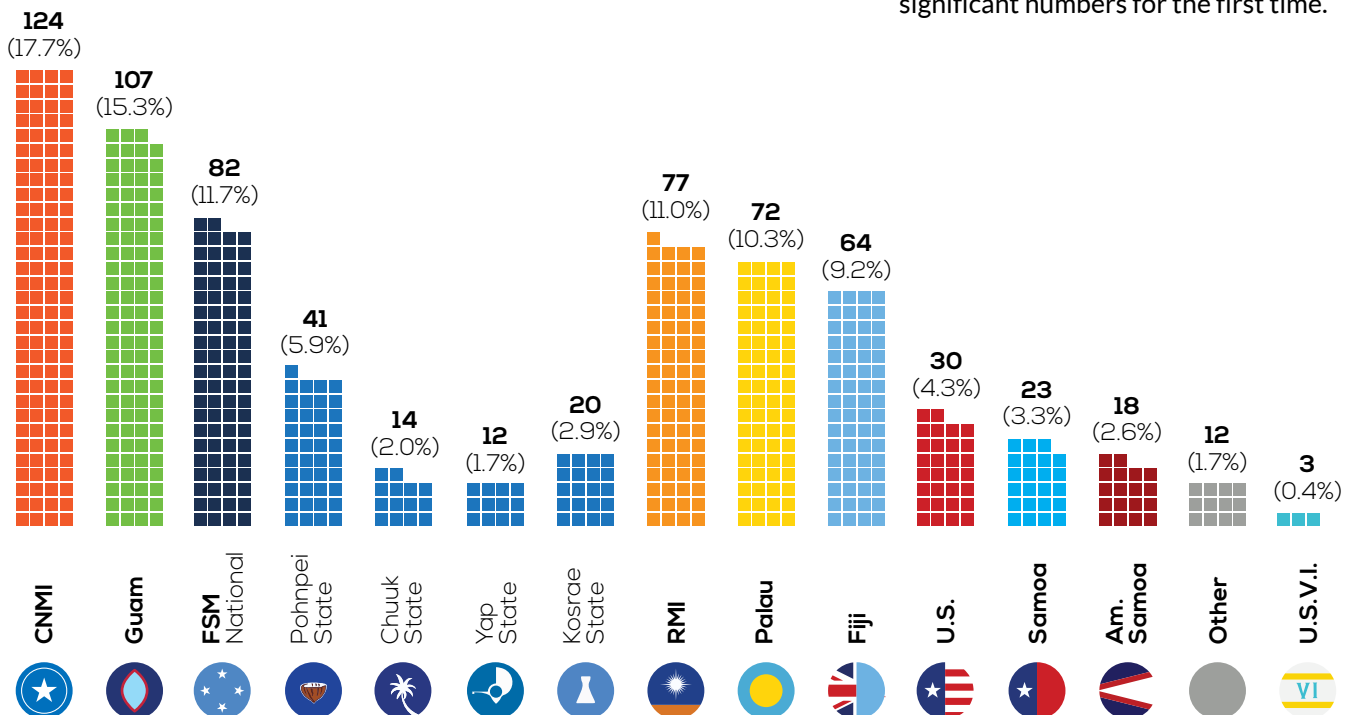
Six hundred and ninety-nine (699) unique participants attended the virtual APIPA 2020 Conference. This total is 57% more than the 444 participants who attended the 2019 APIPA conference in Guam. Participation in recent years is shown in the table below:

Year	Location	# of Participants
2004	Majuro, RMI	--
2005	Koror, Palau	--
2006	Pohnpei, FSM National Office	--
2007	American Samoa	111
2008	Saipan, CNMI	200
2009	Guam	323
2010	Pohnpei State, FSM	337
2011	Majuro, RMI	299
2012	Koror, Republic of Palau	290
2013	Saipan, CNMI	277
2014	American Samoa	94
2015	Guam	339
2016	Pohnpei State, FSM	325
2017	Majuro, RMI	334
2018	Koror, Republic of Palau	337
2019	Guam	444
2020	Virtual	699

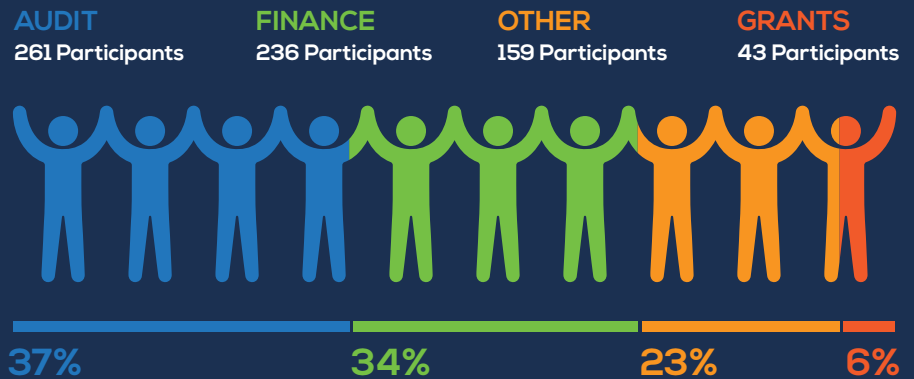


Note: Attendance in 2014 and 2007 was lower than other years primarily because of the cost of travel to American Samoa.

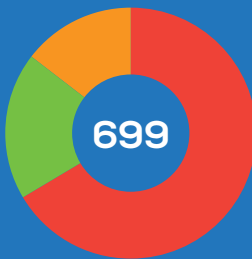
APIPA 2020 participants came from American Samoa, Chuuk, the Commonwealth of the Northern Mariana Islands, Fiji, Guam, Kosrae, the Marshall Islands, FSM National Government, New Zealand, Palau, Pohnpei, Samoa, Washington DC, the U.S. Virgin Islands, and Yap. The largest delegation attended from the CNMI, followed by Guam, FSM, RMI and Palau. Notably, the virtual conference format enabled APIPA participants from Samoa and Fiji to join in significant numbers for the first time.



While 37 percent of participants came from audit offices, the remaining 63 percent represented finance, grants management, or other offices.



Conference Frequency	1	2	3	4	5	6	7	8	9	10
Number of Participants	345	119	60	38	35	26	8	18	4	46



- 66%** 1-2 APIPA Conferences Attended
464 Participants
- 19%** 3-5 APIPA Conferences Attended
133 Participants
- 15%** 6 or more APIPA Conferences Attended
102 Participants

Importantly, 464 conference participants (66 percent) indicated the virtual APIPA 2020 Conference was their first or second time to attend APIPA, confirming the need to continue to offer introductory courses in the finance and audit fields. Only 102 participants (15 percent) indicated they had attended more than five APIPA Conferences.



Guam Department of Education Financial Affairs Division staff participated in the #APIPA2020 virtual conference. @DOEGuam

III. Plenary Sessions and Keynote Instructors

The conference opening included welcoming remarks by Assistant Secretary of the Interior for Insular and International Affairs Doug Domenech, who recognized the unique nature of the conference and commended attendees' involvement. "Accountability does not have borders," Domenech said, "and this year is tangible proof that neither vast oceans, distance, time, and even now the coronavirus pandemic will separate you from the great work that you are doing and must do."

The opening plenary session and keynote address featured the U.S. Department of the Interior's Inspector General, Mark Lee Greenblatt, who delivered a session encouraging participants on the topic, "Owning Your Work". Mr. Greenblatt emphasized ways in which auditors can take ownership and leadership roles on the job and in the audit community.

"It's not just processes -- all of us need to audit what matters," Greenblatt said. He urged island audit professionals to move their important accountability profession forward by going beyond "doing just what's prescribed to volunteering to do what's best."

The closing plenary focused on ethics, and each conference week started and ended with plenary sessions, including training on audit report writing and audit recommendations.

Hon. Douglas Domenech

Assistant Secretary for Insular and International Affairs,
U.S. Department of the Interior



Accountability does not have borders, and this year is tangible proof that neither vast oceans, distance, nor time...will separate you from the great work that you are doing and must do.

Hon. Mark Lee Greenblatt

Inspector General,
U.S. Department of the Interior



Behaviors can capture how we see our work — from doing just what's prescribed to volunteering to do what's best.



Virtual **#APIPA2020** participants from the CNMI Office of Management and Budget, Capital Improvement and Hazard Mitigation Programs. **@nadia.d.benjamin**



**Margie
Bastolla**



**Michael
Binder**



**Steve
Determan**



**Mark Lee
Greenblatt**



**Nick
Johnston**



**Drummond
Kahn**



**Esther
Lameko-Poutoa**



**Sarah
Markley**



**Kip
Memmott**



**Christopher
Pembroke**



**Martin
Ruben**



**David
Rykken**



**Elizabeth
Schubert**

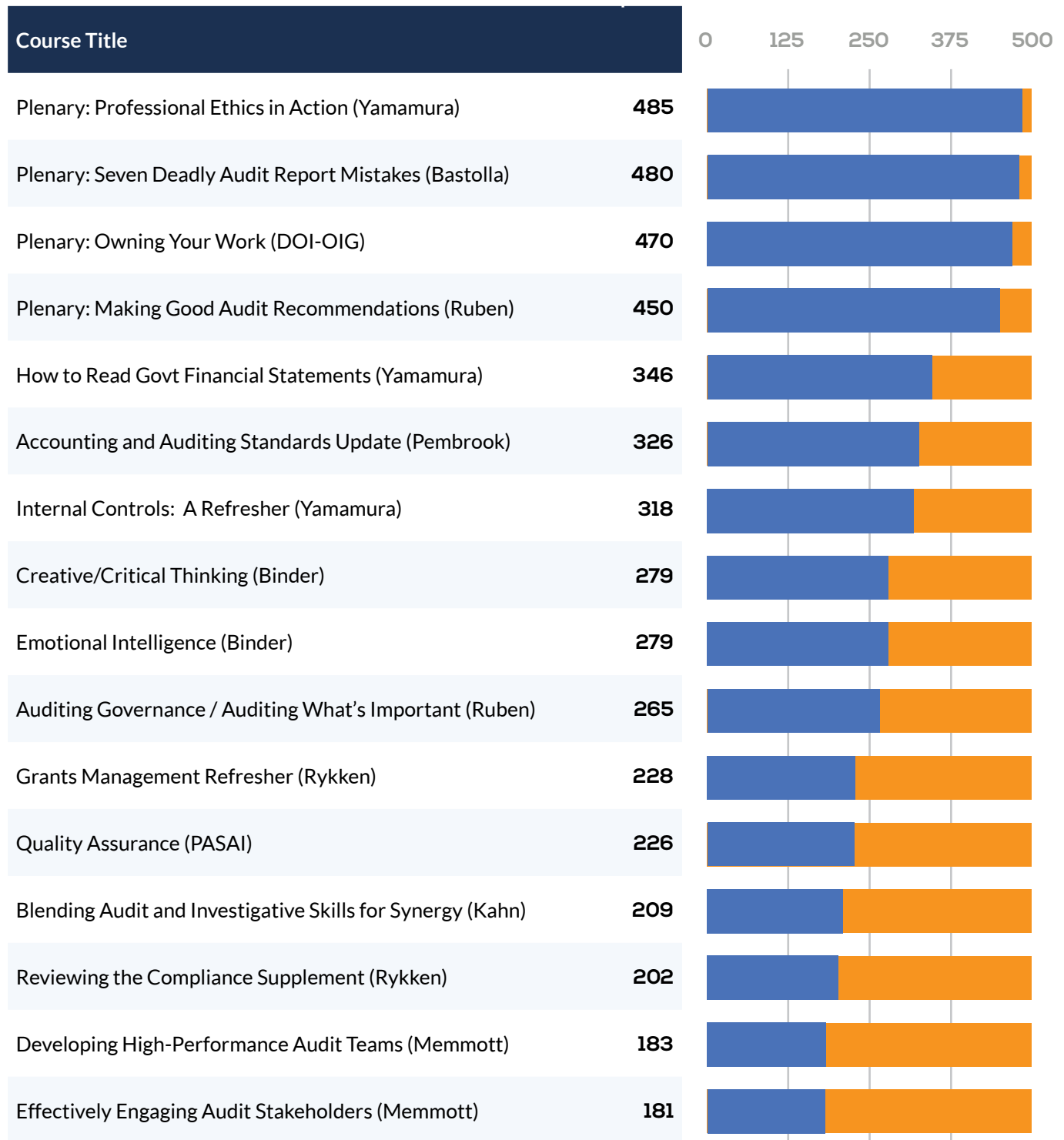


**Jeanne
Yamamura**

IV. Instructors and Courses

Fourteen instructors led training sessions throughout the week: Margie Bastolla, Michael Binder, Steve Determan, Mark Lee Greenblatt, Nick Johnston, Drummond Kahn, Esther Lameko-Poutoa, Sarah Markley, Kip Memmott, Christopher Pembroke, Martin Ruben, David Rykken, Elizabeth Schubert, and Jeanne Yamamura. Sixteen (16) courses were provided during the conference in plenary sessions and in General and Technical training tracks. The instructors, course titles and number of participants attending each course are shown in the table below.

APIPA 2020 Participants by Course



The 2020 APIPA Virtual Conference represented record-high attendance, with 699 participants joining courses. During the sessions, participants expanded their skills in topics including audit report writing, root cause analysis, grants management, leadership, internal controls, and quality assurance.



4,925 course
certificates were
awarded for



19,700 CPE
credit hours.

V. APIPA Annual Meeting

The APIPA Annual Meeting was held on Tuesday, September 1. Attendees included all APIPA principals or their proxies and other contributing staff members from the various island public audit offices, as well as PITI-VITI Senior Program Manager Jason Aubuchon. Comprehensive minutes from the meeting will be made available through the APIPA Secretariat. Of note:

- Each of the APIPA Principals provided a brief update on recent activities with their offices;
- Jason Aubuchon provided an overview of the first ever all-virtual APIPA 2020 conference, with disaggregated participant information by government, sector, and frequency of attendance. Mr. Aubuchon also shared the outcomes of the APIPA 2020 Conference Survey and individual course evaluations.
- Additional discussion topics included the training plan for the remainder of 2020, discussion of the Peer Review schedule and grant, and the audit manual.



The Republic of the Marshall Islands
Office of the Auditor-General
#APIPA2020 participants with
their conference certificates.
@dujmovic1028



Palau #APIPA2020 virtual/
visual participants: Froline Ann
Bultedaob, Bureau of Lands
& Surveys, and Frolly Ann
Bultedaob - Palau Social Security
Administration
@froline.bultedaob



VI. Notes and Observations

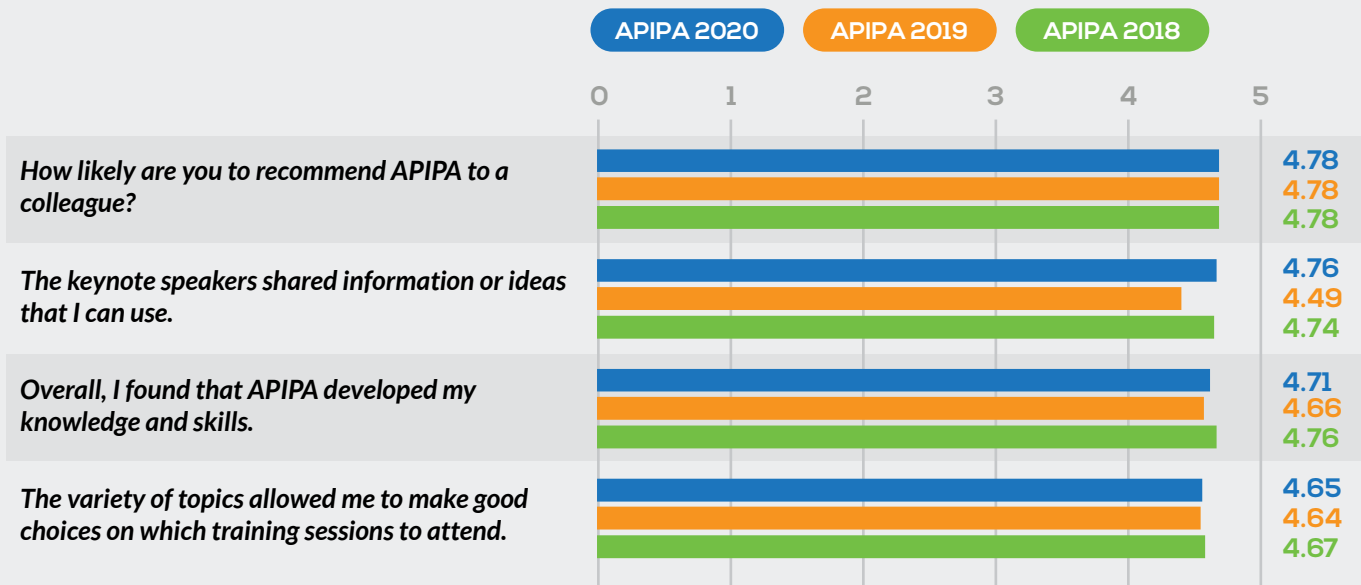
The APIPA website (www.apipa2020.org) was a key tool for planning, organizing and administering the conference. Complete course schedules were offered on the website, as well as online conference registration, course descriptions, and background information about the instructors. For the first time, the website allowed participants to complete all conference logistics tasks virtually – from registering and selecting classes, to obtaining course handouts and materials, to signing into courses, completing course evaluations and receiving course completion certificates.

The staff of the CNMI's Office of the Public Auditor provided support and logistics, including hosting the opening plenary and introducing speakers for the conference start, as well as collaborating on conference topics and the schedule, helping make this first virtual conference a success. Their efforts are greatly appreciated. Special thanks also to the U.S. Department of Interior's Office of Insular Affairs for funding the training element of the program via the Pacific and Virgin Islands Training Initiatives (PITI-VITI).

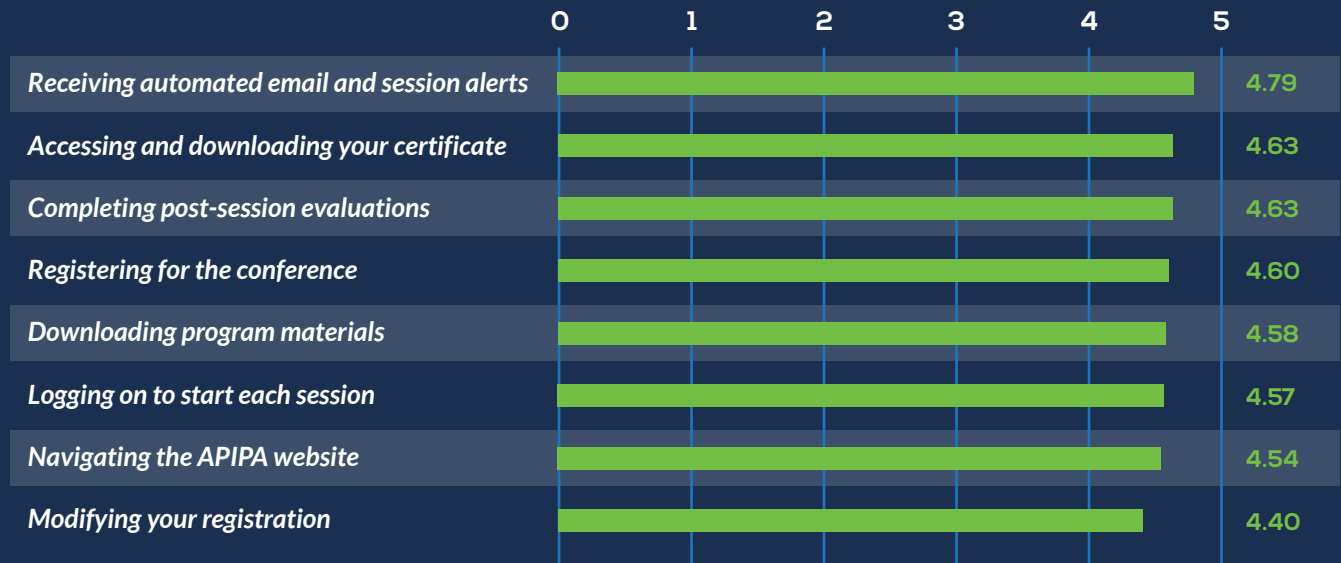
VII. Survey Results

Following the 2020 APIPA Conference, participants were invited to complete an optional electronic survey to provide feedback on the APIPA Conference as a whole. 317 participants completed the survey, for a 45 percent response rate. Although the survey was distributed electronically, survey participation was largely consistent with overall conference registration numbers. The geographical distribution of survey respondents aligned very closely to overall conference participation.

Participants were asked to answer each of the questions below on a scale of 1-5, with 1 indicating strong disagreement, and a 5 indicating strong agreement. The results of those questions are below.



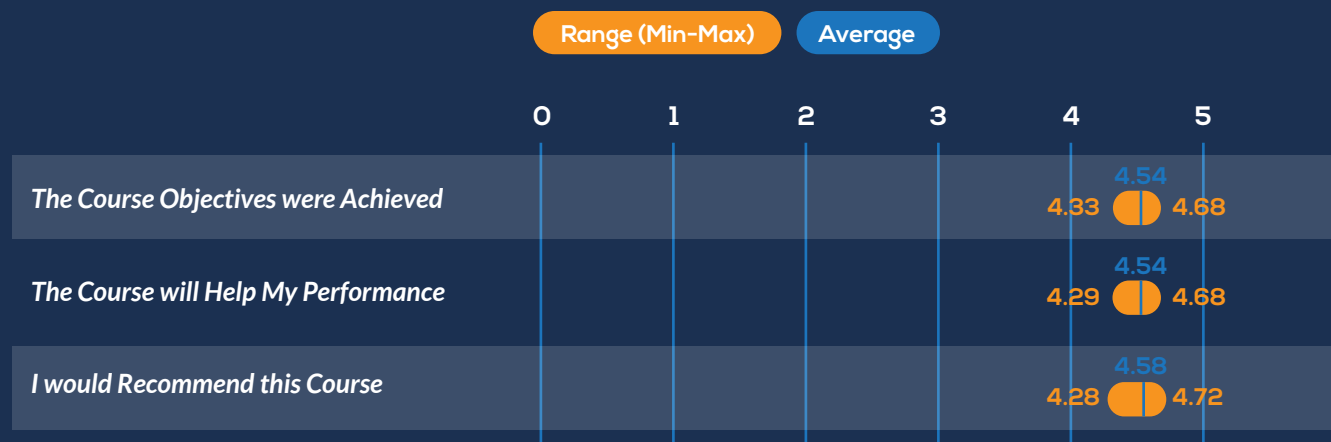
Virtual Website Feedback: Please Rate Your Experience...



Chuuk participants of #APIPA2020 representing the Office of the Public Auditor and the Department of Finance @sarah.mori.5661



APIPA 2020 Evaluation Summaries for 16 Courses



Staff of the FSM Office of the National Public Auditor, and the Pohnpei State Office of the Public Auditor, joined #APIPA2020 from the FSM Capitol complex in Palikir. @sovyrynry



	Overall Rating						The Course Objectives were Achieved						The Course will Help My Performance						I Would Recommend this Course									
	-	1	2	3	4	5	-	1	2	3	4	5	-	1	2	3	4	5	-	1	2	3	4	5				
Plenary: Owning Your Work (DOI-OIG)	<div></div>						4.56	<div></div>						4.55	<div></div>						4.54	<div></div>						4.61
Emotional Intelligence (Binder)	<div></div>						4.54	<div></div>						4.45	<div></div>						4.58	<div></div>						4.60
Grants Management Refresher (Rykken)	<div></div>						4.52	<div></div>						4.48	<div></div>						4.51	<div></div>						4.55
Blending Audit and Investigative Skills for Synergy (Kahn)	<div></div>						4.65	<div></div>						4.68	<div></div>						4.59	<div></div>						4.70
Accounting and Auditing Standards Update (Pembroke)	<div></div>						4.46	<div></div>						4.45	<div></div>						4.43	<div></div>						4.51
Effectively Engaging Audit Stakeholders (Memmott)	<div></div>						4.32	<div></div>						4.33	<div></div>						4.29	<div></div>						4.33
How to Read Govt Financial Statements (Yamamura)	<div></div>						4.68	<div></div>						4.67	<div></div>						4.64	<div></div>						4.72
Plenary: Seven Deadly Audit Report Mistakes (Bastolla)	<div></div>						4.60	<div></div>						4.60	<div></div>						4.55	<div></div>						4.65
Plenary: Making Good Audit Recommendations (Ruben)	<div></div>						4.46	<div></div>						4.49	<div></div>						4.41	<div></div>						4.49
Auditing Governance / Auditing What's Important (Ruben)	<div></div>						4.50	<div></div>						4.52	<div></div>						4.46	<div></div>						4.52
Reviewing the Compliance Supplement (Rykken)	<div></div>						4.59	<div></div>						4.60	<div></div>						4.53	<div></div>						4.63
Developing High-Performance Audit Teams (Memmott)	<div></div>						4.58	<div></div>						4.57	<div></div>						4.55	<div></div>						4.61
Internal Controls: A Refresher (Yamamura)	<div></div>						4.68	<div></div>						4.65	<div></div>						4.68	<div></div>						4.72
Creative/Critical Thinking (Binder)	<div></div>						4.68	<div></div>						4.67	<div></div>						4.67	<div></div>						4.71
Quality Assurance (PASAI)	<div></div>						4.32	<div></div>						4.34	<div></div>						4.34	<div></div>						4.28
Plenary: Professional Ethics in Action (Yamamura)	<div></div>						4.66	<div></div>						4.66	<div></div>						4.64	<div></div>						4.68

Do you have any other comments or feedback to help the APIPA Secretariat improve future conferences?



POSITIVE FEEDBACK

Let me take this opportunity to congratulate APIPA Secretariat for the excellent set-up, organization, and coordination of APIPA 2020. Thank you for the job well done. Continue the same set up for future conferences. The way the courses were delivered went beyond our expectations.

I understand COVID-19 almost made it impossible for us to attend APIPA 2020, but thanks to the APIPA folks for identifying other ways for participants to take part through virtual meetings (Zoom). I think Zoom is very effective and highly recommended for future APIPA conferences.

Thank you to APIPA 2020 team, the conference was absolutely phenomenal!!! Good Job everyone!!!

I was very impressed with the way APIPA coordinated this virtual conference. It is my first time to attend and I enjoyed all the sessions. I gained new knowledge and there was also information that served as a refresher for me. I look forward to attending the next conference and hopefully it will be in person.

I would like to sincerely thank team APIPA for making this virtual conference possible and indeed a great success. Thank you.

I'm very grateful to the APIPA team for all your hard work enabling us to just sit at home/work and join APIPA. Congratulations to the APIPA organizers for making the conference possible. You did a great job.

Everyone did a great job preparing and presenting this training under the circumstances. I am honored to be able to be a part of the training.

Good instructors and admins during the sessions! Thank you and I am excited for the next APIPA conferences.

All conferences have been really interesting and beneficial, and I am looking forward to learning more from upcoming APIPA conferences.

Graduate School staff and instructors did an excellent job during the session.

APIPA 2020 was overall great. You all did a great job on working together remotely.

Everything was well organized, and I enjoyed my first experience.

I do like APIPA because I learned a lot from the virtual conference, and I am willing to attend another virtual conference.

Great Job APIPA 2020! It was indeed a productive 2-week session.

Great Job. You successfully launch APIPA even during this pandemic. Thank you all.

Thank you for a wonderful session and hope to see you again for the upcoming APIPA next year.

Thank you for the opportunity to attend this APIPA training. I hope there will be more of this soon.

Thank you very much for allowing us to be part of this conference. It was indeed a great learning experience.

The APIPA Conference was very informative and interesting. It was a well-organized virtual conference.

There's none because I like everything, I learned from this APIPA

This APIPA conference should be continue every year.

This APIPA conference was really great, I learned a lot. I am also glad and looking forward to seeing you all at the next conference.

This is my first APIPA conference and I was very happy that I learned a lot of new things.

I am satisfied with our APIPA 2020, and it was an experience for me using the Zoom program.

It's my first and I guess you all did well during the virtual conference. Keep it up!

Just wanted to say thank you for allowing non-auditors to attend the meetings/trainings it was very informative.

The first virtual conference was an excellent one and the participants was a good turnout with good and experienced Instructors. Thanks to Jason, Skip and all the USDA, OIG and all staffs.

Overall, it was a great conference considering that it was the first-ever virtual conference. Thanks to Graduate School, CNMI OPA, DOI, DOI OIG, and others who contributed to another fruitful conference.

Pray for this pandemic to ease up, for the APIPA I am satisfied and glad to be a part of the conference. All is good!

Thoroughly enjoyed this virtual conference experience.

My first experience was great. I have no complaints about it.

Grateful for your commitment and engagement with us.



INSTRUCTORS & COURSE CONTENT

I especially enjoyed DOI Inspector General Greenblatt's session. I believe he set the perfect tone for a successful conference. A big "Thank You" to Graduate School USA, all the instructors and presenters, and the CNMI OPA for making this a truly historical APIPA conference. Well done!

I like all the sessions I attended because now I have some basic understanding on the concepts used by auditors who audit the programs I administer and manage at my organization.

Thank you so much for the wonderful sessions and I appreciate all the instructors' time and efforts and the sharing of their knowledge and experiences. I was really awestricken by the open dialogue between the instructors and participants. Thank you so much for an effective experience!

The 10-minute hourly break, polling questions and exercises of what were covered helps.

I would appreciate having the Power Point slides the presenters used to teach from as part of the downloads prior to the course to keep on track due to time constraints.

I would recommend active engagement by participants and more exercises.

This was the first virtual conference, great job by the organizers, timing was excellent. I want to acknowledge the presenters for making the presentation lively and interesting - continue including exercises as it makes it more interesting

Really enjoyed the creative thinking session.

I suggest that instructors should be focused on one topic at a time, too much information confuses the learner.

More depth in technical areas

More interactive exercises and realistic examples

More training on standards

More videos please.

Enable the downloading of videos

Thank you for allowing the islands to participate in the 2020 APIPA Conference. Instructors' presentations were of great importance, great overview of "Audigators!", and loved Creative/Critical Thinking. Kudos to Mark Greenblatt (IG) for sharing your agency's "Flash Reports", Margie Bastolla, Michael Binder, Drummond Kahn, Kip Memmott, Martin Ruben, and all the staff from GSUSA, CNMI for hosting this year APIPA Conference. Stay safe all.

There are some instructors that talk too much about their life stories rather than going ahead with the course topic.

I truly enjoyed the virtual learning experience. However, I would encourage the instructors to have more audience involvement with the lessons rather than just to ramble on (speaking too fast), assuming that everyone can speak and understand the English language very well.

The presenters were well prepared. I extremely enjoyed the Critical thinking session.



COURSE DURATION, BREAKS AND TIMING

Overall the sessions were helpful and I like the 10 minute breaks in between to give time and the exercises were very helpful

Prior set up of instructors' presentation to prevent delay in the middle of presentations. Mandatory 5-10-minute break every hour.

Timing/Schedule of Conferences: Preferably before School Starts.

Maybe increase hours of each session if APIPA continue to use virtual conference.

My suggestions are that the APIPA conference should take about 2 weeks conference to give us more efficiently and effectively.

The conference is great because it is very convenient and easily accessible. However, I suggest that you extend the time for courses that have a lot of content. That way, the instructors won't just skim them or even skip them totally.

This year's conference was very effective. Time difference is a minor issue that had caused me to miss some sessions but of the two conferences I've attended I prefer this year's virtual conference.



FORMAT OF THE CONFERENCE

Despite the challenges, this year's conference proved to be exceptional with the record number of participants. Being physically present is certainly more fun and engaging, but the overall outcome of this year's conference is quite successful. Also, having the half-day sessions was the only viable option, and the two weeks was not long at all. Thank you APIPA 2020 for a great conference!

To have live stream during the conference at location to allow remote participation for those who cannot attend due to travel costs and schedule conflict. IT Admin set new impressive standards in this conference and we should not go back, but have combination/hybrid conference with onsite and live streaming access at remote locations at the same time. Good Job and thank you for the opportunity.

A virtual conference as an option for those who can't travel to the physical event would be a good addition to future conferences.

Although, I enjoy traveling to other places to attend the APIPA conference, but the Zoom sessions were also very good.

I think this Zoom conference is excellent. The instructors explained the course content very well. The materials are very helpful. This is my first time to experience Zoom and I like it. I think it is very convenient for some of us that don't travel since we don't have enough travel funds. We were able to experience Zoom, learn more about APIPA and from professional instructors. I think Graduate School USA and the APIPA Staff did a good job. Job well done and thank you again.

As a first timer in APIPA, I didn't expect to have my first conference virtually, but I would give credit to APIPA members and all the professors for making the APIPA virtual conference fun and exciting. Keep up the good work and I hope I will see you all again.

This year, our office was able to attend because it was virtual and free. Had it been otherwise, we probably wouldn't have been able to attend. Next year and the year after will probably have some budget issues, so offering for free and virtually was really advantageous.

I would recommend for APIPA to do more virtual conferences. It may be different from the other conferences, but I believe it was very efficient and effective. Maybe due to the pandemic this has open other ways for us to achieve CPEs and helps our governments save money.

If COVID -19 is eradicated, I suggest that the next APIPA be in Canada. But if not and APIPA is offered virtually again, to find ways in which participants can engage more.

Perhaps to have virtual APIPA conferences every 3 years to save time and cost.

Recommend for Virtual conference for the future conferences; Person who is doing accounting and auditing or related duties should attend. Most of the participants were wasting government money.

Suggest APIPA future conferences be delivered virtually or alternatively...2020 was well organized and the best conference ever! Thank you, Jason and staff!

Thank you for the wonderful opportunity to be included in this year's APIPA Conference 2020. I can say Virtual Conferences are economical and at the same time, the best remote way of acquiring additional skills through the new normal era, for sure. We, thank you all for the wonderful time and please stay safe.

The virtual conference was an optional methodology in delivering training and should continue because we can do more with less.

The Zoom conference is more focused, able to learn more rather than in person conference. With the Zoom, it's more of one on one presentation, thus, the attention span is wider and learned a lot which will apply to daily work duties. As such, hopefully, APIPA will be presented via Zoom again in year 2021. Thank you.

It was easy to follow along with the instructors online, however, because the conferences were in this format, it was very easy for me to get distracted. I zoomed from my office and I kept getting distracted with work stuff while the sessions were happening.

Virtual conference was great given the current pandemic but I prefer in-person conferences only because it is easier to engage with the instructor and fellow peers who are attending the same course.



RMI participants from Majuro Water and Sewer during an #APIPA2020 break.
@mxniker



Virtual was good, but not as effective as face to face, because learning from the colleagues on what is work in their jurisdiction part of the learning as well.

Would like to see more virtual conferences available moving forward as it makes it easier on transportation and schedule especially during this pandemic.



CLASSROOM SUPPORT

I think there should be someone or an office designated to inform prospective participants in the conferences. I have been told that some participants are not prepared and not informed ahead.

If virtual APIPA will again happen in the future conference, may I suggest to make possible the downloaded course material to be able to take notes therein instead of having writing it to a paper (environment friendly virtual conference).



WIFI INTERNET ACCESS

I really enjoyed that we were able to participate this year with COVID. Our internet connection was not great all the time but we were able to log back in.

Keep up the very good work and if laptops with video features can be provided to those without.

The APIPA session did not allow us to use the poll and the connectivity used to be lost where we had to log into the session again.



REGISTRATION PROCESS

I think the conference was great, APIPA personnel are very helpful and informative. Maybe only on the registration process, not sure if this is isolated case, but I didn't receive any email confirmation after I registered (There are also couple of participants who didn't). Though, after my colleague raised this to APIPA, they immediately took action and let us know how to access our registration. Great job for everyone in APIPA.

I would suggest keeping evaluations and CPE certificates electronic.

If virtual conference, I suggest that all participants should sign in with video to affirm attendance and should introduce themselves which means extra hours in the conference.

Most of the APIPA was sent to my Promotions inbox. I did not attend Monday session because I thought I did not receive any email.

Require participating organizations to provide lunch.

Thanks to the team who plan this Zoom calls. It was easy to access and follow.

The only area that needs improvement is the connectivity in some of the sessions.

There were some classes that I registered but did not get the e-mail for the zoom ID.



MISCELLANEOUS FEEDBACK

Charge a registration fee to help with the sustainability of this very important conference.

Because this is my first time to attend APIPA, I think I need to retake the same courses to confirm to myself that I can really do it.

Great APIPA 2020 conference! I wish I was able to participate in more of the recent GFOA / IGFOA. I have a great story to tell of how in 8 years we have turned our finances around from upgrading a system, and obtaining a clean audit and still went to bonds. Will keep pushing, but great to see first-hand fellow islanders improving and always an honor to learn from them.

If there is a second virtual APIPA conference, I hope the invitations will be extended to other government agencies and entities.

None! I was invited at the last minute by a fellow government worker-friend and my coworkers sadly did not bother to sign up. Next year, I'm going on an APIPA campaign to make sure we all have our Zooms open to these great opportunities.

Overall, one of the best APIPA conferences I attended. The Graduate School made everything so easy to attend. It's almost robbery the way everything was free and anyone from anywhere can attend. In the future, I think the principal members should be able to screen the participants that are coming from their island. I did not understand why the other islands wanted to do this in the past, but after this conference I completely understand. Great job overall though to the organizers.

Recognize in the next APIPA some of the instructors that have contributed to APIPA for a substantial number of years.

Thank you for making this year's conference available to professionals in the insular areas. Please consider some grant so other companies with no training budget can help their employees advance their skills.

The virtual conference showed that providing certificates and evaluations can be instant and eco-friendly. Hopefully if we go back to physical conferences, we can still keep the digital nature of the certificates and evaluations.



Chuuk Social Security Administration staff were pleased to join the #APIPA2020 virtual conference. @imoreenmori.marar.7



RMI Auditor-General Junior Patrick and his staff at the #APIPA2020 virtual conference. @dujmovic1028



The emcees for the #APIPA2020 Opening Plenary session, Geraldine Tenorio and Lallane Guiao @lallane.guiao.5



Private sector representatives from CPA firms Deloitte and Burger, Comer Magliari joined #APIPA2020 training @bernice.laaw @jheine.bugaay



APIPA2020

Conference Report

Graduate School USA

Pacific & Virgin Islands Training Initiatives

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