

APIPA2024



The APIPA 2024 Host Office of the Public Auditor Team: Romana Blailes, Reggie Mabel, La-Arnie Lucky, Saturnino Tewid, Dilrae Mechol, Sumch Chin, and Meikok Chin.



Association of Pacific
Islands Public Auditors

35th Annual Conference Report

August 26 - 30, 2024
Koror, Palau

Graduate School USA





Association of Pacific Island Public Auditors

35th Annual Conference Report

Republic of Palau
August 26-30, 2024



I. Background

The Association of Pacific Islands Public Auditors (APIPA) successfully concluded its 35th annual conference, held from August 26 to August 30, 2024, in Palau. Hosted by the Palau Auditor's General Office and led by APIPA Chairman Saturnino Tewid, Acting Auditor-General of Palau, the conference focused on the theme, "*Bridging the Gap of Public Accountability and Transparency.*"

The theme emphasized APIPA's dedication to strengthening accountability and transparency in public audit and finance, a goal that remains pivotal to the integrity and effectiveness of governments across the Pacific.

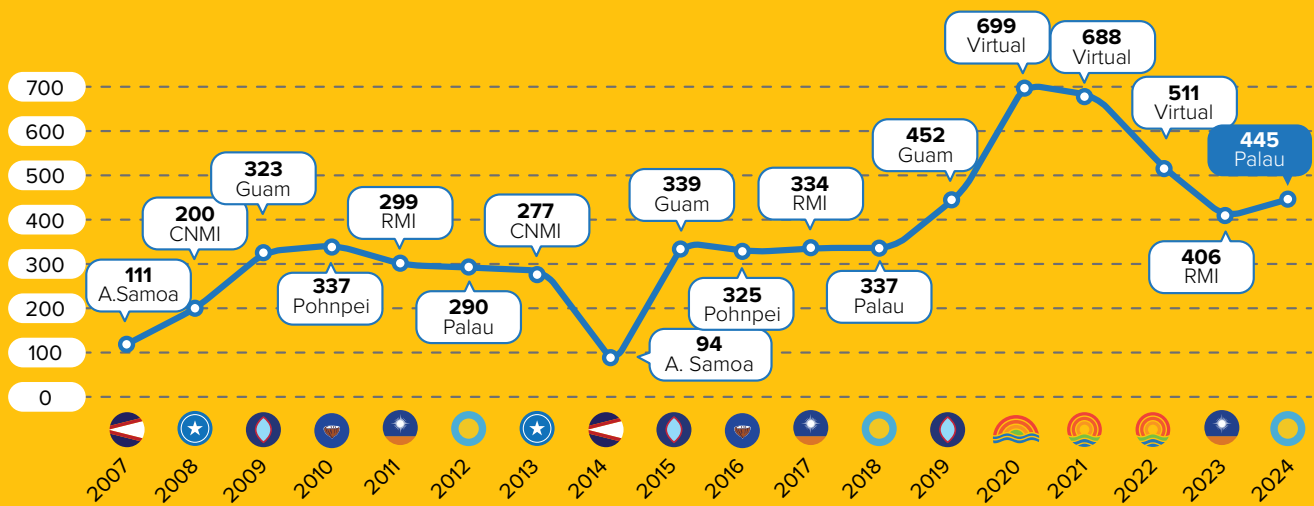
Participants were warmly welcomed at the opening ceremony by the following officials:

- » H.E. Surangel Whipps, President of the Republic of Palau
- » Hon. Carmen G. Cantor, Assistant Secretary for Insular and International Affairs at the U.S. Department of the Interior.
- » Mr. Saturnino Tewid, APIPA Chairman and Acting Auditor-General for the Republic of Palau.

The Graduate School USA provided training and logistical support to the conference through its Pacific and Virgin Islands Training Initiatives (PITI-VITI). Conference participants had the opportunity to receive up to 40 hours of continuing professional education (CPE) credit.

Four hundred and forty-five (445) participants attended this year's conference. This marked a 9 percent increase from the prior year's conference in RMI. The table and graph below detail participation trends, highlighting the increase in conference attendance.

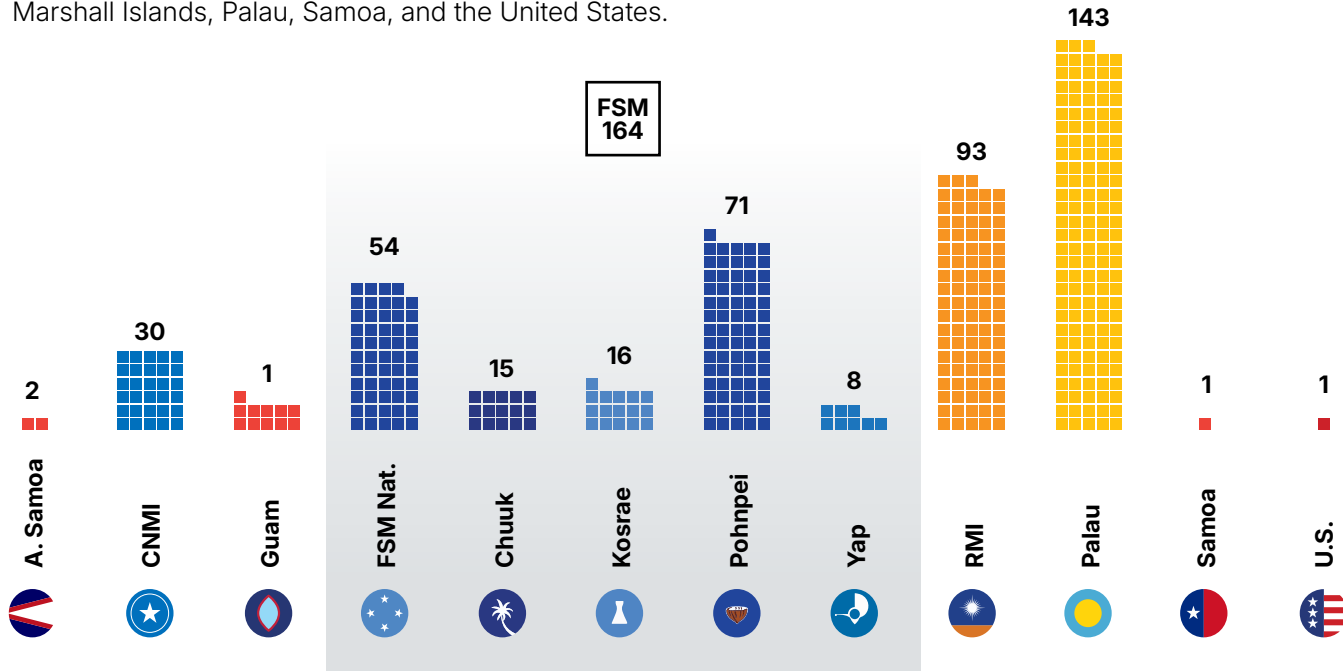
Year	Location	Pax
2004	Majuro, RMI	--
2005	Koror, Palau	--
2006	Pohnpei, FSM National Office	--
2007	American Samoa	111
2008	Saipan, CNMI	200
2009	Guam	323
2010	Pohnpei State, FSM	337
2011	Majuro, RMI	299
2012	Koror, Republic of Palau	290
2013	Saipan, CNMI	277
2014	American Samoa	94
2015	Guam	339
2016	Pohnpei State, FSM	325
2017	Majuro, RMI	334
2018	Koror, Republic of Palau	337
2019	Guam	452
2020	Virtual (CNMI)	699
2021	Virtual (American Samoa)	688
2022	Virtual (FSM National Office)	511
2023	Majuro, RMI	406
2024	Koror, Palau	445



Note: Attendance in 2007 and 2014 was lower than other years primarily because most potential participants find it significantly difficult to travel to American Samoa compared to other conference sites.

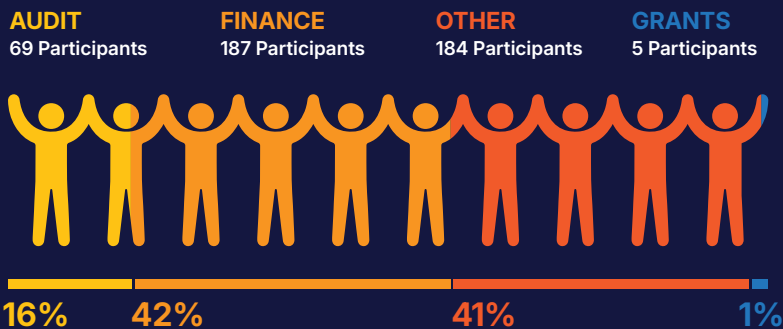
Pacific Islands and Territories Represented at APIPA 2024

APIPA 2024 participants came from American Samoa, Chuuk, CNMI, FSM National Government, Pohnpei, Kosrae, Guam, Marshall Islands, Palau, Samoa, and the United States.



Professions Represented at the APIPA 2024 Conference

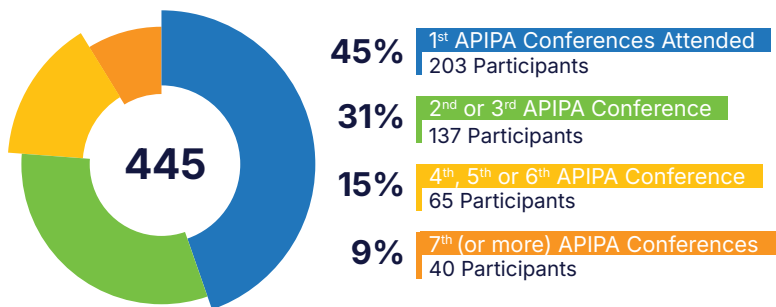
While 16 percent of participants came from audit offices, the remaining 84 percent represented finance offices, grants management offices, or other offices. Most attendees were from the public sector, representing central insular governments or state-owned enterprises.



Participants by Frequency

The APIPA Conference had 445 total participants, with 203 (46%) being first-time attendees, 137 (31%) attending for the second or third time, 65 (15%) having attended four to six times, and 40 (9%) having attended seven or more times. The high number of repeat participants (54%) suggests strong retention and continued engagement, creating a balanced mix of fresh perspectives and experienced attendees that improves networking and knowledge sharing.

Conference Frequency	1	2	3	4	5	6	7	8	9	10
Number of Participants	203	93	44	28	26	11	9	5	5	13



III. Plenary Sessions and Keynote Instructor

The 2024 APIPA conference session began with welcoming remarks from His Excellency Surangel S. Whipps, Jr., President of the Republic of Palau. In his opening remarks, President Whipps expressed his gratitude for public servants who support accountability in the region and ensure transparent governments that are ultimately accountable to the people. He acknowledged APIPA as “an investment to ensure that our people are better equipped to do the important work they have to do.”

Ms. Tanya Joshua, Associate Deputy Director of Technical Assistance Programs and Communications for the U.S. Department of the Interior discussed the historical importance of the conference and then introduced Ambassador Carmen G. Cantor, Assistant Secretary for Insular and International Affairs. Assistant Secretary Cantor noted, “It is with gatherings such as this that we can come together to explore common challenges and share solutions with colleagues across a vast network.” She emphasized how APIPA encourages collaboration and strengthen connections, enabling participants to address issues effectively.

In the opening plenary session, Ms. Kathleen Sedney, Deputy Assistant Inspector General for Inspections and Evaluations at the U.S. Department of the Interior (DOI) Office of Inspector General (OIG), delivered a presentation titled “Unlocking the Power of Strategic Oversight: A Roadmap to Success.” She was joined by Matt Elliot, Assistant Inspector General for Investigations, who provided additional insights into how strategic oversight drives government accountability. Moderated by David House, Special Agent in Charge (SAC) for Infrastructure Coordination, the session highlighted both the successes and challenges encountered in conducting audits and inspections, offering a comprehensive view of effective oversight practices.

The closing plenary session offered a comprehensive overview of recent audit findings and recommendations from island government audit offices, highlighting important oversight work on topics ranging from health services and health insurance to civil defense operations, public vehicle disposition, port administration, procurement, and transportation. Facilitated by Graduate School instructor Drummond Kahn, the session provided a valuable summary of the work conducted by public auditors.

His Excellency, the President of Palau, welcomes APIPA Principals and attendees at the APIPA 2024 Opening Ceremony in Koror.












APIPA 2024 Chair Satrinuno Tewid opens the conference, highlighting the theme ‘Bridging the Gap of Public Accountability and Transparency’

APIPA Principals and speakers come together at the APIPA 2024 Opening Ceremony to kick off the conference.



Insular government presentation topics follow below:

Office	Topic	Presenters
 Chuuk State Public Auditor's Office	Audit of the Department of Health Services: Issues found on Documentation, Inventory Systems and Warehousing.	Shannaleen Braiel
 Yap OPA	Public Transportation System 2023	Donovan Ken Defngin
 Palau OPA	Audit of National Health Insurance.	Romana Blailes
 Guam Office of Public Accountability	Guam Homeland Security / Office of Civil Defense Operating Costs Series, Part 1.	Vince Duenas and Mariella Cruz
 Federated States of Micronesia National OPA	Significant Compliance, Policy and Internal Control Issues Found in the Disposition of Public Vehicles.	Brandon Rodriguez
 American Samoa Office of the Territorial Auditor	Port Administration Accounts Receivable Audit.	Venasio Lemana
 Samoa Audit Office	Fraudulent and Internal Control Issues Associated with Procurement.	Ah Siu Lin
 CNMI Office of the Public Auditor	Government Vehicles Audit.	Miguel Demapan, Manuel Villagomez
 Republic of the Marshall Islands	Financial Statement Audit of School Buses.	Raymond Saipala and Ruson Mewa

IV. Instructors and Courses

Eleven instructors facilitated training sessions over the course of the week. Twenty-one courses were provided during the conference in four training tracks. The course titles and number of participants attending each course are shown in the table below.



Kathleen Sedney
Washington DC



David Bean
Springfield, IL



Michael Binder
Washington, DC



Frank Crawford
Oklahoma City, OK



David House
Denver, CO



Matt Elliott
Washington, DC



Drummond Kahn
Portland, OR



Katharine Kovacek
Colorado



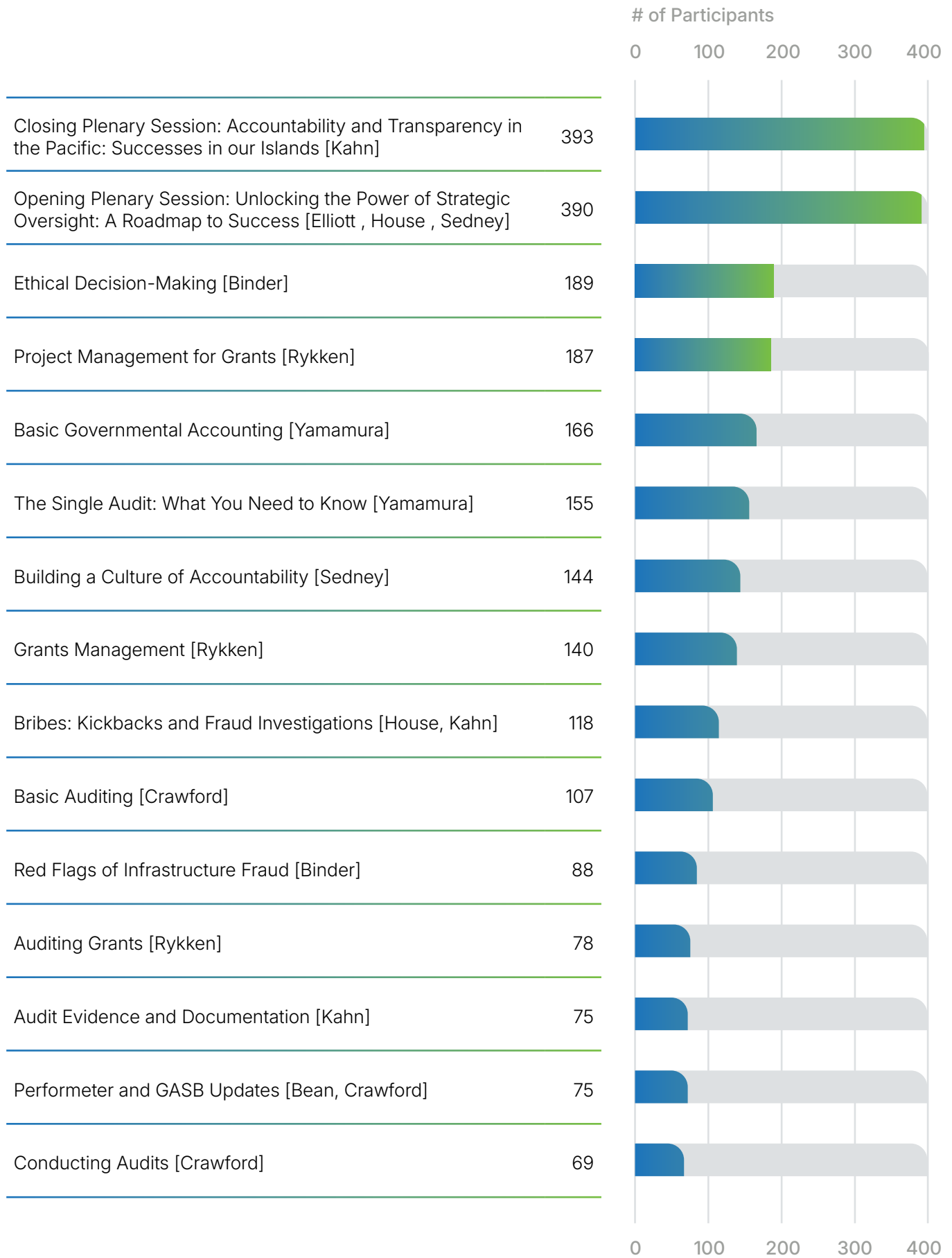
David Rykken
Washington, DC

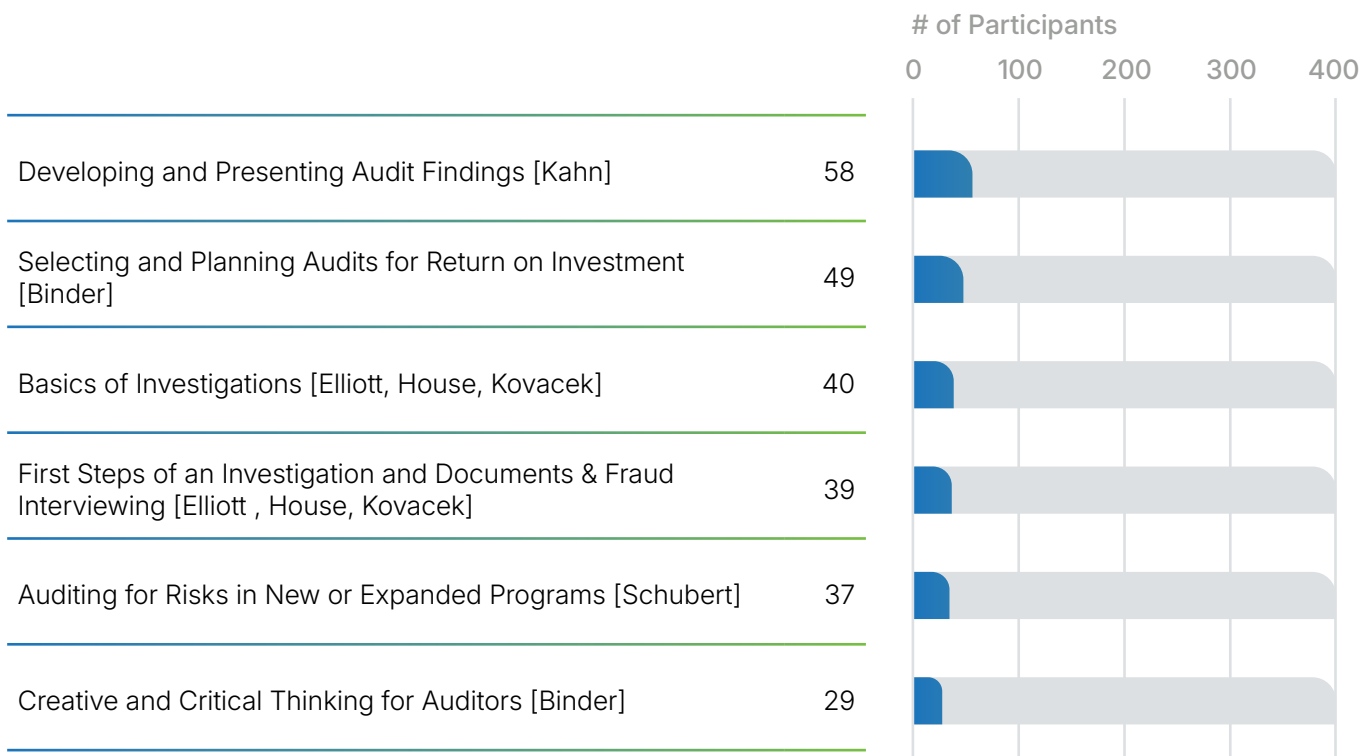


Beth Schubert
Beth Schubert



Jeanne Yamamura
Reno, NV





A total of 2,626 course certificates were awarded for 16,084 hours of CPE credits.



2,626
course certificates
were awarded for



16,084
CPE
credit hours.

V. APIPA Executive Meeting

An APIPA Executive Meeting was held on August 29, 2024, with all principals or their proxies and contributing staff members from the Pacific Islands public auditors' offices in attendance. Additional participants included a representative from the Pacific Association of Supreme Audit Institutions, Graduate School instructor Drummond Kahn, PITI-VITI Program Manager Monique Wedderburn, Senior Director Jason Aubuchon, and representatives from the U.S. Department of the Interior's Office of the Inspector General. The meeting began with the APIPA Principals providing updates on their activities, including a budgetary overview, and discussions on establishing scholarship and investigative auditing programs. Additionally, the idea of introducing an award or recognition program for future conferences was a key discussion point. Full meeting minutes will be available through the APIPA Secretariat.

Following this, Mr. Aubuchon presented an overview of the APIPA 2024 conference, sharing disaggregated participant information by government, section, and attendance frequency. He also discussed the application process for the Executive Leadership Development Program. Mr. Drummond Khan provided an overview of the training schedule for each audit office, detailing the planned PITI-VITI audit training sessions for the remainder of the contract year.

The meeting concluded with Mr. Saturnino Tewid, 2024 APIPA Chairman, leading a discussion on the selection of hosts for the upcoming two years. Ms. Dora Deleon Guerrero, Interim Auditor for the Commonwealth of the Northern Mariana Islands Office of the Public Auditor, accepted the honor of hosting the 2025 APIPA Conference. As the newly appointed APIPA 2025 Chair, she expressed enthusiasm about welcoming participants to the CNMI. In addition, Ms. Miriama Naivalu, Audit Manager at the FSM National Government Office of the Public Auditor, formally accepted the invitation to host the 2026 APIPA Conference in Pohnpei, Federated States of Micronesia.

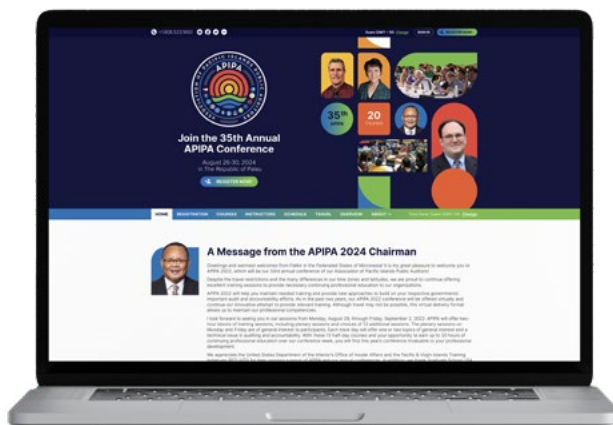
Dr. Jeanne Yamamura and Mr. David Bean, Graduate School Instructors, explaining the fundamentals of basic governmental accounting to participants at the APIPA 2024 Conference



VI. Notes and Observations

The APIPA 2024 website (www.apipa2024.org) served as a central hub for participants to manage all conference logistics, including registration, course selection, accessing materials, completing evaluations, and retrieving certificates while providing detailed information on courses, instructors, and schedules.

The Republic of Palau Auditor General staff Office devoted many hours to hosting the APIPA 2024 conference. Mr. Satrunino Tewid and the entire Republic of Palau Auditor General staff and volunteers provided the support and logistics to ensure a successful conference, including hosting the opening and closing plenary sessions, introducing speakers, and collaborating on conference topics.



APIPA 2024 attendees gained valuable insights into basic governmental accounting from David Bean, instructor at the Graduate School



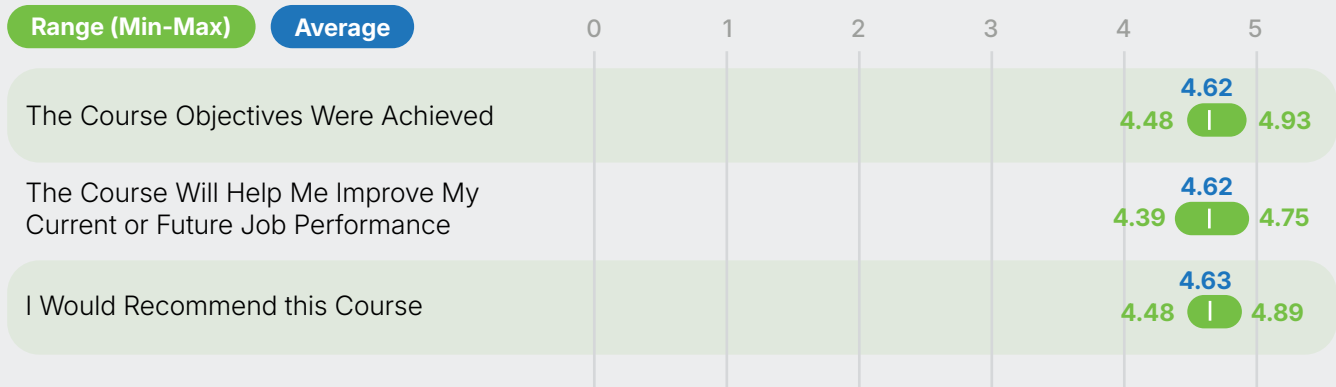
Participants at the APIPA 2024 Conference actively engaged in understanding the fundamentals of governmental accounting.

VII. Course Evaluations

The Graduate School USA's PITI-VITI program regularly conducts surveys and post-training evaluations to monitor and enhance the quality of course delivery. After each course, conference participants are asked to complete an evaluation form, rating the course content, the instructor, and their overall experience. Additionally, participants assess their knowledge of the course materials both before and after the course.

The APIPA Secretariat selected three key questions to summarize the evaluations:

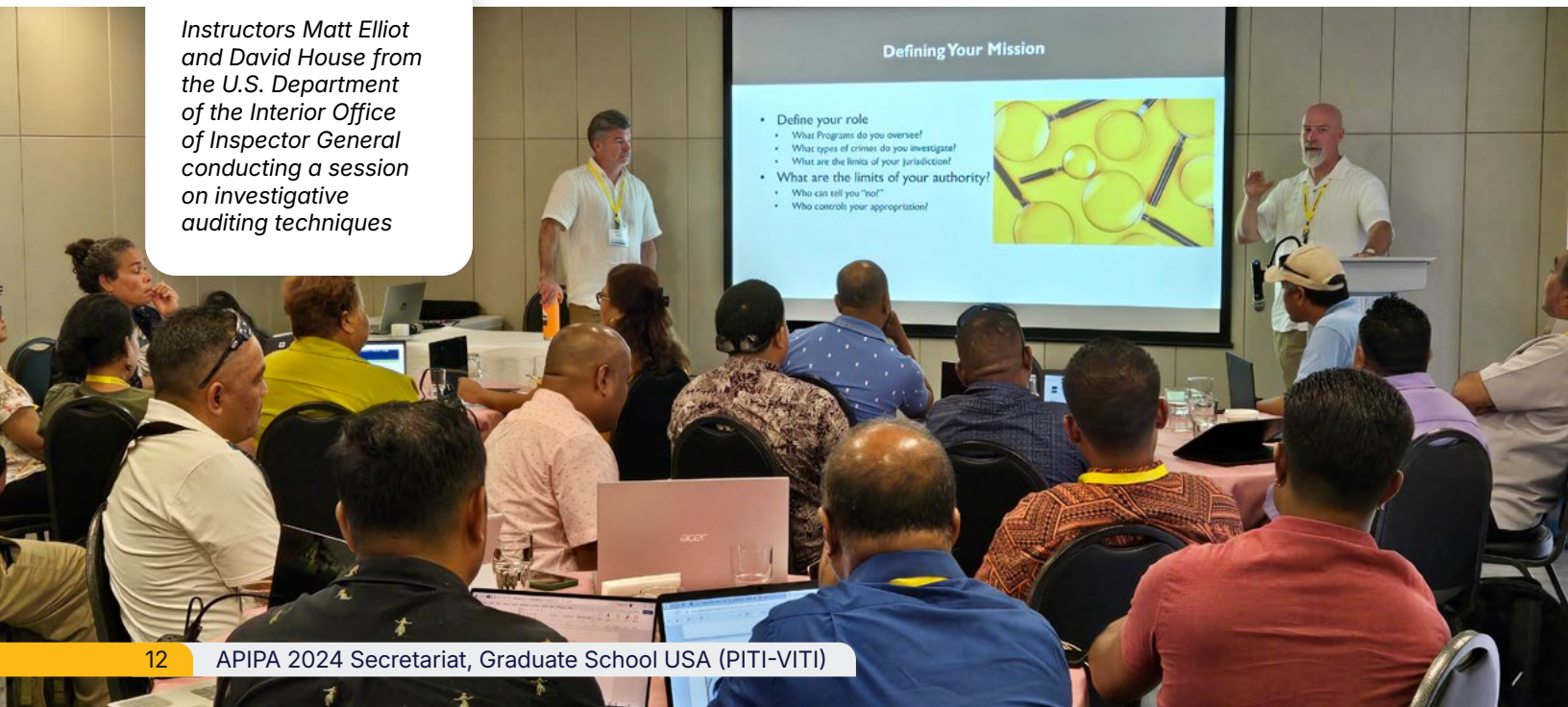
1. The course objectives were met.
2. The course will help me improve my current or future job performance.
3. I would recommend this course to others.



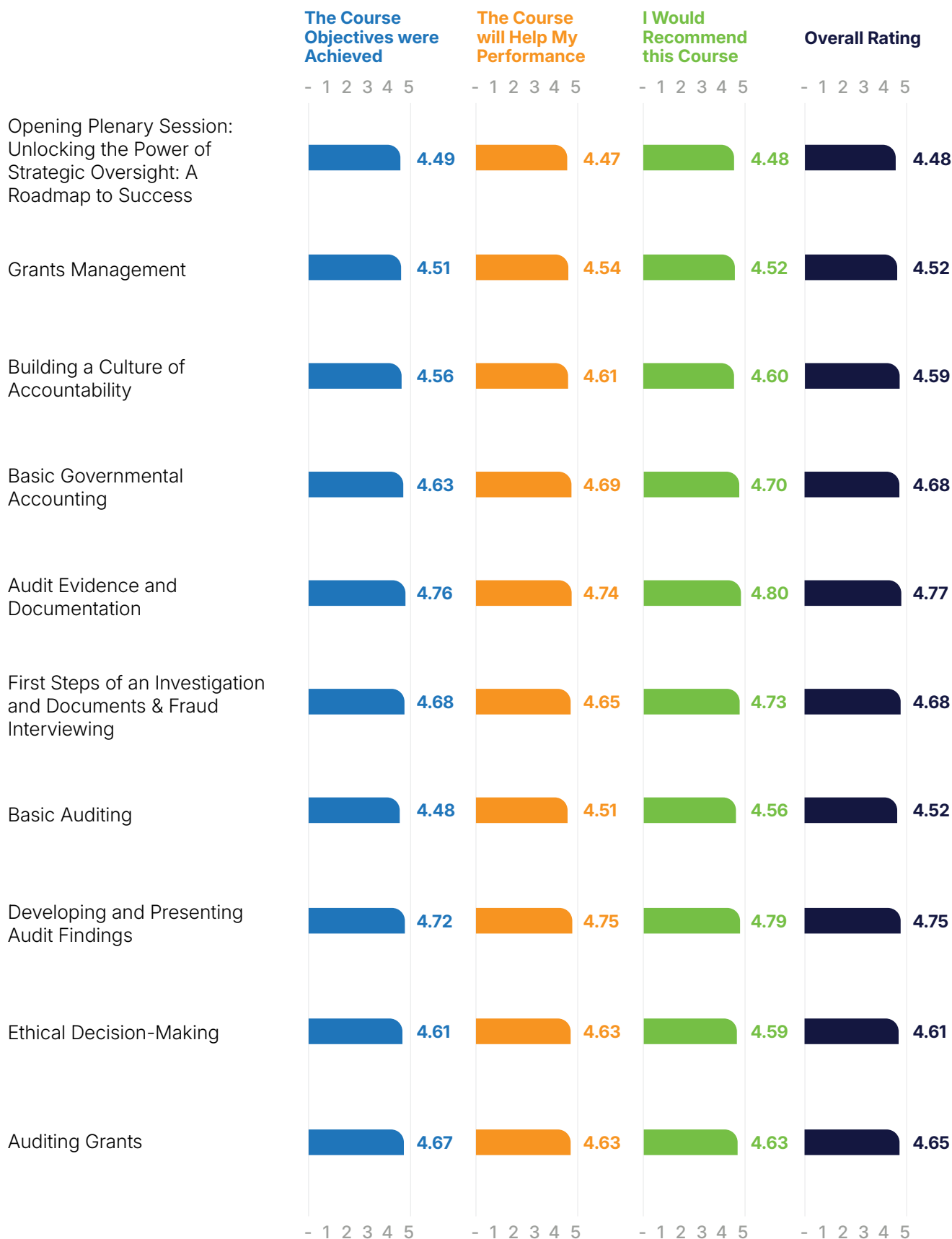
A total of 21 courses were offered during APIPA 2024. On a Likert scale of 1-5, where 1 indicates “strongly disagree” and 5 represents “strongly agree,” participants rated the courses from 4.31 to 4.89, with an average score of 4.60. These ratings align with previous years, with most participants indicating they would recommend APIPA to colleagues and that they plan to attend future conferences.

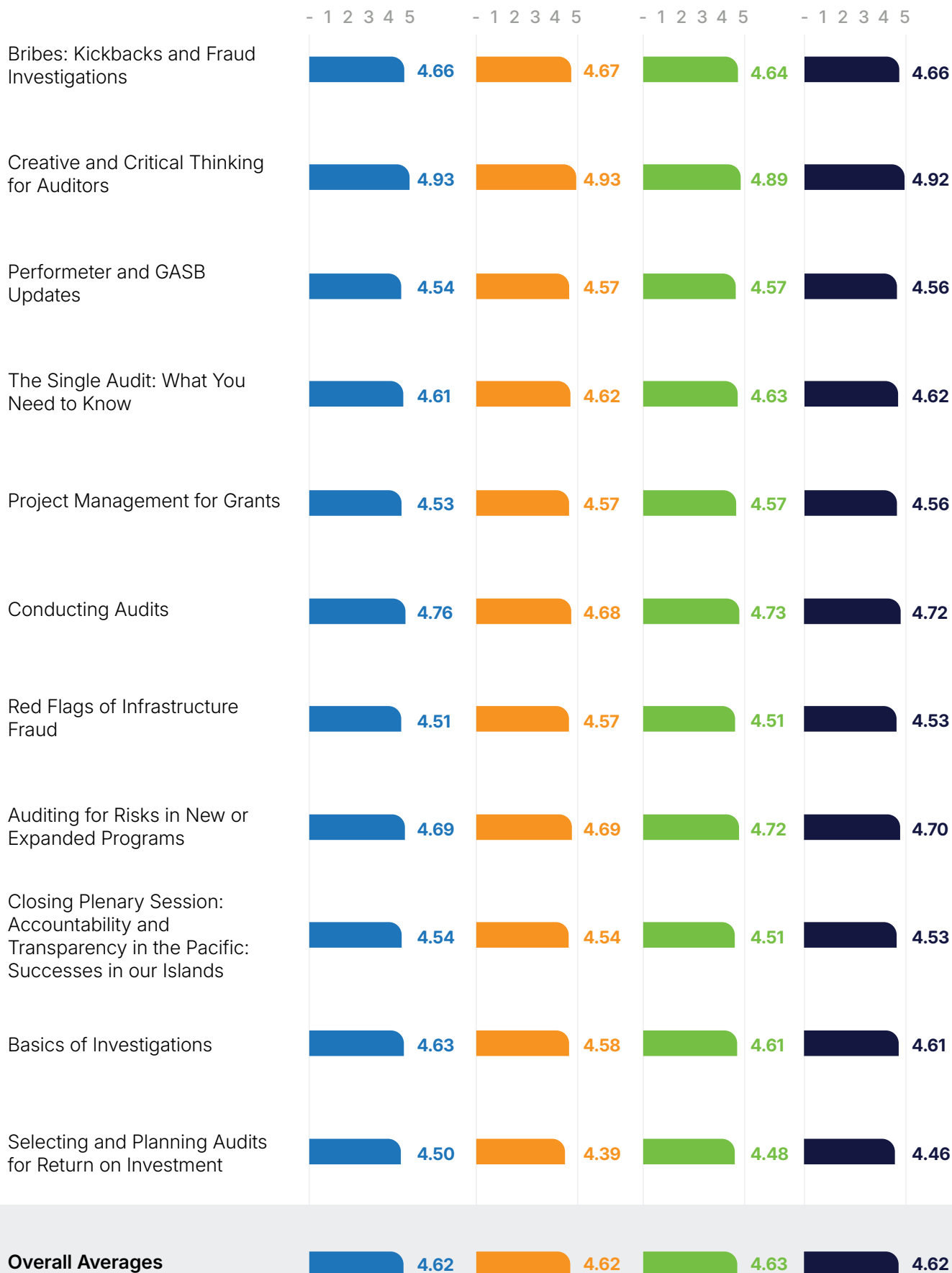
The course evaluations, along with this conference report, will be shared with APIPA Principals and the APIPA 2024 Planning Committee to inform the planning of future conferences.

Instructors Matt Elliot and David House from the U.S. Department of the Interior Office of Inspector General conducting a session on investigative auditing techniques



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



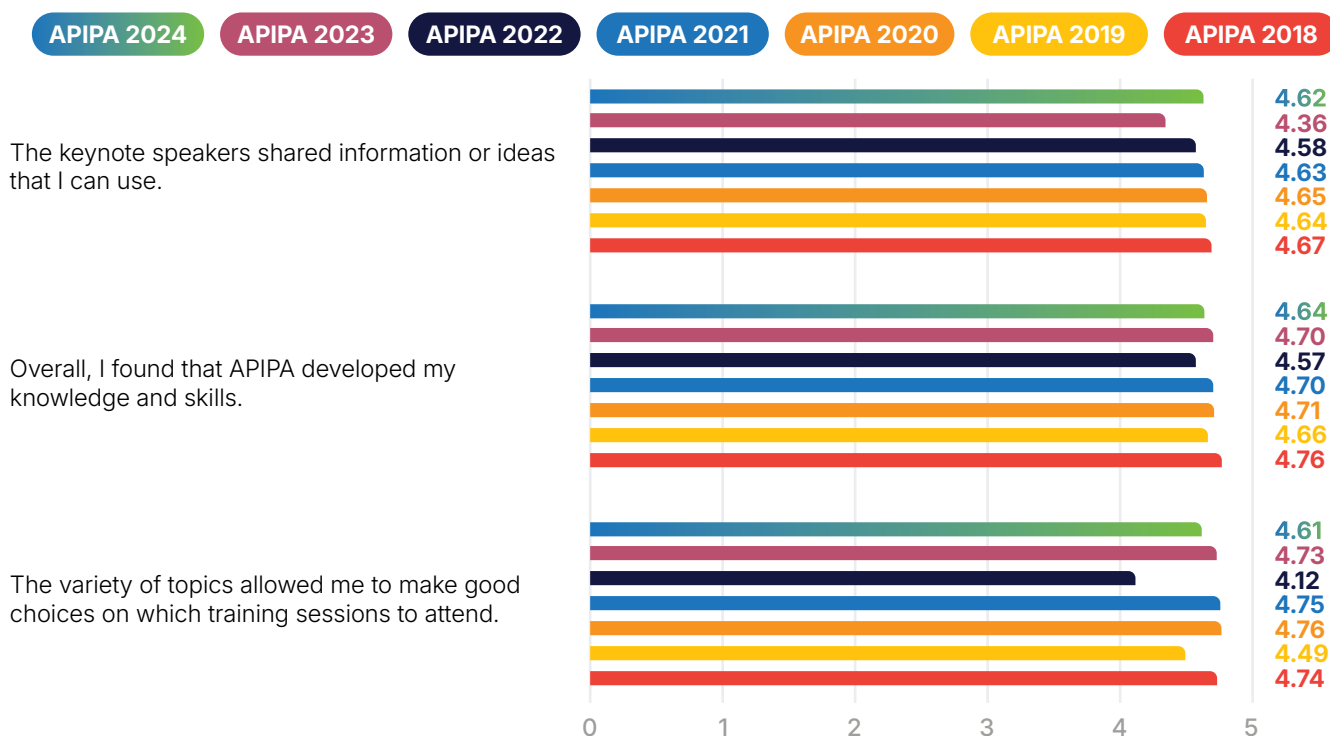


VIII. Survey Results

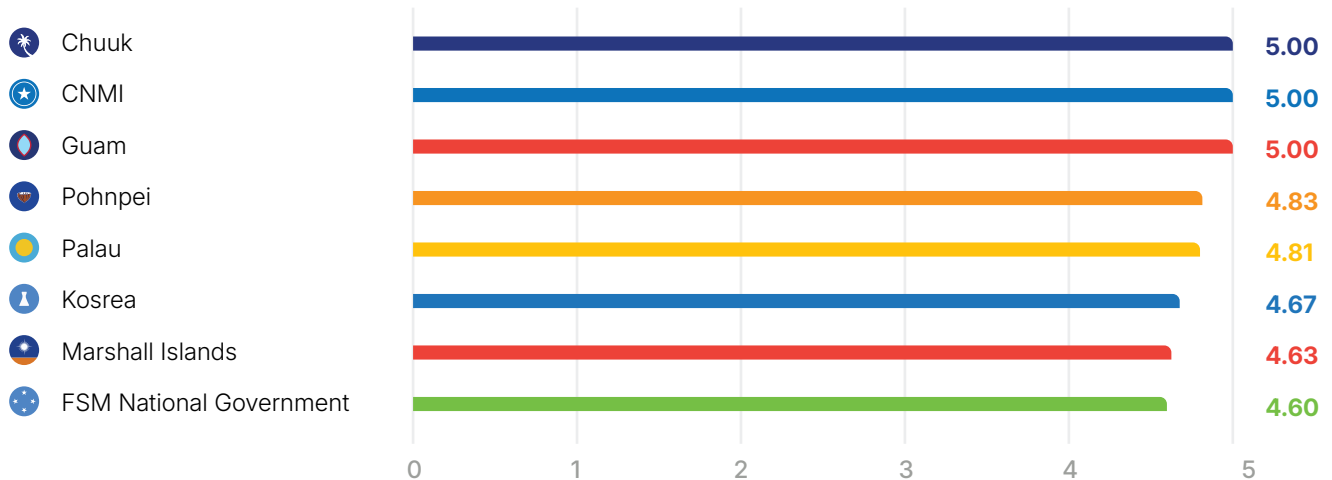
Following the 2024 APIPA Conference, participants were invited to complete an optional electronic survey to provide feedback on the event. A total of 73 participants completed the survey, resulting in a response rate of 16%. As the table below shows, survey participation was mostly aligned with the overall geographical distribution of conference participants. However, there were some variations: participants from the Marshall Islands and FSM-Pohnpei were slightly overrepresented in the survey responses, while participants from Palau were somewhat underrepresented.

Participants					
Country	Total Registered		Total Surveyed		Variance
Palau	143	32%	15	21%	12%
Marshall Islands	93	21%	19	26%	-5%
FSM - Pohnpei	71	16%	18	25%	-9%
FSM National Government	54	12%	5	7%	5%
CNMI	30	7%	8	11%	-4%
FSM - Kosrae	16	4%	3	4%	-1%
Chuuk	15	3%	4	5%	-2%
Guam	11	2%	1	1%	1%
FSM - Yap	8	2%	0	0%	2%
American Samoa	2	0%	0	0%	0%
Samoa	1	0%	0	0%	0%
United States	1	0%	0	0%	0%
TOTAL	445		73		

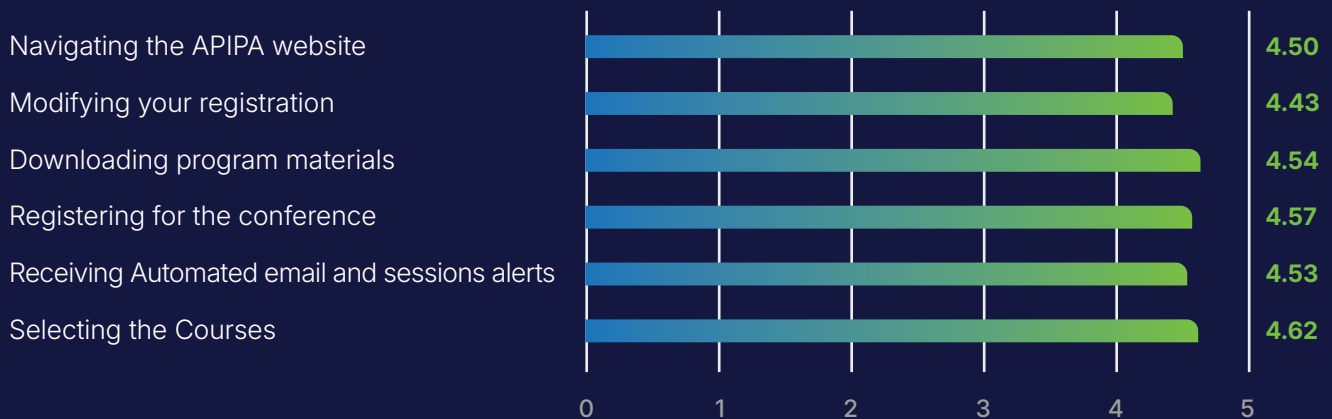
Participants rated various aspects of the conference on a 1-5 scale, with 1 indicating strong disagreement and 5 indicating strong agreement. Below are three key questions and a comparison of responses from previous APIPA Conferences.



Overall, I would recommend the 2024 APIPA Conference to a colleague. (4.78)



In addition, participants were asked to rate their experience registering for the conference via the APIPA 2024 website and utilizing the PITI-VITI Learning Management System, which supported the conference.



Palau participants at the 2024 APIPA Conference, representing their audit office and attending the conference sessions.

Finally, participants were asked to comment on three questions: (1) How helpful were the course materials to your learning? Were you able to use the materials effectively during sessions? (2) What topics would you like to see covered in future APIPA Conferences? (3) Please share any other comments, feedback, or suggestions to help the APIPA Secretariat improve future conferences.

Course Materials

1. Helpful Were the Course Materials to Your Learning?

The course and materials were helpful, especially regarding my work at the Government.

The course materials were very helpful and supported my work.

The materials provided relevant information that supported key concepts.

The materials helped me follow the session and stay up to date.

The course materials were useful to my line of work.

Very helpful, particularly in relation to presentations.

Course materials were helpful throughout the training week.

They allowed me to reference different topics during discussions.

The materials helped me improve my understanding as an Audit and Program Management Director.

The course materials were full of real-life experiences, making them helpful.

They provided helpful tips I can refer to when uncertain.

The materials improved my knowledge as a Budget Analyst.

The materials helped me understand the difference between business and government accounting.

The Ethical Decision-Making course opened an interest in Work and Business Ethics.

The materials helped improve my professionalism and efficiency in my job.

They gave me a more in-depth understanding of processes and procedures.

2. Yes, all the materials provided were helpful, and we downloaded them to follow along.

Yes, I was able to use the materials during the sessions.

Yes, the materials helped me follow the lectures and activities.

The electronic distribution of the materials made them convenient to use during the sessions.

I downloaded the materials to my laptop and followed along with the instructors.

Yes, they were effective and made it easier to follow presentations.

I was able to download the materials and use them during the sessions.

Yes, I used the materials effectively during sessions, especially at work.

I found them easy to use and follow during activities.

The materials were well-organized and directly aligned with session topics, especially for Basic Governmental Accounting.

The materials included practical examples and exercises that helped apply concepts during the sessions.

3. Any Issues or Suggestions?

I was only able to download the material 3 days before the start of the conference due to website navigation issues.

Not all slides were available for participants to follow along.

Some materials were unavailable.

Course material descriptions were confusing.

I had to figure out some course materials from emails because navigation was unclear.

4. How Will You Use the Materials Moving Forward?

I will use the materials as references and guides in my work.

The materials will help improve my understanding of various work processes.

I saved the materials for future use and reference.

I will apply the practical tips from the materials in my work when necessary.

The materials helped improve my understanding of fraud and how to deal with it at work.

They will help me deal with ethical dilemmas and decision-making.

I now use the materials as references to guide my work processes.



What topics would you like to see covered in future APIPA Conferences?

1. Audit Courses

Practical courses to help audit offices become more effective and efficient.

More on conducting audits.

More auditing courses for a deeper understanding.

I am very interested in auditing financials.

More topics on different types of audits.

How to work on audit working papers and compile audit files.

Audit and management courses.

Governmental Accounting and Audit.

Peer review and QAR.

How to do planning for different audits: compliance, financial, and performance audits.

How to prepare for and write performance audits addressing SDGs and climate change.

Topics on fraud and audit should be shared in future sessions.

GASB updates and how they apply to audits.

2. Fraud and Corruption

Courses on fraud and fraud investigations.

More on audit fraud.

Fraud awareness and prevention.

How to detect corruption in the workplace and how to address it.

Contract and procurement fraud.

More on grant and procurement fraud.

More classes on fraud investigations, including using the island context.

With the rising cases of internal fraud, I'd like to see more on internal control, risk assessment, fraud, and integrity.

Financing and fraud.

More investigation-related topics.

How to investigate forensic accounting and conspiracy in accounting.

3. Accounting (Basic, Governmental, Financial)

Governmental accounting basics.

More on governmental accounting and procurement procedures.

Accounting for non-accountants.

Accounting-related topics.

How to read and understand trial balances and general ledgers.

More on government finance.

Finance audit, finance, and management.

Basic accounting refresher courses.

Accounting-related topics such as journal entries (debits and credits).

More on governmental accounting and procurement.

More advanced classes on financial statements.

More financial topics (from general comments).

More on managing government finances and funds.

Governmental accounting and internal controls.

Finance policy-related courses.

Anything to enhance financial recording skills.

Courses like good governance and strengthening accountability in the islands.

Understanding government procurement manuals and payment processing schedules.

More courses on managing finances and improving productivity.

Penalties for non-compliance.

Government procurement manual and payment processing.

Use of QuickBooks and Peachtree accounting systems.

4. Ethics and Leadership

Ethics and morals.

Ethical practices.

Leadership and communication topics.

Leadership and customer service.

Communication and leadership skills for grants.

Ethics, data analysis tools, technology, AI.

More on communication and leadership.

Courses related to ethical dilemmas in the workplace.

Courses on improving management-level communication and leadership (moved from general comments).

5. Grants

Grants writing and step-by-step procedures.

I would like APIPA to continue covering grants management and reporting.

More on grants management.

How to apply for and manage grants effectively.

6. Data Analytics and Technology

Data analytics using actual government data, including exercises.

Statistics or data analyzing activities.

How AI will be used in audits.

Emerging issues like ESG and IT, and their linkages to public finance and auditing.

7. Internal Controls and Risk Management

Internal control and government finance.

internal controls for procurement.

Internal control courses, especially for staff dealing with operations.

Please share any other comments, feedback or suggestions to help the APIPA Secretariat improve future conferences.

Positive Feedback

1. Time Management and Scheduling

APIPA 2023 was well-organized despite some logistical challenges

2. Facilities and Logistics

The rooms where the courses were held were good.

3. Instructors and Sessions

APIPA is a great conference that helps professionals perform their work more effectively.

The conference was well-prepared and organized.

APIPA 2024 was a success and well-managed.

The conference was very informative and important for understanding compliance in government sectors.

I learned a lot from APIPA and hope to attend again next year.

The conference was enjoyable and a valuable learning experience.

APIPA is an excellent opportunity for learning and professional development.

Incredible instructors provided an engaging and educational experience.

I appreciate everything I learned and experienced from APIPA 2023, especially for a first-time attendee.

4. Overall Conference Feedback

The overall conference experience was outstanding, and the courses were well-presented by all instructors.

The conference helped me understand the importance of compliance in government sectors.

APIPA provided certificates that will help professionally.

The activities during the conference were very enjoyable and educational.

The Host did a great job.

Suggestions for Improvement

1. Time Management and Scheduling

It would have been nice to start the opening plenary on time to allow more time with the OIG folks.

Share the date early, like 2 months in advance, for proper travel arrangements.

Ensure the content on the notification emails (e.g., registration dates, class locations) matches the booklet and actual venue.

The starting time for general events could be improved.

The registration time and date in emails differed from the booklet, which caused scheduling difficulties.

2. Facilities and Logistics

Provide enough tables and chairs for every class, and ensure the mic is set up before class starts.

Avoid venues next to noisy rooms, as this disrupts focus.

The food servings were not well-organized, and some participants didn't get lunch.

Restrooms were not clean at the venue.

Overcrowded classes were an issue, making the learning environment less effective.

Monitor and regulate room temperatures better.

Ensure better food handling to avoid participants getting sick.

Provide sufficient notice of dress restrictions to avoid misunderstandings.

Better organization of rooms is needed to avoid last-minute changes.

Improve the quality and organization of handouts and course materials.

Make APIPA t-shirts available and allow participants to download presentations to hard drives.

3. Instructors and Sessions

More instructors are needed for future courses to accommodate the number of participants.

Conduct sessions in small groups for better interaction and learning.

Each course should take at least 2 days to allow for better learning outcomes.

More time should be allocated for each session to prevent rushing through the material.

Participants in finance classes disturbed audit sessions; separate conferences for finance and audit professionals should be considered.

Some instructors focused solely on lecture-style delivery; incorporating group activities would be more beneficial.

The sign-in process for courses could be improved to ensure all participants are accounted for.

Extend the conference to two weeks to allow instructors more time to cover important points.

Provide group activities and more peer discussions for better engagement.

4. Suggestions for Future Conferences

Host at least one APIPA conference abroad in the United States.

Hold separate sessions or conferences for finance professionals to allow more focused learning.

Allow participants to download course materials to flash drives or hard drives for future reference.

Include more group activities and discussions to encourage learning from peers.

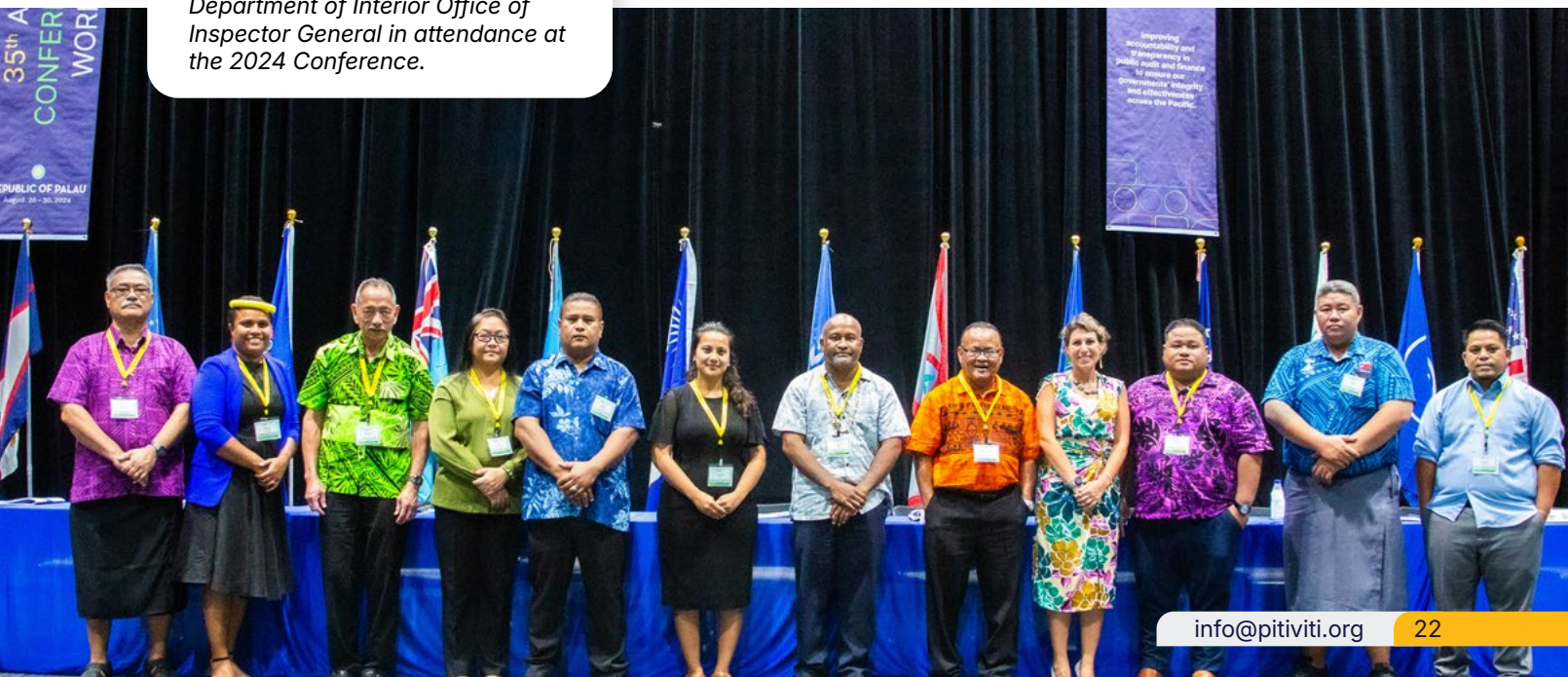
Continue providing more time for instructors to fully cover their material.

Invite me to future training to continue improving my accounting, transparency, and fraud detection skills.

Improve handouts and course materials to ensure participants get the most out of each session.

Offer more class discussions and workshops to facilitate practical exercises.

APIPA Principals and the Department of Interior Office of Inspector General in attendance at the 2024 Conference.





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**Graduate School USA
Pacific & Virgin Islands Training Initiatives**

📍 900 Fort Street Mall, Suite 1540, Honolulu, Hawaii 96813

📞 +1.808.523.1650

🌐 www.pitiviti.org | info@pitiviti.org

Graduate School  **USA**

