

APIPA2025



Association of Pacific Islands Public Auditors

36th Annual Conference Report



September 8 – 12, 2025
Saipan, CNMI





APIPA 2025 Conference Report

I. Background	3
II. Participants	4
III. Keynote Speakers and Plenary Sessions	7
IV. Instructors and Courses	9
V. APIPA Executive Meeting	12
VI. Notes and Observations	13
VII. Course Evaluations	14
VIII. Conference Evaluation Feedback	17
Attachment 1: APIPA Conference Agenda	24
Attachment 2: APIPA Course Schedule	27
Attachment 3: APIPA Course Description	28
Attachment 4: APIPA Instructor Biographies	35



Association of Pacific Island Public Auditors

36th Annual Conference Report

Saipan, CNMI
September 8 – 12, 2025



I. Background

The Association of Pacific Islands Public Auditors (APIPA) successfully concluded its 36th annual conference, held from September 8 to 12, 2025, in Saipan, Commonwealth of the Northern Mariana Islands (CNMI). This event was hosted by the CNMI Office of the Public Auditor and chaired by APIPA Chairwoman Dora I. Deleon Guerrero, who also serves as the Temporary Public Auditor of the CNMI.

The conference centered around the theme “Building Cultures of Accountability,” underscoring APIPA’s dedication to enhancing accountability and transparency in public audit and financial practices. It also highlighted the region’s collective commitment to fostering good governance, integrity, and public trust throughout the Pacific.

At the opening ceremony, participants were honored by the presence of:

- » The Honorable David M. Apatang, Governor of the CNMI
- » The Honorable Michael Horowitz, Inspector General of the Federal Reserve Board and Consumer Financial Protection Bureau
- » The Honorable Angel A. Demapan, Assistant Secretary for Insular and International Affairs, U.S. Department of the Interior
- » The Honorable Nicki Miller, Assistant Inspector General for Audits, Inspections, and Evaluations, U.S. Department of the Interior, Office of Inspector General
- » Ms. Dora I. Deleon Guerrero, APIPA Chairwoman and Temporary Public Auditor, CNMI

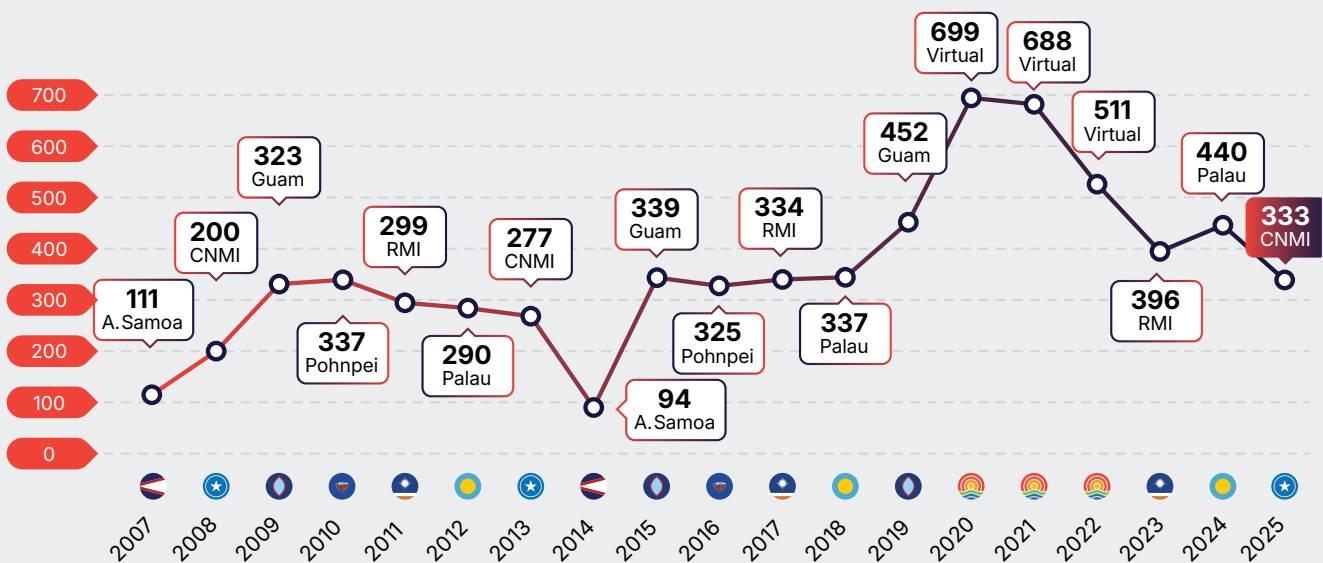
The Graduate School USA, with funding from the U.S. Department of the Interior, supported the conference through its Pacific and Virgin Islands Training Initiatives (PITI-VITI), providing both training and logistical assistance.

II. Participants

A total of 333 individuals attended the APIPA 2025 Conference, marking an increase in participation from the 200 attendees at the previous in-person conference held in the CNMI in 2008. In contrast, the virtual conference held in 2020, also hosted by the CNMI, drew 699 participants. This higher attendance was attributable to the enhanced accessibility afforded by the online format. Participation trends over the years are provided in the table.

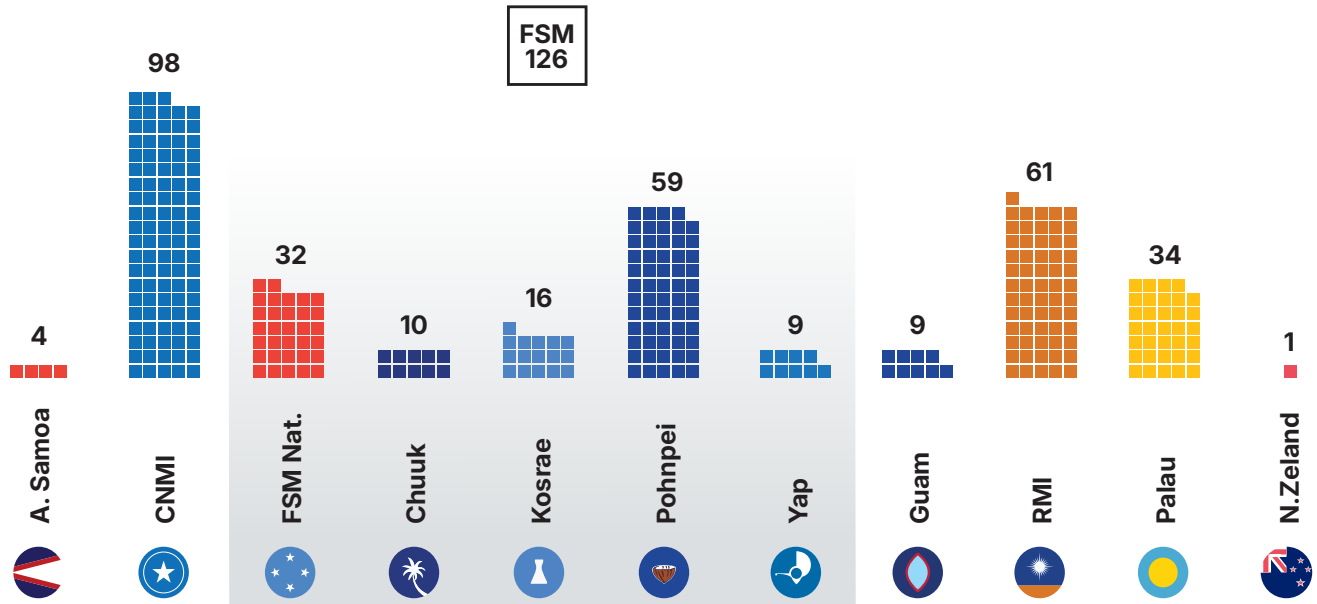


Year	Location	Pax
2004	Majuro, RMI	-
2005	Koror, Palau	-
2006	Pohnpei, FSM National Office	-
2007	American Samoa	111
2008	Saipan, CNMI	200
2009	Guam	323
2010	Pohnpei State, FSM	337
2011	Majuro, RMI	299
2012	Koror, Republic of Palau	290
2013	Saipan, CNMI	277
2014	American Samoa	94
2015	Guam	339
2016	Pohnpei State, FSM	325
2017	Majuro, RMI	334
2018	Koror, Republic of Palau	337
2019	Guam	452
2020	CNMI - Virtual	699
2021	American Samoa - Virtual	688
2022	FSM - Virtual	511
2023	Majuro, RMI	396
2024	Koror Palau	440
2025	Saipan, CNMI	333



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.

Participants from ten island jurisdictions, including American Samoa, the CNMI, Guam, the Republic of the Marshall Islands, the Republic of Palau, New Zealand, and the Federated States of Micronesia (FSM), which encompasses the FSM national government, the states of Chuuk, Kosrae, Pohnpei, and Yap, attended the APIPA 2025 conference. The largest delegation was from the CNMI, comprising 98 participants, representing 29% of the total attendance. Significant representation was also noted from the Republic of the Marshall Islands and Pohnpei, each contributing 18% of the participants, followed by the FSM National Government and Palau, each accounting for 10%. Smaller delegations included Kosrae at 5%, Chuuk, Guam, and Yap each at 3%, and American Samoa at 1%, along with one participant from New Zealand.



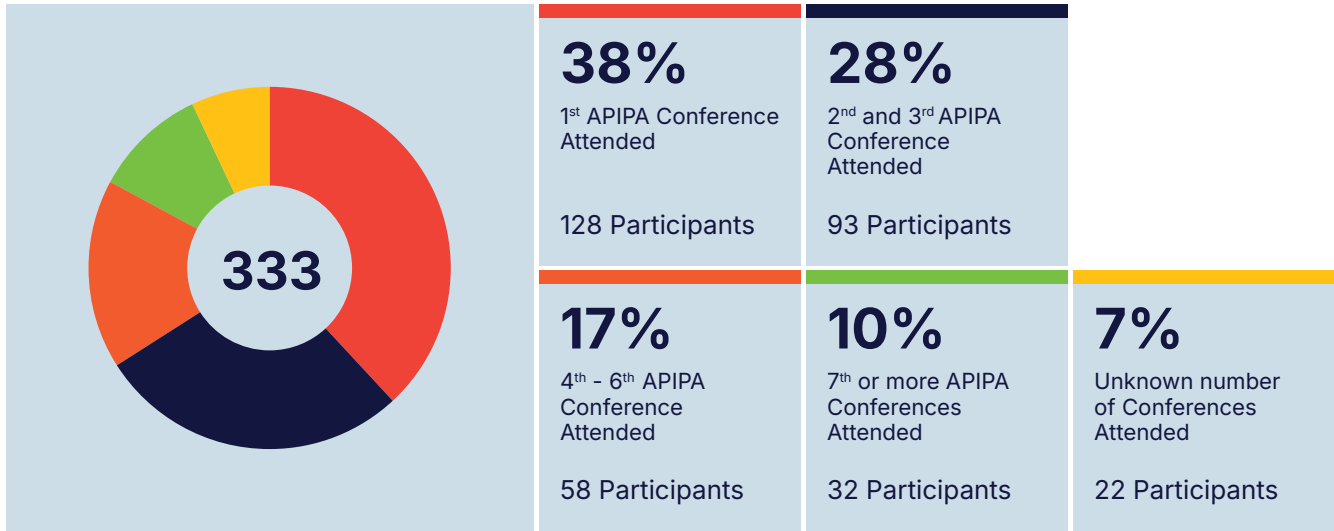
Professions Represented at the APIPA 2025 Conference

The APIPA 2025 Conference brought together a diverse group of public sector professionals. This included individuals from audit institutions, public financial management offices, educational institutions, and state-owned enterprises. Of the attendees, 27% were from audit offices, while 73% represented finance, grants management, and other offices.



APIPA Conference Frequency

Of the total attendees, 128 (38%) were first-time participants, while 93 (28%) had attended two or three times before. An additional 58 (17%) had participated in four to six conferences, 32 (10%) had attended seven or more conferences, and 22 (7%) did not specify the number of conferences they had attended. With more than half of the attendees returning, the conference continues to demonstrate strong engagement from participants.



III. Keynote Speakers and Plenary Sessions

The Association of Pacific Islands Public Auditors (APIPA) 2025 Conference opened with remarks from Honorable David M. Apatang, Governor of the CNMI, who welcomed participants and recognized APIPA's role in public oversight and its impact on strengthening government operations. The Honorable Nicki Miller, Assistant Inspector General for Audits, Inspections, and Evaluations at the U.S. Department of the Interior Office of Inspector General, also addressed attendees, acknowledging the conference's role in supporting accountability across island governments.

Keynote speakers included the Honorable Angel A. Demapan, Deputy Assistant Secretary for Insular and International Affairs at the U.S. Department of the Interior, and the Honorable Michael E. Horowitz, Inspector General for the Federal Reserve Board and the Consumer Financial Protection Bureau, who delivered his remarks by video. Both speakers emphasized the importance of consistent oversight, timely audits, interagency collaboration, and the need for strong institutions to support effective governance in the Insular Areas.



"We cannot afford to let these challenges become excuses. Our island governments deserve to be seen as strong, credible partners, and that credibility depends on audits that are timely, accurate, and complete. Results must be measurable. Accountability must be embraced, not because Washington demands it, but because our island communities deserve it."

Angel A. Demapan
Deputy Assistant Secretary,
U.S. Department of the Interior Office of Insular Affairs

The opening plenary session also featured a keynote address by Mr. Eric S. O'Malley, Assistant United States Attorney, who presented on the fundamentals of prosecuting procurement fraud. Later in the week, the conference concluded with presentations from Ms. Esther Lameko-Poutoa of PASAI, who spoke on audit collaboration, and Mr. William Hunter of Northern Marianas College, who discussed the application of artificial intelligence in the workplace. Mr. Michael Binder, an instructor with Graduate School USA, facilitated the final session with a friendly audit trivia competition among the audit offices.

The conference agenda is included in this report as Attachment 1, and the APIPA course schedule is included as Attachment 2.

Honorary Speakers



David M. Apatang

Governor of the Commonwealth of the Northern Mariana Islands



Michael E. Horowitz

Inspector General for the Federal Reserve Board and the Consumer Financial Protection Bureau



Angel A. Demapan

Deputy Assistant Secretary for Insular & International Affairs, U.S. Department of Interior



Eric S. O'Malley

Assistant United States Attorney, Districts of Guam and the Northern Mariana Islands



Keynote and honorary speakers highlight the role of leadership in cultivating accountability.

IV. Instructors and Courses

Twelve instructors led training sessions throughout the week: Robert Adachi, David Bean, Michael Binder, Frank Crawford, David House, William Hunter, Drummond Kahn, Katherine Kovacek, Esther Lamek-Poutoa, Eric O'Malley, Beth Schubert and Jeanne Yamamura. Eighteen courses were provided during the conference on four training tracks which allowed the participants to receive up to 40 CPE. The instructors, course titles, and the number of participants attending each course are shown below.



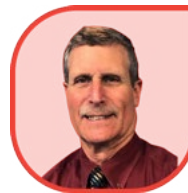
Robert Adachi

Oakland, California



David Bean

Springfield, Illinois



Michael Binder

Washington, District of Columbia



Frank Crawford

Oklahoma City, Oklahoma



David House

Denver, Colorado



William Hunter

Saipan, CNMI



Drummond Kahn

Oakland, California



Katharine Kovacek

Denver, Colorado



Esther Lameko-Poutoa

Auckland, New Zealand



Eric S. O'Malley

Saipan, CNMI



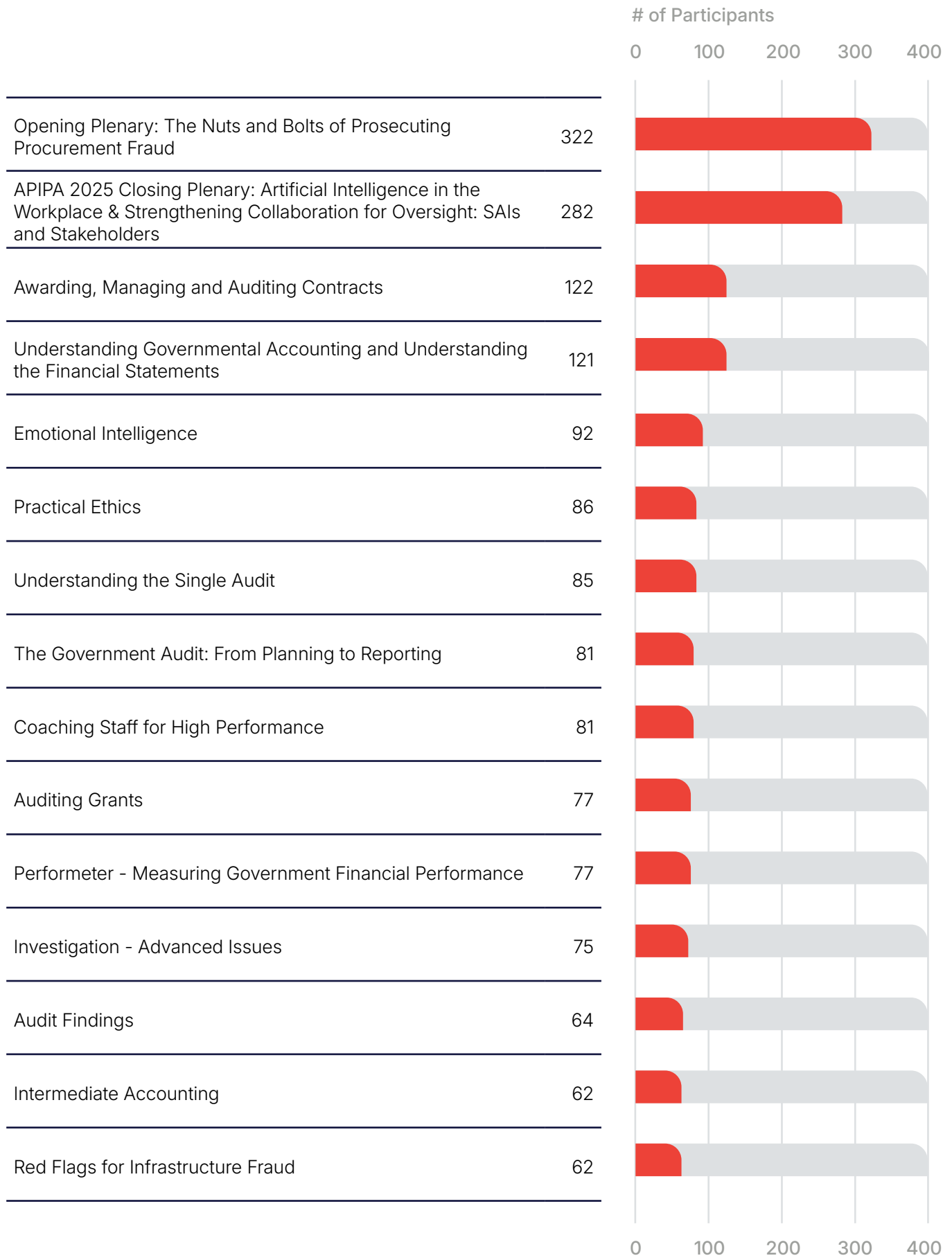
Beth Schubert

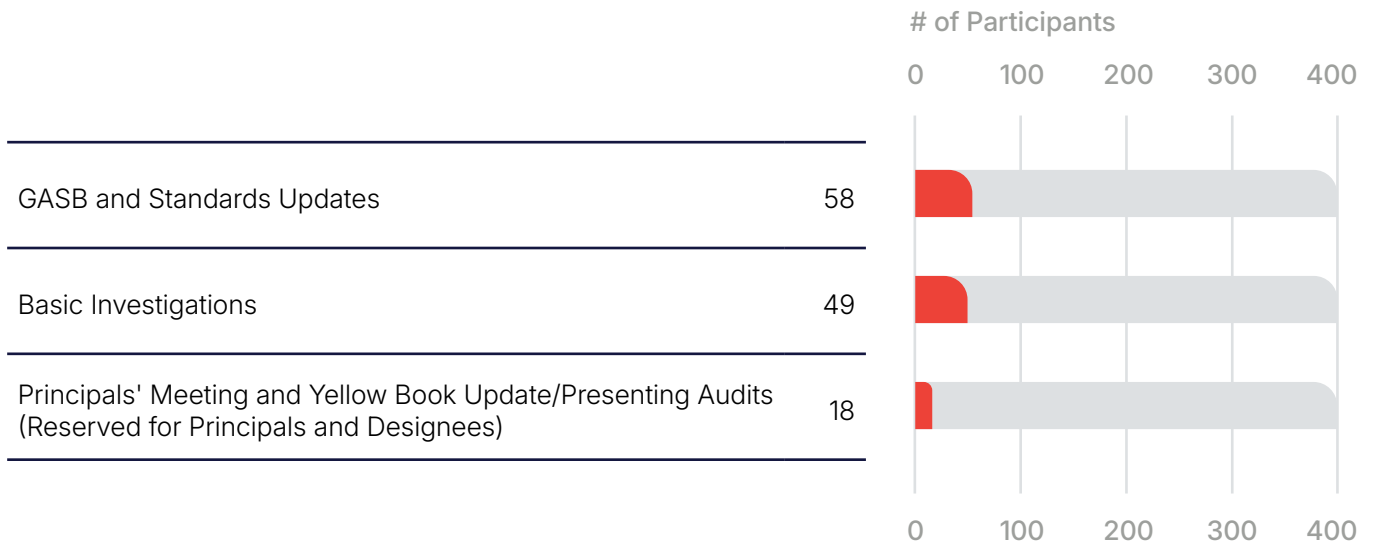
Denver, Colorado



Jeanne Yamamura

Reno, Nevada





The course description have been included as Attachment 3 and the instructor biographies have been included in this report as Attachment 4.



A total of 1,814 course certificates were awarded for 12,140 hours of CPE credits.



1,814
course certificates were awarded for



12,140
CPE credit hours.



V. APIPA Executive Meeting

An APIPA Executive Meeting was held on September 10, 2025, with attendance from all principals or their designated proxies, as well as contributing staff members from the public auditors' offices of the Pacific Islands. Additional participants included PITI-VITI Program Manager Monique Wedderburn, Senior Director Jason Aubuchon, and Instructor Drummond Kahn, as well as representatives from the U.S. Department of the Interior's Office of the Inspector General.

Ms. Dora I. Deleon Guerrero, APIPA Chairwoman and Temporary Public Auditor for the CNMI, provided an overview of attendance statistics for the APIPA conference. She encouraged the principals to consider implementing a screening process for attendees from their respective jurisdictions in future conferences. This process would enhance alignment with the conference's objectives and ensure that the courses offered deliver maximum value to participants. Mr. Jason Aubuchon presented pertinent statistical data related to the conference, followed by Drummond Kahn's review of the training schedule relevant to each audit office.

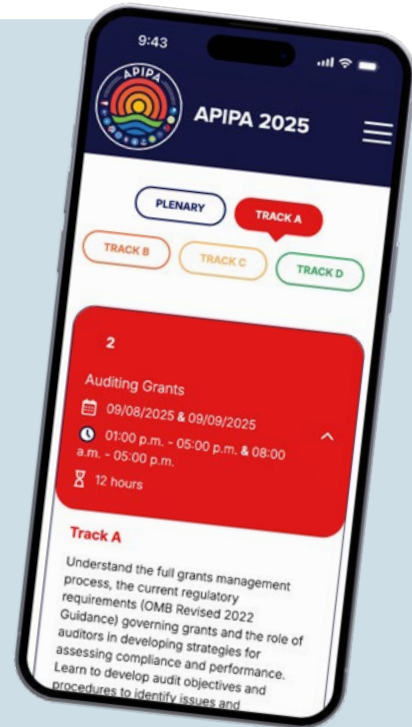
Full meeting minutes will be made available by the APIPA Secretariat.



VI. Notes and Observations

The APIPA 2025 website (www.apipa2025.org) served as a central hub for participants to manage all conference logistics, including registration, course selection, accessing materials, completing evaluations, and retrieving certificates. It also provided detailed information on courses, instructors, and schedules.

The CNMI Office of the Public Auditor was responsible for planning and executing the APIPA 2025 conference. The Temporary Public Auditor, Ms. Dora I. Deleon Guerrero, along with her team, managed logistics, coordinated daily operations, and ensured the seamless execution of the event. They organized and conducted the opening and closing plenary sessions, introduced speakers, and played a key role in selecting and planning the conference sessions.

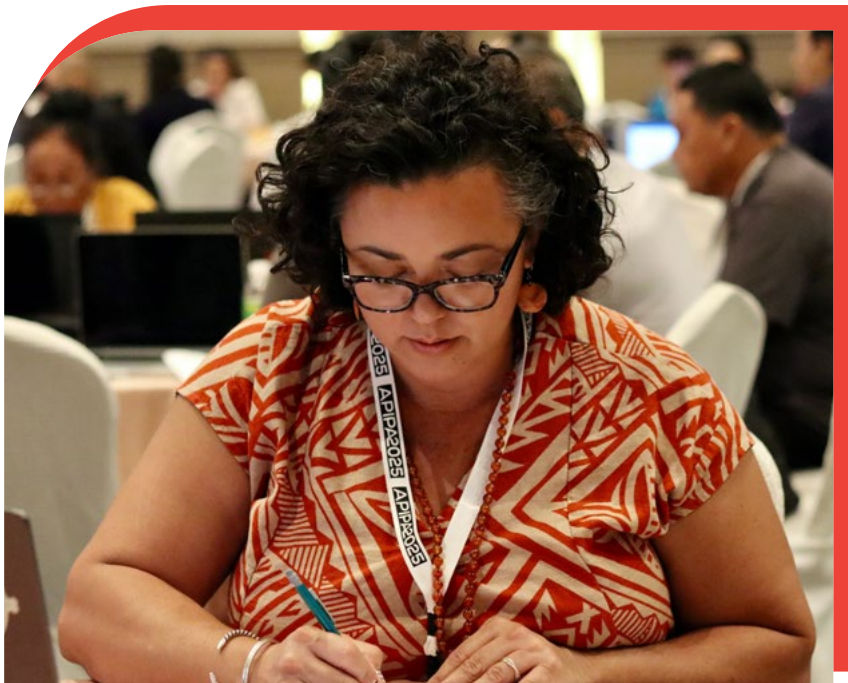
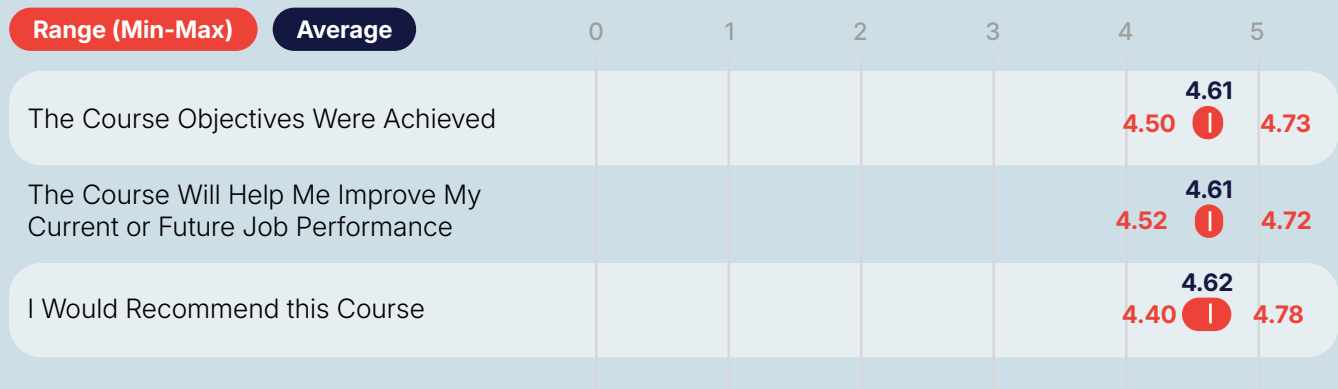


VII. Course Evaluations

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

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

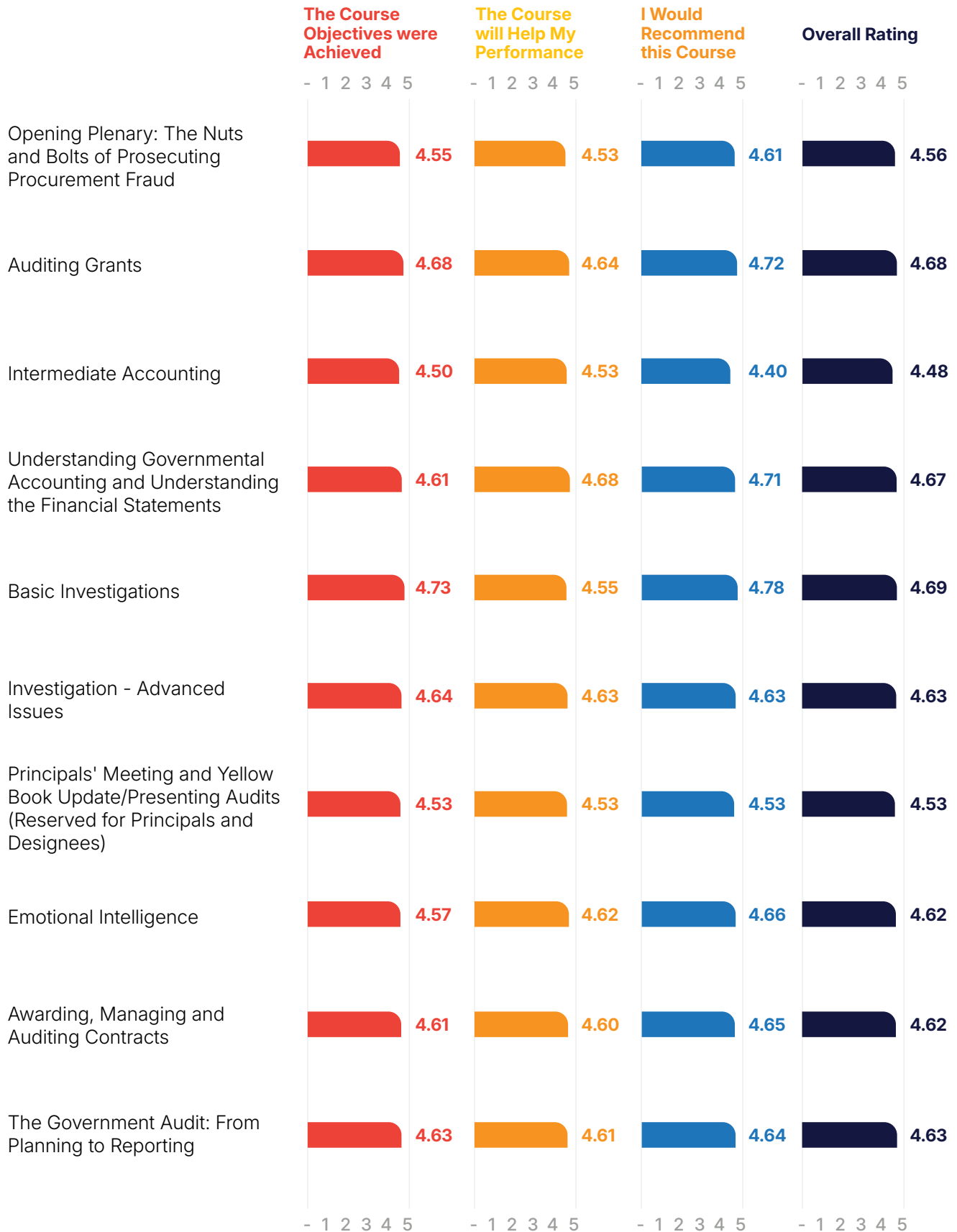
1. The course objectives were achieved.
2. The course will help me improve my current/future job performance.
3. I would recommend this course to others.

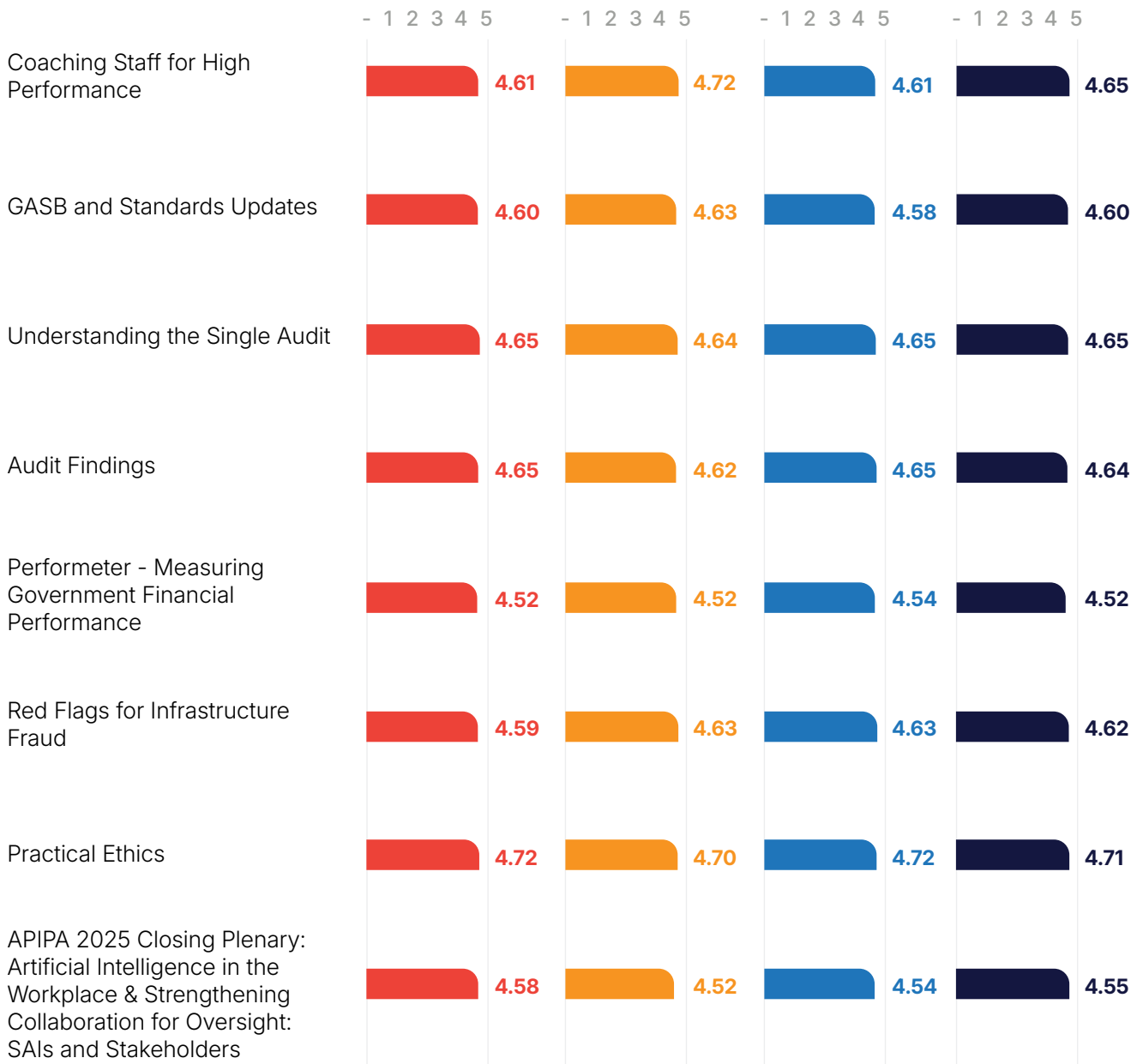


A total of 18 courses were offered at APIPA 2025. On a Likert scale of 1-5, with 1 representing “strongly disagree” and 5 representing “strongly agree,” respondents rated the 2025 courses highly, ranging from 4.31 to 4.89 with an average of 4.60. Overall ratings were consistent with prior years, with most participants recommending APIPA to colleagues and planning to attend future conferences.

The course evaluations and this conference report will be shared with the APIPA 2025 Chair and the APIPA 2026 Planning Committee to inform future conferences.

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



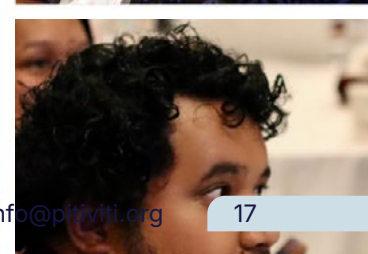


VIII. Conference Evaluation Feedback

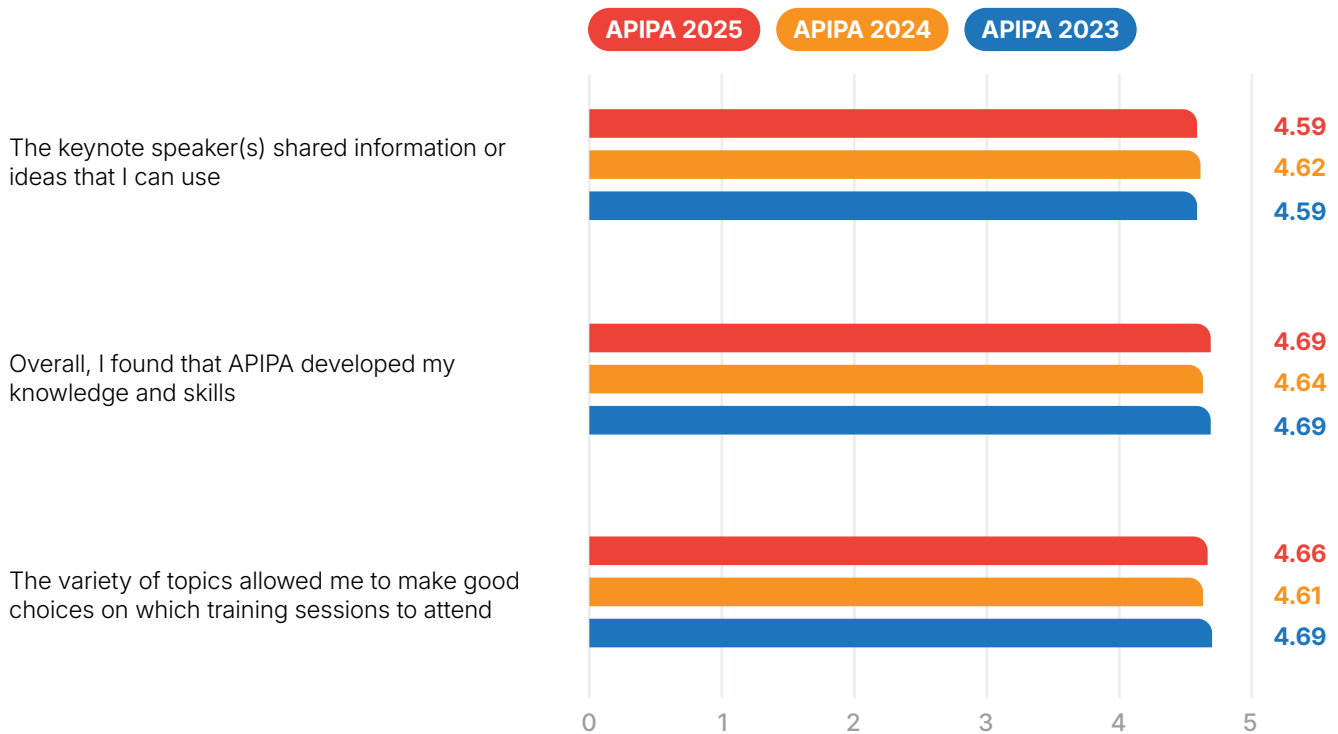
Following the 2025 APIPA Conference, participants were invited to complete an optional electronic survey to provide feedback on the overall APIPA Conference. Sixty-two participants completed the survey, representing a response rate of 19% of APIPA Conference participants. A post-conference survey was sent out electronically, with three follow-up reminders. Most jurisdictions participated, but the response distribution didn't exactly match the registration numbers. As shown in the table below, certain jurisdictions were overrepresented in the survey responses, while others were underrepresented.

Variance Between Registered APIPA 2025 Participants and Survey Completion Percentages

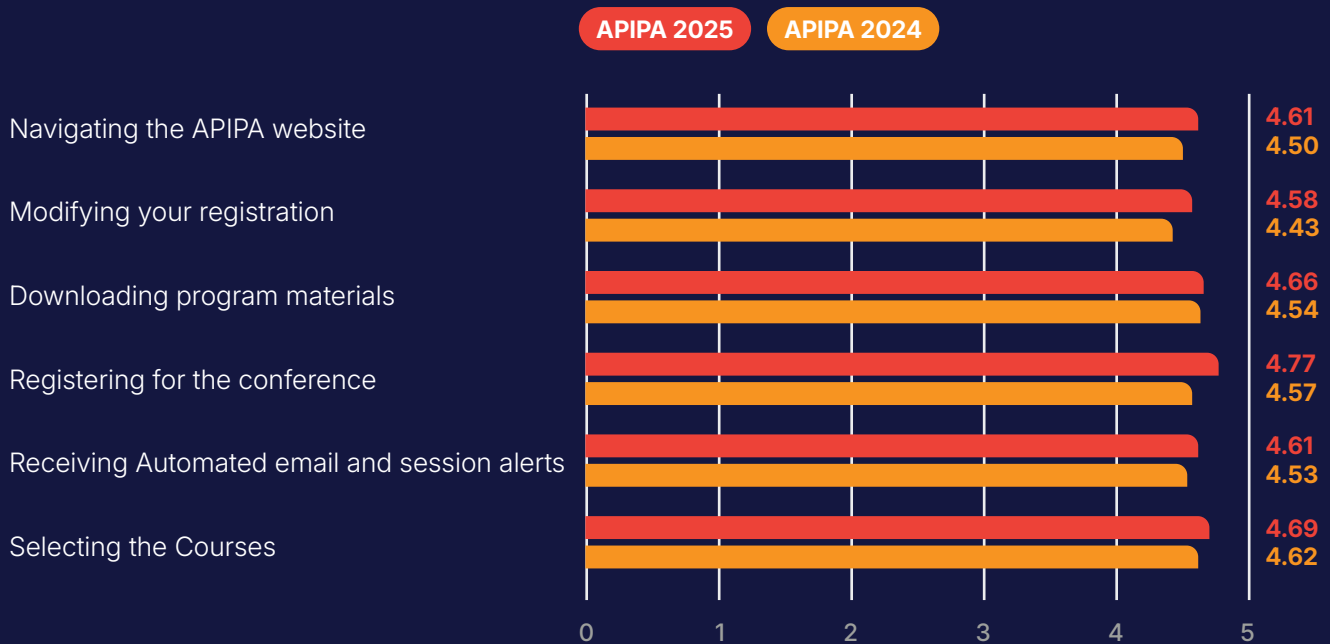
Country	Total Registered Participants		Total Surveyed Participants		Variance
American Samoa	4	1%	3	5%	-4%
Chuuk	10	3%	0	0%	3%
CNMI	98	29%	11	18%	12%
FSM National Government	32	10%	6	10%	0%
Guam	9	3%	2	3%	-1%
Kosrae	16	5%	5	8%	-3%
Marshall Islands	61	18%	15	24%	-6%
Pohnpei	59	18%	5	8%	10%
Palau	34	10%	10	16%	-6%
Yap	9	3%	5	8%	-5%
New Zealand	1	0%	0	0%	0%
	333		62		



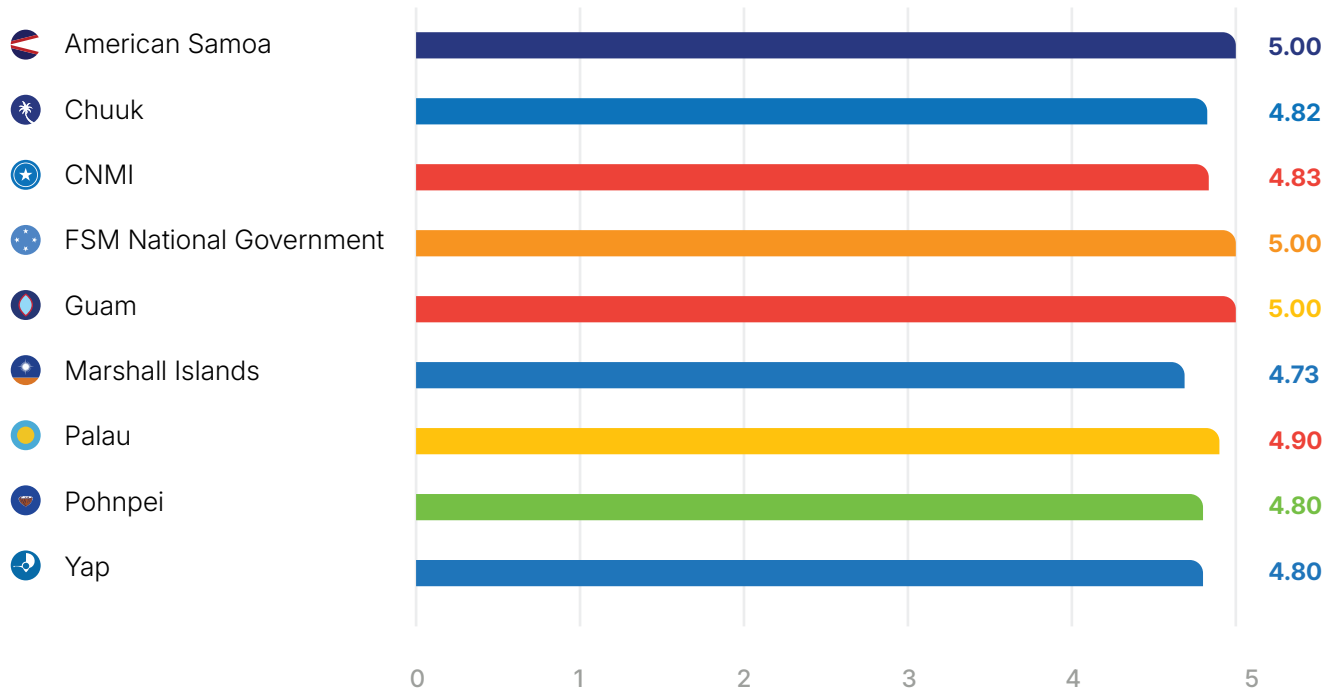
Participants were asked to answer a series of conference-related questions on a scale of 1-5, with 1 indicating strong disagreement and 5 indicating strong agreement. The results of these questions are listed below:



In addition, participants were asked to evaluate their experience registering through the APIPA 2025 website and using the PITI-VITI Course Management System.



Participants were asked a question representative of their overall APIPA experience: **"How likely are you to recommend APIPA to a colleague?"** The average rating was **4.84**, indicating a high level of satisfaction.



Finally, participants were asked to share any additional comments, feedback, or suggestions, including topics they would like to see covered in future APIPA Conferences and ideas to help the APIPA Secretariat improve future events.

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

More on auditing grants

Grants

Audit engagements.

I hope APIPA can offer more leadership courses to help our government leaders excel in this skill.

Auditors and finance, especially project specialists, would likely find this topic beneficial for the next APIPA Conferences.

More on the differences between abuse and fraud

Public Sector Governance and the Fight Against Corruption in the Pacific Islands: Strengthening Inter-Agency Collaboration for More Effective Auditing in the Pacific

I was hoping to take ethics, but the day it was offered coincided with another course that I feel should be prioritized. If the Ethics course can be taught on multiple days, it might give others a chance to register and take the course. I believe ethics should also be taken once a year as a refresher to help maintain good work habits and to make better ethical decisions.

Understanding and Awareness for Auditors - Auditing Dangerous Goods in Healthcare and Pharmaceuticals.

New Audit and Finance Courses

All topics are relevant, and I would like to see more courses and topics in areas such as advanced audit courses. Things that will help auditors develop efficient and effective audit findings in an advanced setting.

How can auditees better prepare themselves for single audits?

Writing audit reports and what audit supervisors and managers need to do to better manage audits and assist staff.

I am not sure which topics I would like to see, but I am looking forward to new topics that the graduate schools would provide.

More Administrative courses were offered, as there were a lot of administrative workers in attendance.

GASB

More ethics courses

More on Audit Analytic Information System, auditing, and anything relating to Audit Field Work

more government accounting

I'm excited to learn more about related topics for the component units.

Forensic Accounting and Fraud in the Digital Age

Cybersecurity and Privacy Audits"

Local Government Audit

More on financial audit.

Investigation - Advanced Issues

Audit Findings

Understanding the Single Audit

All of them are interesting, I don't know which one to choose

Future APIPA conference should focus on evolving audit and accountability challenges including Cybersecurity and climate change impacts on public finance and etc.

Report writing and recommendations

More coverage on AI and government auditing.

Auditing Grants

Sampling

I'd like to see topics on public sector financial management budgeting best practices financial reporting standards and strategies for improving audit readiness and accountability.

internal audit

Awarding managing and Auditing Contracts and Auditing Grants.

I hope we can have IT Audits during future APIPAs.

Anything that would be helpful.

I would like to continue seeing sessions on investigations and fraud materials. Real-life examples help reinforce the need for proper internal controls in the workplace at all levels of the organization.

Artificial intelligence in the workplace should be a full-hour class, so we don't rush and squeeze all in a minute, along with practical ethics. We should continue to have refreshers for emotional intelligence and coaching staff for high performance

Governmental Accounting

Data analytics Using AI in auditing and Reviewing audit work

Sessions on leadership and capacity building for audit teams and governmental management would be valuable to strengthen both technical and management skills.

none at this time.

Ethics and Artificial Intelligence, especially the risks, accountability, and best practices for responsible use in governance and auditing.

Topics on how to respond to different types of customers/personalities, such as those who are soft-spoken and those who are very aggressive or hard-headed.

Emotional intelligence was my favorite

I would like to see more topics on accounting, financial statements, and standard updates. I did not attend the session to understand the single audit and audit findings. I hope that I can attend these at a future conference.

I would like to pick topics from different tracks next time. I don't know much about all this, so I can't say what topic to cover in the future.

I think everything was covered.

The topic I want to cover in the future is the techniques of quick-response auditing.

Class on investigation.

More on Emotional intelligence, federal grants, auditing, and contracts.

Auditing techniques for efficiency, and common audit problems in terms of meeting timelines.

More training on the different audit engagements and the phases

More courses on audit and the AI tools relevant to assisting in the audits.

Addressing audit findings during an external audit.

More into each type of audit engagement

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

I believe that if we continue to hold these APIPA conferences, we will all be able to learn more as we learn from one another.

I thought the conference was excellent

Consider increasing student-instructor engagement to prevent boredom from data overload.

Great support from the teams. I look forward to the next APIPA. FYI, for question #3, it wasn't allowing me to skip the instructors that I did not work with this year, so I put a ZERO for N/A. They're all great teachers, by the way!

Hoping to attend the next APIPA Conference in 2026. It helped me work with all compliance in my workforce.

Use a quality sound system

Great Conference

There were some technical issues (Mic and speakers not working properly) that needed to be addressed at some point during the conference. However, those inquiries are from the establishment that was contracted to host the event and not the APIPA organization. I hope that these technical issues can be rectified and tested prior to the start of the conference session to ensure they are working properly. Thank you.

None, except thank you all for giving us the opportunity to take these courses in the CNMI.

Great conference

If participants could go through a more structured selection process, it might improve the overall impact of APIPA. I have noticed that many attendees hold positions such as secretaries or clerks who may not be directly involved in grants management or other related areas covered by the courses. This could mean that other, more relevant participants who would benefit greatly from the training are unable to attend once capacity is reached.

Have all attendees attend the excursion program

More interactive sessions and diverse formats during course engagement.

No suggestions for me, the overall APIPA set up for this year is incredible. No further comments for me.

Overall, CNMI did a great job hosting. No complaints about the conference as it was very well organized. Looking forward to the next APIPA conference.

Great conference and will recommend my colleagues to attend in the future

Great job, CNMI Office of the Public Auditor and APIPA!

Maybe open more room for participants :)

The venue for this year's APPIA is very convenient since all of the classes were under one roof. save a lot of time instead of driving from one place to another or looking for available parking spaces.

I am satisfied with this year's APIPA conference.

Very well done on the preparation of the conference

On-Site Medical Services or an Event Health Service. To manage health issues at the event site.

Overall, the APIPA was wonderful, and the host did a great job.

All I want to say is thank you for inviting me to attend Apipa. Please inform me next year cause all the topics are interesting to me. kommel tata

The instructors are good and well prepared, no comment on this one.

My only problem is the room temperature for some of the classes. Some rooms are too cold, which makes it very hard to focus properly.

Everything was beautifully organized <3

No comment

The conference was well organized and informative. For future events, consider offering more interactive sessions, such as workshops or panel discussions, and providing session materials in advance. Also, incorporating more specific topics and real-world case studies would be helpful.

This is my 3rd APIPA experience, and I must say I was quite satisfied with the facilities where the sessions were held, the food was great, and like always, the instructors were amazing. One thing that stood out was the presentation during the closing plenary about "AI in the workplace". This was a really great presentation. Everything during the APIPA was perfect.

The website is hard to navigate, especially finding course materials in advance.

Excellent hosting of APIPA. I appreciated how the activities were on time, and all instructors used real-life cases to showcase the content. Thank you to the CNMI OPA DOI and the US Graduate School!

Awesome job, Team CNMI and US Graduate School! The Conference was a huge success. I learned so much from the instructors and peers. The GASB was super fun, I hope it will be part of future APIPA activities!

Team CNMI did a wonderful and excellent job in hosting this year's APIPA! This was my first time as attendee and as much as I learned a lot of new and practical things in the Conference, I enjoyed the beautiful Saipan :)

No comment at this time, and I really enjoyed APIPA in Saipan... Sulang CNMI OPA Team for a grrrrreat JOB...

Thank you for the opportunity to participate in APIPA 2025. As a first-time attendee, I found the experience to be extremely valuable. The learning sessions and the expertise of the instructors were truly impactful.

Overall, everything was great, and I had a great experience.

Thank you, and hope to meet again for the next APPIA conference

Overall, the conference was a success! CNMI was a great host and made our stay very welcoming and enjoyable! I really enjoyed Saipan and can't wait to visit again!

I hope to be able to join next year or the year after. I really enjoyed this APIPA 2025. I don't have any suggestions; I think they did a really good job of it all.

Everything was okay!

This is a very useful conference for me as a new auditor staff, and I ask that this activity not stop but be continued for future new auditors.

Grateful to be part of this conference, get to know most of the governmental employees as well as the right ways of doing things as recommended by the auditors.

Last APIPA was good but the registration close early more people still want to attend but already close. I wish they would offer more space in the upcoming APIPA.

BRAVO. AWESOME. GREAT WORK.

None to be noted. Please note that this feedback is for a CNMI representative. I am unable to change the Government option from Yap.

So far, APIPA has been great for me and a great learning opportunity

The 36th Annual APIPA Conference in Saipan appears to have made meaningful strides towards its goal of "Building Cultures of Accountability". The training offered a variety of courses all aim to enhance professional credibility and capacity. Overall, I felt that the conference was successful in raising awareness and building skills.

I hope I join the next APIPA next year

Thank you

It was an amazing experience. Great people, beautiful environment, and more knowledge gained.

Attachment 1: APIPA Conference Agenda

Onsite Participant Check-In & Conference Material Pick-Up

Friday, Sept. 5, 2025 Location: CNMI Office of the Public Auditor, Building No. 1220, Capitol Hill
9:00 AM – 4:00 PM

Sat., Sept. 6, 2025 Location: Saipan World Resort, Susupe
9:00 AM – 4:00 PM

Sunday, Sept. 7, 2025 Location: Saipan World Resort, Susupe
9:00 AM – 1:00 PM

Monday, Sept. 8, 2025 Location: Saipan World Resort, Susupe
7:30 AM – 8:30 AM

Monday, September 8, 2025

8:30 AM Welcome Speech and Introduction
 • MC: Ashley Kost & Miguel Demapan

8:40 AM Posting of the Colors
 • MHS JROTC
 National Anthem (CNMI & US)

8:50 AM Traditional Chant (Katen Kulu & Bendision)
 • POLKSAI Chamorro Club of Marianas High School and Guma Simiyan Manaina-ta

9:00 AM Opening Prayer
 • Fr. Balajadia

9:05 AM Introduction of APIPA Principals, Special Guests, and Instructors

9:15 AM Welcoming Remarks
 • Dora I. Deleon Guerrero, Temporary Public Auditor, CNMI / APIPA 2025 Chair
 • Honorable David M. Apatang, Governor of the CNMI
 • Nicki Miller, Assistant Inspector General for Audits, Inspections, and Evaluations, U.S. Department of Interior, Office of Inspector General

9:40 AM Keynote Address
 • Angel A. Demapan, Deputy Assistant Secretary of Insular and International Affairs, U.S. Department of the Interior

Virtual Remarks
 • Michael Horowitz, Inspector General for the Federal Reserve Board and the Consumer Financial Protection Bureau

10:00 AM Announcement of APIPA Logistics – Graduate School USA

10:15 AM Morning Break
 • Photo Session
 ○ APIPA Principals
 ○ APIPA Principals + Distinguished Guests
 ○ APIPA Principals + Distinguished Guests + Instructors

10:30 AM Opening Plenary Session
 • Topic: The Nuts and Bolts of Prosecuting Procurement Fraud
 • Presenter: Eric O’Malley, Assistant United States Attorney

- 12:00 PM
 - Lunch
 - Photo Session
 - CNMI
 - Guam
 - USVI

1:00 PM– 5:00 PM Breakout Sessions

- 6:00 PM – 10:00 PM Welcoming Reception
 - Venue: Pacific Islands Club
 - Entertainment:
 - Chamorro Cultural Performer: POLKSAI Chamorro Club of Marianas High School and Guma Simiyan Manaina-ta
 - Band: Chris John S. Selepeo aka "Tatz"

Tuesday, September 9, 2025

8:00 AM – 12:00 PM Breakout Sessions

- 12:00 PM – 1:00 PM
 - Lunch
 - Photo Session
 - Palau
 - RMI
 - Kosrae

1:00 PM – 5:00 PM Breakout Sessions

Wednesday, September 10, 2025

8:00 AM – 12:00 PM Breakout Sessions

- 12:00 PM – 1:00 PM
 - Lunch
 - Photo Sessions
 - FSM National
 - Pohnpei
 - Chuuk

1:00 PM – 5:00 PM Breakout Sessions

Thursday, September 11, 2025

8:00 AM – 12:00 PM Breakout Sessions

- 12:00 PM – 1:00 PM
 - Lunch
 - Photo Session
 - American Samoa
 - Samoa
 - Fiji
 - Yap

1:00 PM – 5:00 PM Breakout Sessions

Friday, September 12, 2025

8:00 AM – 12:00 PM Breakout Sessions

12:00 PM – 1:00 PM Lunch

- 1:00 PM
 - Topic: Artificial Intelligence in the Workplace
 - Presenter: William Hunter, Distance Learning Education Coordinator, Northern Marianas College

- 2:00 PM
 - Topic: Strengthening Collaboration for Oversight: SAs and Stakeholders
 - Presenter: Esther Lameko-Poutua, PASAI Chief Executive

3:00 PM	Culminating Activity: Audit Trivia
4:00 PM	Presentation of Gifts to Principals and Instructors
4:30 PM	Retiring of the Colors <ul style="list-style-type: none">• MHS JROTC
4:45 AM	Group Photo
5:00 PM	End of Conference
6:00 PM – 10:00 PM	Closing Reception <ul style="list-style-type: none">• Venue: Crowne Plaza Resort• Entertainment:<ul style="list-style-type: none">○ Carolinian Cultural Performer: Tipiyew Bwibwis○ Band: We 3

Saturday, September 13, 2025

9:00 AM – 12:00 PM	<ul style="list-style-type: none">• Island Tour<ul style="list-style-type: none">○ (Pick-Up & Drop-Off Location: Micro Beach, Garapan)
--------------------	--



Attachment 2: APIPA Course Schedule



APIPA2025 SCHEDULE

Commonwealth of Northern Mariana Islands

September 8 - 12, 2025

RAB Royal A&B
SNF Sunflower
RTB Royal Taga B
RTA Royal Taga A
OSS Oasis

APIPA 2025 Schedule	Monday September 8, 2025		Tuesday September 9, 2025		Wednesday September 10, 2025		Thursday September 11, 2025		Friday September 12, 2025	
	AM	PM	AM	PM	AM	PM	AM	PM	AM	PM
Track A	1 RAB		2 SNF		6 RTB		10 RTA		14 SNF	18 RAB
Track B			3 RTB		7 SNF		11 SNF		15 OSS	
Track C										
Track D										
	Opening Plenary Session <small>The Nuts and Bolts of Prosecuting Procurement Fraud (O'Malley)</small>		Auditing Grants <small>(Adachi)</small>		Investigation - Advanced Issues <small>(House and Kovacek)</small>		The Government Audit: From Planning to Reporting <small>(Kahn)</small>		Audit Findings <small>(Kahn and Schubert)</small>	
	Intermediate Accounting <small>(Bean and Crawford)</small>		Principals' Meeting and Yellow Book Update / Presenting Audits (Reserved for Principals and Designees) <small>(Kahn)</small>		Coaching Staff for High Performance <small>(Binder)</small>		Performing - Measuring Government Financial Performance <small>(Crawford)</small>		Closing Plenary Session: <small>Artificial Intelligence in the Workplace (Hunter)</small>	
	Understanding Governmental Accounting and Understanding the Financial Statements <small>(Yamamura)</small>		Emotional Intelligence <small>(Binder)</small>		GASB and Standards Updates <small>(Bean and Crawford)</small>		Red Flags for Infrastructure Fraud <small>(Binder)</small>		Strengthening Collaboration for Oversight: SAIs and Stakeholders <small>(Lameko-Poutoa)</small>	
	Basic Investigations <small>(House and Kovacek)</small>		Awarding, Managing and Auditing Grants <small>(Adachi)</small>		Understanding the Single Audit <small>(Yamamura)</small>		Practical Ethics <small>(Yamamura)</small>			

Attachment 3: APIPA Course Description

DAY
1

SEP
08
MON

DAY
2

SEP
09
TUE

Light refreshments and lunch will be provided at all conference venues.

01

OPENING PLENARY SESSION

Opening Plenary Session: The Nuts and Bolts of Prosecuting Procurement Fraud

09/08/2025 8:00 a.m. - 12:00 p.m. 4 hours Eric O'Malley



Christine Francisco and Michelle Camacho-Aaron representing OPA CNMI with pride at the APIPA 2025 Conference.

02

TRACK A

Auditing Grants

09/08/2025
09/09/2025 1:00 p.m. - 5:00 p.m.
8:00 a.m. - 5:00 p.m. 12 hours Robert Adachi

Understand the full grants management process, the current regulatory requirements (OMB Revised 2022 Guidance) governing grants and the role of auditors in developing strategies for assessing compliance and performance. Learn to develop audit objectives and procedures to identify issues and recommendations for constructive feedback, corrective action and accountability. Learn the stages of effective grants management from award, monitoring, audit and close-out. Become skillful at implementing strategies for auditing, application of cost principles performance measurement and reporting through each of the grant stages by applying those strategies in case studies

03

TRACK B

Intermediate Accounting

09/08/2025
09/09/2025 1:00 p.m. - 5:00 p.m.
8:00 a.m. - 5:00 p.m. 12 hours David Bean and Frank Crawford

The Intermediate Accounting session will provide participants with an in-depth view into the world of governmental accounting. Topics to be addressed include deep dives into the financial reporting entity; accounting and financial reporting for cash and investments, including more complicated financial instruments; accounting and financial reporting for capital assets, including how to determine what to capitalize and how to determine useful lives, and the ins and outs of lease accounting; accounting and financial reporting for pensions and retiree healthcare benefits, and social security; accounting and financial reporting for debt, including amortization of premiums and discounts and refundings and extinguishments; accounting and financial reporting for other long-term liabilities; and fund balance and net position classification issues.

DAY 1 SEP 08 MON DAY 2 SEP 09 TUE



04

TRACK C

Understanding Governmental Accounting and Understanding the Financial Statements

📅 09/08/2025 - 09/09/2025 ⌚ 1:00 p.m. - 5:00 p.m. / 8:00 a.m. - 5:00 p.m. ⏳ 12 hours 👤 Jeanne Yamamura

Geared toward program managers, administrators, legislators, and other nonaccountants, this workshop provides an introduction to the basics of accounting followed by a guide to reading and understanding the financial statements. The course begins with accounting terminology and concepts and includes a hands-on exercise that enables participants to prepare a simple set of financial statements. It then takes a closer look at the fundamental information included in a government's financial statements, including the government's health and where the financial risks lie. Participants will gain a working knowledge of fund types and categories and understand how funds appear in the financial statements. This course is designed to make the audited financial statements more user-friendly and to provide a key to unlocking the basic information they contain.

05

TRACK D

Basic Investigations

📅 09/08/2025 - 09/09/2025 ⌚ 1:00 p.m. - 5:00 p.m. / 8:00 a.m. - 5:00 p.m. ⏳ 12 hours 👤 David House, Katharine Kovacek


This seminar will include a discussion of the components of a fraud investigation program, how to identify fraud, and what to do when you find it. We will discuss developing policy, clarifying your authority and budget, identifying staff and support. We will then discuss how to find fraud, by learning how to assess organizational vulnerability to fraud, how to build sources, how to be proactive, and give an overview of fraud schemes and what investigations of those schemes might look like in the wild. We will include classroom exercises and actual case discussion.



DAY

3

SEP
10
WED

 Light refreshments and lunch will be provided at all conference venues.



06

TRACK A

Investigation - Advanced Issues

 09/10/2025  8:00 a.m. - 5:00 p.m.  8 hours  David House, Katharine Kovacek




The morning session builds on the initial Basic Investigation class by teaching advanced forensic accounting techniques to help investigators detect fraud through financial audits and investigate fraud by following the money. Participants will learn from investigative partners, participate in practical exercises to demonstrate new techniques, and learn the role of forensic accounting in proceedings, and criminal court.

The afternoon session will cover advanced documentation and investigative report writing. We will cover the importance of concepts such as writing for your audience, using plain language, active voice and bottom line up front (BLUF). Participants will learn the importance of effective report writing and how to write reports that help bring investigations to trial. Finally, we will have a panel discussion where we will discuss lessons learned during joint Federal-Territorial investigations.

07

TRACK B

Principals' Meeting and Yellow Book Update/Presenting Audits (Reserved for Principals and Designees)

 09/10/2025  8:00 a.m. - 5:00 p.m.  8 hours  Drummond Kahn

Receive an in-depth review and update on the 2018 and 2024 revision of Government Auditing Standards, plus a brief history on the development of the standards. Discuss the structure of the 2018 and 2024 revisions of the standards and the major changes, focusing on the sections applicable to performance audits. Discuss the purpose and requirements of individual standards, with emphasis on the recent changes. The session will conclude with options for presenting audit results under the newest revisions of the Yellow Book.

08

TRACK C

Emotional Intelligence

 09/10/2025  8:00 a.m. - 5:00 p.m.  8 hours  Micheal Binder

Managing positive and productive relationships throughout the audit, directing, coaching or working with members of the audit team, and dealing with auditees, organizational management and external stakeholders can be emotionally challenging and often confrontational. Auditors often must deal with difficult people in difficult situations - and must deal with the auditees! This executive seminar will examine the emotionally intelligent competencies and communication skills necessary to maintain control, and better connect with people in defusing angst and in building positive, cooperative relationships for constructive problem solving and inspired action. We will explore differences in personality types that cause misunderstandings, how to manage your own hot buttons, and how to manage difficult personality types or potentially contentious situations for positive outcomes

DAY
3
SEP
10
WED



09

TRACK D

Awarding, Managing and Auditing Grants

📅 09/10/2025 ⌚ 8:00 a.m. - 5:00 p.m. ⌛ 8 hours 👤 Robert Adachi

You are a grant manager and you need to have contractors help you achieve your grant objectives. Does your organization have the administrative knowledge of the various Federal requirements to ensure that the contract is awarded properly? Is the proper contract type being used? Does your organization perform a cost and price analysis before awarding a contract? If you cannot answer yes to all these questions, then this course may help you.


In order to meet the grant objectives, recipients are required to obtain goods and services through contracts, The purpose of this course is to assist you in managing, reviewing or auditing contracts issued using Federal funds. Gain the knowledge and skills necessary to develop a forward-pricing proposal to address how to evaluate a contractor's estimate of costs to perform a government contract. Develop a historical cost audit to determine whether the contractor is entitled to be reimbursed for costs claimed on contracts. Learn how to use the Federal Acquisition Regulations (FAR) and the Cost Accounting Standards to determine the allowability, allocability and reasonableness of costs. Learn how indirect allocation rates are applied to contracts.



Participants actively engaged in sessions at the APIPA Conference, deepening their knowledge and practical skills.



DAY
4
SEP
11
THU




 Light refreshments and lunch will be provided at all conference venues.



10

TRACK A

The Government Audit: From Planning to Reporting

 09/11/2025  8:00 a.m. - 5:00 p.m.  8 hours  Drummond Kahn

If you have been assigned to only portions of a performance audit and need an overall perspective of the process, this course is for you. Improve your knowledge and skills related to all phases of the performance audit and the evaluation of results. By working a case study throughout the course, experience a complete audit, including preparing an audit justification, planning and conducting a survey, planning the audit and preparing a report.

11

TRACK B

Coaching Staff for High Performance

 09/11/2025  8:00 a.m. - 5:00 p.m.  8 hours  Micheal Binder

A high performing audit organization needs skilled, committed, and motivated staff/team members that have a strong sense of organizational purpose and self-direction. Great audit managers and leaders need to put staff in a position to succeed while constantly learning, improving and growing. This course will help managers and leaders get the most from their audit staff resources for growth, development, and performance through personal coaching, setting expectations, giving, and getting feedback. This course can be taken alone, or as progressive follow-on to other GATI management/leadership courses

12

TRACK C

GASB and Standards Updates

 09/11/2025  8:00 a.m. - 5:00 p.m.  8 hours  David Bean and Frank Crawford

The GASB Standards Update will provide participants with a working knowledge of recently released standards of the Governmental Accounting Standards Board (GASB). Standards that will be addressed are compensated absences, including an in-depth look at how the liability is determined; certain risk disclosures, including what events could trigger the disclosure requirements; the recently introduced financial reporting model improvements, including a detailed look at what makes a great management's discussion and analysis (MD&A) letter; and new capital asset disclosure requirements.

In addition, this session will bring participants up-to-speed on projects that currently are being deliberated by the Board or are being researched by the GASB staff. Those projects include subsequent events, going concern uncertainties and severe financial stress, infrastructure assets, revenue and expense recognition, and voluntary digital financial reporting.



DAY
4
SEP
11
THU



13

TRACK D

Understanding the Single Audit

📅 09/11/2025 ⌚ 8:00 a.m. - 5:00 p.m. ⌛ 8 hours 👤 Jeanne Yamamura

This course addresses compliance requirements and includes coverage of the Single Audit, findings, and corrective action plans. The grant reporting function and process are also reviewed as are the links to the governmental accounting system. Participants will leave the course with improved knowledge and skills in understanding the Single Audit Report and taking appropriate action.

DAY
5
SEP
12
FRI

🍴 Light refreshments and lunch will be provided at all conference venues.



14

TRACK A

Audit Findings

📅 09/12/2025 ⌚ 8:00 a.m. - 12:00 p.m. ⌛ 4 hours 👤 Drummond Kahn and Beth Schubert

A key challenge in reporting the results of performance audits is to formulate the report message from the audit data. An additional challenge is to then compile and sequence the audit facts to support that message. Using alternative methods, gain hands-on practice in marshaling the evidence from your audit into findings that answer the audit objectives and present the details in an understanding and convincing manner.

15

TRACK B

Performer - Measuring Government Financial Performance

📅 09/12/2025 ⌚ 8:00 a.m. - 12:00 p.m. ⌛ 4 hours 👤 Frank Crawford

The Performer is an analytical tool that takes a government's financial statements and converts them into useful and understandable measures of financial performance. The Performer uses financial ratios and a copyrighted analysis methodology to arrive at an overall rating of 0-10, which indicates the overall financial health and performance of a government. Since 2002, PITI-VITI has been developing Performers annually for each of the insular areas. As a result, multiple years of cumulative data is now available for each government. In addition to being able to track overall scores, the Performer can also be used to track individual trends within ratios: Net Position, Fund Balances, Revenue Dispersion, Intergenerational Equity, etc. This session will describe the Performer tool, highlight recent results by insular area, and consider next steps for island governments' financial health and performance.

DAY
5
SEP
12
FRI



16

TRACK C

Red Flags for Infrastructure Fraud

📅 09/12/2025 ⌚ 8:00 a.m. - 12:00 p.m. ⏳ 4 hours 👤 Michael Binder

The Infrastructure Investment and Jobs Act (IIJA) provides \$1.2 trillion in federal spending over the next five years mostly in grants and contracts to states and local governments for public transit, railways, power grids, electric vehicles and buses, ferries, airports, waterways, climate change, broadband internet, environmental protection, drinking water, and transformation safety. This program of fast-moving money, with untested controls, provides vast opportunities for fraud and waste. Auditors, investigators, and grants and contract managers at all levels of government will need to be especially vigilant for possible schemes and red flag indicators of fraud that robs the public of funds and performance.

17

TRACK D

Practical Ethics

📅 09/12/2025 ⌚ 8:00 a.m. - 12:00 p.m. ⏳ 4 hours 👤 Jeanne Yamamura

This workshop addresses common ethical problem areas for government employees. It focuses on the importance of culture in maintaining an ethical work environment. Topics covered include: 1) use of government position; 2) conflict of interest – financial; 3) impartiality; 4) seeking other employment; 5) outside activities; and 6) gifts. Applicable statutes and regulations for the host government are incorporated. The workshop is case-based with extensive participant discussion throughout the workshop.

18

TRACK D

Closing Plenary Session

📅 09/12/2025 ⌚ 1:00 p.m. - 5:00 p.m. ⏳ 4 hours 👤 William Hunter and Esther Lameko-Poutoa



The closing plenary will feature the following presentations:

Artificial Intelligence in the Workplace

This session explores the growing influence of artificial intelligence (AI) in our daily lives and the workplace. The presentation will provide an overview of AI fundamentals, highlight where AI appears in our daily lives, and introduce generative tools such as Large Language Models (LLMs). The session will also cover AI prompting techniques, explore key challenges and issues in the AI landscape, and offer sample prompts that can be used in professional settings.

Strengthening Collaboration for Oversight: SAIs and Stakeholders

This session explores the oversight role of SAIs and how they can work with key stakeholders to hold the government to account.

Attachment 4: APIPA Instructor Biographies



Robert Adachi

Bob Adachi graduated from the University of California at Berkeley's Haas School of Business and began his Federal career with the Internal Revenue Service. Bob then joined the Environmental Protection Agency Office of the Inspector General and has been involved in every type of audit conducted within the OIG ranging from performance audit to financial audits of grantees and EPA direct contractors. He has also provided assistance to the Office of Investigations in connection with grant and contract related fraud. Bob was the Director of Forensic Audits for the EPA Office of Inspector General from October 2008 till his retirement in October 2015.

Bob has been an instructor with the Council of Inspectors General for Integrity and Efficiency, the Association of Government Accountants (AGA) and Graduate School USA. Bob has made presentations to various organizations

including the AGA, the Association of Certified Fraud Specialists, the Northwest and Western Intergovernmental Audit Forum, as well as numerous Government conferences and training courses.

Courses

TRACK A

02

Auditing Grants

Monday, September 8 | 1:00 p.m. - 5:00 p.m.
 Tuesday, September 9 | 8:00 a.m. - 5:00 p.m.

TRACK D

09

Awarding, Managing and Auditing Grants

Wednesday, September 10 | 8:00 a.m. - 5:00 p.m.



David R. Bean

David R. Bean, CPA, is the chief executive officer of Governmental Accounting Research, LLC, a consulting and training firm dedicated to public sector accounting and financial reporting activities. Prior to his retirement from the Governmental Accounting Standards Board (GASB) in 2021, David served as the GASB director of research and technical activities for over 30 years.

Prior to joining the GASB in 1990, David worked in public accounting and government. He has also served as Deputy Chairman of the International Public Sector Accounting Standards Board (IPSASB).

David is a licensed CPA in Illinois and member of the Government Finance Officers Association, the Connecticut and Illinois Government Finance Officers Associations, the American Institute

of Certified Public Accountants, the Illinois CPA Society, the Association of Government Accountants, the National Federation of Municipal Analysts, and the Municipal Analysts Group of New York.

Courses

TRACK B

03

Intermediate Accounting

Monday, September 8 | 1:00 p.m. - 5:00 p.m.
 Tuesday, September 9 | 8:00 a.m. - 5:00 p.m.

TRACK C

12

GASB and Standards Updates

Thursday, September 11 | 8:00 a.m. - 5:00 p.m.



Michael Binder

Michael, Graduate School USA Instructor, is the former Director of the Graduate School USA, Government Audit Training Institute. He's served over forty-two years in federal audit staff, management and executive positions in GAO, the Inspector General community and as Acting Inspector General of the National Endowment for the Arts. As Assistant Inspector General, Deputy Chief of Staff, Senior Resource Official/CFO, and Supervisory Forensic Auditor, U.S. EPA Office of Inspector General (OIG), he directed the EPA OIG's internal risk assessment, audit follow-up, audit and investigative planning, budget development and execution, legislative analysis, program evaluation, policy review, performance measurement and financial reporting, human resources, audit peer review, procurement, quality assurance assessments, Hotline, and cost accounting program. He led EPA OIG's strategic planning and pioneered the application of logic models and SWOT Analysis for planning and performance measurement in the OIG, for EPA and the federal IG community. He created the President's Council for Integrity and Efficiency (PCIE) Environmental

Consortium and chaired the PCIE Government Performance and Results Act Committee.

Michael has a BBA and MBA in Finance and Economics from George Washington University and attended Harvard University, the Federal Law Enforcement Training Center and the Federal Executive Institute. He is a Certified Internal Auditor, a Certified Fraud Examiner, and a former national officer of the Association of Government Accountants.

Courses

TRACK C

08

Emotional Intelligence

Wednesday, September 10 | 8:00 a.m. - 5:00 p.m.

TRACK B

11

Coaching Staff for High Performance

Thursday, September 11 | 8:00 a.m. - 5:00 p.m.

TRACK C

16

Red Flags for Infrastructure Fraud

Friday, September 12 | 8:00 a.m. - 12:00 p.m.



Frank Crawford

Frank Crawford is President of Crawford & Associates, P.C., Certified Public Accountants, an accounting firm located in Oklahoma City, OK. The firm specializes in providing auditing, consulting and accounting services solely to governmental entities and is a member of the AICPA and the Government Audit Quality Center. Over the last 38 years, Crawford & Associates has provided a variety of audit and accounting services to all sizes of government including many types of financial statement audits and attestation services, fraud investigations, internal control analysis, accounting policy and procedure development, outsourced internal auditing and internal monitoring, developing management anti-fraud programs and controls, quality assurance reviews, training, and expert witness services.

Mr. Crawford is also currently working with many of the US states, territories, commonwealths and freely-associated compact governments on audit finding resolution and financial analysis projects and also serves as a technical consultant and advisor to a number of Federal Government Agencies.

Courses

TRACK B

03

Intermediate Accounting

Monday, September 8 | 1:00 p.m. - 5:00 p.m.

Tuesday, September 9 | 8:00 a.m. - 5:00 p.m.

TRACK C

12

GASB and Standards Updates

Thursday, September 11 | 8:00 a.m. - 5:00 p.m.

TRACK B

15

Performer – Measuring Government Financial Performance

Friday, September 12 | 8:00 a.m. - 12:00 p.m.



David House

David House serves as Special Agent in Charge (SAC) for Infrastructure Coordination for the Department of Interior's Office of Inspector General (OIG). SAC House has served in a variety of roles with the OIG – he was the Assistant Special Agent in Charge for the Northern Region in St. Paul, MN; was Deputy Director for the Recovery Oversight Office; was a senior case agent in Hawaii, and was the Special Agent in Charge for the Central Region in Denver, CO. He served for several years as a Special Agent in Charge for the General Services Administration OIG in San Francisco, CA and before that, served as a US Army CID Agent for 12 years.

Throughout SAC House's long tenure with DOI OIG, he has enjoyed working closely with tribes, territories, and Compact nations in the Pacific. He was instrumental in establishing the first capacity-building effort with audit offices throughout the Pacific, which led to several impactful investigations in both U.S. territories and Compact nations. SAC House provided many fraud training programs to audit

offices over the years and was instrumental in establishing the first "Lakewood Experience" training seminar in Colorado.

As SAC Infrastructure Coordinator, David aims to use oversight of Bi-Partisan Infrastructure Law programs to reintroduce the Department of Interior OIG's presence in the Pacific through a capacity-building initiative. David has a BA from Averett University in Business and he is a Certified Fraud Examiner.

Courses

TRACK D

05

Basic Investigations

Monday, September 8 | 1:00 p.m. - 5:00 p.m.
 Tuesday, September 9 | 8:00 a.m. - 5:00 p.m.

TRACK A

06

Investigation - Advanced Issues

Wednesday, September 10 | 8:00 a.m. - 5:00 p.m.



William Hunter

William Hunter has served as the Distance Learning Education Coordinator at Northern Marianas College (NMC) since 2017, where he has played a key role in the institution's transformation in education technology. Having grown up on the island of Saipan, Mr. Hunter is strongly committed to advancing digital learning in the Marianas region.

Prior to his current role, Mr. Hunter taught as an adjunct instructor at NMC, gaining firsthand experience in the classroom that continues to inform his approach to instructional technology and faculty support.

Under his leadership, NMC's Learning Management System (NMC Online-Moodle) expanded from supporting fewer than 50 courses to over 220 active courses each semester, including online, virtual, hybrid, and web-enhanced formats. His guidance was instrumental in NMC's seamless transition to remote learning during the COVID-19 pandemic—earning him recognition as NMC's Overall Employee of the Year in 2021, 2022, and 2024.

Mr. Hunter brings extensive experience in integrating emerging technologies into higher education. He has served as Project Director for multiple federally-funded distance education initiatives, expanded student access to agriculture and food science coursework, and has been an early adopter of tools such as virtual reality (VR) and generative artificial intelligence (AI). He has delivered presentations to government employees, faculty, students, and community members on how AI—particularly large language models (LLMs)—can enhance productivity, streamline workflows, and support data-informed decision-making.

Mr. Hunter holds a Bachelor's degree in Travel Industry Management from the University of Hawai'i at Mānoa, where his studies laid the foundation for a career bridging technology, service, and educational access.

Courses

CLOSING PLENARY

18

• Artificial Intelligence in the Workplace

Friday, September 12 | 1:00 p.m. - 2:00 p.m.



Drummond Kahn

Drummond Kahn serves on the faculty of the Graduate School USA, training auditors and financial managers in the U.S. and overseas. Since 1990, Mr. Kahn served in federal, state, and local government auditing positions, including Chief of Internal Audit Services for the Oregon Department of Transportation, Director of Audit Services for the City of Portland, State Audit Administrator for the Oregon Audits Division, and in the U.S. Government Accountability Office.

Mr. Kahn is a past national President of the Association of Local Government Auditors. He teaches graduate courses at Portland State University's Hatfield School of Government and in the University of Oregon's Master of Accounting program.

In 2014, Mr. Kahn was named one of the 15 Most Influential Professionals in Government Auditing by the Institute of Internal Auditors' American Center for Government Auditing, in recognition of "professionals who have positively impacted the practice of auditing in the public sector." In 2013, the Association of Government Accountants presented Mr. Kahn the Frank Greathouse Distinguished Leadership Award for "sustained, outstanding leadership in financial management, resulting in notable

contributions to the profession." In 2018, he was recognized with a Lifetime Achievement Award by the Association of Local Government Auditors.

Mr. Kahn holds a master's degree from the University of Oregon and a bachelor's degree from Whitman College. He is a Certified Internal Auditor, Certified Government Financial Manager, and Certified Government Auditing Professional.

Courses

TRACK B

07

Principals' Meeting and Yellow Book Update / Presenting Audits (Reserved for Principals and Designees)

Wednesday, September 10 | 8:00 a.m. - 5:00 p.m.

TRACK A

10

The Government Audit: From Planning to Reporting

Thursday, September 11 | 8:00 a.m. - 5:00 p.m.

TRACK A

14

Audit Findings

Friday, September 12 | 8:00 a.m. - 12:00 p.m.

Courses

TRACK D

05

Basic Investigations

Monday, September 8 | 1:00 p.m. - 5:00 p.m.
 Tuesday, September 9 | 8:00 a.m. - 5:00 p.m.

TRACK A

06

Investigation - Advanced Issues

Wednesday, September 10 | 8:00 a.m. - 5:00 p.m.



Katharine Kovacek

Katharine began her career with the Department of the Interior, Office of Inspector General (DOI OIG) in August 2019 as a Special Agent assigned to the Western Region Investigations office in Lakewood, Colorado, where she has worked on grant and procurement fraud cases and was the lead agent on many multi-agency fraud investigations. Prior to working for the DOI, Katharine worked for the U.S. Department of State OIG in Arlington, Virginia, for approximately 7 years as a Special Agent and Forensic Accountant. Katharine earned her bachelor's degree in accounting from Michigan State University and a Master of Business Administration from George Mason University. Katharine is a certified forensic examiner and a certified anti money laundering specialist.



Beth Schubert

Beth Schubert is the Director of the Drinking Water Investments Directorate in the Environmental Protection Agency Office of Inspector General. Her directorate focuses on the objective oversight of programs that safeguard public health through safe drinking water protection which includes the oversight of approximately \$35.7 Billion in funding provided through the Infrastructure Investment and Jobs Act. She has 22 years of federal auditing experience including approximately 12 years working with the U.S. Insular Islands. She has been with the EPA OIG for 3 years.

Beth started her federal career as an intern with the Office of Natural Resource Revenue before moving to the U.S. Department of the Interior Office of Inspector General in 2008. In 2010, she accepted a 2-year assignment located in Honolulu, Hawaii which is where her interest and passion in the Pacific Islands began. She became the DOI OIG's

first Insular Area Capacity Building program coordinator where she planned and coordinated training and assistance to the U.S. Insular Islands Offices of the Public Auditors. She has provided training and assistance to auditors in the U.S. territories of Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands as well as the Freely Associated States of the Republic of Palau, Republic of the Marshall Islands, and the Federated States of Micronesia and its four states; Yap, Kosrae, Pohnpei, and Chuuk.

Beth holds a master's degree in business administration from the University of Colorado-Denver, as well as master's degree policy management from Georgetown University in Washington, DC. Her bachelor's degree is in business administration with a specialization in finance from Bowling Green State University in Ohio. She is a certified fraud examiner.

TRACK A

14

Audit Findings

Friday, September 12 | 8:00 a.m. - 12:00 p.m.



Jeanne Yamamura

Dr. Yamamura (CPA, PhD) brings to APIPA more than thirty years of experience in industry and academia. She is licensed as a CPA in California and Nevada. She began as an auditor with Peat, Marwick, Mitchell & Co. (now KPMG) in San Francisco, California, and moved on to work as an Audit Manager for Touche Ross & Co. in the Commonwealth of the N. Marianas. 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.

Following the completion of her doctoral studies at WSU, Dr. Yamamura taught accounting information systems and auditing at the University of Nevada Reno (UNR). In 2005, she served as Chairman of the Nevada Society of CPAs, the first academic to hold the position in the organization's 58-year history. In recent years, she has been providing training to island governments throughout Micronesia and the Virgin Islands, teaching students in a sustainable MBA program, and developing content for online MBA programs.

She has written articles appearing in the Journal of Accountancy, the CPA Journal,

and the Internal Auditor as well as numerous academic journals. Her research focuses on the management of professionals and includes examination of factors impacting ethical judgments as well as the impact of cultural differences.

Dr. Yamamura received a Master of International Management from the Thunderbird School of Global Management in Glendale, Arizona, and a Ph.D. in Business Administration – Accounting from Washington State University in Pullman, Washington.

Courses

TRACK C

04

Understanding Governmental Accounting and Understanding the Financial Statements

Monday, September 8 | 1:00 p.m. - 5:00 p.m.
 Tuesday, September 9 | 8:00 a.m. - 5:00 p.m.

TRACK D

13

Understanding the Single Audit

Thursday, September 11 | 8:00 a.m. - 5:00 p.m.

TRACK D

17

Practical Ethics

Friday, September 12 | 8:00 a.m. - 12:00 p.m.



APIPA 2025 Conference Report

**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

