Mr. Alexander Ocean Kalau (Alex) is a college student attending Simpson University in
California where he is currently pursuing a double major with a professional degree in
Accounting and a bachelor’s degree in Business Administration. He’s home for the
Christmas and New Year holidays and will be returning to his university in California
during the first week of January 2014.

Approximately two months ago, he started communicating with the National Public
Auditor Mr. Haser Hainrick to arrange an internship at the National OPA during his
holiday break. He was approved and he commenced his internship on December 17
until December 27, 2013. As partial requirement for his major, he is required to earn 40
hours of internship in the field of accounting.

Alex was assigned to work on a financial audit involving a grant from the Government
of Japan awarded to the FSM through the Asian Development Bank under a project
facility named Japan Fund for Poverty Reduction (JFPR). Among others, Alex gained
some understanding of the JFPR through his review of the prior years’ audit working
papers and permanent files, reviewed contracts and related agreements; obtained
information and interviewed with clients; and assisted the audit team members by
inputting pertinent data into financial spreadsheets for analysis and evaluation by other
team members including Keller Phillip as auditor-in-charge and Erick Paul as assistant
auditor.

Additionally, Alex was given some exposure to other on-going audits such as the
review of appropriations made by the Congress to fund public projects throughout the
FSM and some follow-up activities involving media coverage for the recent audit on
Climate Change and FSM’s readiness to adapt to its effect specifically in the area of food
security. He was further given exposure to the National OPA’s programs and activities
in its role of detecting and fighting white collar crimes in the country as well as some
analysis of bid proposals for the upcoming quality control peer reviews for all the US
affiliated public audit entities in the Pacific region.

It was a short one week internship and the National OPA staffs have enjoyed having
Alex as part of the office family during this holiday season.

Through interview, Alex has commented that he really enjoyed his time working in this
office and he stated that he’s one step ahead of his classmates when it comes to
auditing, and the reason being that he is practically learning and doing auditing
already! With this, he is looking forward to spending his remaining time with family
in Pohnpei and to soon returning to Simpson University in California in early January
2014.