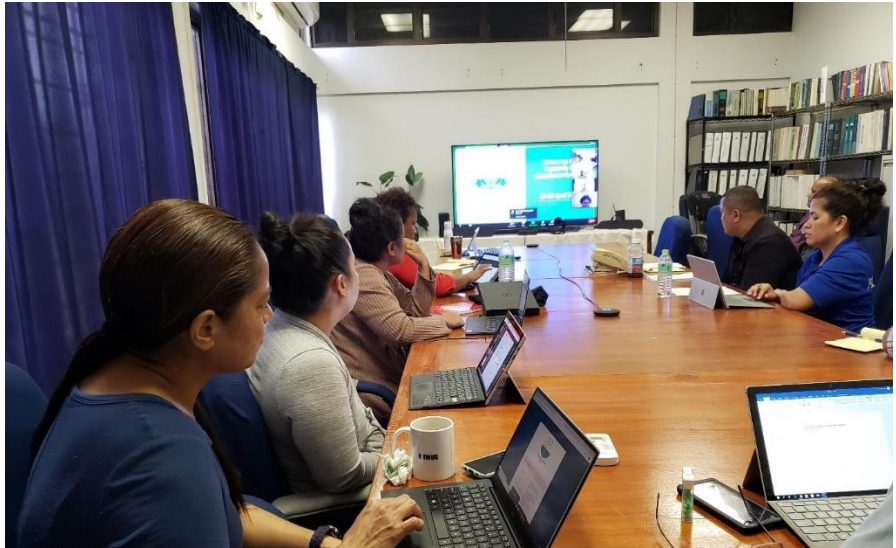


## COMPLIANCE AUDIT TRAINING

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On April 20-23, 2021, thirteen (13) staff from the Audit Division of the Office of the National Public Auditor (ONPA) had attended an online training on “**Enhancing SAI Capability in Compliance Auditing**”. The training was delivered by the Pacific Association of Supreme Audit Institutions (PASAI); the official association of Supreme Audit Institutions (SAIs) in the Pacific region and is one of the regional working groups belonging to the International Organization of Supreme Audit Institutions (INTOSAI). PASAI promotes transparent, accountable, effective, and efficient use of public sector resources in the Pacific by helping its member SAIs, like ours, improve the quality of public sector auditing in the Pacific to recognized high standards (Source: <https://www.pasai.org/>).



Total of 57 registered participants had attended this online training, representing eight (8) SAI's from across the Pacific covering the 3 main sub-regions of Melanesia, Polynesia and Micronesia; including our counterparts from the Yap State and Pohnpei State.

Compliance Auditing (CA) under the U.S Generally Accepted Government Auditing Standards (GAGAS) that we currently use is carried out as part of the financial audits; however, under International Audit standards for Supreme Audit Institutions (ISSAI) which we are aspiring to adopt in the near future, CA is classified as a stand-alone audit.

The training focused on the audit processes for conducting a CA at the organizational and engagement level. The objective was to enhance knowledge of staff and to enable us to conduct stand-alone CAs in accordance with International standards (ISSAI 400 and 4000).

Special thanks to PASAI and the facilitators of the training (listed below) as well as our fellow participants that shared their experiences and practices on Compliance Auditing with us. We are grateful to be able to access online trainings during this covid-19 pandemic and the tools used (such as breakout sessions, group exercises and open discussions using the Zoom video communication application) were effective in helping us grasp the concepts better.

1. Sinaroseta Palamo-Iosefo – Director Practice Development, PASAI
2. Tiofilusi Tiueti – Director Technical Support, PASAI

**End.**