
PASAI's Tier 1 Workshop in Guam

In response to an invitation by the Pacific Association of Supreme Audit Institutions (PASAI), 3 of our audit staff namely Ethel J. Alik, Shelolyn Neth and Jimmy Ponapart, were nominated to attend a workshop on the topic “Fundamentals of Public Sector Auditing”. The workshop was held from August 21-25, 2023 on Guam and was delivered by PASAI Staff Doris Flores Brooks-Director (North), Susana Laulu-Programme Director and Vince Duenas- Guam OPA Accountability Supervisor. Participants for the workshop included auditors from the Northern Pacific region- FSM states of Chuuk, Kosrae, Yap and Pohnpei, US territory of Guam, Northern Marianas (CNMI) and Republic of the Marshall Islands (RMI).

The purpose of the workshop was to assist public auditors to increase their awareness of their critical role in auditing public sector entities to improve accountability and transparency of public sector resources. To achieve this purpose, participants were trained on key concepts of public sector auditing, auditor independence and ethics, compliance with auditing standards, audit process principles and stages, audit risk and materiality components, understanding an entity's internal control system, detecting and combating fraud, documentation requirements and engagement with stakeholders.

This one-week workshop commenced and continued with a lot of fun, practical engagements and interactive group discussions and activities. With PASAI instructors' unique and excellent mentorship approaches, participants walked out with confidence and a better understanding of the training materials discussed above to apply in their respective countries. We thank PASAI for this valuable opportunity and remain committed to upholding audit excellence.

