North Pacific auditors gather in Guam to learn the fundamentals of scrutinising government expenditure

Hagåtña, Guam: The Pacific Association of Supreme Audit Institutions (PASAI) is training entry-level government audit office staff from the north Pacific on the fundamentals of public sector auditing this week.

Twenty-one staff (16 female, 5 male) from supreme audit institutions (SAIs) in the Federated States of Micronesia and its four states of Chuuk, Kosrae, Pohnpei and Yap; Guam; the Marshall Islands; the Northern Mariana Islands and Palau are participating in the five-day face-to-face workshop from 21 to 25 August 2023.

PASAI programme directors, Doris Flores Brooks and Susana Laulu, are delivering the training with the Supervising Accountability Auditor, Vincent Duenas, of the Office of Public Accountability in Guam.

Including local senior staff in the facilitation team will build the capacity at the SAI to facilitate in-house training.

The comprehensive training includes modules on the role of SAIs, public financial management system, key phases of the audit process, auditing standards and stakeholder communication. Participants will also deliver their own presentations during the workshop.

PASAI Chief Executive, Esther Lameko-Poutoa summarised the training, saying, “All public sector auditors need to understand the framework for and elements of public sector auditing.

“Knowing about the role of SAIs, who the key stakeholders are, the ethical responsibilities, the whole audit process and other information about the public sector enables auditors to carry out their responsibilities effectively and efficiently.”

By the end of the workshop, participants should have an increased understanding of what a SAI does, its role in providing external scrutiny of public sector activities and finances, the audit process, auditing standards and the different types of audits.

PASAI acknowledges the support of the New Zealand Ministry of Foreign Affairs and Trade (MFAT) and the Australian Department of Foreign Affairs and Trade (DFAT).

Contact information:

Esther Lameko-Poutoa, Chief Executive PASAI, Auckland, New Zealand
E: secretariat@pasai.org P: +64 9 304 1275

Website: www.pasai.org
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