

Aisi Attended the Intermediate Government Auditing Training in Fiji

The Tier 2 training on Intermediate Government Auditing was held in Nadi Fiji from May 23 to May 31, 2013. The event drew 20 participants from the supreme audit institutions (SAI's) around the Pacific. The National OPA was fortunate to have the opportunity to send another staff Aisi Jim Mori to attend the training. Three facilitators from audit offices of Samoa, Fiji & Guam were selected to help conduct the training. Topics discussed during the sessions included:

Planning – Financial Audit;

- Understanding the Auditee
- Audit Objectives, Scope and Assertions
- Assessing risks
- Determining materiality
- Audit approach and programs

Execution – Financial Audit;

- Assess control procedures
- Analytical review
- Determine sampling approach
- Performing substantive procedures
- Gather and Document Evidence
- Audit Evaluation and Conclusion

Reporting – Financial Audit;

- Management letter

Performance Auditing;

- Defining Performance Auditing
- Understanding the entity
- Determining audit objective
- Lines of enquiry
- Audit criteria
- Gather audit evidence
- Document audit evidence
- Analyze audit evidence
- Reporting

Others;

- Fraud, Waste and Abuse
- Interviews
- Assessing Computer Data Reliability

The workshop was beneficial and the subjects were appropriate and fitting for an auditor in charge. Aisi is certain that the knowledge acquired will help her improve in the performance of her work as an auditor at the National OPA. Aisi successfully completed the training and earned 38 CPE hours.