

## Alexander Kalau Completes His Internship at the National OPA in Palikir, FSM

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.

