

Auditors Julinida, Keller and Vanessa Completes Online Training Course on Risk Based Approach for Financial Audits

In mid November 2012, three audit staff from the National OPA participated in an online program sponsored by INTOSAI Development Initiative (IDI) in cooperation with the United Nations Institute for Training and Research (UNITAR). The program was designed to aim at enhancing the Supreme Audit Institution's awareness pertaining to financial audits, with a particular emphasis on providing training using tools in adopting a risk-based approach to financial audit. The three participants from the OPA were Julinida Weital-Senior Auditor, Keller Phillip-Auditor III, and Vanessa Sigrah-Auditor I. The program was delivered through e-learning via the internet, using the UNITAR's e-learning platform. To become eligible for the IDI-UNITAR completion certificate, participants were required to maintain at least 80% score in the session end quizzes.

The five week e-learning course covered various topics relating to risk-based approach. Five modules were discussed during the period of the training course covering such topics as Introduction to Risk Based Approach to Financial Auditing, Detailed Audit Planning 1, Detailed Audit Planning 2, Audit Execution, and Evaluating Misstatements and Reporting Auditor's Opinion. Weekly tests, quizzes, assignments, and exercises were given during the five week course based on case study sessions. Regardless of their tight schedule and regular work load, the OPA participants were able to complete and maintain a passing score that satisfied their certificate requirements.

In late February 2013, the Public Auditor received a letter from IDI congratulating the National OPA participants for successfully completing the online training course. They each received their completion certificates. The Management of the National OPA is proud of its staff's for their accomplishments.