

## **Training on Audit Supervision, Evidence, Working Papers and Other Topics**

### ***Palikir, Federated States of Micronesia***

The Office of Federated States of Micronesia (FSM) National Public Auditor along with the three state audit offices including Kosrae, Pohnpei, and Yap were fortunate to have Mr. Drummond Khan from the *Pacific Island Training Initiative, US Graduate School*, as their instructor for the Audit Training held from October 23 to 27, 2017 in Kolonia, Pohnpei. The training was delivered at the State Governor's training center in the administration building.



The main sessions focused on Audit Evidence and Effective Audit Supervision with sub-topics on audit objectives, writing/reporting, audit scope and methodologies, supervision responsibilities, management roles and other related topics. Personal evaluations and quizzes on individual personality traits were also taught. This portion of the course was determined to be useful for audit supervisors in order to effectively supervise their subordinates. These are critical elements to perform high impact audits that sufficiently comply with the applicable auditing standards. Another tool on how to evaluate the performance of an audit office was also presented, an advance snapshot of what the instructor will be teaching in Honolulu at the upcoming *Western Intergovernmental Audit Forum* in November 2017.

It was a productive week of training that helped to enhance and to sharpen the skills, capabilities and knowledge of the auditors. This course also provided an opportunity particularly for the new auditors to net-work with colleagues from the other offices and along the way, forged new friendships.

All of the FSM audit offices have been challenged with high staff turn-over, resulting with a high number of new audit staff at the offices. This course was requested with the aim of developing the skill-sets for the new audit staff.

The active participation of everyone and combined with the wealth of knowledge and experience of the instructor resulted with a successful audit training for the FSM national and state auditors.

We are most indebted to US Graduate School, PITI/VITI office based in Honolulu for their assistance and support in our capacity development program.