



Trivonovitch Sound and Felix Yinug, auditors at the Office of the National Public Auditor, attended two audit courses offered by the Institute of Internal Auditors, Philippines Chapter from December 5-10, 2018 in Makati City, Philippines. CPE hours were earned from attending the courses.

The first course, which ran from December 5-6, was entitled *Risk-Based Auditing: A Value-Add Proposition* and included specific topics such as Internal Auditing Standards, Control and Risk Frameworks, Corporate Governance, and guidelines for reporting results of risk-based audits. This course was taught by Ms. Rossana Javier, CIA, CPA and CISA.

The two continued on to attend *Writing Effective Audit Reports* by Saturnino Nicanor from December 8 to 10 at the St. Giles Hotel. Specific topics included Standards of Audit Reports, Techniques to Effective Writing, Attributes of Audit Findings, and guidelines to prepare audit reports.

Both training courses involved lively discussions and group exercises. Both Trivonovitch and Felix are eager to share what they learned with the other ONPA staff during the in-house sharing at the office in Palikir, and also to put their newly gained knowledge to practice in their actual audit works.

This was the first time for ONPA to send staff for training courses by the IIA-Philippines Chapter. Management is to evaluate whether the IIA-Philippines Chapter will be an avenue for audit training to develop audit skills and to upgrade capacity while acquiring CPE hours to satisfy the auditing standards which our office must adhere to.

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