



YEAR IN THE LIFE 2021

Year in the Life of Pohnpei Office of the Public Auditor

January



The carnation is the **January birth flower**. It was derived from the word “coronation.” It is regarded as one of the most charming flowers known for its ruffled petals and wide array of colors. They have a delicate clove-like scent and commonly **associated with love and appreciation** that is why it is often used in weddings or Mother’s Day.

Being an auditor requires passion, **appreciation** and **love** for the job.

Auditors spend many time in planning, getting information, analyzing, and report writing. Aside from that, they also make time to continuously learn. In **January** last year, POPA distributed copies of Year in the Life 2020 to Legislature, Governor’s office and other stakeholders. The annual Year in the Life summarizes the activities completed by POPA for the year. It is part of the communication strategy of POPA to bring awareness of the value and benefits of the office. POPA auditors also participated in online training by the Pacific and Virgin Islands Training Initiatives (PITI-VITI) regarding risk assessment. POPA had several staff meetings, one of those meetings was about the surprise cash count for the different entities, agencies and departments in Pohnpei State Government that receive collections from the public.



AG office received copy of Year in the Life 2020



Members of Legislature received copies of Year in the Life 2020



Auditors attend the Risk Assessment training



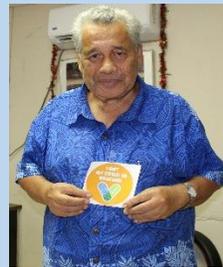
Staff Meeting regarding surprise cash count

February



February birth flower is **Violet** which symbolizes **truth**, **loyalty** and humility and **modesty**. POPA is **loyal** to its services to the public, in that in every audit project that we do, we follow applicable audit standards such as verification and confirmation to prove the **truth**. POPA has a code of conduct that all staff annually sign and affirm to abide by. The code specifically state that all auditors should conduct themselves with integrity and **honesty**. Although February is the shortest month of the year

(with only 28 or 29 days), POPA was still busy this month. Auditors participated in ‘Practical Ethics for Government Employees’ by PITI-VITI. POPA staff also received their first dose of COVID-19 vaccine.



POPA participated in the “First Student Takeover Day” held on February 23, 2021 as part of the Governor and Department of Education program. The program was participated by twenty-one (21) inspiring young students from different High Schools in Pohnpei. Manasa Edgar, a senior high school student from

Pohnpei Island Central School (PICS) became the “Public Auditor” for the day. He was introduced to POPA’s staff who explained the mandates of the office to him. This was an opportunity for him to experience what it’s like to be a leader and a decision maker.



On February 26, 2021, a virtual APIPA's principal meeting was held to discuss about APIPA annual conference 2021. During the meeting, the principals agreed to have a virtual conference for the second time and the principal's meeting should be in person. It was also agreed that peer review should be postponed for another year.

March

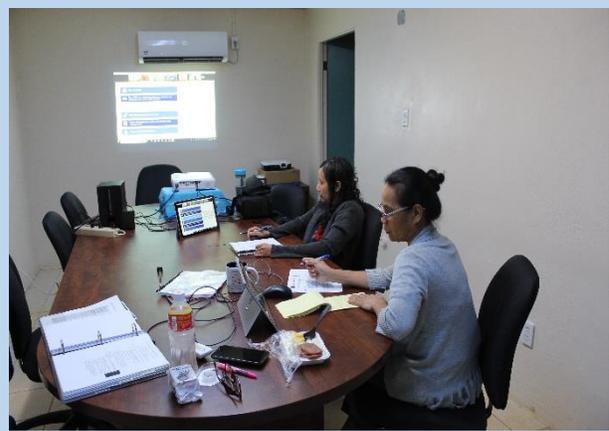


Daffodil is the **March birth flower**. Its cheerful yellow represents spring and serve as a reminder that no matter what happen, **sun will always shine** and we can always **start a new beginning**.

For two years the pandemic has brought fears and anxiety to the world. POPA embraced the **new normal** by doing things differently such as having online trainings and workshops. We want our auditees' to know that our audit reports can be helpful in improving their operations. Every findings or internal control weaknesses found for example, auditors make recommendations for actions to change wasteful, inefficiencies, etc. in government organizations. Through our report, we hope that public sectors **restart** their operation **anew** with improved internal controls.



Meeting with PBC Commissioner



Online workshop on Quality Control and Quality Assurance

On March 25, 2021, POPA had a meeting with Pohnpei Broadcasting Corporation (PBC) and State Finance regarding the issues reported as a result of the unannounced cash count. Public Auditor expressed his gratitude to the Commissioner because of PBC's timely response to the report and his initiative to improve PBC's handling of cash.

On March 22, 2021, Alice Etse, Audit Manager and Cherry Lyn Somcio, Senior Auditor attended the Quality Control and Quality Assurance workshop conducted by PASAI. Due to limited resources, POPA could not afford to have a separate Division for Quality Control and Quality Assurance. However, POPA will continue

to improve and enhance its Quality Control Assurance currently in place to ensure it meets applicable standards.

April



One of the birth flower for the month of **April** is **daisy**. This flower's name comes from "dægeseage" which means "day's eye" because the heads of these flowers close at night and reopen in the morning. The daisy conveys innocence, loyal love, and **purity**. Daisy is also called the **friendship** flower. POPA knows that it has the public trust by following professional ethics to always **act in good faith** and adheres to higher standard of behavior and honesty in conducting audit works and in dealing with the stakeholders.



Jackleen Route, Auditor III participated in Compliance Audit online training

Compliance Audit online training was held from April 20-23, 2021 and participated by Cherry Lyn Somcio, Senior Auditor and Jackleen Route, Auditor III. They were able to have a better understanding of compliance audits based on International Standard of Supreme Audit Institution (ISSAI). POPA follows Generally Accepted Auditing Standard GAGAS issued by the Comptroller General of the United States and International Standards of Supreme Audit Institution (ISSAI) when conducting audits with PASAI. POPA can use the knowledge learned from the workshop to improve and enhance its compliance audit works.



Pernes Samuel

In April 2021, the Pohnpei Public Auditor hosted a dinner to welcome Mr. Pernes Samuel, the new POPA's Compliance Investigation Division (CID) and to celebrate Ms. Sophia Pretrick's recognition and inclusion as one of the Anti-Corruption Champion around the world. The dinner was graced by the US Acting Chief of Missions, Somer Bessire-Brier and her children.



Elaine Carl, Administrative Officer participated in the Human Resources Training conducted by PASAI.



Exit conference for Kitti Municipal Government Audit

May



One of the birth flower for the month of **May** is **lily of the valley**. It symbolizes humility, **hopes** and sweetness. In every completed audit report, POPA **hopes** to bring positive changes to the government.

POPA has created a facebook page as part of its communication strategy. The aim is to reach as many Pohnpeian within and outside of Pohnpei especially young people. The facebook enables young people and other Pohnpeians wherever

they are to easily reach POPA. Communication team participated in a series of Communication training conducted by PASAI.



Multimedia in Communications training

In May, POPA also joined the Office of the Attorney General (OAG) and the Department of Treasury and Administration (DOTA) in coordinating and conducting training on “Ethics and Internal Control” and “Fraud Awareness”. The 3-hour training was attended by seventy-five (75) government officers and employees. Assistant Attorney General, Mrs. Varanise Bulabalavu talked about the “*Code of Ethics for Pohnpei State Government Officers and Employees*”; Investigative Advisor, Ms. Sophia Pretrick discussed and described the “*Fraud Diamond*”; Chief Investigator, Mr. Pernes Samuel talked about “*Ethics vs Crime*”; Audit Manager, Ms. Alice Etse discussed the “*Components of Internal Control*” and all the POPA staff presented and discussed actual cases/audit findings that resulted from the lack of or breakdown of internal control and unethical behavior issues. The training was moderated by the Public Auditor, Iso Ihlen K. Joseph.



June



One of the **June** birth flower is **Rose**. One of the most popular flower of all time. The meaning of roses varies depending on the colors. But overall, it conveys beauty, love, **honor** and **devotion**.

POPA is **honored** and privileged to participate in training provided and conducted by our capacity builders. We honor their commitment and support.

In return, we show our **commitment** by trying to complete the training and meetings despite of internet problems. We are also

committed in helping our auditee understand our work and how it will benefit them.

On June 14-25, 2021, Cherry Lyn Somcio, Senior Auditor and Derek Dainard, Auditor I of Compliance Investigation Division (CID) participated and completed the two weeks 1st virtual Lakewood Experience. This is a structured program that encompasses the phases of an audit. The program is comprised of two main aspects: classroom training or discussions and a case study with exercises covering the various

phases of an audit. Participants learned from the sharing of information and best practices with the OIG, and among the participants. POPA participants needed to go to the Office of the National Public Auditor (ONPA) due to poor internet connection. The program was participated by Public Auditors' Offices from Guam, Palau, Marshall Island, American Samoa and Kosrae.



PTA exit conference



Virtual PASAI Congress



1st Virtual Lakewood Experience



PASAI Governing Board Meeting

July



One of **July** birth flower is **larkspur**. It indicates strong bonds of love. The name larkspur refers to the shape of the flower's spur-like petals as they resemble the claws of a lark bird. According to Greek mythology, the first larkspur plant sprouted on the land where Alexander the Great died during the famous Battle of Troy. It generally symbolizes **good intentions** and **positivity**.

POPA wants to remove public perception, that the office is out looking for wrong doing. On the contrary, we have **good intention** in the discharge of our duties and responsibilities as a public servant. We want to and we can help improve transparency and good governance in the public sector.

Despite their busy schedule, Vellisa Edgar, Auditor II and Cherry Lyn Somcio, Senior Auditor made time to attend the environmental audit training conducted by PASAI on July 29-30, 2021. This was their first environmental audit training. From the training, the two auditors were able to submit to the Public Auditor possible audit projects related to environmental issues to be considered in the FY 2022 annual work plan.



Each year, the Compliance Investigation Division (CID) of POPA conducts its Fraud Awareness Briefing (FAB) to the public, schools, government departments, offices and agencies. The FAB is part of POPA's updated communication strategy. This year, on July 23, 2021, CID presented FAB to the Police Academy program of the Pohnpei Department of Public Safety. This was special in part because it was the first time for POPA's Chief of CID, Mr. Pernes Samuel to do fraud awareness to the Police Academy.



On July 7, 2021, POPA attended the Judiciary and Government Operations (J&GO) Committee hearing on the proposed legislation to clarify POPA's Independence. The amendment is to strengthen POPA's Independence and to include a new unit, Compliance Investigation Division. Based on the discussion during the hearing, Pohnpei SAI received positive comments from the members of the committee. The committee appreciated

and acknowledged POPA's work and agreed that POPA's independence should be explicitly stated in the constitution. Subsequent to the hearing, the amendment was approved. It is now explicitly specified in the law that POPA is independent of the administrative control of executive branch of Pohnpei State Government.



Pohnpei Office of the Public Auditor (POPA) successfully held a five (5) days in-house training on its updated audit manual from July 26-30, 2021. The updated audit manual is already being implemented by the office. All the POPA staff including the Public Auditor took part in the training. The twelve (12) sections of the audit manual were divided and presented among them. This was a good opportunity for all the staff to learn and at the same time improve their communication and presentation

skills.

August



August birth flower is **gladiolus** which symbolizes **integrity, honor,** strength of character and respect. The name originated from the Latin word gladius which means sword which refer to the sword like shape of the leaves. It is also associated with gladiators.

Integrity is the core value of auditor's code of ethics. We adhere to ethical standard when we conduct our work and when meeting and dealing with the auditees, public and other stakeholders. We **honor** our profession and we commit to serve the public with integrity.

POPA team had a staff meeting in August 2021 regarding the possible audit project for FY 2022. During the meeting, each auditor submitted to the Public Auditor audit topic or subject matter they think should be included in the FY2022 audit plan.



Staff Meeting



Meeting with the Department head of Pohnpei State Government

September



Aster is the official birth flower of **September**. The name originated from the Greek word star because of its star shaped flower. It symbolizes **achievement** and **wisdom**, it also means bravery and patience.

POPA team never stop learning to gain **wisdom**. Every year, POPA participated in a number of trainings, seminar and workshop funded by capacity builder partners.

POPA participated in the 32nd APIPA via zoom. Participants were from American Samoa, Guam, Commonwealth of the Northern Mariana Islands, Fiji, Palau, Samoa, Federated States of Micronesia (Yap, Pohnpei, Chuuk and Kosrae), Marshall Island and US Virgin Island. This year's conference was hosted by American Samoa and attended by 688 participants. The conference was funded through the Office of Insular Affairs' technical assistance program and provided by the Graduate School USA's Pacific and Virgins Island Training Initiatives.



APIPA 2021

October



October official birth flower include **Marigold** representing optimism prosperity and commitment. Orange marigold symbolize **passion** and **creativity**.

POPA updated its communication strategy this year in the promotion of transparency, accountability and good governance. We know that we have to keep up with the changing environment and we have to be **creative** in the promotion of our value and benefits. One of the communication activities under this objective is to organize and conduct workshop or seminar regarding internal control to PSG. We also regularly update POPA's facebook page account. Many perceive auditors as boring individual but in reality, auditors are **creative** individuals.



In October 2021, POPA together with the Department of Treasury and Administration and Attorney General conduct training on Ethics, Financial Management Regulation, Internal Control and Fraud to local government employees.

November



One of **November's** birth flower, the **chrysanthemum** representing the vibrant colors of autumn. It comes from the Greek prefix chrys- meaning golden and -anthemion, meaning flower. It is a symbol of loyalty, **cheer and happiness**.

People think that auditors are very serious individuals but auditors also **smile**. Auditors are very detailed oriented and organized individuals. We are **happy** if we are able to help and bring improvement to the government and help the public to get the relevant information they need.



POPA management had an online meeting with Gurdip Bhambra, Audit Advisor under European Union Aid project. This project is designed to support the improvement of accountability and transparency in public finance management in Pohnpei State of the Federated States of Micronesia (FSM), by providing assistance to the Pohnpei Office of the Public Auditor (POPA). The project will assist the Pohnpei Office of the Public Auditor (POPA) on the improvement and strengthening the capacity of POPA's responsibilities to carry out its mandated duties

and responsibilities efficiently and effectively in the field of auditing. The project will include a review of POPA's legal framework, review and update POPA's Audit Manual, assess the in house training and develop a training pack for POPA and provide training to enhance the staffs' skills and capacity.

The project started on 14th December 2021 for a period of two years. Due to the current travel restrictions related to the Covid-19 pandemic, the Inception Phase was conducted remotely.

December



The **narcissus** is symbolic of pureness, sweetness, **clarity** and simplicity.

The pandemic brought hardship and threat to people not only with regards to health issues but also to the economy. Pohnpei is not exempted from those threats. Federated of Micronesia was able to receive cash and non-cash aid from different donors including United States under the Cares Act. Donation especially cash aids are susceptible to fraud, misuse and abuse in times of pandemic where internal controls may break due to emergency of the situation. The public, especially the donors need to know

where the money goes. **Transparency** and accountability are very important but may be threaten during this time.



Our Investigative Advisor was on detailed assignment from October 2020 to January 2021 with the Office of the Pandemic Unemployment Assistance (PUA) under the FSM Department of Finance and Administration (DOFA). The Integrity Unit was successfully implemented to promote and maintain the integrity of the OPUA programs through prevention, detection, investigations, establishments, and recovery of improper overpayment. The function is specifically designed to deal with fraudulent claims for unemployment benefits. We thank the FSM Secretary of DOFA for trusting in her work to start-up the unit until the close out of the program.









State Public Auditor
P.O Box 370
Kolonia, Pohnpei, FM 96941

Phone: 320-2638
Hotline: (691) 320-8497 (24/7)
Email: opsa_psa@mail.fm
Website: www.opapni.fm