



REPUBLIC OF PALAU

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Office of the Public Auditor

18-107ad
May 17, 2018

Honorable Tommy E. Remengesau, Jr.
President of the Republic of Palau
Office of the President
Ngerulmud, Republic of Palau

And

Honorable Hokkons Baules
President of the Senate
Senate, Tenth Olbiil Era Kelulau
Ngerulmud, Republic of Palau

And

Honorable Sabino Anastacio
Speaker, House of Delegates
Tenth Olbiil Era Kelulau
Ngerulmud, Republic of Palau

Dear Gentlemen,

Pursuant to RPPL No. 6-11, Budget Reform Act of 2011 and related amendment, I transmit herewith the Office of the Public Auditor's 2018 Performance Report.

Thank you for your attention in this submission.

Sincerely,

Satrunino Tewid
Public Auditor
Republic of Palau

Enclosures

OFFICE OF THE PUBLIC AUDITOR

Republic of Palau

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2018 PERFORMANCE REPORT

ABOUT THE OFFICE OF THE PUBLIC AUDITOR

The Office of the Public Auditor (OPA) is an independent agency of the Government of the Republic of Palau (ROP). It is established under Article XII, Section 2(b) of the Constitution of the Republic of Palau and the Public Auditing Act of 1985. The OPA is headed by a Public Auditor, who is appointed for a six-year term by the President of the Republic with the advice and consent of the national legislature, the Olbiil Era Kelulau (OEK). Article XII, Section 2(b) of the Constitution mandates that the Public Auditor shall inspect and audit accounts of every branch, department, agency, and authority of the national government, and of all other public legal entities or nonprofit organizations that receive public funds from the National Government.

VISION

To be an effective and efficient public watchdog on the use and safeguarding of public resources

MISSION

The Mission of the OPA is to conduct audits to institutionalize economy, efficiency, accountability, and transparency in government operations, programs, activities, and functions.

OUR VALUES AND GOALS

The OPA operates as an independent oversight agency responsible to the people and government of the Republic of Palau. The OPA highly values and safeguards its independence as it is the pillar that supports the objectivity and integrity of its work. Our goal is to promote excellence, integrity, accountability and transparency within the programs, operations and management of governmental, semi-governmental and nonprofit organizations that receive public funds.

We abide by the highest ethical standards and have the resolve to tell our stakeholders what they need to know, not what they may wish to hear. Our core values help us fulfill our mission and include:

- placing the highest value on objectivity and independence to ensure integrity in all we do;
- conducting our work with professionalism and dedication;
- striving for continuous improvement; and
- encouraging the development of the skills and expertise of all who work in the OPA.

We strive to fulfill this mission by making tools available to management that they can use to improve operations. This is accomplished by conducting audits in an objective, impartial and unbiased manner and providing management with findings and recommendations for improvement. We plan and perform our audits in accordance with U.S. Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions.

The OPA is expressly charged by law to prevent fraud, waste and abuse in the collection and expenditure of public funds. Accordingly, we make recommendations in our audit reports on how to improve and strengthen internal controls and on ways that agencies can manage their funds more effectively, more accountable, and in compliance with applicable laws, rules and regulations. We follow up on our audits to make sure that our recommendations are being implemented to improve programs and operations.

When our audits disclose suspected cases of fraud, violations of law or other irregularities, we report these to the Attorney General or the Special Prosecutor for further investigation and possible prosecution. The successful prosecution of financial crimes against the Republic is essential to the deterrence of such misconduct in the future.

HIGHLIGHTS

➤ \$200,000 increase in FY2017 Budget

In the Fiscal Year 2017 Budget Act, the Olbiil Era Kelulau increased the Office of the Public Auditor's budget from \$532,000 to \$732,000, a 37 percent increase. The OPA will use the increase in funding to hire additional staff, provide pay increments to staff to support their retention, relocate the OPA's office to a bigger space to accommodate additional staff, purchase additional office equipment, support training of professional staff, procure professional expertise to provide consultancy services on specialized audits, etc.

➤ Hiring an Audit Manager

In January 2017 the Office of the Public Auditor successfully recruited and hired an Audit Manager (AM). The Audit Manager is a Palauan Certified Public Accountant (CPA) who will be responsible for overseeing the financial audits of the Republic's State governments in accordance with RPPL No. 9-9. Further, the AM will also provide On-the-Job Training to auditors working on these engagements and ensure that the work is performed in accordance with Government Auditing Standards.

➤ Comprehensive Strategic Plan

The Pacific Association of Supreme Audit Institutions provided assistance through its Director of Practice Development, Sinaroseta Palamo-Iosefo, to guide the Public Auditor and staff on a comprehensive discussion to update the OPA's strategic plan. As the strategic plan identified key action plans that the OPA needed to execute to achieve its Strategic Plan, the OPA has been working diligently to execute these action plans, which include hiring an Audit Manager, implement the Audit Management System, establish a separate human resource manual, to name a few. The OPA continues to work on executing these action plans in line with its Strategic Plan.

➤ **Audit Management System**

In line with a grant from the OIA, USDOJ, the OPA procured TeamMate Audit Management System. With Audit Manager onboard to spearhead the implementation of the TeamMate, the OPA finally made arrangements with TeamMate to train and assist the OPA in the implementation of TeamMate. The TeamMate automates the Palau OPA's audit processes by converting from a paper- to electronic-based process, among other functions of the system. The OPA is presently working on the system's policies and procedures, designing essential templates and other requisite preliminary works in preparation for TeamMate's visit.

PRIORITY AND CRITICAL ACHIEVEMENT AREAS

No.	Description	Performance Measure	Current Status	Cause	Effect	Solution
1.	Implement RPPL No. 9-9, Financial Audits of State Governments	Recruit and hire more qualified staff to conduct financial audits	Vacancy announcements	Lack of qualified candidates	Timeliness of State Governments' financial audits	Continue recruitment efforts
2.	Implement TeamMate Audit Management System Establish an Audit Findings and Recommendations Follow Up Tracking System (a component of TeamMate)	Completion of policies and procedures, templates for review by TeamMate in June 2018 Concurrent with implementation of TeamMate Audit Management system.	Prepare policies and procedures, templates and other works Prepare policies and procedures	Need to convert from paper- to electronic-based audit process to make the process more effective and efficient TeamMate will make the audit recommendation tracking system much more effective	Status quo consumes a lot of paper and less efficient Status quo is much harder to track and monitor	Implement TeamMate Implement audit recommendation tracking system concurrently with TeamMate
3.	Develop a Pay Scale and Human Resource system for OPA	Bidding completed, contract awarded	Consultant conducted initial visit on May 7-10, 2018	Lack of a separate Human Resources Policies and Procedures for OPA	Not being able to offer competitive pay to attract qualified Palauans	Establish a separate human resources policies and procedures for the OPA

4.	Develop a Code of Ethics for the OPA	Concurrent with Human Resource System		No comprehensive Code of Ethics for OPA	Can affect OPA's independence and Integrity	Code of Ethics for OPA
5.	Revise Organizational Structure to align with OPA's mandates	Concurrent with Human Resources System	Staff Meeting	Lack of clear line of authority and responsibility	Can potentially affect the flow of work and lines of authority	Effective Organizational Chart for OPA
6.	Establish an automatic funding mechanism for the OPA	Legislation has been established creating an automatic funding mechanism for the OPA.	RPPL 10-16: To reserve one percent (1 %) or \$600,000 of unrestricted local revenue collections from the preceding Fiscal Year for the purpose of funding the Public Auditor's Office specifically to perform all duties required under Article XII, Section 2(b) of the Republic's Constitution	Strengthen independence of OPA in its budget	Strengthen independence of the OPA	Automatic funding mechanism for the OPA

7.	Promote public awareness of the roles and functions of the OPA	Develop public awareness programs for the OPA	Tentative regional plan to assist in the development of effective ways to communicate with stakeholders and general public the results of OPA work Meet with staff to discuss public awareness programs	Lack of public awareness of the roles and functions of OPA	Lack of communication and voice of citizens on how their tax dollars are put to work for them.	Establish an effective public awareness program
8.	Strategic Plan	Identified key action plans that the OPA needed to execute to achieve its Strategic Plan	The OPA has been working diligently to execute these action plans, which include Implement the TeamMate Audit Management System, establish a separate human resource manual, to name a few. The OPA continues to work on executing these action plans in line with its Strategic Plan.	The Strategic Plan allows the OPA to focus its resources and operations towards a common goal.	The OPA becomes more effective and efficient in its operations.	Continue to implement the Action Plans in the Strategic Plan moving forward
9.	Continuing Professional Education Training for	In accordance with GAGAS, auditors who perform government audits must comply	Applying for Technical	The CPE requirement is	If OPA fails to comply	Either the request for

	Auditors	with Continuing Professional Education (CPE) requirements. GAGAS requires a minimum of 80 hours of CPE every two (2) years, 20 hours of which must be acquired in any one year.	Assistance to fund the required training programs	required by GAGAS, which the OPA follows in conducting audits	with the CPE requirement, its audit reports will have to be modified to that extent	technical assistance is approved by the U.S. DOI or funding will have to come from the local government
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MISSION MEDIUM-TERM GOALS

No.	Description	Baseline/Status	Verifiable Indicator
1.	Government Building to house Office of the Public Auditor	Looking for land and grant to fund the construction of the building	OPA has approached the President with the proposal, looking for suitable location for the office.
2.	Performance-Based Budgeting Test Model	Identify agency as model for test run	Identify activity in agency to conduct measurement system
3.	Start recruitment program for OPA with regional and other universities	Collaborate with Palau National Scholarship Board	Number of students majoring in accounting and business related field
4.	Professional Certifications i.e., CPA, CIA, CGFM, etc., for Staff	Number of staff enrolled in professional certification programs	Discuss proposal with PITI and Guam AGA for certification courses
5.	Create time-management and budgeting policies for audit engagements	Identify policy goals, implement procedures to meet those goals, train staff, and designate individual to monitor progress	All engagements have budgets and timelines that are reviewed and approved by management and adhered to

BUDGETARY SOURCES

Budget Activity	FY2016				FY2017				FY2018			
	Local	US*	Others	Total	Local	US*	Others	Total	Local	US*	Others	Total
Office of the Public Auditor	532,000	541,603	-	1,073,603	732,000	547,354	-	1,279,354	632,000	681,101	-	1,313,101

*Details of Budgetary Sources of United States Government grants:

FY2016

Single Audit FY2015 (Actual Expenditures)	\$520,855
Training Grant TAP-ROP-2016-2 (Actual Expenditures)	\$ 9,597
Training Grant TAP-Palau-OPA-2015-5 (Actual Expenditures)	\$11,151

FY2017

Single Audit FY2016 (Actual Expenditures)	\$536,380
Training Grant TAP-ROP-2016-2, (Actual Expenditures)	\$7,407
Training Grant TAP-Palau-OPA-2015-5 (Actual Expenditures)	\$3,567
Single Audit FY2015, balance forward	
- OPA obtained OIA USDOJ approval to use the remaining balance for Human Resource Policy and Pay Scale Study	\$0

FY2018

Single Audit FY2017	\$636,461
Single Audit FY2015, balance forward	
- to fund Human Resource Policy and Pay Scale Study	\$41,645
Training Grant TAP-ROP-2016-2, balance forward	\$ 2,995

Single Audit Grant: The OPA applies for the Single Audit Grant on an Annual Basis. Upon approval, OIA, USDOJ, and Palau enter into an agreement for the use of the grant. The grant is to be used specifically for the Single Audit on a reimbursement basis.

Training Grant: Palau OPA applies for training grants on an annual basis. Upon approval, OIA and Palau enters into an agreement for the use of the training grant. The grant is to be used specifically for the purpose of the grant on a reimbursement basis.

CORE BUSINESS PROCESS (CBP)

No.	Description	Performance Measure	Benchmark/ Target	2015	2016	2017	
						YTD	Projected
1.	Financial Audits: Single Audit of the National Government and 11 component units and agencies	Completion and issuance of the Single Audit of the National Government and 11 component units and agencies	100%	100%	100%	100%	
2.	Performance Audits of National Government Programs, activities and functions and requested audits from donor-sponsored grants and other requests	Target vulnerable national government programs, activities and functions and Requests	100%	90%	90%	40%	60%
3.	Financial Audits of State Governments	State should have an accounting system to be able to produce financial statements for auditors to conduct financial audits	100%	0%	0%	10%	30%
	Train State Treasury staff on use of QuickBooks and Accounting system to produce financial statements	Training commenced in 2015 and carried over to 2016	100%	50%	50%	Completed	
	(f) Rules of Compliance for State Governments (RPPL No. 9-9)	Promulgate rules of compliance by which all state legislatures and governors shall comply with in the expenditure of public funds	100%	0%	75%	95%	5%
4.	Palau Board of Accountancy (RPPL 3-71) Screening, licensing, and permitting CPAs to practice Accountancy in the Republic of Palau	Number of applicants	100%	100%	100%	100%	

5.	Budget Reform Act of 2001 (RPPL 6-11) Attestation Audits of Performance Reports	Conduct attestation audits of Performance Reports. OPA has not conducted attestation audits due to lack of manpower	100%	0%	0%	0%	0%
6.	Code of Ethics Act (RPPL 5-32) Audits of Financial Disclosure Statements	Conduct audits of campaign statements of candidates to the offices of the President and Vice President of the Republic and randomly audit other campaign statements filed under this chapter. The OPA has not conducted these audits due to lack of manpower.	100%	0%	0%	0%	0%
7.	Work with the Special Prosecutor or Attorney General in conducting investigations	On a need, case-by-case basis, based on audit findings.	100%	10%	10%	50%	30%

IDENTIFICATION OF SERVICE POPULATION

The OPA is mandated by law to transmit its audit reports to the auditee and the leadership of the Republic. Hence, if management of the audited organization does not take corrective action to implement the audit recommendations or to address the deficiencies contained in the audit report, employees of the organization could be affected, services provided by the organization could be affected, the consumer public receiving these services could be affected, and most importantly, the taxpayers whose tax dollars may be funding the organization or program may not be receiving the goods or services in the most economical and effective manner. In addition, if the audited organization receives U.S. Federal grants, and fails to take corrective action, future grant assistance may be jeopardized, resulting in either the suspension or reduction of program services to program recipients. Likewise, failure to implement audit recommendations could also put at risk contributions or donations from other donor countries and organizations or future potential contributors.

The OPA's audit reports, as well as those conducted by private CPA firms, provide information and tools in the form of audit findings and recommendations to management of the organization on how to improve operations in order to safeguard the organizations resources and use its resources more efficiently and effectively. In addition, the public has access to these audit reports (information) to provide a forum for the taxpaying public to assess how their tax dollars are at work and whether those entrusted the responsibility are administering the money in accordance with applicable laws and regulations. The OPA's website publishes these audit reports to provide the public access to the reports.

In addition, donor countries, organizations, and individuals use these reports to assess how effective their donations are performing and whether the Republic is administering the grants in accordance with the terms and conditions of the grant agreement.

PROPOSALS FOR COLLECTING NEW PERFORMANCE INFORMATION

The OPA is in the process of implementing an Audit Management Software (AMS) system. The audit management software system will facilitate the conversion of audit working papers from paper format to electronic. This will allow auditors to keep audit data and evidence in electronic format and allow supervisors easy access to the working papers for review; thus, making the review process more efficient and effective and greatly reducing the volume of papers. The AMS is also designed to keep track of time budget (for audits) verses actual time, a process that OPA has been having difficulty over the years in implementing. This will improve the efficiency and effectiveness of the audits by allowing the Audit Manager and Public Auditor to continuously monitor each audit to keep track of budget verses actual time and meeting with the auditor in charge to determine cause for cost (time) overruns. In addition, the process will enable the OPA to maintain a data base on the cost of each audit with which to better manage the cost of audits. In addition, once the State Government financial audits commences, the OPA will use the AMS system to collect and keep track of data (costs and related information) regarding the audits.

The AMS will also enable the OPA to analyze its processes, identify procedures that can be revised to make the audit more effective and efficient in order to reduce cost. In addition, the AMS will facilitate the implementation of the audit recommendation tracking system, which will enable the OPA to keep track of auditee's implementation of corrective actions to resolve audit findings and recommendations and report to the leadership on those open recommendations. Moreover, the OPA has established its

Website and will monitor the website to keep track of citizens and entities inquiring information from the website. The OPA also has oversight responsibilities in the conduct of the Single Audit of the Republic of Palau National Government and its Component Units. The OPA has held annual meetings with the auditors and management of each audited entity to discuss how the audit process can be made more efficient and effective in terms of 1) preparing and issuing a Request for Proposal, 2) selection of contractor, 3) provision of records and schedules for audit, 4) issuance of draft report, 5) preparing responses to draft report, and 6) issuance of final report.

DOCUMENTATION AND ANALYSIS OF PAST AND PROJECTED PERFORMANCE

The OPA's main Core Business Process (CBP) is conducting audits and audit oversight. The CBP is driven primarily by human resource. Presently, the OPA has a Public Auditor, an Audit Manager, 3 Senior Auditors, and 4 Juniors Auditors. At this staffing level, the OPA has barely enough to cover the state governments' financial audits, much less other OPA mandates outlined below. With \$200,000 increase in its budget for Fiscal Year 2017, one of the priority areas of the OPA is to hire more auditors in order to increase its capacity to carry out its mandate: oversight responsibilities on the Single Audit, financial audits of State Governments, attestation audit of performance reports, audits of campaign financial disclosures, Performance audits of select national government programs, activities and functions, audits of grants, and such other duties and responsibilities. The OPA is currently recruiting to hire additional staff and, once fully staffed, will review its mandate and develop a plan to execute it.

Another priority area of the OPA is to implement the TeamMate Audit Management System, which will automate the audit process of OPA. Once the system is implemented, the OPA plans to formulate a training plan whereby all staff auditors are trained and become proficient on the use of the system for audits. This will make the audit process more effective and efficient in that all the work will be done electronically, not on paper. Electronic working papers will also support faster review of working papers and related processes. It will also mean less physical space for storage of working papers and more for auditors to do their work. It will also enable the OPA to closely monitor each audit to keep track of budget (time budget) versus actual time. The digital system will also mean that the OPA can scan documents at the clients and take it back to the office to work. This will eliminate overnight stay and cut costs. The timely provision of records dictates the amount of time spent on an audit. The OPA will continue to work with its clients to ensure timely provision of records.

PERFORMANCE OBJECTIVES AS AN INCENTIVE FOR IMPROVING PROGRAMS AND SERVICES

1. Increase in budget to hire more professional staff (Auditors)
2. Sufficient budget to provide competitive compensation for professional staff based on skill level and experience.
3. Sufficient budget to provide for professional certification of qualified staff, i.e. CPA, CGFM, CIA, etc.
4. Sufficient budget to provide for professional development (training) including CPEs of staff: Previous and existing budget is not sufficient to obtain professional development training for staff.

5. Sufficient budget to secure a larger office space or construction of a permanent office space for OPA
6. Sufficient budget to procure office equipment to accommodate staff increase

JUSTIFICATION: PERFORMANCE MEASURES

1 - 3. Core Business Process: Conducting Audits

The Annual Single Audits of the Republic of Palau National Government and Component Units and agencies is required by ROP law, the Compact and U.S. Federal financial assistance programs. The only meaningful performance measure that can be attributed to these audits is the timeliness by which the audits are completed and submitted to the appropriate authorities, which is set by law, to June 30 each year.

Performance Audits on the other hand, in terms of timeliness, are dependent on the complexity of the audit, the amount of resources assigned to the audit, and the objectives of the audit. Thus, in terms of effectiveness and efficiency of a given audit, it can be measured by comparing time budget to actual time. As previously mentioned, however, when records and documents are not provided on time, it can significantly distort actual time spent on an audit. In addition, agencies, programs, or activities pre-selected for audit are not set in stone, as requests for audits may require immediate priority, which would compel the OPA to set aside planned audits in order to accommodate a request.

State Government Financial Audits

Pursuant to RPPL No. 9-9, the Public Auditor is mandated to conduct annual financial audits of State Governments. In able to conduct financial audits, however, State Governments must have an accounting system capable of producing financial statements to be audited. Since the Public Law took effect in August 2013, the OPA had conducted an assessment of the condition of each State Government accounting system and had determined that each State needs to upgrade its automated accounting system (QuickBooks) and the State Finance Officers trained on operating the system to ensure each State is able to produce financial statements. In April 2015, the OPA hired a trainer to update each State Government's QuickBooks accounting system and train the State Finance Officers and staff on operating the system. The training was completed in June 2016. After the training, State Treasurers and staff were instructed to start inputting FY 2016 transactions and work their way back. In January 2017, the OPA conducted a revisit to determine the readiness of State Governments for the financial audits and prepare a schedule of the financial audits. The review found varying levels of readiness, corresponding understandably to the proficiency of State Treasurers in operating the QuickBooks. The OPA commenced the State financial audits in May 2017. The performance measure attributable to these financial audits is timeliness of completion, which is dependent on the quality of financial statements and records, the

timeliness of provision of financial statements and records, and the knowledge and skills of State Finance Officers on QuickBooks.

In addition, the RPPL No. 9-9 requires that the Public Auditor shall promulgate rules of compliance by which State Legislatures and Governors shall be held publicly accountable for expenditure of public funds. The Public Auditor has promulgated Draft regulations and has met with the Governors to discuss the proposed rules.

4. **Core Business Process: Screening, Licensing, and Permitting CPAs to Practice Accountancy in Palau**

The Palau Board of Accountancy's primary responsibility is screening, licensing, and permitting CPAs (individuals and firms) to practice accountancy in the Republic of Palau. The Public Auditor is the Chairman and responsible for the administrative functions of the Board. A useful performance measure that can be attached to the function of the Board is the timeliness by which applications are processed (screened) and licenses and permits issued. However, this also depends on the applicant's application.

5. **Core Business Process: Attestation Audits of Performance Reports**

The Budget Reform Act, RPPL No. 6-11, requires the OPA to conduct attestation audits of agencies performance reports. The OPA has not been able to undertake these audits due to insufficient manpower resources.

6. **Core Business Process: Audits of Financial Disclosure Statements**

The Code of Ethics Act mandates the OPA to audit financial disclosure statements of candidates for the offices of the President, Vice President and selected candidates to the Palau National Congress. The OPA has not been able to undertake these audits due to insufficient manpower resources.

7. **Core Business Process: Working with Special Prosecutor or Attorney General in conducting investigations.**

The Office of the Public Auditor actively works with the Special Prosecutor on a case-by-case basis on investigating financial crimes. Most of these cases arise from the Office of the Public Auditor's audit reports, which are referred to the Attorney General or the Special Prosecutor for further investigation and prosecution. If the Attorney General is conflicted out of a case, then the Special Prosecutor takes on the case.

PERSONNEL

At present, the OPA's personnel are comprised of the Public Auditor, an Audit Manager, 3 Senior Auditors, 4 Junior Auditors, and 2 Administrative support staff. Presently, the OPA is recruiting to hire four (4) more auditors to augment the demand for audit services. The hiring to fill these positions is critical to the commencement and timely completion State Government financial audits. The Table below lists the current employees of the OPA:

Position Title	Pay Level Grade/Step	Salary Range Base End		Full Staffing					
				Position (s)		Status		Funding Source	
				Filled	Vacant	CS	Exempt	Local	Other
Public Auditor	18/14	\$63,242	-	1	0	0	1	1	0
Audit Manager		\$75,000	-	1	0	0	1	1	0
Senior Auditor II	15/13	\$36,273	-	1	0	0	1	1	0
Senior Auditor I	14/14	\$32,717	-	1	0	0	1	1	0
Semi-Senior Auditor	13/14	\$28,859	-	1	0	0	1	1	0
Junior Auditor I	12/4	\$17,079	-	1	0				
Junior Auditor I	12/2	\$16,173	-	1	0	0	1	1	0
Junior Auditor I	12/1-5	\$15,740	\$17,552	2	4	0	6	6	0
Investigator (vacant since 10/1/2014)	12/7	\$18,879	-	0	1	0	1	1	0
Administrative Officer/ System Administrator	13/14	\$28,859	-	1	0	0	1	1	0
Administrative Assistant	12/10	\$21,264	-	1	0	0	1	1	0

POSITION SPECIFICATIONS

Public Auditor (PA): Manages the administrative functions of the OPA including supervising the administrative and audit staff. The PA manages the audit functions including preparing and drafting all official correspondences and reports; plans, assigns, manages and reviews audits performed by staff auditors; prepares and drafts all audit reports; attends to responsibilities and obligations to regional and international memberships; prepares and testifies the OPA's Budget before the OEK, and such other duties and responsibilities.

Audit Manager (AM): Working with the PA, the AM plans, schedules, manages and supervises all audit activities. The AM also provides On-the-Job training to audit staff; reviews their work and drafts audit reports. Further, the AM keeps abreast of revisions to Government Auditing Standards (GAS) and ensures that audits are conducted in accordance with GAS and the OPA's Audit Manual. In addition, the

AM assists the PA in preparing the OPA's annual audit plan together with the staff auditors, oversees audit planning and programs with staff auditors, advises the Public Auditor of the progress of audits, monitors audit budget vs. actual time and meet weekly with auditors to discuss the status and progress of each audit and performs other related duties assigned by the Public Auditor

Senior and Junior Auditors: Conduct interviews; perform on-site reviews; and collect, verify, and analyze information; Ensure that General Accepted Governmental Auditing standards are followed in audit work; Plan audit work to ensure that audit results satisfy audit objectives; Prepare audit reports, as required; Follow-up on prior audits to ensure implementation of corrective action; Review the work of Junior Auditors; Perform other duties as assigned.

Administrative Officer/System Administrator: Provides advice and counsel to the Public Auditor with respect to the administrative matters within the office; Maintain all fiscal activities and the Office Technical library; Develops administrative controls to ensure adequate maintenance, accountability, and control over office's equipment and supplies; Develops office administrative policies and procedures for uniform application; Develops and implements the office performance appraisal system; Develops all administrative forms and database programs essential to office operations; Maintains and controls all administrative files and all correspondences for review and/or signature by the Public Auditor; Maintains all correspondences, information files, and all confidential information for security purposes of the office; Maintains office computer system and provides computer training to the staff; maintains and monitor all audit staff CPEs and advises the PA of audit staff training needs, performs other duties as assigned by the PA.

Administrative Assistant: Prepares letters, memos, planners, and audit-related forms; Maintains the agenda calendar for the Public Auditor and schedules all meetings; Monitors staff trips and maintains a log of staff fieldwork locations; Controls all correspondences for review and/or signature by the Public Auditor; Maintains all correspondences and information files for the office; Maintains confidential information for security purposes of the office; Maintains, controls, and catalogs all audit reports, working papers files, and other audit related data and information; Receives all incoming telephone calls and visitors; Maintains all incoming and outgoing audit related correspondences and confirmations; Perform other duties as assigned.