



## OFFICE OF PUBLIC ACCOUNTABILITY

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### **OPA Attends Training on Performance Audit Management & Reporting** *Three-day training sponsored by Graduate School USA*

**October 23, 2018**

Hagåtña, Guam – On October 15<sup>th</sup> through 17<sup>th</sup>, 2018, Public Auditor Benjamin J.F. Cruz and staff of the Office of Public Accountability (OPA) participated in Performance Management and Reporting training at the OPA's office in Hagåtña. The three-day training was sponsored by Graduate School USA by providing the instructor, Martin Ruben, FCPA, FCGA. The training focused primarily on performance audit best practices and managing performance audits and meeting the deadline. The course was designed for public audit professionals who are actively engaged in managing or delivering performance audits.

Mr. Ruben spent 30 years as a director with the Office of the Auditor General of Canada and eight years as a director with the Office of the Auditor General of the Cayman Islands before starting his consulting career in 2017. He is a Chartered Professional Accountant who was conferred the Fellow designation in 2013 for service to his profession.



**Graduate School USA Instructor  
Martin Ruben and Public  
Auditor Benjamin J.F. Cruz.**

The three-day training meets the continuing professional education (CPE) requirements set forth in *Government Auditing Standards*, issued by the Comptroller General of the United States. The standards require auditors to take a total of 80 CPE hours every two years, of which, at least 24 CPE hours are directly related to government auditing, the government environment, or specific or unique environment in which the audited entity operates.

The OPA appreciates the continued support provided by Graduate School USA.

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*For more information, please contact Vincent Duenas at 475-0390 ext. 206 or visit our website at [www.opaguam.org](http://www.opaguam.org).*