

# Preparing Finance Offices for the New Auditing Standards

 1-day virtual course

## COURSE DESCRIPTION

A suite of auditing standards – SAS 134 through SAS 140 – was issued in 2019 and 2020 with an original effective date of December 15, 2020. Due to the coronavirus pandemic and the extensive changes made in these standards, the effective date was delayed to December 15, 2021. That date is now rapidly approaching.

While new SASs are not usually a topic of interest for non-auditors, these SASs require broader understanding due to their impact on the financial statement audits and thus auditees. Changes include a revised audit report format, optional reporting of Key Audit Matters, additional procedures for related party transactions, and additional communications to those in governance.

Participants will gain knowledge of the changes encompassed in SAS 134-140 and be better prepared for the next audit incorporating these changes.

## WHAT YOU WILL LEARN

After successful completion of this course, participants will be able to:

- Identify the new SASs and the changes incorporated in each SAS.
- Consider the impact of the new SASs on their financial statement audit.
- Determine the action needed, if any, to enable their governments to respond to the auditors' requests for additional information due to the new SASs.

## WHO SHOULD ATTEND

Financial reporting and accounting personnel from governmental departments, agencies, and component units.

## TUITION FEES

With funding support from the United States Department of the Interior, Office of Insular Affairs, courses are available free of charge for government accountability professionals within the insular areas. The course fee is waived and there is no cost to register and attend. Professionals who do not meet the above criteria, please contact [info@pitiviti.org](mailto:info@pitiviti.org).



**January 26, 2022**  
*(January 25 for American Samoa, Hawaii, U.S. Virgin Islands)*



**2 CPE Credits**



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## COURSE DATE AND TIME

This course will take place on January 26, 2022 (Guam time). Specific training times for each jurisdiction follow below:

	Palau	01/26	9:00 a.m. – 11:00 p.m.
	Guam	01/26	10:00 a.m. – 12:00 p.m.
	Kosrae, Pohnpei	01/26	11:00 a.m. – 1:00 p.m.
	RMI	01/26	12:00 p.m. – 2:00 p.m.
	American Samoa	01/25	1:00 p.m. – 3:00 p.m.
	Hawaii	01/25	2:00 p.m. – 4:00 p.m.
	US Virgin Islands	01/25	8:00 p.m. - 10:00 p.m.



## INSTRUCTOR

**Jeanne H. Yamamura,**  
CPA, MIM, PHD

Dr. Yamamura brings more than thirty years of experience in industry and academia to her training activities. She is licensed as a CPA in California and Nevada. She began as an auditor with Peat, Marwick, Mitchell & Co. (now KPMG) in San Francisco, California, and moved on to work as an Audit Manager for Touche Ross & Co. in the Commonwealth of the N. Marianas. She provided internal audit services for county government and for an international financial services company. She has also worked in a variety of positions ranging from Assistant Controller to Vice President of Finance in the savings and loan industry. Following the completion of her doctoral studies at WSU, Dr. Yamamura taught accounting information systems and auditing at the University of Nevada Reno (UNR). In 2005, she served as Chairman of the Nevada Society of CPAs, the first academic to hold the position in the organization's 58-year history. In recent years, she has been providing training to island governments throughout Micronesia and the Virgin Islands, teaching students in a sustainable MBA program, and developing content for online MBA programs. She has written articles appearing in the Journal of Accountancy, the CPA Journal, and the Internal Auditor as well as numerous academic journals. Her research focuses on the management of professionals and includes examination of factors impacting ethical judgments as well as the impact of cultural differences. Dr. Yamamura received a Master of International Management from Thunderbird, American Graduate School of International Management in Glendale, Arizona, and a Ph.D. in Business Administration – Accounting from Washington State University in Pullman, Washington.

