



Pacific Association of Supreme Audit Institutions (PASAI)

Governance and Operational Policy

Access to information

PASAI members, Donors, International and Regional Partners

PASAI Reference Number

PP_8_GOP_2017

Issued and effective

24 February, 2017

Review

Policy reviewed in March 2022 and will be reviewed every two years (next review March 2024)

Content

Policy on governance and operational matters

- Members subscription Policy
- Meeting arrangement Policy
- Governance reporting Policy
- Travel Policy
- Disaster Recovery Plan Policy

Applicable to

All PASAI staff and all PASAI funds and assets

Issuer

Chief Executive of PASAI

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PART 1: General Policies

SECTION I – Purpose

1. The purpose of this Governance and Operational Policy is to set out the fundamental requirements for PASAI’s governance and operational matters.

SECTION II – Scope

2. This policy applies to:
 - a) PASAI’s office holders (including the Chairperson, members of the Governing Board, the Secretary-General, and their delegates); and
 - b) PASAI’s staff (including the Chief Executive, employees, consultants, and contractors).
3. All policies in Part 2 to Part 5 form part of this policy.
4. All PASAI operations and transactions shall comply with this policy.

SECTION III – Governance and Operation

5. The governance of PASAI is by the Governing Board, acting under the PASAI Charter and the rules of PASAI Incorporated, the society through which PASAI conducts its business while the Secretariat is based in New Zealand.
6. The operation of PASAI is by the Secretariat headed by the Chief Executive and staff of the PASAI Secretariat office, and overseen by the Secretary-General between meetings of the Governing Board.

SECTION IV – Congress

7. There shall be a provision in the PASAI Annual Budget for a Congress meeting to be held under section 3, Article 6 of the PASAI Charter.
8. The Secretariat shall liaise with the host SAI on a draft Congress programme and other administrative and logistical arrangements for a Congress. The Secretary-General and the Congress Chairperson shall be consulted on the draft Congress programme.

SECTION V – Governing Board

9. There shall be a provision in the PASAI Annual Budget for quarterly Governing Board meetings to be held under section 6, Article 8 of the PASAI Charter, with Board members' travel costs to be funded for two in person meetings. The remaining two meetings will be online.
10. The Chief Executive shall consult with the Secretary-General and the Chairman of the Governing Board on the Governing Board agenda.

SECTION VI – The Secretariat

11. Before the start of each financial year, the Chief Executive shall prepare an Operational Plan containing PASAI work programs and activities for the period, and submit to the Governing Board for approval.
12. The Chief Executive shall prepare an Annual Budget to fund the PASAI work programs and activities in its Operational Plan, and submit to the Governing Board for approval.
13. The Secretariat shall ensure that all administrative and logistical arrangements for a Congress or a Governing Board meeting are in place for the meeting to take place at the most economical cost.
14. The PASAI Governance Code, PASAI Code of Conduct and Conflict of Interest Policy, PASAI Health and Safety Policy, PASAI Child Protection Policy, and PASAI Gender Policy shall be observed in an occasion of a Congress or a Governing Board meeting.

SECTION VII – Members Subscriptions

15. PASAI membership subscriptions shall be approved by the Congress on the recommendation of the Governing Board, under Section 1 of Article 12 of the PASAI Charter, and form *Schedule A* of this Policy.
16. The Chief Executive shall calculate individual membership subscriptions in accordance with *Schedule A*, and invoice members annually.
17. The Chief Executive shall inform the Governing Board on the status of membership subscriptions at each meeting of the Board.

SECTION VIII – Programs and activities

18. The PASAI Operational Plan shall include all the PASAI programs and activities to be undertaken for a period.

19. Each PASAI program or activity shall be prepared with a proper project plan and have a provision in the Annual Budget.
20. Any program or activity that is proposed to be implemented during the period, but was not included in the PASAI Operational Plan nor provided for in the Annual Budget and requires approval between meetings of the Governing Board, shall be submitted with its project plan to the Secretary-General for consideration.
21. The PASAI Health and Safety Policy, PASAI Child Protection Policy, and PASAI Gender Policy shall be observed in an occasion of programs and activities hosted and/or funded by PASAI.

SECTION IX - EFFECTIVE DATE

The Policy is effective as of 24 February, 2017.

SECTION X - REVIEW DATE

The Governance and Operational Policy was reviewed in November 2021 and is to be reviewed after two years from last review date.

SECTION XI - ISSUER

The Issuer of this Policy is the Chief Executive for PASAI.

SECTION XII - CONTACT AND ACCESS

- i. **Contact.** For questions relating to this Governance and Operational Policy, please contact PASAI Secretariat at secretariat@pasai.org.
- ii. **Access.** The Policy can also be accessed at <http://www.pasai.org>

SECTION XIII - RELATED DOCUMENTS

- i. PASAI Charter
- ii. PASAI Incorporated Rules
- iii. PASAI Governance Code
- iv. PASAI Human Resources Policy
- v. PASAI Financial and Asset Management Policy
- vi. PASAI Procurement Policy

- vii. PASAI Health and Safety Policy
- viii. PASAI Child Protection Policy
- ix. PASAI Gender Policy
- x. PASAI Code of Conduct
- xi. PASAI Conflict of Interest Policy
- xii. PASAI Fraud Control Policy
- xiii. PASAI Risk Management Policy
- xiv. PASAI Investment Policy
- xv. PASAI Whistleblowing Policy
- xvi. PASAI Contract Management Policy
- xvii. PASAI Communication Strategy
- xviii. PASAI Minutes of Governing Board meetings policy
- xix. PASAI Guidelines on use of Social Media
- xx. PASAI Sexual Harassment Policy
- xxi. PASAI Gifts, Hospitality & Entertainment Policy



PART 2: Governance Reporting Policy

SECTION I – PURPOSE AND APPLICATION

1. The purpose of PASAI Governance Reporting Policy is to establish operating and communications protocols, designed to give practical effect to PASAI's governance framework.

SECTION II – SCOPE

2. This policy applies to:
 - (a) PASAI's office holders (including the Chairperson, members of the Governing Board, the Secretary-General, and their delegates); and
 - (b) PASAI's staff (including the Chief Executive, employees, consultants, and contractors).
3. The policy was adopted by the Governing Board on 24 February 2017.

SECTION III – POLICY

PASAI's governance framework

4. PASAI's governance framework is established by:
 - (a) PASAI's Charter; and
 - (b) the Rules of PASAI Incorporated; and
 - (c) PASAI's Governance Code, which includes the principles of PASAI's corporate governance, a detailed description of governance roles and responsibilities, and the governance-related expectations of members of the Governing Board and the Chief Executive.
5. The purpose of this policy is to document the principles and processes for reporting of information within the governance framework.

Principles of governance reporting

6. Regular reporting is a crucial aspect of corporate governance and is a shared activity between board and management. As the Institute of Directors in New Zealand puts it:
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Boards cannot expect to perform their role satisfactorily unless the matters they consider and the decisions they make are based on information received by them about their [entity] and its operations that is sufficient and accurate, relevant and timely. For any given purpose it is up to the board to decide what information it needs and the form in which that information should be presented. In this endeavour, it should always seek and take account of the advice of management.

7. Reporting contributes to the shared sense of purpose, provides accountability, and enables risk to be identified and addressed.
8. This policy is therefore designed to enable the Governing Board to:
 - exercise its governance responsibilities effectively, recognising the constraints on its ability to meet in-person more than twice a year;
 - ensure oversight of the Chief Executive and the Secretariat, so they may be properly accountable;
 - ensure that organisational risks are identified, monitored, and drawn appropriately to its attention;
 - monitor the Secretariat's performance against the outcomes established in the Strategic Plan and its agreements with development partners; and
 - generally ensure the efficient and effective oversight and conduct of PASAI's business.

Objectives, strategies and plans

9. PASAI's Charter identifies its goals and objectives and refers to long term strategic plans prepared by the Chief Executive, approved by the Governing Board, and endorsed by the Congress.
10. PASAI's Strategic Plan 2014-2024 currently articulates PASAI's major strategic priorities. The Strategic Plan is operationalized by PASAI's rolling five-year operational plan.
11. The five-year operational plan is prepared annually by the Chief Executive (i.e. as a rolling five year program, updated each year), and is approved and monitored by the Governing Board. The plan covers all PASAI's activities, and addresses matters of funding and accountability. Once approved, it forms the blueprint for the Secretariat's work and is the primary basis for the reporting to the Governing Board by the Chief Executive and the Secretary-General.

Program management, performance monitoring, and risk management

12. As a maturing regional organisation, PASAI has been developing new systems for managing its work program, monitoring, and reporting on its performance against goals and outcomes, and managing its key risks. The work has been undertaken with the support of its key development partners. The three elements of the system are as follows:
 - (a) The *program management framework* enables PASAI's major activities to be planned and managed using activity plans and outcome statements. Activity plans are prepared within each project under the oversight of the Chief Executive and approved by the Governing Board. The framework enables regular reporting on activities, which generally happens at each meeting of the Governing Board.
 - (b) The *performance framework* enables PASAI's performance to be measured using the Monitoring, Evaluation and Reporting (MER) framework. A set of objective measures has been developed for each strategic priority as set out in the Strategic Plan and also in the MER document. Performance will be measured through surveys of SAI heads; self-assessment against SAI PMF or other assessment tools, and a survey of stakeholders.
 - (c) PASAI monitors and manages risk through its *risk register* on the basis that:
 - the "ultimate owner" of the register is the Governing Board; and
 - the "day-to-day owner" (responsible for administration and regular review of the register) is the Chief Executive.

Oversight by the Secretary-General

13. The Secretary-General's oversight role is designed to compensate for the international nature of the Governing Board's membership, and the practical limitations on the Board meeting in person more than twice a year.
14. The Secretary-General is the primary point of reference for the Chief Executive, as a conduit for advice to the Governing Board and as a source of leadership, advice, and performance monitoring. The following minimum procedures will apply:
 - (a) The Chief Executive shall liaise with Secretary-General from time to time on any issues that should be raised to the immediate attention of the Secretary-General. This can be via email, telephone, Skype, or other means.
 - (b) The Chief Executive shall prepare a six-monthly performance report for the Secretary-General, reporting against the key performance indicators in his/her performance agreement (which will, in turn, be linked to PASAI's strategic objectives).

- (c) The Chief Executive and Secretary-General will meet to discuss the report as soon as possible after it has been prepared (the meeting to take place either in person or by telephone or videoconference, and in person at least six monthly).
- 15. Following each regular meeting, the Secretary-General may circulate a summary of the six-monthly report, and any issues arising from it, to the Governing Board.
- 16. The Secretary-General undertakes a number of his oversight responsibilities using the resources of the Office of the Secretary-General.

Reporting to the Governing Board

- 17. Reporting to the Governing Board is a shared responsibility of the Secretary-General and the Chief Executive. The reporting process needs to reflect the roles of both officials – in particular, the Secretary-General's responsibility to provide leadership and guidance to the Secretariat and report to the Board on the Secretariat's operations, and the Chief Executive's responsibility to advise the Board.
- 18. In practice, reporting will be done on a joint basis.

Reports to meetings of the Board

- 19. The Board shall meet at least four times in a year. At each meeting the Board shall consider:
 - (a) a full report on the implementation of the Operational Plan (including performance information and identifying significant risks and constraints), prepared by the Chief Executive.
 - (b) reports on each activity in the Operational Plan, prepared by the Chief Executive and the relevant Directors; and include all information that should be reported to the funder of the activity under the terms of the funding agreement; and
 - (c) a general report on the operations of the Secretariat, including financial, risk management, and performance management information, prepared by the Chief Executive in consultation with the Secretary-General.
- 20. The Board shall consider the risk register at each six-monthly meeting, on the following basis:
 - (a) Each risk in the register has an "owner", who is responsible for reviewing the risk at least once every 3 months and reporting the outcome to the day-to day owner.
 - (b) In the case of the Governing Board, the review will take place once every 6 months, at the meetings in November and June every year.

(c) In addition, the Board will review the register as a whole annually in its capacity as the “ultimate owner” of the register. The full review of the risk register will occur at the June Governing Board meeting to allow for consideration of risk in conjunction with review and approval of the budget and operational plan for the following year.

21. The Secretary-General will report to the Board on the performance of the Chief Executive at least annually, following his/her annual performance review.

Other reporting to the Board

22. As well as reporting to each meeting of the Governing Board, the Chief Executive shall prepare a monthly performance status report for the Board. The report shall be prepared in consultation with the Secretary-General, and will include:

(a) a progress report on the Operational Plan, including reports on each activity using information from the Monitoring, Evaluation and Reporting (MER) framework.

(b) a risk report, prepared on an exception basis in relation to the Operational Plan and any other current programs, using information from the most recently updated risk register; and

(c) a summary financial report.

23. The Chief Executive will also issue quarterly reports to the Governing Board and stakeholders showing progress on the operational plan.

24. The Chief Executive may also prepare a special report for the Governing Board (through the Secretary-General), for example in respect of a particular milestone or event (such as the start or completion of a project).

Annual report, statement of performance report and audit

25. The Chief Executive shall be responsible for preparing the annual report, in conjunction with the Secretary-General. The following timetable may be followed in respect of the annual report, unless circumstances otherwise require:

Task	Time
Staff and Consultants submit activity reports	June
Financial Statements and Service Performance Report submitted for audit	July

Draft report submitted to Governing Board to approve under the Charter and the rules of PASAI Incorporated	August
Annual General Meeting of PASAI Incorporated; annual report adopted by member SAs	August
PASAI Annual Report released	September

26. The Secretary-General shall be responsible for liaising with PASAI’s auditor on behalf of the Governing Board, and will meet privately with the auditor (i.e. without management) following the completion of the annual audit.
27. The Secretary-General shall report to the Board (without management) on the result of that meeting. Alternatively, if the post-audit meeting of the Governing Board is in Auckland, or is held as a virtual or online meeting, the auditor may meet with the full Board (without management present). The auditor will also be free to raise issues directly with the Chairperson.
28. The external auditors may attend the annual general meeting of PASAI to report to the Congress and to respond to any issues raised by the Board. They may attend the quarterly meetings of Governing Board at the request of the Secretary General.

Meetings of the Governing Board

29. The structure of the agenda for each Board meeting will be:
 - (a) Governance and strategy issues, to include:
 - Chief Executive Report on the Operational plan;
 - financial reports and programme reports;
 - quarterly reports on Operational Plan
 - review of the risk register at the November and June meetings;
 - reports from any committees of the Board; and
 - other governance matters required by the Charter (e.g. approval of rules, appointment of auditors).
 - (b) Secretariat matters, to include:
 - Policy Review.
 - Health and Safety Updates
 - PASAI Secretariat travel report

- (c) Matters in respect of PASAI Incorporated (which may require the Board to go into “PASAI Inc” mode to confirm various decisions as decisions of the governing body of the Society).
- (d) PASAI programs and operations, to include:
- reports on activities and other programs; and
 - preparations for Congress meetings.

Communications with Congress and stakeholders

30. At each meeting of the Governing Board, the Board shall agree the issues arising from the meeting which should be included in a brief report to members of Congress and other stakeholders. The report shall be distributed electronically and placed on the website.
31. Each six-monthly report on performance status and the Operational Plan to the Governing Board shall be copied to PASAI’s major development partners unless the Governing Board considers otherwise.

SECTION IV – EFFECTIVE DATE

The Policy is effective as of 24 February, 2017.

SECTION V – REVIEW DATE

The Governance and Reporting Framework Policy was reviewed in March 2022 and is to be reviewed after two years from last review date.

SECTION VI – ISSUER

The Issuer of this Policy is the Chief Executive for PASAI.

SECTION VII – CONTACT AND ACCESS

- Contact.** For questions relating to this Governance and Reporting Framework Policy, please contact PASAI Secretariat at secretariat@pasai.org.
- Access.** The Policy can also be accessed at <http://www.pasai.org>

SECTION VIII – RELATED DOCUMENTS

- i. PASAI Charter
- ii. PASAI Incorporated Rules
- iii. PASAI Governance Code
- iv. PASAI Governance and Operational Policy
- v. PASAI Human Resources Policy
- vi. PASAI Health and Safety Policy
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- xx. PASAI Sexual Harassment Policy
- xxi. PASAI Gifts, Hospitality & Entertainment Policy



PART 3: Travel Policy

SECTION I – PURPOSE AND APPLICATION

1. The purpose of PASAI Travel policy is to provide the guidelines for all necessary and required travel to conduct the business of PASAI.

SECTION II – SCOPE

2. This policy applies to:
 - (a) PASAI's office holders (including the Chairperson, members of the Governing Board, the Secretary-General, and their delegates); and
 - (b) PASAI's staff (including the Chief Executive, employees, consultants, and contractors).
3. All PASAI sponsored travel shall be governed by this policy.

SECTION III – POLICY

4. All proposed travel, no matter how funded, shall be for programs and activities in PASAI's or the relevant SAI's Strategic Plan and shall provide a demonstrable benefit to PASAI or the relevant SAI.
5. Travel shall be practical and shall be planned for the convenience of PASAI using the most economical means with the most practical travel option that is the most beneficial and cost effective for PASAI.
6. PASAI sponsored and administered programs and meetings shall be arranged in the most cost effective and efficient way.
7. The PASAI Health and Safety Policy, PASAI Child Protection Policy, PASAI Financial and Asset Management Policy and PASAI Gender Policy shall be observed in all travel for PASAI events or programs. This includes completing any required forms prior to starting the travel.

Travel Request and Authorization

8. The Chief Executive shall be responsible for approving all PASAI travel requests. The Chief Executive's travel shall be approved by the Secretary-General.

9. Travel requests are required in advance for all travel; this includes domestic and international travel. The Chief Executive may implement a more restrictive policy at his discretion.
10. All travel requests for approval shall be made in writing to the Chief Executive or Secretary-General using the Travel Request Approval Form in *Appendix I* and supported by relevant adequate documentation. The Travel Request Approval Form and related documents can be submitted manually or electronically.
11. All documentation related to PASAI travel shall be kept by the Office Coordinator, either in manual or electronic form or both, and shall be maintained for audit and examination for a period of not less than seven years.
12. All persons who travel on PASAI sponsored or administered programs or activities, whether fully or partly funded, shall not change their initial travel plan without approval by the proper authority.
13. Any request for change in a travel plan shall be made in writing to the Chief Executive or the Secretary-General (as applicable) for approval. The reasons for the change and details of any further costs to PASAI as a result of the change shall be provided in the request.
14. Any resulting additional expenses due to a change in the travel plan without proper approval or for personal purposes shall be the responsibility of the traveller. The reimbursement of travel related expenses shall be limited to the actual costs incurred via a most direct route.
15. The Chief Executive may authorize a PASAI staff member to extend the duration of work travel using leave entitlement or holiday time. However, PASAI shall only pay for travel expenses for the days the staff are on official duty for PASAI, to include the initial travel to and from the agreed destination for work.

Travel Expenses

16. The mode of travel and the accommodation used for PASAI sponsored or administered travels shall be safe, convenient, reasonable and affordable to ensure travellers arrive, stay and depart safely and timely to and from the venue where the program will be held and to their respective home destinations.
17. All travel expenses and mode of travel for PASAI sponsored or administered programs shall be approved by the Chief Executive. The Chief Executive's travel expenses and mode of travel shall be approved by the Secretary-General.
18. The Chief Executive (or the Secretary-General, in the case of the Chief Executive's travel) shall authorize specific types of travel expenses and/or specific exceptions to this Policy.

The request for exemption must be made in writing to the Chief Executive or Secretary-General (as applicable), in advance of travel. When submitting a letter to request authorization for an exception to the Policy, the applicant must provide a complete explanation of the facts surrounding the need for the exception and a list of alternatives considered to mitigate the situation.

19. The Chief Executive shall prepare a report detailing all staff and participant travel related expenses and any travel policy exceptions approved and present to the Secretary-General and to the Governing Board at each Governing Board meeting.
20. All travel shall be by standard economy (or similar) class of fare (with check-in bag and meals). Upgrades to a higher travel class shall only be applied for non-stop travel of 8 hours or more and shall be at the discretion and approval of the Chief Executive taking into account any specific conditions stated in the traveller's employment agreement or contract of engagement. The Chief Executive's travel of more than 8 hours shall be approved at the discretion of the Secretary-General.
21. A traveller may use an alternative mode of ground travel such as privately-owned motor vehicle, rental vehicle, taxi or other for a PASAI sponsored or administered program or activity, if it is the most cost effective mode of travel or if it is determined to be more suitable for PASAI's purpose.
22. The endorsement by the Head of SAI or other organisation of the traveller and the approval of the Chief Executive shall be obtained before a traveller can use a privately-owned motor vehicle for travel to and/or from a PASAI sponsored or administered event, program, or activity, and make a claim for reimbursement. The costs to be claimed and reimbursed shall be in accordance with this Policy.
23. Any expense for traffic citations, infringement notices, or fines issued to a traveller during authorized travel for a PASAI sponsored or administered event, program or activity shall not be eligible for reimbursement.
24. When two or more PASAI sponsored travellers share one means of transportation (privately-owned motor vehicle, rental vehicle, taxi, boat or other) for travel to and/or from the venue of a PASAI sponsored or administered event, program, or activity, only one traveller can claim reimbursement for the usage of such means of transportation unless the travel charges are per person.

Travel Points

25. All travel points accrued by PASAI staff with exception of consultants and contractors on PASAI travel must be used for upgrades or other official travel of the respective staff or other staff, in line with the requirements of this Policy; for example, if used for upgrades these must be approved at the discretion of the Chief Executive or the Secretary-General for travel of 8 hours or more.

Per Diems

26. The policy on per diem shall apply uniformly to PASAI staff and to PASAI event participants as both groups are subject to the same cost structures when travelling for work. The policy applicable to PASAI staff for travel within the country in which the Secretariat is located is separately identified in the body of this Policy.
27. All PASAI sponsored or administered travellers shall be paid a per diem for the duration of travel from the normal place of work to and from the location(s) of approved official duty except staff from SAIs who attend a PASAI program as 'participants' hence SAIs will be responsible for paying their respective per-diem. The per diem shall cover accommodation, meals, and incidental expenses during such period, subject to the exceptions and limitations in the following paragraphs.
28. To qualify for per diems, the official work-related business activity shall normally require an overnight stay away from home. In principle, the allowance should reflect the distance that the traveller must travel and in particular that overnight accommodation will be needed.
29. All per diems shall be calculated and claimed for each night a traveller spends in an overseas destination, and shall be paid at the per diem rate applicable at the beginning of the trip regardless of different programs and different dates that the traveller will travel to participate. Travellers may not request reimbursement for one portion of their trip and per diems for the remainder.
30. There shall be no entitlement to any portion of the per diem (accommodation, meals and incidentals) that is being covered by a program sponsor, whether PASAI or other, or provided as complimentary.
31. PASAI has adopted the per diem rates set and used by the United Nations (UN) Daily Subsistence Allowance (DSA) for international travel, and that by SAI New Zealand for domestic travel. In a case of any country or destination that is not included in the UN DSA list the Chief Executive shall determine the per-diem rate for that country/destination on a reasonable basis in consultation with the Office of the Secretary-General. These rates may be reviewed from time to time. Components of per diem rates for international travel shall apply as follows:
 - (a) Accommodation as per 'Room as % of DSA' in each per diem rate
 - (b) Incidentals expense shall be NZD300 fixed rate per travel to and from home destination. However, if the traveller is to attend consecutive PASAI program or programs in different country or countries without returning to home destination then an additional incidental expense shall be paid of NZD200 fixed rate for every consecutive program attended in a different country. If the consecutive program is

held within the same country but held in different town/city that requires the traveller to travel and relocate the additional incidental expense shall be NZD150 fixed rate for every consecutive program in different location.

- (c) Meals is the full per diem rate minus the accommodation (in (a)) and 10% of DSA rate as allowance for incidental expenses (in (b)). Meals components shall be: Breakfast – 25%; Lunch – 35%; and Dinner – 40%.
32. All travel per diems shall be calculated and paid in accordance with the latest available approved per diem rates and in accordance with the related travel itinerary.
33. PASAI shall provide the new per diem rate to the Secretary-General and to the Governing Board for information every time the rate is updated.
34. Per diems shall always take into account all of the business related travel time including overnight travel hours and stop-over hours in foreign country, the early check-in and late check-out times from hotels, and/or costs (accommodation, meals, and incidentals) covered by a third party during an activity in order to determine whether a full, part, or no per diem shall be paid to the traveller.
35. There shall be no per diem paid for :-
- (a) Accommodation and meals for time spent in the air during long flights;
 - (b) Accommodation during stop-over in foreign country of less than six (6) hours from time of arrival to time of departure; and/or
 - (c) Accommodation and meals during return flights from overseas destinations direct to traveller's home destination with no or short stop over.
36. Portions of per diem can be paid in relation to long stop-over hours in overseas countries within the same day. A guideline for payment shall be as follows, but subject to the approval of the Chief Executive or the Secretary-General (as applicable). Hour ranges are from time of arrival to time of departure.
- (a) Between 6 to 8 hours - 1/3 of per-diem rate;
 - (b) More than 8 hours to 16 hours - 2/3 of per-diem rate;
 - (c) More than 16 hours - full per diem.
 - (d) In the case of the traveller opting to stay in an accommodation and to be paid directly by PASAI, the traveller shall receive only the portion of meals not paid for and/or incidentals in accordance with the portion rates in (a)-(c) above.
37. The Chief Executive may approve a variation to the portions of per diems to be paid, depending on particular circumstances on a case by case basis. The Chief Executive's travel variation shall be approved by the Secretary-General.

38. If a traveller is delayed due to a natural disaster or other event beyond their control, PASAI shall provide per diems for the additional period the traveller is away from home. The payment of per diem in circumstances such as these shall be made as promptly as possible given the circumstances.
39. If PASAI staff use PASAI purchasing/credit cards to meet any travel costs that would normally be covered by the incidental allowance, the amount incurred with the card must be deducted from the per diem payment or reimbursed to the Secretariat following the completion of the travel. It is the responsibility of the PASAI staff member to ensure that any reimbursement is made promptly and if at all possible prior to the due date of payment for the purchasing/credit card.

SAI Head or staff member travel within the country/state of their normal place of work for the purpose of attending a PASAI event

40. Participants attending a PASAI event in their own country/state and incur costs over and above those that would ordinarily be incurred in their day-to-day work shall receive the daily per diem applicable components on the same basis as a PASAI event participant based in another country.
41. If it is not necessary for the SAI event participant to stay overnight somewhere other than his/her usual place of residence in order to effectively participate in the PASAI event, the participant shall not be entitled to a per diem or to accommodation at the event.

PASAI staff travel within the country in which the Secretariat is located

42. Flights, or other appropriate means of transportation, and accommodation for travel within the country in which the Secretariat is located shall be booked by the PASAI Secretariat.
 - (a) If Secretariat staff are away from home overnight within New Zealand, expenses incurred can either be reimbursed on an actual and reasonable expenses basis, or a claim of an overnight allowance of \$NZ65 per night can be made.
 - (b) The overnight allowance is expected cover all meals and incidental expenses. This specifically excludes ground transport costs which can be claimed on an actual and reasonable basis or paid for using a PASAI purchasing card/credit card.
 - (c) Actual and reasonable expense reimbursement claims shall not include the following costs, which are the PASAI staff member's personal responsibility:
 - (i) cost of lunch while travelling;
 - (ii) minibar expenses;

- (iii) alcohol; and
 - (iv) cost of laundry if travel is for less than one week.
- (d) Ground transport, including taxis, rental cars, and the use of personal motor vehicles shall be used for an appropriate business purpose, the following are considered appropriate and will be reimbursed on an actual and reasonable basis:
- (i) travel directly related to carrying out the individual's normal duties/activities,
 - (ii) travel between the office and service provider/supplier/other stakeholder,
 - (iii) travel between the individual's home and a travel intermediary (such as airport/ferry),
 - (iv) travel between the office/service provider/supplier and home where there is a need to transport office goods/assets/materials such that it is impractical to use the individual's normal form of transport
 - (v) travel between the office and home if the individual is required to work past a reasonable hour or there is a genuine concern for his or her safety,
 - (vi) where it is not practical for the PASAI staff member to walk to the service provider/supplier/ other stakeholder,
 - (vii) when the individual is required to attend urgent meetings at short notice.
- (e) In addition to any allowance or reimbursement of other costs, PASAI will meet reasonable laundry expenses when the domestic travel is for longer than one business week.
- (f) All costs associated with domestic travel as described above will be reimbursed on presentation of receipts and completion of the reimbursement form if not initially paid for by the Secretariat.

Travel Claims and Reimbursements

- 43. All claims for reimbursement shall be accounted for with documentation, receipts and other relevant documents. It is at the Chief Executive discretion to waive the production of a receipt or documents if circumstances are such that it would be reasonable to do so. The Chief Executive's claim shall be submitted to the Secretary-General.
- 44. PASAI sponsored or administered travel is conducted and reimbursed according to this Policy regardless of the funding source of the travel expense.
- 45. PASAI shall not reimburse charges that are incurred for personal reasons and are considered unnecessary and preventable.
- 46. Travel claims shall be submitted within seven days of return from travel.

47. All travel claims shall be submitted and managed in New Zealand (NZ) dollars. If foreign currency conversion is required, the actual exchange rate for each transaction, or an average exchange rate will be used.
48. No reimbursement will be made for recreational or social activities that may be offered in connection with an event.

Lost, Duplicate or Copies of Receipts/Bills

49. If the original document required for substantiation of travel expenses is lost or destroyed, a photocopy, or scanned copy may be submitted with the statement "Treat as an Original". The photocopy must be signed by the traveller. If the original receipt is lost and a photocopy is not available, then a copy of the credit card receipt is required showing that the traveller paid for the goods and services. A letter must be prepared by the traveller in lieu of the original or photocopy of the lodging receipt. The letter should also include the reason(s) why an original or photocopy is not available.

Use of PASAI credit cards on travel

50. PASAI credit cards shall only be used for official travel expenses.
51. In very rare circumstances that PASAI staff or participants in a PASAI related event cannot settle his/her travel costs (accommodation, flights, etc) due to an unforeseen instance, a PASAI credit card may be used to cover any related travel expenses which may include some personal charges. The traveler shall reimburse PASAI with the full amount of such personal charges immediately upon returning to the home country, or earlier if possible.

SECTION IV – EFFECTIVE DATE

The Policy is effective as of 24 February, 2017.

SECTION V – REVIEW DATE

The Travel Policy was reviewed in November 2021 and is to be reviewed after two years from last review date.

SECTION VI – ISSUER

The Issuer of this Policy is the Chief Executive.

SECTION VII – CONTACT AND ACCESS

- i. **Contact.** For questions relating to this Travel Policy, please contact PASAI Secretariat at secretariat@pasai.org.
- ii. **Access.** The Policy can also be accessed at <http://www.pasai.org>

SECTION VIII – RELATED DOCUMENTS

- i. PASAI Charter
- ii. PASAI Incorporated Rules
- iii. PASAI Governance Code
- iv. PASAI Governance and Operational Policy
- v. PASAI Human Resources Policy
- vi. PASAI Health and Safety Policy
- vii. PASAI Child Protection Policy
- viii. PASAI Fraud Control Policy
- ix. PASAI Gender Policy
- x. PASAI Code of Conduct
- xi. PASAI Conflict of Interest Policy
- xii. PASAI Procurement Policy
- xiii. PASAI Contract Management Policy
- xiv. PASAI Risk Management Policy
- xv. PASAI Whistleblowing Policy
- xvi. PASAI Investment Policy
- xvii. PASAI Minutes of Governing Board meetings policy
- xviii. PASAI Communication Strategy
- xix. PASAI Guidelines on use of Social Media
- xx. PASAI Sexual Harassment Policy
- xxi. PASAI Gifts, Hospitality & Entertainment Policy

APPENDIX I – TRAVEL REQUEST APPROVAL FORM



PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTION

TRAVEL REQUEST APPROVAL FORM

PLEASE COMPLETE THIS FORM AND ATTACH THE REQUIRED DOCUMENTS

Name :	
Purpose for Travel:	
Strategic Priority ref:	
Period of travel :	
Place of travel :	
Proposed Budget (NZD): Air Fare: Per Diem: Accommodation: Registration: Other costs : Total \$	

[Staff name]

___/___/___
Date

Approval :

Chief Executive or Secretary-General

Date : ___/___/___

APPENDIX II – United Nations (UN) Daily Subsistence Allowance (DSA) rates

The DSA rates will be updated on a regular basis when new rates are available

International Civil Service Commission		
DSA Circular Report	Reference: ICSC/CIRC/DSA/501	1/Feb/2017
Chairman	Kingston P. Rhodes	

I. Introduction

I. Introduction

II. Description of DSA data format

II. Description des données relatives à l'indemnité journalière de subsistance

I. INTRODUCTION

A consolidated list of Daily Subsistence Allowance (DSA) rates is promulgated on a monthly basis by the Chairman of the International Civil Service Commission (ICSC). This is an allowance which is intended to account for lodging, meals, gratuities and other expenses of United Nations travellers.

The DSA rates are established on the basis of data supplied by designated agencies for duty stations around the world. The rates are intended to relate to good commercial hotels and restaurants. An additional amount of 15 per cent of the average hotel and meal cost is included in the DSA rate to account for incidental expenses (tips, laundry, toiletries, etc.). DSA rates generally relate to specific locations (primarily cities) within a country. An elsewhere rate is also generally provided to encompass all remaining areas of a country. The standard DSA rates are designed for staff in levels P-5 and below. Officials in levels D-1 and above receive either a 15 or 40 per cent supplement (depending on level) to the standard DSA rate as appropriate. The GA resolution A/RES/58/270 resolved to discontinue the practice of paying higher subsistence rates to United Nations staff members at the Director level and above.

II. DESCRIPTION OF DSA DATA FORMAT

Name of country or area and currency (Column 1)

Name of country or area and the currency used appear in this column.

DSA rate for the first 60 days in United States dollars (Column 2)

The DSA rate per day in United States dollars is listed in this column.

DSA rate for the first 60 days in local currency (Column 3)

The DSA rate per day in local currency is listed in this column.

DSA rate payable after 60 days in local currency (Column 4)

The DSA rate per day in this column represents the rate paid for a stay in the city or area beyond 60 days.

Room as percentage of DSA (Column 5)

The figures in this column represent accommodation (excluding meals and incidentals) as a percentage of the calculated DSA rate. A "0" in this column means that current survey results are not yet available. Please refer to the October 1997 DSA circular (ICSC/CIRC/DSA/269) for the relevant data in this case.

Effective Date (Column 6)

Effective date of the DSA rate shown in columns 2 to 4.

This column indicates the effective date of a DSA rate:

Note: Country and Duty station notes are present at the end of the report.	Pg 1 / 55
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PART 4: Disaster Recovery Plan Policy

SECTION I – PURPOSE AND APPLICATION

1. The purpose of PASAI Disaster Recovery Plan (DRP) Policy is for PASAI to return to normal operations as soon as possible after a disaster and to restore the operability of systems that support mission critical and critical PASAI practices.
2. The disaster recovery process is used to ensure critical business processes for PASAI will continue to function if there is a failure of one or more of the crucial processing or telecommunications resources upon which PASAI operations depends.

SECTION II – SCOPE

3. This policy applies to:
 - (a) PASAI's office holders (including the Chairperson, members of the Governing Board, the Secretary-General, and their delegates); and
 - (b) PASAI's staff (including the Chief Executive, employees, consultants, and contractors).

SECTION III – POLICY

Introduction

4. A disaster is defined as an unexpected, unforeseen catastrophic and shattering event that reduces an organization like PASAI's ability to perform important and crucial processes. This includes the ability to do normal day to day activities of systems that support critical business procedures. A disaster could be the result of substantial damage to a portion of the operations, a total loss of a venue, or the inability of the employees to access the Secretariat office.
5. Maintenance of the DRP is fundamental to the success of an actual disaster recovery. The plan shall reflect changes to the Secretariat's working environments that are supported and be up to date. It is critical that existing PASAI processes are revised and be part of the recovery plan maintenance.
6. This DRP is intended assist and restore the operability of designated systems and applications of PASAI's data and operations centre facility at an alternate location following a catastrophe. The DRP describes the steps PASAI takes when it cannot operate normally because of a natural or manmade disaster.

Summary of approach

7. The DRP shall be applied to processes required to support critical PASAI functions.
8. In the event of a disaster, PASAI shall execute its DRP, utilizing the alternative temporary location. If the premises are not accessible for 1-2 weeks then the staff would work from home in Auckland. If it takes longer than 2 weeks to get the Secretariat facilities up and running again, and working from home is not considered a suitable alternative, then the Secretariat may consider moving to a temporary location and utilise the services of Audit New Zealand offices in Auckland, Hamilton or the Office of Auditor-General New Zealand in Wellington. This will include an area to restore processing capability and to re-establish network communications within 2 to 3 days. If relocating to the alternative location in Auckland is not possible then the alternative site would be sought outside of Auckland.

Contextual matters

ICT systems

9. PASAI has limited reliance on physical assets except for its ICT system. PASAI shall establish procedure of backups in conjunction with its external ICT support provider.
10. All key documents shall be scanned and held electronically within the ICT system so in the event of loss of paper documents this would have little or no impact on PASAI operations.
11. All PASAI information on the server shall get backed up nightly so that in the event of a disaster the data can be recovered and restored. The backup tapes shall also get tested every six months to ensure viability. Therefore PASAI shall be able to carry on its normal work and to provide its program of delivery to its members from any location with minimal disruption.

Lease arrangements

12. PASAI leases its current premises at Suite 2, Level 1 Heards Building, 168 Parnell Road, Auckland, New Zealand. The lease agreement provides that if the premises or any portion of the building where the Secretariat is based is damaged or destroyed to the point of being untenable then the lease shall terminate. However, if it is in the reasonable opinion of the landlord to require demolition or reconstruction, then the landlord may within 3 months of the date of the damage give PASAI 20 working days notice to terminate and a fair proportion of the rent and outgoings will be ceased to be payable from the date of the damage. Therefore, in the event of serious damage or destruction of the premises PASAI is not responsible for restoration of the building and will be released to seek alternative premises.

Insurance cover

13. PASAI shall have insurance cover as part of doing business in New Zealand. PASAI currently has a general liability and statutory liability insurance which includes cover under New Zealand's workplace safety laws, for example to meet the costs of damages and legal fees for employees who are injured or made ill at work.
14. PASAI also has contents insurance to provide cover in the unfortunate event of a disaster where possessions within the Secretariat are damaged or lost. By insuring all chattels, where all PASAI assets are covered against all disaster it makes it easier for PASAI to regain losses and avoid the financial burden of having to replace belongings.

Personnel and participant location in the event of an emergency

15. PASAI staff shall maintain an up to date list of active contact and current location list to ensure all staff are readily contactable.
16. Whenever PASAI is hosting an event in Auckland, the Office Co-Ordinator shall responsible to maintain a list of participants and details of where they are staying. This list would be used to locate all participants, provide details to emergency services and to notify the Heads of SAI of the participants attending the event as to status following a disaster or emergency.

The Disaster Recovery Plan stages

17. The three stages to the Disaster Recovery Plan shall be observed at all time.

Initial response

18. Once a disaster has occurred, the Office Co-Ordinator will serve as the central point of contact for notifications.
19. All staff shall notify the Office Co-Ordinator in regards to their status in the event of a disaster.
20. The Office Co-Ordinator shall then contact the Chief Executive to make the disaster declaration official and confirm the need for relocation to a temporary site.
21. Following this decision, the Office Co-Ordinator will begin making the necessary calls to contact everyone, using the emergency contact list, letting the staff know where to meet up.
22. PASAI staff shall meet at one of the designated alternative locations specified by the Office Co-Ordinator based on the needs and requirements.
23. The Office Co-Ordinator shall also need to call and inform the following people when a disaster occurred.
 - (a) Secretary-General of PASAI and Office of Auditor General New Zealand
 - (b) Chairperson and Governing Board members of PASAI

- (c) ICT provider

Preparation for temporary backup site operations

24. In the event of a disaster which caused disruption to the day to day functions of PASAI Secretariat:

Step 1: Necessary arrangements will be made to ensure that staff have the ICT infrastructure and communications services required to resume critical operations within a relatively short period of time (48 to 72 hours) working from home or a suitable and safe place. Back up access to the server can be restored with the help of ICT provider by notifying the ICT team responsible for the ICT system or component and begin recovery processes.

Step 2: One of the following locations, depending on the conditions and extent of the damage following the disaster, will be utilised as a temporary site for the Secretariat to operate out of if the Secretariat premises is not accessible within 1-2 weeks and working from home is not considered a suitable alternative.

- (a) Audit New Zealand in Auckland,
- (b) Audit New Zealand in Hamilton,
- (c) Office of Auditor General New Zealand,

25. The selection of the appropriate site to relocate to will be made in conjunction with the Secretary-General and Controller and Auditor-General of New Zealand.

Restoration and return to permanent facility

26. Once the backup site and facilities have been established, the restoration of the original or a new permanent office will begin and the planning for the move back to the permanent site can be instigated.

- (a) Secretariat will provide updates to all affected external parties.
- (b) Provide periodic recovery status updates to all parties until the system or element (s) are fully restored.
- (c) Escalate to Governing Board and Office of Secretary-General, as needed, if normal recovery procedures are not adequate to recover the damage systems.
- (d) Commence discussion with the landlord to assess the damage and how it affects the lease arrangement. The Secretariat will work with the landlord and emergency services to obtain access to the premises.
- (e) Make a list of possessions damaged during a disaster and commence the process to make insurance claims with PASAI's insurance brokers.
- (f) Record the loss of existing assets and follow the procedure of disposing assets. The Financial and Asset Management Policy would be followed for disposal and purchase of replacement assets.
- (g) Notify management and Governing Board as needed, when the system and/or component(s) have been restored and tested for return to production use.
- (h) Secretariat will notify all affected external parties when operational status has been restored.

Disaster Recovery Plan Distribution

27. Hard copies of the DRP shall be stored at the Secretariat and at alternate locations (OAG New Zealand). Copies shall also be maintained at staff homes along with a copy of emergency contact list.
28. The policy shall be reviewed once every two years and whenever the Secretariat moves to a new location.

SECTION IV – EFFECTIVE DATE

The Policy is effective as of 24 February, 2017.

SECTION V – REVIEW DATE

The Disaster Recovery Plan Policy was reviewed in August 2019 and is to be reviewed after two years from last review date.

SECTION VI – ISSUER

The Issuer of this Policy is the Chief Executive for PASAI.

SECTION VII – CONTACT AND ACCESS

- i. **Contact.** For questions relating to this Disaster Recovery Plan Policy, please contact PASAI Secretariat at secretariat@pasai.org.
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