



PASAI

AUGUST 2018 NEWSLETTER ISSUE 13

Pacific Auditors Working Together

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The title: - English "Suffrage" - To petition or strive for - eg the right for women to vote in New Zealand's general elections.

"125 Years" - 1898 when women were given the right to vote.

Maori "Whakatū" - To stand erect, to establish, election or establishment. "Wāhine" - Woman or women.

Welcome to PASAI's special August newsletter – an all-female issue which celebrates 125 years of women's right to vote in New Zealand, and gender balance initiatives around the globe.

As NZ Prime Minister, Jacinda Ardern, declared at the UN, "It seems surprising that in this modern age we have to recommit ourselves to gender equality, but we do. And I for one will never celebrate the gains we have made for women domestically, while internationally other women and girls experience a lack of the most basic of opportunity and dignity. Me Too must become We Too."

Every article in the newsletter is either contributed by or features women from our SAIs and beyond. As they lead change and positive shifts around the region and across each of PASAI's strategic priorities, they are empowering other girls and women to follow in their footsteps.





Embracing the future at PASAI's 21st Congress

*Introduction by Sarah Markley,
PASAI Deputy Secretary-General*

The PASAI Congress is always a good time to reflect on the achievements of the year passed and to set goals for the year ahead of us. This year as we met as a board, we acknowledged the significant contributions to the Governing Board for more than 5 years of Doris Flores-Brooks, Public Auditor of Guam. Doris stepped down from the Board in June to run for Congress. Doris has been a great example to me of a positive female leader and I have learnt a huge amount from her. I hope that she will succeed in her bid to represent Guam in the US Congress and that this will provide her many more opportunities to continue her fight for accountability and good governance on behalf of her people.



PASAI has benefitted from a number of strong and influential female leaders as it has come of age as an organisation. We all recognise the significant contribution of Lyn Provost as our Secretary-General through those formative years as a lasting legacy for PASAI and encouragement for every woman in the region to work tirelessly for the future of our region. Lyn was formally recognised in 2016 when she received the New Zealand Women of Influence – Global category award for her contributions to improving the standard of auditing in the Pacific <https://www.globalwomen.org.nz/blog/global-women-members-recognised-at-women-of-influence-awards/>.

I was privileged to work closely with Lyn during her term as Auditor-General. As well as learning a lot through our working relationship I was also a beneficiary of an award from Lyn which enabled me to spend time at the London School of Economics. This was an incredible opportunity made possible when Lyn chose to offer a prize she received in recognition of her career as scholarships to her staff.



PASAI has many women working hard to improve accountability in their own nations including the three SAI heads that are currently women: Liua Fatuesi in American Samoa, Margaret Crawford of New South Wales, and Kiribati's Auditor-General, Matereta Raiman. I look forward to seeing others rise to lead change in our region in the coming years.

As Deputy Secretary General and also as a New Zealander, I'm thrilled to be able to do this job in such venerated company, and if it weren't for our ancestors obtaining votes for women in 1893 I wouldn't have the opportunities that I have already experienced in my career. A highlight for me recently was the opportunity to represent our region at the IntoSAINT working group meeting in Mexico City. I'm working hard to explore every possible avenue to enable this valuable tool to strengthen integrity systems to our region.

I am proud that PASAI encourages each of us to strive to make accountability systems stronger in our region and that each one of us as staff working in SAIs can come to work each day knowing we have the opportunity to make our countries better places to live for our families, friends and communities now and into the future. It's great to be able to bring this report to you from the 21st Congress.





The Pacific Association of Supreme Audit Institutions (PASAI) held their 21st Congress at O'Reilly's in Queensland, Australia from 28 - 20 August 20-18.

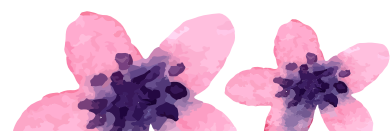
Attending the Congress were over 60 participants representing 19 member SAIs, development partner organisations and international bodies supporting the work of PASAI in meeting its strategic plan, and PASAI's Secretariat along with other observers. The Governing Board of PASAI held their 19th meeting on 27 August 2018 before Congress began, with chairmanship handing over from Tuvalu's Auditor-General, Eli Lopati, to Grant Hehir, Auditor-General of Australia and business of the day including the review and approval of two PASAI policies: [Health & Safety](#), and [PASAI's Gender Policy](#).

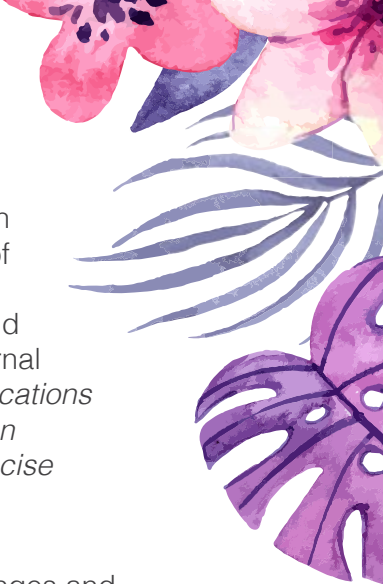
Then it was on to Congress. On day 1, PASAI's Development Partners including ADB, DFAT, MFAT and WBG took to the floor to outline the assistance provided to the organisation, and express their interest in the outcomes of the programs and initiatives undertaken throughout the SAIs during the year. While some of those stakeholders fund specific activities under the PASAI banner, Marga Peeters detailed the EU's first

engagement with funding provide for rolling out PASAI's overall strategy, through its development work with UNDP. PFTAC, PIFS and PASAI's regional partners also discussed their ongoing, vital relationships with PASAI, collaborating especially on PFM in certain of the SAIs such as the Tonga 'Roadmap' activities that reached back over several years.

Rather than looking back, however, the central theme of the Congress was 'Embracing the Digital Future'. The topic provoked lively discussions throughout the three-day event, most particularly about the importance of storing, accessing, sorting and presenting data in the most effective and efficient ways to achieve transparency and accountability in auditing. As stated by keynote speaker Senator Dean Smith, a Western Australia Senator and Chair of the Joint Committee of Public Accounts and Audit: "*efficiency is not the sole criteria. Scrutiny is the key.*"

Attendees heard from SAIs and innovators from around the region on the many initiatives being undertaken to gather and analyse data in practical, useable ways, from the visual management of critical medical data in the Tuapai Project as presented by Dr Michael Nunan to the suite of tools being used by Queensland Audit Office to filter, analyse and present information in their audit reporting. The Pacific SAIs were represented by Samoa and Fiji, who both demonstrated that the progress, challenges and issues faced by small Pacific islands were the same as those faced by the more developed SAIs in Australia and NZ.





From the international SAI perspective, IDI's Archana Shirsat presented the INTOSAI Professional Education for SAI Auditors (PESA), and spoke of the wider use of e-learning technology in global programs that can be utilised effectively within SAIs to avoid costly travel and lack of connection. Chuck Young of the INTOSAI Journal underlined this further, describing how '*The communications field is rapidly changing, and the deluge of information demands that we present our work in a clear and concise way*' with an introduction of the Journal's 'Fast Facts' initiative.

Congress delegates discussed their own local challenges and triumphs. They agreed that, while they are all at different stages in this journey into embracing the digital future, the mutual sharing of data analysis experience will benefit all SAIs. By allowing them to 'leapfrog' older, slower pathways, this shared learning could enable them to identify effective strategies and contemporary data analysis tools so that SAIs remain relevant in this challenging age of digital transformation. In turn, this could strengthen accountability and transparency across the region.

Other main strategic issues that were discussed include progress of SAIs in conducting SAI PMF assessments and reports, status of Financial Statement of Government audits, and quality assurance program for SAIs. There was also an opportunity for members of ACAG and PASAI to hold their own meeting to discuss and collaborate on future twinning opportunities.

Hosted by the Australian National Audit Office, Congress and Governing Board participants enjoyed true 'Aussie' hospitality, including a traditional 'barbie', a lyrical and traditional welcome from Aboriginal leader Luther, and close contact with some Australian wildlife – including a tall Kangaroo, in the form of Australian NRL legend, Petero Cioniceva, who broke the record for the most international matches for Australia of any forward in history.

PASAI looks forwards to next year's 22nd PASAI Congress to be hosted by Fiji SAI in Nadi Fiji. Meanwhile, you can see more photos from [Congress 2018](#) on the PASAI website, and the full Communique can be viewed [here](#).





From Samoa to Boston: How a passion for local Parliament work resulted in a global award

By Sita Leota



When I walked into the US Embassy office on 16 August 2017 for an interview, I did not know that exactly one year to the day, I would be on a plane to Boston on a Fulbright scholarship for the next two years. One month after leaving home, it still feels surreal that I am here.

The Fulbright Program is the United State of America's most prominent international educational exchange program to increase mutual understanding between the people of the United States and the people of other countries. Renowned Fulbrighters include various heads of state including current Presidents of Guyana, Croatia, Costa Rica, Afghanistan, Malawi and Prime Minister of Slovenia, as well as several Nobel Peace Prize recipients and Pulitzer Prize winners. To say that I am in awe of the alumni that I count myself part of is an understatement.

Prior to Fulbright, being key liaison between SAI Samoa and Parliament (particularly for the Parliamentary Standing Orders Committee) was a role I cherished wholly and completely. Much of what I drew on for this position was from my secondment with the New Zealand Office of the Auditor General where the work of the Reports and Communications Division and Parliamentary Group Division were of particular relevance. It formed the basis of SAI Samoa's first Communications Unit that included Parliamentary services, audit reports and liaising with and responding to media questions on any audit publication.

It was my job to lead the audit team to provide advice to our Members of Parliament, and to guide them into the types of questions they could ask of government entities relating to their performance that were outlined in audit reports. These questions allowed MPs to gain more understanding of the operations and the challenges faced by various government bodies, and how they could raise these issues in Parliament to shed light on – among many other items - the resources, funding and training opportunities needed.

For me, there was a sense of responsibility to ensure that the general public be represented in some way, for the public to have a voice in this process by framing questions within that context: *What would people want to know about the status of this government project? How was this donor funding used? Did this organization deliver the services that were promised? Are these benefits reaching the people they are supposed to benefit?*

In our monthly office in-house training, the message we wanted to bring across from our Communications Unit was to look beyond what was in the financial statements, and to remind all that there were actual people and lives involved both in and behind the work done by auditors and public servants.





Another initiative that our Unit started in 2017 was to have all auditors and examiners observe the operations of a Parliamentary Committee while it was in session, as few of the auditors had experienced this part of audit work. For close to three months, our schedule included pre-Committee briefings with auditors and examiners, having them listen to and analyze questions asked and responses given by both Audit and government bodies, and providing feedback at



the end on the sessions about what they learned and how useful it was. The purpose of this was for them to see the end-result of the work that they do out in the field and how it is used to make decisions. It also gave them some insight into the different approaches that they could employ, including how to better present their audit findings once they knew where they would end up.

My application for Fulbright was based on this very work.

I wanted to expand on that social accountability concept by providing an avenue for our people to access public information, and to translate it into language that would be understood by citizens to engage in their national policies, budget and elections – in other words, to hold the government accountable by asking the right questions. Critical thinking is crucial to the development of any country. In Samoa recently, there has been a marked surge in online opposition to government administration. The government has responded, to some extent, by policing that dissent. However, I see this as an opportunity to encourage Samoan people to do their research, find credible sources for information and use it to support and strengthen their arguments, extend their knowledge, and provide different perspectives on issues of national importance - because the goal is the same regardless of the side we choose to stand on: to leave our country better than how we found it.



Fulbright has offered me a chance to study for a Master of Arts in Sustainable International Development (SID) at The Heller School of Social Policy and Management at Brandeis University in Waltham, a mere 25 minutes from downtown Boston. While quite different from my accounting background, international relations and politics have always held a special interest for me, and I am grateful to be in a position to study what I am passionate about. Heller School's motto of *Knowledge Advancing Social Justice* makes this an ideal place to learn not only about my areas of

interest through the lens of development, gender and economics but also solutions to address the needs of the most vulnerable of our society.

Heller is a diverse community of international students and faculty, and while I am here, I hope to continue the Fulbright tradition of making an impact in the lives of people we meet, and to remain a lifelong student by learning and sharing with others.

Until the move to Boston for her Masters' Degree, Sita led an all-female unit as Director - Communications & Stakeholder Relationships at the Samoa Audit Office. Before she joined the SAO in 2012, her hobby was writing as a columnist in the Samoa Observer.



Pohnpei's Fraud Awareness expert

During August, Ms. Sophia Pretrick, Investigative Advisor of the Pohnpei Office of the Public Auditor (POPA), introduced the concepts and details of Fraud Awareness to a number of new audiences.



On August 10, 2018, she closed the 2018 Annual Conference of Association of Pacific Island Public Auditors (APIPA), in Palau with a session on "Fraud Awareness and Prevention".

The session described and provided examples of the Federated States of Micronesia's Fraud Awareness and Prevention program, and included a video presentation on fraud prevention.

Through the APIPA forum, POPA was able to share tips on common fraud issues and related preventive measures and introduce the internal functions of POPA's Compliance Investigation Division (CID) complaint management process and methods of reporting, not just to FSM participants but to other Pacific Islanders from Guam, CNMI, Republic of Marshall Islands, Samoa, Fiji and Palau, to name a few.

The presentation also provided a good opportunity for the Pohnpei Office of the Public Auditor to emphasize the value and benefits of the Audit offices, relaying the importance of Supreme Audit Institutions' or Audit Offices' role in promoting and strengthening transparency, accountability and good governance in the public sector.

Then on August 27, 2018, Sophia represented POPA and its Fraud Awareness Program at the 8th FSM National Women's Conference, held at the FSM-China Friendship Center (COMFSM) and attended by more than 300 women delegates from different fields from Pohnpei, Chuuk, Yap and Kosrae States.

With a theme of "Working Together for Progress", the conference provided a platform for POPA to demonstrate its value and benefits directly to FSM women for the first time. The first day of the conference focused on the important role of women, who represent 49% of the total population of Micronesia, in improving social development across FSM.



In her presentation on 'Working together for good governance', POPA's Investigative advisor emphasized the impact of women in preventing corruption in Micronesia. POPA also distributed brochures about Public Auditor audit processes as part of its Communication Strategy.

Sophia Pretrick comments: 'I'm very much honored and humbled to be given the opportunity on behalf of POPA to share our fraud awareness briefings in the region. I believe in this cause and that doing more prevention and outreach work will help reduce and minimize fraud and corruption. It is part of our proactive efforts in promoting good governance, integrity and ethical conduct in government, and sharing information is part of that improvement. Although talking about corruption is taboo in our small island countries, it's about time we come out and share this common concern, make the public aware of the impacts and encourage them to be more vigilant in reporting suspicious activities.'

For more information about the Sophia Pretrick's work and Pohnpei Office of the Public Auditor, visit the POPA's website: <http://opapni.fm/>

Fraud Awareness presentation at 8th FSM National Women's Conference



PASAI and ADB Working with SAIs of Nauru and PNG

Introduction by A'eau Agnes Tuiai-Aruwafu, PASAI's Director – Technical Support

Achieving high quality audits is always a challenge and one faced by many of our Pacific SAIs, so developing initiatives to achieve this strategic priority is exciting. It is akin to looking after children, in that parents always want them to be given the best training, mentoring and advice possible with the hope of a positive outcome of a well-mannered, well-balanced and independent, confident child. I certainly hope for that for my twins, who have recently attended PASAI's Congress, the recent Tonga Symposium and the Secretariat's Strategic Planning meeting!



Over the years as we learn to understand our members more, we pay closer attention to those SAIs that are lagging behind in their Financial Statements of Government audits and designed specific and tailored support to help them become more capable and confident in conducting audits.

This is the case for Nauru and PNG, and so with the support of ADB we have designed specific technical support which is summarised in a Memorandum of Agreement (MOA) between PASAI, Heads of SAIs and ADB. I was thrilled that all these parties were present at the 2018 PASAI Congress in August and were able and willing to sign this MOA. We now will continue to provide ongoing support to nurture and help implement the Agreement for Nauru and PNG.



On Tuesday 28 August 2018, during PASAI's 21st Congress, there was an opportunity for Heads of the SAIs of Nauru and PNG to sign a Memorandum of Agreement (MOA) with PASAI and ADB.

One of PASAI's Strategic Priorities is to work with Pacific SAIs to achieve high quality audits, particularly Financial Statements of Government (FSG). With the particular support of ADB, PASAI has been able to design a suite of programs and interventions for the two SAIs to achieve this.

The technical support includes a South-South cooperation initiative to Nauru SAI called "Financial Audit Secondments Technical Support" or "FASTS program". Three secondees from PASAI Pacific members each spend a month in Nauru providing on-the-job advice, capacity building and mentoring to Nauru Staff to complete the FSG audit of 2015/2016. Further training in fundamental auditing and a SAI Performance Measurement Framework assessment will also be delivered by PASAI to Nauru SAI.

Priority targets identified for PNG SAI include a revision of the audit methodology for the audits of FSGs. To reinforce sustainability and compliment this technical support, short-term Consultants will be engaged in both Nauru and PNG.

Head of SAI of Nauru, Auditor-General Manoharan Nair said, *“This technical support to my office is much needed and very valuable, to help me train many staff I have recruited this year who are very new to auditing. I am confident the Whole of Government accounts of Nauru will be up to date with this technical support from PASAI, so we can focus on areas to improve Nauru’s government accountability and transparency.”*

PASAI acknowledges the Australian Department of Foreign Affairs and Trade (DFAT) and the New Zealand Ministry of Foreign Affairs and Trade for their valued support with PASAI’s 21st Congress, the ongoing support of DFAT, MFAT and ADB over the years to assist with the implementation of PASAI’s strategic plan and ANAO for planning and organising an outstanding event for Congress 2018.



Signing ceremony of MOA between PASAI, ADB, Nauru SAI, PNG SAI:

Tiofilusi Tiueti, PASAI Chief Executive; Manoharan Nair, Auditor General, Nauru Department of Audit; Flordeliza Assistin ADB Senior Operations and Institutional Coordination Officer, Pacific Department; Gordon Kega, Acting Auditor General, PNG Auditor General’s Office



IDI's Strategy, Performance Measurement and Reporting (SPMR) Course Development Meeting, 30th July - 3rd August 2018, Oslo, Norway

by PASAI's Director of Practice Development, Mrs Sinaroseta Palamo-Iosefo

In early August, along with representatives from other INTOSAI regions CAROSAI and AFROSAI-E and donor agencies, I was delighted to represent PASAI at a Course Development meeting in Oslo facilitated by IDI program managers, Mr Freddy Ndjemba and Ms Dafina Dimitrova (who 'embraced the digital future' and joined the meeting via Skype!).

The INTOSAI Development Initiative (IDI) is currently piloting its Strategy, Performance Measurement and Reporting (SPMR) program in PASAI, which aims at supporting SAIs in achieving greater performance through strategic and operational planning, performance monitoring and reporting.

As part of the program implementation strategy, a methodology and course materials based on IDI's new strategic management handbook are to be developed. Hence, the objective of the meeting was to develop the course materials for the program. The program will also be piloted in the CAROSAI region later this year and rolled out in the INTOSAI community next year.

The discussions revolved around the following issues:

- An overview of the new strategic management handbook
- The SAI Strategic Management framework
- The SAI Strategic Management process and principles
- Course syllabus
- Developing the course outline

The participation of the INTOSAI regions as well various IDI stakeholders provided an array of different perspectives and knowledge and experience necessary to be able to achieve the meeting objectives. The challenges existing and key enablers that need to be in place at the SAI were considered when developing the course materials, with the adept guidance of the program managers.

This program is aligned with one of PASAI's strategic objectives of ensuring that all its member SAIs develop a comprehensive and realistic strategic plan, implement it and report its performance against approved strategic goals. I look forward to supporting PASAI members in their strategic journeys as SPMR rolls forward.



(l-r): Sina Palamo-Iosefo (PASAI), Apollinaire Epanda (SAI Cameroon), Irina Sprenglewski (SAI PMF Advisor in IDI), Freddy Ndjemba, Dafina Dimitrova, Kurt Grueter (former Auditor General of Switzerland), Dana Wilkins (IDI), Gordon Kandoro (AFROSAI-E) and Minouschka Fernand (CAROSAI)



IDI SAI Fighting Corruption Program Audit Review Meeting. Kathmandu, Nepal 02-13 July 2018.

By Ms Llewelyn Terlaje, Guam

The INTOSAI DEVELOPMENT INITIATIVE (IDI) and the Office of the Auditor General of Nepal, welcomed the representatives from eleven Supreme Audit Institutions (SAIs) for the IDI SAI Fighting Corruption Program Audit Review Meeting in Kathmandu, Nepal, which was held from the 02-13 July 2018.



The 10-day review meeting was conducted by IDI capacity development Manager, Alain R, Memvuh and four mentors from different SAIs to facilitate the sessions and funnel feedback: myself, Llewelyn Terlaje from Guam's Office of Public Accountability, Alain Memvuh (IDI Capacity Development Manager), Dr. Suthi Suntharanurak (Thailand), and Chandra Bhandari (Nepal)). The Auditor General's Office of Nepal also provided a very supportive team to assist the participants and Mentors with logistics and administrative needs during the course of the review meeting.

In attendance were thirty-one participants from eleven SAIs from the ASOSAI and PASAI Regions: Afghanistan, China, Fiji, Maldives, Malaysia, Nepal, Pakistan, Samoa, Solomon Islands, Vanuatu and Thailand. PASAI participants pictured left include (L-R): Norris Mitchell (Samoa), Elsie Willy (Vanuatu), Mercy Tamara (Vanuatu), Unaisi Namositava (Fiji), me, Nunia Michael (Fiji), Ivan Tone (Samoa), and Wendy Ngodoro (Solomon Islands). Not pictured are Judith lauma (Vanuatu) and Ben Arilasi (Solomon Islands).

The participants conducted a peer review of each other's draft report on Institutional Frameworks for Fighting Corruption in their respective countries. Each participant was assigned to work in groups of two to three individuals from different SAI offices and were assigned to review another SAI's report using the criteria prepared by the Mentors. In total, seven areas were peer-reviewed:

- General Observation on the Report Format and Content;
- Audit Objective(s) and/or Audit Questions;
- Audit Scope and Approach, and Time Period Covered;
- Audit Methodology, Source of Data, Data Gathering and Analysis;
- Audit Criteria and their Sources;
- Audit Findings, Conclusions, Recommendations and Appendices, and
- Attributes of a Performance Audit Report.





The purpose of the audit review meeting was for SAIs to receive constructive recommendations and prepare action plans for enhancing the quality of their reports, which should be finalized by 30th October 2018, and published by the end of 2018. The four participating PASAI teams wish to thank IDI and the host country for putting together this opportunity to stimulate informative discussion sessions toward enhancing SAIs capacity for fighting corruption through conducting a cooperative audit.



From my own perspective, I truly appreciate the amazing opportunity IDI has given me to be a Mentor for the SAI Fighting Corruption Cooperative Audit. I have been involved in PASAI projects such as the PASAI Performance Audit Manual and Strategic Management Operational Guidelines, which has given me the invaluable experience of learning about other offices' practices and contributing to capacity building in our region. Being a Mentor for this IDI program has broadened the opportunity to learn beyond our region and contribute toward the global anti-corruption movement through enhancing SAIs' capacity for fighting corruption in their countries.

It has been an honor working with the entire resource team to develop the Guidance for the cooperative audit, deliver eCourse modules, and conduct face-to-face meetings with the participants. I am also very grateful to have met everyone who participated in this program and for all the contributions they have made toward making this program a success.

Learn more about the [Fighting Corruption](#) event here.



PASAI's developing relationship with SAIs in the Caribbean – the 30th anniversary Congress of CAROSAI



PASAI was delighted to be represented at the 30th anniversary Congress of the Caribbean Association of Supreme Audit Institutions – CAROSAI – held in Kingston, Jamaica, in August. As a fellow regional group of mainly small SAIs, PASAI warmly congratulates CAROSAI on this achievement.



The theme of the Congress was “Building the future on the foundations of the past”. The Congress was hosted by CAROSAI’s Secretary-General (and Auditor-General of Jamaica), Mrs Pamela Monroe Ellis (left), and the Chairperson and President of the SAI of Suriname, Mrs Charmaine Felter (right, here with Dr Peter Phillips MP). It was attended by SAI heads from around the region, Africa, and Europe, together with development partners and others.

PASAI’s representative was Robert Buchanan, Legal Consultant, who also spoke in a panel discussion on SAI independence during the Congress.

Besides the wonderful Caribbean hospitality, delegates were treated to a stimulating Congress program. Consistent with the forward-looking theme, the program included sessions on SAI independence, the fight against corruption, progress in the auditing of the SDGs, and the influence of innovation in auditing through the use of data analytics, machine learning, etc.

An overarching emphasis was placed on leadership, institutional strengthening, and managing talent in the modern workforce – all themes of significance for PASAI and indeed universally throughout the SAI community.



CAROSAI does not have a full-time Secretariat – something that its Secretary-General is keen to continue exploring with her Pacific colleagues.

PASAI's relationship with CAROSAI is still at a relatively early stage, despite the many things the two groups have in common. The challenges of developing capacity and capability in small communities, corruption in its various guises, and a lack of financial security and autonomy, are all similar to those faced by Pacific SAIs. Both groups have strong and dedicated development partners to assist in regional efforts. Unlike PASAI, however,

Says Robert Buchanan: 'I was left with two significant impressions of the Congress and the Caribbean SAI community. The first was the significant numbers of women in leadership roles in the region. For example, at the Congress opening ceremony, besides the Governor-General of Jamaica who opened the event, all the speakers bar one were women (and the only male speaker was deputizing for a woman!). The impression of strong gender balance remained throughout the event.'


The second major impression he gained was the remarkable understanding shown by delegates and speakers of the importance of the rule of law in modern parliamentary democracies, and the role played by a country's SAI in strengthening it – particularly in nations that struggle with corruption and authoritarian leadership. Much of the discourse seemed to echo back to the importance of the Mexico Declaration on Independence and ISSAI-12 with its triumvirate of guiding principles for SAIs – enhancing transparency and accountability, being credible to the public, and being model organisations in the public sector, as evinced in PASAI by the journey to independence of Kiribati spear-headed by the SAI's Auditor-General, Matereta Raiman. Robert saw much in these discussions that we could learn in our Pacific communities.

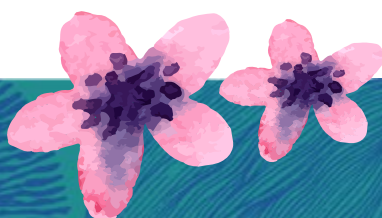
That latter impression was reinforced in the sessions on independence. They included a panel discussion involving current and retired politicians from around the region, amongst them the Deputy Prime Minister of Barbados, the Hon Peter Turnquest (himself a former auditor) and a former Prime Minister of Jamaica, Bruce Golding who, having studied the Constitutions of countries around the region, proposed that a set of standard-form provisions be developed to reinforce the constitutional independence of SAIs. In his presentation, Robert was able to echo that need in the Pacific, and to suggest that this could be the subject of a joint effort by the two regional groups.

PASAI and Robert gratefully acknowledge the assistance of the INTOSAI Development Initiative in funding and supporting Robert's travel to the Congress.

Independence objectives: Strategic Priority 1

- SAIs are independent** with a modern mandate, consistent with the UN General Assembly resolution on SAI Independence and the Lima and Mexico Declarations.
- SAI independence is supported by **adequate resources and capability**.
- SAIs **demonstrate and effectively communicate** their independence and relevance to citizens and stakeholders.
- SAIs **share information and promote independence** within their SAI and support other SAIs to meet challenges to their independence.







Independence in PASAI – Matereta Raiman’s achievement in Kiribati

Blazing the trail for SAI independence in PASAI is SAI Kiribati, with a new Kiribati Audit Act enacted in October 2017.

This achievement is attributed to the persistence and dedication of Kiribati Auditor-General, Mrs. Matereta Raiman, to modernise Kiribati audit legislation.

With her guidance and assistance along with the advice of Robert Buchanan, Kiribati’s Office of the Attorney-General drafted the Act in line with international best practices including the creation of an Audit Board, the power to instigate legal recovery actions in fraudulence cases, and the power to obtain timely and unfettered access to relevant documents and information.

The new Act significantly enhances the work of the Kiribati Audit Office in critical areas of good governance, transparency and accountability, and will ultimately assist Kiribati’s Parliament in the evaluation of programs undertaken by both government ministries and state owned enterprises.



Communications update

From Jill Marshall, PASAI's Communications Advisor



As we bring you the first ever 'themed' newsletter that follows a very important thread from beginning to end, we're also starting to focus more on the importance of telling the story of each significant journey in and around the PASAI region.

In due course and certainly before the end of the year, a series of 'short reports' on matters such as Cooperative Audits, the FASTS program and peer-to-peer reviews and Independence will be available on the website to share with stakeholders and, in fact, any interested parties. Watch this space for more, and if you'd like to nominate a topic for one of the 'shorts', just let us know.

In the meantime, a much longer report has just been issued: the Annual Report. In line with our aim of being transparent and clear to all readers, we have made the Report as visually



appealing and streamlined as possible to emphasise the message and the findings of our activities in the financial year ending 30 June 2018.

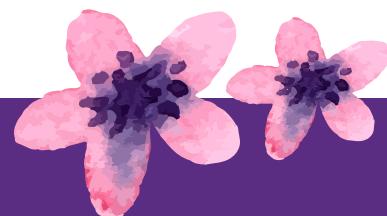
You can read online or download it from the website by clicking on the image here.



Our blogs with stories from the SAIs are now coming out regularly. SAI Yap entertained us recently with their insider information on the 9th Micronesian Games as auditors, audience and competitors, and the next blog will be out soon featuring our new Secretary-General, John Ryan, on what it takes and means to wear many hats.

Finally, in the spirit of 'Pacific Auditors Working Together' and growing our capability together, don't forget that the PASAI website can be a useful place to share recruitment information. Whether you're recruiting locally or regionally, we can flag up the role on the website as we have just done for the position of [Performance Audit Adviser, Tuvalu](#).

Send the details and links to the Secretariat and we'll be sure to post your role as quickly as possible.



PASAI CALENDAR

- **1 October – 5 October 2018:** Enhancing PFM systems, Fiji.
- **Nov 5, 2018 – Nov 9, 2018:** Review Of Independence Resource Kit And SAI Independence
- **Nov 12, 2018 – Nov 23, 2018:** SAI-Based Review Of Audit Manuals, Methodologies And Procedures
- **Nov 12, 2018 – Nov 23, 2018:** SAI-Level Technical Support To Strengthen Independence, Fiji
- **Nov 15, 2018 – Nov 16, 2018:** INTOSAI 71st Governing Board Meeting, Moscow Russia
- **Nov 26, 2018 – Nov 30, 2018:** SPMR Workshop II, Raratonga, Cook Islands



For further information, please contact PASAI's Communications Advisor:
Email: jill.marshall@pasai.org Telephone: +64 9 304 1893 Fax: +64 9 307 9324

(If you no longer wish to receive this newsletter, please email secretariat@pasai.org)

