



**22nd PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTIONS
(PASAI) CONGRESS**

**INTERCONTINENTAL FIJI GOLF RESORT AND SPA, NATADOLA, FIJI
12 - 16 AUGUST 2019**

PASAI COMMUNIQUÉ

22nd PASAI Congress
Intercontinental Fiji Golf Resort and Spa, Natadola, Fiji
12 - 16 August, 2019

PASAI COMMUNIQUÉ

1. The PASAI 22nd Congress took place at Intercontinental Fiji Golf Resort and Spa, Natadola, Fiji from 12 to 16 August 2019. The theme for the Congress was “Supreme Audit Institutions’ (SAIs) contribution to Sustainable Development Goals (SDGs)”. The Congress was attended by representatives of 19 PASAI member country, state or territory auditors from Australia, Cook Islands, Fiji, French Polynesia, Kiribati, Marshall Islands, Nauru, New Caledonia, New South Wales, New Zealand, Papua New Guinea, Pohnpei, Queensland, Samoa, Solomon Islands, Tonga, Tuvalu, Vanuatu, and Victoria. Observer representatives were the Australasia Council of Auditors-General (ACAG) Secretariat, Australian Department of Foreign Affairs and Trade (DFAT), Confederation of Asian and Pacific Accountants (CAPA), European Union (EU), Fiji Ministry of Economy, Fiji Parliament (Public Accounts Committee (PAC)), INTOSAI Development Initiative (IDI), INTOSAI Journal, New Zealand Ministry of Foreign Affairs and Trade (MFAT), Pacific Financial Technical Assistance Center (PFTAC), Pacific Islands Forum Secretariat (PIFS), United Nation Development Program (UNDP), UN Economic and Social Commission for Asia and the Pacific (UNESCAP), UNWomen, University of the South Pacific (USP), and the World Bank Group (WBG). PASAI Secretariat staff were also present.
2. PASAI 21st Governing Board meeting was also held in Intercontinental Fiji Golf Resort and Spa, Natadola, Fiji on 12th August 2019.
3. SAI Heads **expressed** their deep gratitude to the Auditor-General and staff of SAI Fiji for the excellent arrangements made in hosting the PASAI 21st Governing Board meeting and the 22nd PASAI Congress, and for the kind hospitality extended to them during their stay in Fiji.

SAIs contribution to SDGs

4. SAI Heads **supported** Hon. Ratu Epeli Nailatikau, Speaker of the Fijian Parliament, in his opening remarks that emphasised the importance of the SDGs, and how delivering the 2030 Agenda relies on good governance including the qualities underlined by SDG 16 – openness, transparency and inclusivity.
5. SAI Heads **concurred** with the Speaker’s comments that the SDGs are universal, the SAI and Parliament are key stakeholders in accountability of this work, and collaboration with stakeholders including non-state actors is critical, as is the importance of changing ‘the way we do things. It is no longer business as usual.’
6. SAI Heads **agreed** that in the implementation of the 2030 Agenda, SAIs can play a key role in holding the government to account and measuring the effectiveness of SDG policies and programmes through carrying out performance audits, and in doing so make a difference to the lives of citizens.
7. Stakeholders **acknowledged** that SAIs have added value through the cooperative performance audit of preparedness for implementation of the SDGs. The SAIs have **learned** a great deal about performance audits and working on cooperative initiatives, and are keen to consolidate this learning into the strategic planning processes of their Offices.

8. SAI Heads **noted** the *Blue Pacific* identity and **acknowledged** their continuing support for the collective action of SAIs in promoting accountability and transparency to advance the Pacific Vision for the region.
9. SAI Heads **learned** that Pacific Leaders have committed repeatedly to implementing the SDGs in Pacific nations, and that the seventeen SDGs represent cross-flowing issues that may require innovative audit approaches.
10. SAI Heads **noted** that a single SDG can impact across many different ministries, plans, policies and budgets (horizontal), and across different governance levels (vertical), so a comprehensive approach is required.
11. SAI Heads also **recognised** that all PASAI's Development and Regional Partners are fully committed to supporting the endeavours in auditing implementation of the SDGs, and have already undertaken significant work in these areas which can act as accelerators and platforms for PASAI's ongoing SDG-related activities.
12. SAI Heads **learned** that among the particular challenges in the Pacific are climate change (SDG 13) and gender equality (SDG 5), and that while there are separate initiatives and drivers in each area, the two are very much interconnected.
13. SAI Heads **recognised** and **agreed** on the many challenges facing them in auditing the implementation of SDGs in the Pacific context, including:
 - a. clear understanding of what audit of implementation of SDGs means, what's different from the current audit approach and whether it aligns with current SAI priorities;
 - b. knowledge and SAI capacity to carry out far-reaching performance and other audits among other priorities, especially in the scenario of auditing all seventeen multi-faceted SDGs;
 - c. maintaining independence and impartiality while engaging with stakeholders in order to question government expenditure on SDG implementation without advocating or becoming partisan to them;
 - d. aligning priorities across different jurisdictions in order to work collaboratively on the same issues in a cooperative audit;
 - e. difficulties in accessing and obtaining data that is held in multiple forms and locations and which also has gaps, for instance with information on Domestic Violence statistics in the Pacific Islands;
 - f. establishing budgets and funding to support work in these areas.
14. SAI Heads **acknowledged** the IDI SDG Audit Model (ISAM) as a tool to use, once finalised, by SAIs in their audit of the implementation of SDGs, and **provided** inputs towards improving the proposed model.
15. SAI Heads **noted** the continued international development of SDG implementation, providing a challenge for SAIs to consider the following:
 - a. Deciding at a SAI-level which SDGs (or any or all) should be audited, and what audit approach would be undertaken, to provide the strongest impact and

relevance for the country's SDG initiatives and work towards the 2030 Agenda;

- b. Growing capacity under the new PASAI delivery approach to ensure that the right support is given, at the right time, and in the right way;
- c. Working in conjunction with a variety of established stakeholders at national and regional levels who are expert in the field (eg gender, climate change) to inform the audit process appropriately;
- d. Sharing insights, issues, challenges, lessons learnt from related audits of SDGs implementation by one or more SAIs at future Congresses.

16. SAI Heads **agreed** that the PASAI Secretariat act as a learning and knowledge platform for SAIs, to:

- a. provide SAIs with information and guidance on matters and issues relating to SDGs to assist enhancing SAIs knowledge and awareness in the audit the implementation of SDGs;
- b. share success stories of SAIs on SDGs related activities through its communication network.

Status of Financial Statements of Government (FSG) Audits

17. SAI Heads **noted** the critical importance of up-to-date and timely FSGs and the current status of FSG audits at 30 June 2019 and **agreed** that the Secretariat continue to focus on this core strategic goal including the updating of the FSG audits database and reporting on a regular basis.

18. SAI Heads **valued** the ongoing partnership with PFTAC in supporting Public Financial Management (PFM) reform activities in the region to improve accountability and enhance transparency.

SAI Independence

19. SAI Heads **noted** the Concept Note which assists SAIs to develop a roadmap to give full effect to Strengthening SAI Independence and will be a basis for funding discussions with development partners about matters of SAI independence.

20. SAI Heads **endorsed** the change of focus proposed by the Concept Note, towards encouraging each SAI to take a more strategic approach to its independence, with PASAI support to include development of independence strategies as well as ongoing assistance with legislative reforms.

SAI PMF

21. SAI Heads **recognised** the importance of the SAI PMF assessments in considering their capacity development needs and informing their strategic planning processes, and acknowledged the ten reports already completed and five assessments being carried out in 2019.

IntoSAINT

22. SAI Heads **learned** about the success of the roll-out of the IntoSAINT integrity tool pilot over the last year including moderator training and active assessments of both the SAI and a ministry in Cook Islands and Samoa, and **acknowledged** further the offer from SAI New Zealand to complete two to three more SAI self-assessments over the coming year, along with further capacity the year after by training further moderators to administer the tool.

ACAG and Twinning program

23. SAI Heads **noted** the report from ACAG presented by SAI Australia and **appreciated** the active twinning between some PASAI and ACAG members and shared experiences and success stories. SAI Heads **noted** the interest of more PASAI members to take up twinning opportunities.

Communication

24. SAI Heads **appreciated** the information and stories shared on PASAI communication networks and **urged** SAIs to share their success stories, challenges and issues in their respective networks and also through PASAI.

APIPA

25. SAI Heads **noted** the update from SAI Pohnpei on the Association of Pacific Islands Public Auditors (APIPA).

Engagement with Development Partners and other Stakeholders

26. SAI Heads **appreciated** the ongoing commitments to PASAI from development partners and other stakeholders and the work that they are doing in the region in relation to PASAI programs and development. SAI Heads also **valued** the discussions on funding opportunities, operational matters, reporting and areas for future partnerships.
27. SAI Heads **expressed** their gratitude for the support and new funding agreements signed with Australian DFAT, New Zealand MFAT, and the EU-UNDP to support PASAI in the implementation of its strategy for the next five years up to 2024.

PASAI General Business

28. SAI Heads **conducted** the Annual General Meeting (AGM) of PASAI Incorporated on Tuesday, 13 August, 2019, at 12 noon, at the Intercontinental Fiji Golf Resort and Spa, Natadola, Fiji. SAI Heads **approved** the PASAI Annual Report 2018-19 including the audited PASAI financial statements for the year ended 30th June 2019.
29. SAI Heads also **noted** the Operational Plan 2019-20 to 2023-24 and the Budget Forecast for 2019-20. SAI Heads **considered** individual SAI priorities in the context of the Mid-Term Review which will provide information to finalise the Operational Plan and Budget.

30. SAI Heads **emphasised** that future PASAI operational plans are SAI-needs based and need to be SAI-led, which requires SAI's commitment to working collaboratively with the PASAI Secretariat.
31. SAI Heads **thanked** previous Chair, Mr. Grant Hehir, for his contributions to PASAI's governance during the year 2018 – 19, and **welcomed** the new Chair, Mr Ajay Nand, into the role for the coming year.
32. Congress **appointed** SAI Tonga to continue representing the Polynesian group to PASAI Governing Board for another term of three years from August 2019 to August 2022.
33. SAI Heads **appreciated** the efforts of SAI's to pay their membership contributions on the new rate and **reconfirmed** the significance of the collection of all member contributions over the next few months, to enable SAI's to plan payment around their budget processes.
34. SAI Heads **acknowledged** with great appreciation the ongoing support from development partners that continues to enable the implementation of the PASAI strategy.
35. SAI Heads **acknowledged** and are very grateful that funding of PASAI programs in the future has been confirmed.

Host of the next PASAI Congress

36. SAI Heads **confirmed** that the 23rd PASAI Congress in 2020 will be hosted by SAI Palau.

Intercontinental Fiji Golf Resort and Spa, Natadola, Fiji
16 August 2019