



Solomon Islands Office of the Auditor General strive towards audit quality

Honiara, Solomon Islands (25 March 2020) – Solomon Islands Office of the Auditor General (SIOAG) is the second Pacific SAI to receive support from the Pacific Association of Supreme Audit Institution (PASAI), as part of a regional program to build the capacity of auditors in conducting the audit of the Financial Statements of Government (FSGs), in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Facilitated and led by PASAI’s Director Technical Support, A’eau Agnes Aruwafu, the workshop was delivered on 9-20 March 2020 to SIOAG staff in Honiara, Solomon Islands.

Mr. Peter Lokay, Auditor-General of the Solomon Islands opened the workshop reinforcing his focus on the need for quality audits through building of auditor’s skills and knowledge in conducting high-quality financial audits according to ISSAIs. The workshop started by providing an overview of the ISSAI requirements and describing the proposed “Solomon Islands Methodology” (S.I.M). Participants then conducted an assessment of the existing audit practice using the iCAT-FA¹ tool, identified gaps, and suggested improvements to the SIOAG’s audit methodology. This resulted in an update and refinement of the audit practice including giving the audit methodology an acronym “S.I.M” which stands for “Solomon Islands Methodology”. The productive discussions at the workshop was a catalyst for some excellent insight that resulted in the development of the TeamMate template under the new Solomon Islands Methodology.

The impact of the COVID-19 pandemic affected the second week of the workshop. A needed COVID-19 SAI awareness meeting, compulsory for all staff, was held and presented by the Deputy Auditor-General, Ms. Rachel McKechnie. Also, the PASAI’s Director Technical Support was recalled back to Auckland, two days earlier than planned. Despite the unexpected developments, SIOAG capable team were highly motivated to continue the workshop, under the remote guidance of the Director Technical Support, for the remaining two days. An excellent outcome amidst adversity - highlighting the excellent work ethic of the SIOAG staff and their commitment to take ownership and strive towards audit quality.

Learning from the first rollout of this program in SAI Tuvalu, the experience and lessons learned helped inform the approach for SAI Solomon Islands. The understanding of the use of TeamMate as a tool within the audit practice will inform the approach to be rolled out in other SAIs that use Teammate, such as Fiji, Papua New Guinea, Samoa, Tonga and Vanuatu – all of whom are dedicated to working towards high-quality audits in compliance with ISSAIs.

Following this intervention, a quality assurance peer review will be conducted by participating SAIs in this regional program to ascertain whether the learnings from the workshop have been applied to the FSGs audit and the objective of this programme has been achieved.

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¹ ISSAI Compliance Assessment Tool for Financial Audit (iCAT-FA)

Background:

This program is part of a roadmap for PASAI and its member SAIs to give full effect to the Strategic Priority 3 (SP3) of PASAI’s Long Term Strategy 2014-2024 (“Strategy”), for the second half of the Strategy’s term (i.e. from 2019 to 2024). The Roadmap is part of the PASAI approach to SAI Support for 2019-2024 which was presented to the Government Board in August 2019. In particular, this program will focus on building sustainable capacity for SAIs to enable them to conduct audits according to the International Standards of Auditing according to their authoritative standards (that is: ISSAIs or ISA). Furthermore, other PASAI programs will contribute to the high quality of audits to ensure sustainability within the SAI and also highlights the interdependencies between PASAI Strategic Priorities. The need for this program is driven by the SAI Needs that were obtained during the 2019 PASAI Congress and through ongoing dialogue with the PASAI Secretariat.

Photos:



Photo: Auditor-General of the Solomon Islands & Workshop participants, and PASAI Director Technical Support.



Photo : Solomon Islands Deputy Auditor-General, Ms. Rachel McKechnie presenting a COVID19 awareness session to the SIOAG staff.



Photos: Solomon Islands OAG staff taking the lead to continue the workshop in the final two days (Thursday and Friday, 19 & 20 March 2020)

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