

PASAI BULLETIN

Pacific Auditors working together

New Zealand Auditor General publishes report on governance and accountability

The Office of the Auditor General in New Zealand has just wrapped up another financial year. One of the highlights for the Office was the publishing of a report that looked at the year's programme of work under the theme "Governance and accountability". In our report, Reflections from our audits: Governance and accountability, we asked the question – What is good governance? It's an important question.

In New Zealand, there are quite rightly high expectations of the public sector. These expectations are the foundation of good accountability. In general, good accountability comes from being guided by principles that support trust between citizens and the public sector:



Photo: Lyn Provost
(Auditor General, New Zealand)

- Openness – being transparent.
- Value for money – using resources effectively, economically, and without waste while having due regard for costs and benefits, as well as the contribution to outcomes.
- Lawfulness – acting within the law and meeting legal obligations.
- Fairness – meeting a general public law obligation to act fairly and reasonably.
- Integrity – managing public resources with the utmost integrity.

From the practices we observe and assess during our audits, we identified eight elements of good governance. We encouraged all of the New Zealand public sector to use these elements to consider their own governance arrangements.

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Editors Note: Welcome to our June edition of the PASAI Bulletin. We apologise for the delay in releasing this issue, but we have a bumper one this month with all the updates from the first half of this year. We hope you enjoy this issue and can circulate it among your networks.

New Zealand Auditor General publishes report on governance and accountability (cont.)

The Auditor General of New Zealand Lyn Provost said she believes the quality of governance in the public sector can be improved. One matter for improvement is the clarity of role definition between the responsibilities of governance and management at both an organisational and project level. When governors do management's job for them, it becomes difficult to hold management to account. A second matter for improvement is risk management. Too often the focus is on identifying risks, without sufficient attention to the management of those risks.

The report, which is available on the Office of the Auditor General's website, identifies examples of both good and poor practice on these two matters. The Auditor General also highlights some emerging trends, such as new reporting standards, integrated reporting, co-governance and network governance.

(website: <http://www.oag.govt.nz/2016/reflections/part2.htm>)

Eight elements we consider are essential for governance to be effective

- 1: Set a clear purpose and stay focused on it*
- 2: Have clear roles and responsibilities that separate governance and management*
- 3: Lead by setting a constructive tone*
- 4: Involve the right people*
- 5: Invest in effective relationships built on trust and respect*
- 6: Be clear about accountabilities and transparent about performance against them*
- 7: Manage risks effectively*
- 8: Ensure that you have good information, systems, and controls*

NSW Appoints a new Auditor General



NSW Auditor General, Margaret Crawford.

"Margaret Crawford is a respected, accomplished and experienced leader who has worked at the top levels of the public sector for more than 20 years"

~ NSW Premier Mike Baird

In February, New South Wales Premier Mike Baird appointed a new Auditor General to keep its agencies above board and in line. Deputy Secretary at the state's Department of Family and Community Services, Margaret Crawford, has taken over the reins at the statutory office.

The announcement concludes a six month search for a new Auditor General after highly respected veteran Grant Hehir was snapped-up to head the Australian National Audit Office in Canberra after holding the top oversight job in NSW between 2013 and 2015.

"Margaret Crawford is a respected, accomplished and experienced leader who has worked at the top levels of the public sector for more than 20 years," Mr Baird said. "She has strong management and leadership credentials and will do an outstanding job in this crucial role."

Mr Baird also thanked Tony Whitfield, who has held the role of Acting Auditor General since 2015.

"My role is to provide transparency to the collection and expenditure of public moneys, as well as make recommendations for strengthening internal controls to prevent corruption or poor or inefficient management of government services" ~ Mr Peter Lokay

Solomon Islands Appoints a new Auditor General

PASAI welcomes the appointment of Mr Peter Lokay as the Auditor General of Solomon Islands. The Solomon Islands Governor General swore in Mr Peter Lokay on 15 February 2016, who has been appointed for a term of five years.

Mr Lokay has over 20 years of experience in public financial management in the Solomon Islands. During this time he has served as Accountant General and has very much been involved in the development of public financial management reforms in the country.

Following the arrival of the Regional Assistance Mission to Solomon Islands (RAMSI) in 2003, Mr Lokay was a consultant working with major development partners to support the re-strengthening of the ministries responsible for finance, police, justice and education which were strongly impacted by the 'tension' period disruptions.

Mr Lokay said that he was very pleased to be given the opportunity to contribute to the strengthening of governance in the public sector of the Solomon Islands' economy through his appointment as Auditor General.

"Solomon Islands faces many challenges in ensuring that the people's money is most effectively spent on providing essential government services to them – and that those moneys are properly accounted for and made public so the people know how and where their money was spent," Mr Lokay said.

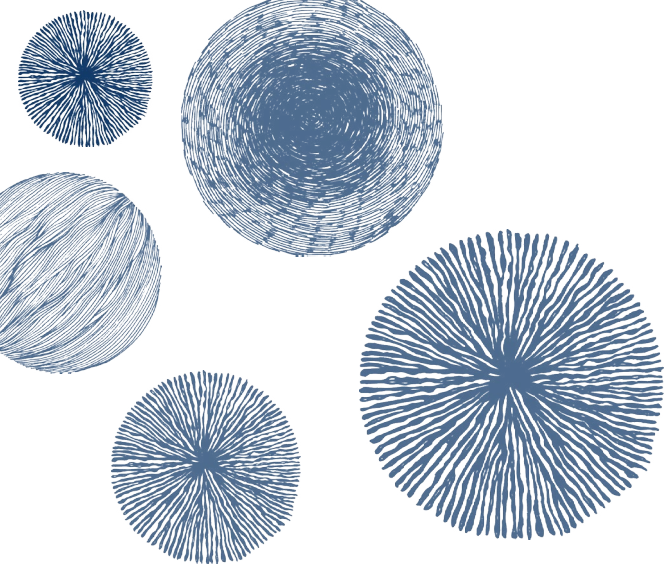
Mr Lokay welcomed the Government's current push to increase accountability and

transparency through a raft of new legislation aimed at anti-corruption measures, but said their enforcement was key to making them actually work.

"Legislation and policies and procedures are only effective if there are consequences for wrong behaviour by wrong doers. My role is to provide transparency to the collection and expenditure of public moneys, as well as make recommendations for strengthening internal controls to prevent corruption or poor or inefficient management of government services," Mr Lokay said.

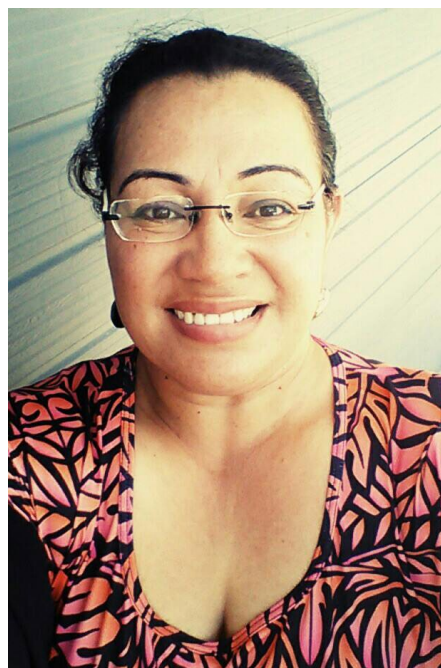


Solomon Islands Auditor General, Mr Peter Lokay.



PASAI Secretariat Appoints new Director

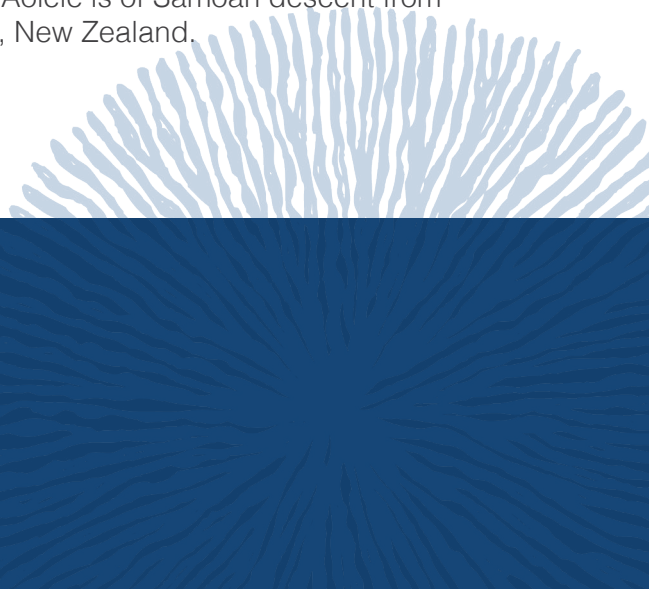
Aolele Su'a Aloese is not new to PASAI and to the field of accounting and auditing. She has spent the last 20 years working as a public sector auditor, international consultant and public practitioner. Her career started with Audit New Zealand in Wellington where she joined as a graduate and worked up to senior level. She became a qualified chartered accountant in 1999 where she then left Audit NZ to join the Risk and Assurance Group for the Ministry of Social Development in the field of internal auditing and risk management. After 8 years in the public service she decided to experience the private sector as an international consultant and was privileged to work for the Cook Islands Audit Office on a New Zealand Aid Funded Project assisting with the Cook Islands Government Accounts Audit. Her time in the Cook Islands led her to further work with the Asian Development Bank where she was involved with the early development phase of the Pacific Regional Audit Initiative, and further aid funded projects in the Pacific including Samoa. Aolele has been involved with the last two 'Accountability and Transparency' studies



PASAI Director
of Advocacy,
Engagement and
Financing,
Ms Aolele Su'a
Aloese

for PASAI as an 'independent consultant'. Her passion in strengthening good governance, financial management practices, public sector auditing and promoting better accountability and transparency in the Pacific brings her to this new role. Aolele looks forward to working with the Head of SAs and their staff and development partners raising awareness about the important role of a SAI, and the difference it can make to citizens lives and systems of government.

Aolele has a Bachelor and a Masters of Business Studies in Accountancy from Massey University Palmerston North. She recently graduated with a Postgraduate Diploma in Business Administration from Auckland University. She is a member of the Institute of Chartered Accountants of Australia and New Zealand, a chartered accountant with a Certificate in Public Practice and a Qualified Auditor. Aolele is of Samoan descent from Auckland, New Zealand.



The Importance of Child Protection in Development work

PASAI's Governing Board has adopted a policy on child protection, which will be used in all its development work in the region. Although PASAI's activities don't ordinarily involve working with children, it's important for us as an organization to meet the accepted standards of behaviour in this important area and to be seen as leading by example.

The need for a policy was raised by the Australian Aid program (PASAI's major funder), which requires all DFAT-funded organizations to observe the Child Protection Policy for the Australian Government's aid program. This document can be accessed at www.dfat.gov.au/about-us/publications/Documents/child-protection-policy.pdf.

PASAI's policy draws off the DFAT document and includes a Child Protection Code of Conduct and a mandatory reporting process. Our staff and office holders will be asked to comply with these processes when engaged in fieldwork or when attending PASAI-organized events.

The Governing Board also thought its member SAIs would be interested in this. SAIs may wish to take their own responsibility to educate and inform their staff about the DFAT policy, before participating in PASAI activities. SAIs may also wish to adopt the policy's compliance standards themselves for their own work, to further the interests of child protection in the Pacific and continue leading by example as model organizations.

More information about the child protection policy is available from PASAI's Legal Consultant, Robert Buchanan at robert@buchananlaw.co.nz

Following Up Accountability and Transparency

A follow-up program to PASAI's 2015 Accountability and Transparency Report is now being implemented. The report has been well received and is proving a valuable resource for SAI Heads in their discussions with their governments and other stakeholders.

The PASAI Secretariat developed a set of 'talking points' for SAI Heads to use when explaining key parts of the report, including each of the three key areas where SAIs can 'lead by example' including financial independence, ethical leadership, and contributing to the strengthening of national budget processes. A brochure is also now available about the report. The talking points and brochure have been circulated to all Head of SAIs, and it is also available

from the PASAI Director of Advocacy, Engagement and Financing, Aolele Su'a Aloese.

PASAI's Advocate, Mr Eroni Vatuloka, made use of the report in his work in individual countries. The Secretariat is willing to help promote the report through workshops with public accounts committees and country-specific brochures on the report. The country-specific brochure on the Cook Islands was circulated during the Public Accounts Committee (PAC) Workshop in the Cook Islands in March 2016.

SAIs are welcome to contact the Secretariat if they need any specific assistance in presenting or explaining the report in their own jurisdictions.



“The Public Accounts Committee and other members of Parliament in attendance will benefit from the workshop in terms of understanding their roles in the financial oversight of government finances.” ~ Hon. Rose Brown

Photo: Members of Parliament and key government officials of PAC workshop, Cook Islands.

Advocating for Good Governance in Cook Islands

In March the Pacific Association of Supreme Audit Institutions (PASAI), together with the Cook Islands Audit Office held a high-level workshop for parliamentarians on the role of a Public Accounts Committee (PAC) of Parliament. Members of Parliament and key government officials came together to talk about their roles in overseeing how public funds are spent and the role of the PAC within the Cook Islands Parliamentary processes. The workshop specifically looked at the PAC mandate and discussed how to enhance the effectiveness of the PAC to move it forward in its mission:

“To be the financial oversight of Parliament and to report on the Budget and Public Accounts, and also to examine reports of the Auditor General and any such report and to undertake any financial matters deemed necessary and to report all findings to Parliament.”

The Deputy Speaker of Parliament, Hon. Rose Brown, opened the proceedings stating, “The Public Accounts Committee and other members of Parliament in attendance will benefit from the workshop in terms of understanding their roles in the financial oversight of government finances.”

Mr Eroni Vatuloka, the PASAI Advocate, and Mr Siosuia Utoikamanu, PASAI Consultant, facilitated the workshop alongside the Cook Islands’ Director of Audit, Mr Allen Parker. Mr Vatuloka said, “The intention of the workshop was to establish and then to continue to build a working relationship with the committees”. The workshop was based around presentations, question and answer sessions about PASAI’s newly released Accountability and

Transparency report, about the roles of Public Accounts Committees across the Pacific, and how to read and understand the audit opinions and the whole-of-government financial statements.

This was the third Public Accounts Committee workshop that PASAI has run under its new advocacy program and they hope to run more across the Pacific. Key issues raised during discussions included the level of participation of the private sector in the scrutiny of government budgets, whether the Public Accounts Committee should engage civil society and non-government organisations, and whether the independence of Parliament has an impact on the independence of the Audit Office.

A workable action plan was produced to resolve key issues through:

- a. Reviewing and clarifying the roles of PAC and Public Expenditure Review Committee and Audit (PERCA)
- b. Reviewing of legislation and the constitution related to the role of PAC
- c. Developing a capacity building plan for PAC
- d. Setting clear processes and procedures outlining specific timelines and working procedures for PAC

The Speaker, Hon. Niki Rattle, and Chairman of the PAC, Hon. Mona Ioane, thanked the Government Audit Office and PASAI for organising the workshop.

In addition to the workshop, during the week Mr Vatuloka also conducted high-level dialogue with the Minister of Finance, Chair of the PAC and senior government officials.

SAI Independence Resource Kit

Work is almost completed on preparing a resource kit on SAI independence, which will be available through PASAI's website following Congress. One of PASAI's strategic priorities is to work to strengthen the independence of Pacific SAs. The independence resource kit is a key project to give effect to this objective.

PASAI appointed Craig Neil, a New Zealand-based consultant and former Assistant Auditor-General of the New Zealand SAI, to prepare the resource kit. Craig was also involved in the 2015 Accountability and Transparency study, so is well positioned to do this work for PASAI.

The kit brings together a vast range of resources on SAI independence, both globally (starting with the Lima and Mexico Declarations) and regionally (including all of PASAI's available reports and guidance on the topic). The project also allows time to research some of the more difficult areas of SAI independence and provide guidance based on global best practice – including topics such as how to gain independence in relation to funding and operational autonomy, and what are the options for the term of office of a SAI Head that maximizes institutional independence.

The kit will be officially launched at the PASAI Congress held in Pohnpei, Federated States of Micronesia on 1-5 August 2016. The kit has been designed primarily for use by member SAs, but will also be available to others through the PASAI website following Congress.

With the aim of enhancing the quality of work done by Papua New Guinea Auditor-General's Office (PNG AGO), the executive management of PNG AGO set up the Strengthening PNG AGO Project to carry out a performance assessment of the SAI using the recent version (January 2016) Supreme Audit Institution Performance Management Framework (SAI PMF) tool. The project is not concerned with finding faults in the SAI, but rather with identifying areas within the SAI that require improvement in order to assist the SAI achieve its mandated requirements.

The SAI PMF Assessment is being conducted with the support of the PASAI Secretariat and is a continuation of a week-long SWOT analysis conducted in August 2015 by Mrs Agnes Aruwafu, Director Technical Support PASAI. Since the project's commencement, the Auditor General's office has completed all phases up to the Implementation Phase, which is 80% complete. That is a timeframe of approximately six months. It is expected that this phase of the Strengthening PNG AGO project will be completed by June, 2016

PNG SAI Performance Measurement Framework Project



Strengthening PNG AGO Project Team, from left: Benly Micah, Dallas Kila, Philip Nauga (Auditor-General) and To'oro Aveve (Team Leader).

The kit will bring together a vast range of resources on SAI independence, both globally and regionally.



RWGEA 2016 group photo at the Melbourne Cricket Ground..

ACAG and PASAI Regional Working Group on Environmental Auditing

The Australasian Council of Auditors General (ACAG) and the Pacific Association of Supreme Audit Institutions' (PASAI) Regional Working Group on Environmental Auditing (RWGEA) held their 9th meeting in Melbourne, Australia in May 2016. PASAI Chief Executive, Mr Tiofilusi Tiueti, PASAI Director of Technical Support, Mrs Agnes Tuiai-Aruwafu and PASAI's Performance Adviser, Claire Kelly attended the meeting with several Pacific region SAI representatives.

Mr Jonathan Keate Senior Solicitor/Sector Manager Local Government & Environment, Office of the Auditor-General of New Zealand updated participants on the progress of the recommendations that were made at the last RWGEA meeting in 2014. In relation to self-initiated environmental audits, Cook Islands Audit Office has begun an audit on the environmental impact assessment (EIA), presenting an opportunity for other PASAI members with EIA regimes to be involved in a co-ordinated audit on this topic. The Office of the Auditor General for Fiji has audited the management of wastewater, management of multi-lateral environmental agreements and implementation of Fiji's forest policy statement. To date, Federated States of Micronesia, Fiji, Tonga and Samoa are all considering conducting environmental audits on topics ranging from forestry, water, agriculture and fisheries. In the area of capacity building, participants from the PASAI region attended the International Center for Environment Audit & Sustainable Development (iCED) introduction to environmental audit training course in 2014 and 2015. PASAI also provided trainers for the 2015 iCED climate change component of the course, based on PASAI's co-operative performance audit (CPA) programme in this area. PASAI and the New Zealand OAG have also presented the regional overview reports for the CPA audits at INTOSAI capacity building and WGEA meetings.

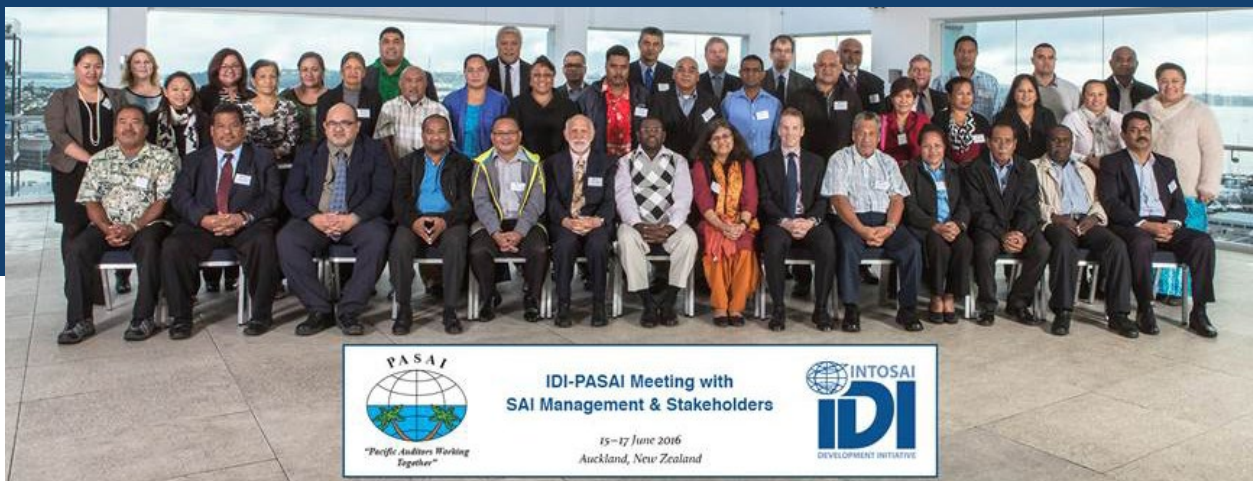
The 2016 RWGEA meeting focused on three key areas of discussion:

- Co-operation and knowledge sharing
- Sustainable development goals, opportunities for co-operation
- Practical suggestions for capacity building

There was a high level of interest by all participants to be involved in future co-operative audits on a wide range of environmental topics, including the environmentally focused Sustainable Development Goals (SDGs). ACAG and PASAI members were encouraged to act upon opportunities for audit co-operation and knowledge sharing with each other through ongoing, active dialogue and discussion. It was considered too early to propose audits or co-operative audits of SDGs. Instead, to ensure the maintenance and further development of existing capacity levels with Pacific SAIs, RWGEA recommended that PASAI support individual SAIs to undertake follow up audits on previous CPA topics (solid waste, drinking water, fisheries, climate change adaptation). There were several practical suggestions made for capacity building of SAIs undertaking environmental audits. These included the facilitation of twinning relationships, having regular performance audit training, availing ACAG performance audit training materials/ manuals to PASAI members and establishing a mentoring programme. The communique from the meeting is available on the PASAI website at www.pasai.org

As part of the three-day programme, participants took part in an excursion to the Melbourne Water Werribee site.

Participants enjoyed the hospitality of the Victorian Auditor General's Office (VAGO) who hosted the meeting at the famous Melbourne Cricket Ground (MCG). The tremendous effort by Mr Jonathan Keate and the Office of the Auditor General of New Zealand to organize the meeting is commended.



Participants of the IDI-PASAI Meetings with SAI Management and Stakeholders in Auckland, NZ.

IDI/PASAI Meeting of SAI Management and Stakeholders

Enhancing SAI performance and capacities was the focus of a three-day meeting with SAI Management and Stakeholders organized and delivered by INTOSAI Development Initiative (IDI) and PASAI. The main objective of the meeting was to discuss the IDI portfolio of programmes and ascertain needs in PASAI in relation to the portfolio. The portfolio comprise of eight main programmes which are:

1. Strategy, Performance Measurement & Reporting
2. ISSAI Implementation Initiative (3i Programme) Phase II
3. Auditing Sustainable Development Goals
4. SAI Fighting Corruption
5. SAIs Engaging with Stakeholders
6. SAI Independence
7. Enhancing eLearning Capacity
8. SAI Young Leaders

The meeting also promoted the active collaboration between IDI and PASAI to undertake activities for the benefits of SAIs. It was apparent from the discussion during the meeting that participants demonstrated keen interest in programmes that are relevant to their respective SAIs and therefore pledged their commitment to such programmes. The IDI and the PASAI Secretariat also met in the margins of the regional meeting and agreed that great synergies can be achieved by co-operating within each of the programme areas, given that they more or less have similar plans. This initial impression was further confirmed by the SAIs during the regional meeting. In addition, IDI and PASAI agreed to consolidate and concur on the way forward given the SAIs priorities and to work on a draft MOU that will cover the broad parameters for co-operation.

IDI staff Mrs. Archana Shirsat, Deputy Director General and Head of Capacity Development and Mr. Shofiquel Islam, Programme Manager, facilitated the meeting and was assisted by staff from the PASAI Secretariat. It was held in Auckland, New Zealand from 15-17 June, 2016 with 36 participants that included 15 SAI heads and five stakeholders – Australia DFAT, New Zealand MFAT, the World Bank, Pacific Islands Centre for Public Administration (PICPA) and Pacific Financial Technical Assistance Centre (PFTAC).

... synergies can be achieved by co-operating within each of the programme areas ...

Regional Report on Public Debt Management in the Pacific Region

Managing public debt is a regional and global issue. Supreme Audit Institutions (SAIs) play a critical role by encouraging governments to adopt robust debt management strategies, sound risk management practices and proper reporting to disclose levels of public debt. This is extremely relevant for the developing nations of the Pacific Islands where public debt levels are at unsustainable levels.

The regional report on Public Debt Management in the Pacific Region – an Auditor's Perspective provides a useful snapshot of how public debt management is being dealt with at a national and regional level. It provides key messages to SAIs and Pacific governments and stakeholders to strengthen governance, legal, financial and administrative systems to enhance public debt management. The impact from these audits is already making a difference in encouraging governments to adopt robust debt management strategies, develop sound risk management practices and disclose properly the levels of public debt. The Public Auditor of the Federated States of Micronesia (FSM) National Office Mr Haser Hainrick said "The effort in addressing our recommendations has also resulted in the government leadership taking action to build and to strengthen public debt in FSM."

Eight Pacific SAIs participated in this capacity building program, which is the fifth in the series of PASAI's co-operative performance audits. But it is the first to focus on a financial related topic. A range of development partners particularly INTOSAI Development Initiative (IDI) supported this regional co-operative audit. The Pacific Islands Forum Secretariat and the Pacific Financial Technical Assistance Centre provided specialist technical advice during the planning and reporting phases over the course of the audit. The Asian Development Bank provided technical support to the development of the initial audit concept and support over the course of the audit.

The official launch of this regional report was held in Auckland New Zealand at the Rydges Hotel 15-17 June during a regional IDI/PASAI Meeting with SAI Management and Stakeholders, which was attended by Heads of SAIs, development partners and Pacific regional organisations.

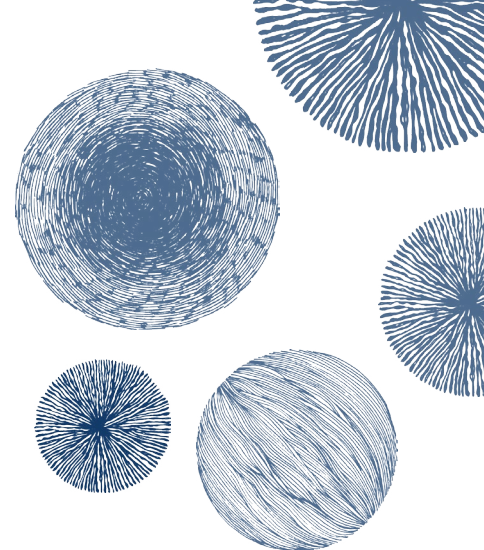


Photo above: Launching of Regional Report – PASAI Advocate Mr Eroni Vatuloka (right) officially presenting the regional report on behalf of PASAI, to Mr John Path (left) Chairperson of PASAI Governing Board



Photo above: Launching of Regional Report – PASAI Advocate Mr Eroni Vatuloka (left) officially presenting the regional report to IDI Ms Archana Shirsat (right) Deputy Director General and Head of Capacity Development

Assessment of the Solomon Islands Office of the Auditor General

Effective operation and capacity development of Pacific Supreme Audit Institutions (SAIs) took a step forward for the Office of the Auditor-General of the Solomon Islands on 19-23 June 2016, with the completion of the first pilot assessment using the INTOSAI SAI Performance Measurement Framework (SAI PMF) as a new model for SAI performance management.

This is the first of many assessments that will be conducted as part of a regional project called "SAI PMF Lite". The Pacific Association of Supreme Audit Institutions (PASAI) in collaboration with the INTOSAI Donor Secretariat (IDS) and the INTOSAI Development Initiative (IDI) co-ordinates this regional project.

The SAI PMF is a global framework that enables SAIs to perform voluntary assessments of their performance against International Standards of Supreme Audit Institutions (ISSAIs) and other established international good practices for external public auditing. It is a universal tool which can be applied to all types of SAI regardless of governance structure, mandate, national context and development level. The development of the "lite" version of the SAI PMF and its use by smaller Pacific SAIs is in line with PASAI's regional strategic priorities of helping Pacific SAIs strengthen their independence, complete high quality audits on a timely basis and enhance their institutional capacity and capability.

The Solomon Islands' SAI PMF assessment was conducted by an internal assessment team from the Solomon Islands Office of the

Auditor General (SIOAG) and peer reviewed by the Cook Islands Audit Office (CIAO) with support from PASAI. The SIOAG team was led by Mrs Mary Oldom while the peer review team included Mr. Robert Buchanan (PASAI consultant), Mr. Desmond Wildin (CIAO) and Ms Mere Waqanicagica (CIAO). The Auditor General Mr. Peter Lokay and the Deputy Auditor General Mr. Robert Cohen and staff of the SAI provided great support to the assessment team during the week.

Following the completion of the assessment, the peer review team presented its preliminary findings to the staff of the SIOAG. The Auditor General thanked everyone involved in the assessment for the great effort taken to conduct the assessment and provided assurance that the SIOAG would be ready to implement recommendations that will arise out of the exercise. The PASAI and CIAO representatives expressed confidence that the results of the pilot will be of great assistance in further developing the SAI PMF "lite" model, for use throughout the Pacific and potentially by other small SAIs globally.

The team is expected to complete and finalise its report on the assessment at a reporting workshop in November 2016 following further pilots to be completed in other countries in the South Pacific. This will be followed by another set of pilots in the northern Pacific in 2017.

The SAI PMF "lite" project is being undertaken with funding assistance from the Australian Department of Foreign Affairs and Trade (DFAT), INTOSAI Donor Secretariat and INTOSAI Development Initiatives.



In brief:

Download our 'Accountability and Transparency Report' brochure from our website

<http://www.pasai.org/site/pasai/files/PASAI%20A3%20Bifold%20Brochure%20-%20Accountability%20Report%20FINAL%20w%20diagram.pdf>

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<http://www.pasai.org/>

PASAI CALENDAR

- **27 – 29 July:**
Meeting on Guidance development for auditing SDGs programme, New York, USA.
- **1 August 2016:**
15th PASAI Governing Board meeting, Pohnpei, FSM
- **2-5 August 2016:**
19th PASAI Congress, Pohnpei, FSM
- **8-12 August 2016:**
Public Accounts Committee (PAC) Workshop, Pohnpei, FSM.
- **8-12 August 2016:**
Strategic Plan development support, State of Yap, FSM.
- **16- 25 August 2016:**
IDI meeting on Guidance for SAIs engaging with stakeholders, Oslo, Norway
- **31 August – 2 September 2016:**
IDI workshop with INTOSAI Regions, Oslo, Norway
- **8-21 September 2016:**
Tuvalu SAI PMF Peer Review, Funafuti, Tuvalu.
- **12-23 September 2016:**
IDI SAI Young Leader Design Meeting, Oslo, Norway
- **3-6 October 2016:**
INTOSAI Capacity Building Committee (CBC) Meeting, Cape Town, South Africa.
- **3-6 October 2016:**
INTOSAI Donor Cooperation Steering Committee Meeting, Cape Town, South Africa
- **3-6 October 2016:**
Samoa SAI PMF Peer Review, Apia, Samoa
- **7-11 November 2016:**
SAI PMF Reporting Workshop, Nuku'alofa, Tonga