



Editor's note: From this edition, we will be streamlining our communications and combining our previous 'quarterly bulletin' and 'monthly issue' into one monthly publication. This monthly publication will now be named the 'Bulletin' from here on. Hope you enjoy the news from our programmes and region.

PASAI's 20th Congress held in Tuvalu

The Pacific Association of Supreme Audit Institutions (PASAI) held their 20th Congress in Funafuti, Tuvalu from 8 August – 11 August 2017. Over 40 participants from 23 SAI members and development partners attended the Congress, which had the theme "Promoting the Values and Benefits of SAIs through Effective Communication".

The five-day programme included the 17th PASAI Governing Board meeting, the PASAI AGM and valuable sessions and workshops on various aspects of communication. Outside of the business of PASAI, delegates were treated to the warm Pacific Island hospitality by host SAI Tuvalu. Just as memorable as the sessions and workshops, participants experienced local cuisine feasts, cultural songs, dances and performances, and an excursion to one of the idyllic islands in Tuvalu.

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Photo above: 17th Governing Board meeting attendees.

Effective Communication

The sessions and workshop highlighted areas for improvement in their stakeholder engagement and communication for many SAI Heads. They recognized the importance of having more dialogue with their colleagues, stakeholders and development partners locally to build strong relationships and trust for maximum engagement for the work that their SAI is doing. Participants engaged in useful discussions on a variety of communication topics, prompting many to consider their level of engagement with stakeholders and how they could upgrade their communication for more effective involvement. This would in turn strengthen accountability and transparency locally and across the region.

Important decisions were achieved during the PASAI AGM and business sessions that have positioned PASAI purposefully to achieve their strategic plan and objectives for the region. The Governing Board of PASAI also held their 17th meeting on 7 August 2017 as part of the Congress proceedings.

“The Congress has been a success with key decisions being made by the members relating to future funding of PASAI to ensure effective delivery of the PASAI strategy” said Mr. Ihlen K. Joseph, Public Auditor of Pohnpei State – FSM and outgoing Chairman of PASAI.

Some points to enhance SAI communications that were discussed included:

- a) Developing/Reviewing and implementing their SAI Communication Strategy.
- b) Updating their websites and considering using social media.
- c) Engaging with parliamentarians and media more in their countries.

Most of the SAIs agreed that the following were the most common challenges they faced in communicating effectively:

- a) knowledge and capacity to produce a communications strategy;
- b) lack of resources such as personnel, technical ability and budget to carry out effective communication.

Everyone committed to work together to achieve the best outcomes in communication for the SAIs in our region.

A summary of the 20th Congress is available in our Congress [Communique](#).



Photo left: Acting Prime Minister, also Deputy Prime Minister of Tuvalu Hon. Maatia Toafa delivering the keynote address at the Congress opening ceremony.



Photo below: Tuvalu Auditor-General, Mr. Eli Lopati welcomes Congress delegates.



Photo above: PASAI 20th Congress delegates.

Hosts

It took a team effort across the island of Funafuti and several government departments to host this year's Congress. The Prime Minister of Tuvalu Hon. Enele Sopoaga hosted a state dinner for the PASAI Congress delegates on the night of the opening of Congress. Welcoming the SAI Heads from around the Pacific, he applauded their role and those of public officers in general, in leading their nations in trust and respect. Speaking about the Tuvalu government, "This government is fully committed to the principles of transparency, good governance and accountability," he said.

Auditor-General of Tuvalu, Mr Eli Lopati with his staff and the wider community, hosted the Congress providing transportation, meals and entertainment for the duration of the event.



Photo left: The Prime Minister of Tuvalu Hon. Enele Sopoaga delivering his speech at the State dinner he hosted for the PASAI Congress delegates.

Photo below: Primary school children's choir from a local Tuvalu school, who performed at the Congress opening ceremony.



Photo above: The SAI Tuvalu staff with Auditor-General, Mr Eli Lopati (front centre).



Photo above: Tepuka Island, where the Congress delegates were treated to a special excursion.

2018 Congress

PASAI is looking forward to next year's Congress which will be hosted by SAI Papua New Guinea. The 2018 host representatives gave the delegates information on Papua New Guinea for hosting next year's Congress, showcasing its natural beauty and charm.

Acknowledgements

Thanks and gratitude was given to SAI Tuvalu Auditor-General, Mr Eli Lopati, his staff and the Deputy Prime Minister and the Prime Minister for their generous hospitality in hosting this year's Congress. PASAI also acknowledges the Australian Department of Foreign Affairs and Trade (DFAT) and the New Zealand Ministry of Foreign Affairs and Trade (MFAT) for their valued support with this Congress.



SAIs NZ, Samoa and Cook Islands deliberating at Congress.



Some member SAI Heads with CE



Group discussions at Congress, with SAI Kiribati and SAI Guam (foreground); CAPA and World Bank representatives (background)



NSW, Nauru, PFTAC, New Caledonia and Solomon Islands delegates in discussions.



L - R: 2017 PASAI Chairman, Ihlen Joseph, Deputy Secretary-General, Sarah Markley and 2018 PASAI Chairman, Eli Lopati.



Congress delegates on the boat to the island Tepuka.



Ms. Rona Mellor, Deputy Auditor-General, Australian National Audit Office, contributing to discussions at Congress.



PASAI Congress delegates group photo on the last day of Congress.



PASAI Secretariat team at Congress.



Mr. Md Shofiquil Islam, Programme Manager for IDI presenting his session.



Congress delegates at the State Dinner.



Mr Keshwa Reddy, Programme Manager for DFAT presenting at Congress.



Discussions during the communications workshop.

PASAI participants completing the 8 week e-learning course



PASAI participants from thirteen (13) SAIs are participating in the 8 week – eLearning course (IDI product) as part of the 6th Co-operative Performance Audit of Preparedness for implementation of SDGs. The eLearning course is designed to facilitate the understanding and enhance the knowledge and skills required for successfully conducting a performance audit of preparedness for implementation of the SDGs.

There are eight (8) modules which consist of various learning activities (discussion forums, webinars, YouTube videos) and include module exercises to test the knowledge gained by participants. The course is designed in a manner that ensures active participation and interactivity between the expert, mentor and participants. Also it aims to have interactivity among the participants.



As shown below (online platform) PASAI has four representatives as teachers/mentors for our region being the PASAI Consultant/Performance Audit Advisor, Ms Claire Kelly, PASAI Sub-regional representatives Mr Puva Heako (PNG SAI), Ms Erwihne David (FSM National SAI), Ms Oceanbaby Penitito (Samoa SAI).

At the completion of this e-learning course, PASAI participations will be preparing a preliminary study (PASAI will provide Guidance) for the upcoming joint PASAI/IDI workshop (face to face) to be held in Suva, Fiji from 27 November to 1 December 2017, where teams will be planning their audit. Therefore it is important that all PASAI participants ensure they attempt and complete all the exercises within each Module. This will be a pre-requisite to attending the workshop in November 2017.

Should you have any questions about this programme, please do not hesitate to contact Director Technical Support at agnes.aruwafu@pasai.org.

Performance Audit of Preparedness for Implementation of SDGs

- Teacher: Caroline Buliani
- Teacher: Erwihne David
- Teacher: Cora Lea Dela Cruz
- Teacher: Puva Heako
- Teacher: Shofiquil Islam
- Teacher: Claire Kelly
- Teacher: David Le Blanc
- Teacher: Maria Lúcia Lima
- Teacher: Carlisle Marshall
- Teacher: Natasha Mihailova
- Teacher: Chris Mihm
- Teacher: Aranzazu Guillan Montero
- Teacher: Swati Pandey
- Teacher: Oceanbaby Penitito
- Teacher: Meyling Perez
- Teacher: Chithra Ramasubramanian
- Teacher: Yudi Ramdan
- Teacher: John Reed
- Teacher: Maria Rodriguez
- Teacher: Archana Shirsat
- Teacher: Raja Sunthara
- Teacher: Dashiell Velasque da Costa
- Teacher: Sonam Wangmo



AUDITING SUSTAINABLE DEVELOPMENT GOALS

PERFORMANCE AUDIT OF PREPAREDNESS FOR IMPLEMENTATION OF SDGs

This eLearning course is part of the IDI-KSC-UN Auditing SDGs programme.

It is a 8 week course about the 2030 Agenda, the Whole of Government approach and the audit process to conduct a performance audit on preparedness for implementation of SDGs.

The course is intended for the audit teams participating in the cooperative performance audit on preparedness for implementation of SDGs.

After complete the eLearning course, it is expected that the participants conduct an ISSAI based performance audit on the topic.

28th Annual Conference & Workshop of the Association Pacific Islands Public Auditors (APIPA)

The Office of the Auditor-General of the Republic of the Marshall Islands (RMI) hosted the 28th Annual Conference & Workshop of the Association of Pacific Islands Public Auditors (APIPA) from 21 – 25 August, 2017 in Majuro, the Capitol of the RMI. The conference was a great success, with 334 conference participants from throughout the Pacific earning 11,864 credit hours and 1,809 certificates over the course of a busy week.

The theme for this year's APIPA Conference was "Charting a Journey Towards Greater Government Accountability", which reflects the mission of APIPA. One of the founding principles of APIPA is to establish an organized body to act as one voice in support of the goal of promoting efficiency and accountability in the use of public resources of member jurisdictions. This year's APIPA

Conference and Workshop featured a variety of auditing and finance courses throughout the week for the participants from across Pacific Islands. With support from the Graduate School USA and the U.S. Department of the Interior's Office of Insular Affairs, first-class instructors were recruited to deliver basic to advanced level courses in both the Audit and Finance tracks.

The Chairman of the 28th Annual APIPA Conference and Workshop, Mr. Junior Patrick, Auditor-General of the RMI, conveyed APIPA's most sincere appreciation to the United States Department of the Interior's Office of Insular Affairs and the Graduate School's Pacific Islands Training Initiative for their continued support of APIPA and its annual conferences.



Photo above: The Public Auditors of the North Pacific region.





TECHNICAL SUPPORT UPDATE #08 2017

This is a *new section* which commenced in January 2017 and alerts our members to (i) changes in International Standards of Supreme Audit Institutions (ISSAIs) due to updates or amendments to International Standards of Auditing (ISAs) or changes in professional standards which will affect the Generally Accepted Auditing Standards (GAGAS) and (ii) any other relevant issues or matters of interest that may impact on SAI member’s ability to fulfill their audit mandates.

This update is not meant to be exhaustive and reading this update is not a substitute for reading and fully understanding the requirements of ISSAIs or GAGAS. This update also does not address the responsibilities of the auditor that may exist in law, regulation or national standards, which may contain requirements in addition to those established by these standards.

PASAI includes Technical Resources on its website!

PASAI has updated its website with a new section where Technical Resources are updated for all streams of audit – Financial, Performance and Compliance.

The screenshot shows the PASAI website interface. At the top right, there are navigation links for 'CONTACT US' and 'MEMBERS AREA'. Below this is a horizontal menu with categories: ABOUT, PROGRAMMES, CONGRESS, MEMBERS, PARTNERS, EVENTS, PUBLICATIONS, RESOURCES, and INTOSAI. The 'RESOURCES' menu item is expanded, showing a list of links: RESOURCES, PASAI MANUALS & GUIDELINES, TECHNICAL SUPPORT RESOURCES PAGE (highlighted in blue), INDEPENDENCE RESOURCE KIT, PASAI POLICIES, PASAI COMMUNICATIONS STRATEGY, ANTI-CORRUPTION WEBSITES, and RELEVANT LINKS. On the left side, there is a 'HOME' button with a globe icon and a list of resource categories: TECHNICAL SUPPORT RESOURCES PAGE, Technical Support Resources, Financial Audit Resources, Performance Audit Resources, Compliance Audit Resources, Whole of Government Status - TIMELINESS, Whole of Government Status-AUDIT QUALITY, PASAI Technical Support Updates, and Technical Support Request. The main content area features the heading 'TECHNICAL SUPPORT RESOURCES PAGE' and a quote: "One of the core strategic priorities of the PASAI Strategic Plan of 2014 - 2017 is to ensure that SAI members are able to fulfil their mandates through three broad objectives for SP3 - (1) up to date Whole of Government (WOG) or Financial Statement of Government (FSG) reports are audited (using standards appropriate to the individual SAI) on a timely basis (2) SAI produce high quality financial audits in accordance with national/international standards (3) SAIs produce high quality performance audits of government and regional programmes. PASAI has developed these technical support resources to assist member SAIs and provide up-to-date, relevant and informative updates and news relating to these three objectives, in particular the three key audit streams – Financial, Performance and Compliance. These Technical Support Resources will be updated regularly and it is to benefit our PASAI region. Therefore, if your SAI would like to provide any documents, reports and interesting articles to include in these pages, please contact the PASAI Secretariat either by leaving a message on this website or send an email to A'eau Agnes Tuiai-Aruwafu Director Technical Support agnes.aruwafu@pasai.org We also are keen to ensure our products and resources are relevant, useful and informative, therefore we are open to any suggestions for improvement! Please ensure you provide up to date information about WOG to the Secretariat to

There is also a section on Whole of Government (WOG) Timeliness and Audit Quality which provides some information about the status for PASAI such as:

TIMELINESS STATUS

The following table summarises the status of WOG accounts for PASAI members based on information received at the time this annual report was published. In particular the countries highlighted in yellow are untimely (ie: backlog of audits) which is due to the delay in preparation of the WOG by the relevant authorities in most cases but also can be due to many other factors. PASAI is using this information to tailor strategies and design a project plan to provide the necessary technical support to these SAIs that are facing untimely audits of WOG (highlighted in yellow in the table below).

This is updated as at financial year ends for 2016.

Please send a copy of published WOG financial statements so that we can ensure this information is updated to agnes.aruwafu@pasai.org

PASAI is developing a dataset of WOG status that will cover 10 years for all members since 2010. This dataset will be made available on the website in 2018.

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[CLICK HERE TO DOWNLOAD A SPREADSHEET WHICH SUMMARISES TIMELINESS](#)

PASAI's 28 members					
JUNE		SEPTEMBER		DECEMBER	
Cook Islands	30 June 2013	American Samoa	30 September 2015	Fiji	31 December 2015
Nauru	30 June 2014	FSM National	30 September 2015	French Polynesia	31 December 2015
Samoa	30 June 2016	FSM - Chuuk	30 September 2015	Kiribati	31 December 2015
Tonga	30 June 2016	FSM - Kosrae	30 September 2015	New Caledonia	31 December 2015
Australia ANAO	30 June 2016	FSM - Pohnpei	30 September 2015	Papua New Guinea	31 December 2014
Australia - ACT	30 June 2016	FSM - Yap	30 September 2015	Solomon Islands	31 December 2013
Australia - NSW	30 June 2016	Guam	30 September 2015	Tuvalu	31 December 2015
Australia - Qld	30 June 2016	Marshall Islands	30 September 2015	Vanuatu	31 December 2013
Australia - VIC	30 June 2016	Northern Mariana	30 September 2015		
New Zealand	30 June 2016	Palau	30 September 2015		

There is also a section under Quality which allows members to send requests to PASAI for any assistance or technical support relating to Quality Assurance:

TECHNICAL SUPPORT REQUEST FOR QA

Over the years PASAI has focused on getting audits done and as the Pacific SAIs are reducing the backlog of their audits, there is a focus on audit quality.

PASAI is designing workshops and SAI support programmes to assist SAIs with Quality and should your SAI require this technical support please send a request below

Below is some information gathered and will be updated to provide relevant information about WOG Financial Statements. PASAI is working on expanding some of this data to SOE's and other audit types in the future.

[TECHNICAL SUPPORT REQUEST - CLICK HERE](#)

WHOLE OF GOVERNMENT DATABASE - INDICATORS OF QUALITY

PASAI views or assesses quality of the WOG accounts and work of SAIs using various indicators which provides a good overview of areas to focus on to achieve High Quality for our Pacific SAIs (SP3).

In 2017 PASAI has developed a database since 2010 and most recent data is summarised below, however PASAI is enhancing this dataset which will be made available in full on the website in 2018.

PASAI's objective for this dataset is to be the primary collection of indicators and useful data, compiled from officially recognized international sources relating to WOG. It presents the most current and accurate global view on WOG available.

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- PEFA ASSESSMENTS TO DATE RELATING TO SAIS
- SUMMARY OF AUDIT OPINIONS
- AUDITING STANDARDS USED
- FINANCIAL REPORTING FRAMEWORK USED

[CLICK TO VIEW](#)

To ensure that PASAI's dataset is up-to-date we request that all SAIs would provide their published WOG accounts when these are made public.

Please provide any feedback to the website either by email to secretariat@pasai.org or send us a chat when we are online:

TECHNICAL SUPPORT HELP DESK
Click here to chat with us

Online - Chat With Us

OR when we are offline please leave us a message:

Offline - Leave a Message

PASAI Website Statistics and Traffic

Here are screen shots of our August 2017 website analytics overview.

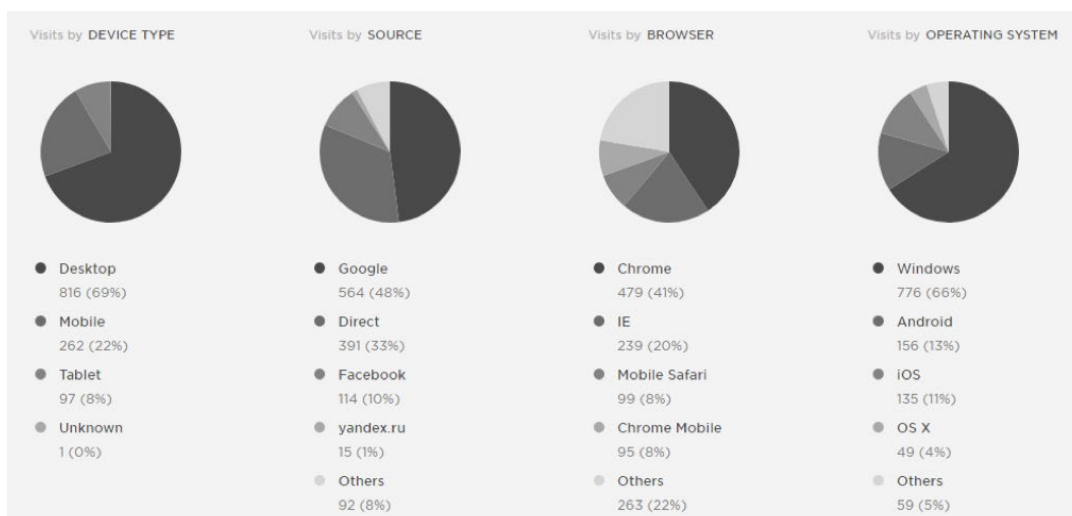


The DATA BREAKDOWN for August 2017 as seen in this image are:

- **VISITS** (the number of times the website was visited) = 898
- **PAGE VIEWS** (the number of pages that were viewed by unique visitors) = 2336
- **UNIQUE VISITORS** (the number of individuals that use the website over the month) = 707

Other interesting things to note for August 2017 were:

- **69% of people visited our website from desktops.**
- **22% of people visited our website from mobile phones.**
- **8% of people visited our website from a tablet.**
- **48% of traffic came through a Google search**
- **33% of traffic came directly to our website**
- **10% of traffic came to our website via a facebook link**



PASAI CALENDAR

THE NEXT SIX MONTHS

- **4 – 5 September:** IDI meeting with regions, Oslo, Norway.
- **11 – 14 September:** Accountability and Transparency workshops, Honiara, Solomon Islands.
- **11 – 14 September:** YES Young EUROSAI Conference, Tallinn, Estonia.
- **14 – 22 September:** IDI SAIs Fighting Corruption Global Programme – Audit Planning Meeting, Bangkok, Thailand.
- **21 – 24 September:** Capacity Building Committee meeting and Donor Co-operation Steering Committee meeting, Washington DC, USA.
- **2 – 6 October:** SAI PMF Phase II Performance Analysis meeting, Majuro, Marshall Islands.
- **20 – 23 November:** Tonga PFM Symposium, Nuku'alofa, Tonga.
- **27 November – 1 December 2017:** PASAI/IDI 6th CPA SDG preparedness – joint planning workshop, Suva, Fiji.
- **4 – 8 December:** IDI/PASAI QA Review meeting Co-operative Compliance Audit – Public Procurement, Nadi, Fiji.
- **22 – 26 January:** Effective Communications workshop for SAI Samoa, Apia, Samoa.
- **22 – 23 February:** 18th Governing Board Meeting, Auckland, New Zealand.

For further information, contact the PASAI Secretariat: Email: secretariat@pasai.org
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Website: www.pasai.org