



Pacific Association of Supreme Audit Institutions

Quarterly Bulletin — June 2014

1.0 Office of the Federated States of Micronesia National Public Auditor (ONPA)

The Office of the National Public Auditor (ONPA) of the Federated States of Micronesia announced the release of two audit reports:

1. *Audit Report on Asian Development Bank Grant Assistance for the Weno Water Supply Well Remediation Project* funded by the Japan Fund for Poverty Reduction (JFPR). The audit report, covering the fiscal years 2012 and 2013, is available online at www.fsmopa.fm. Printed copies are available at the ONPA's offices in Palikir, Pohnpei and on Weno, Chuuk.
2. *Audit on The Pohnpei State Department of Health Services Procurement Audit (Fiscal Year 2010–2013)*. The audit report is available online at www.fsmopa.fm and printed copies are available at the ONPA offices in Palikir, Pohnpei and Weno, Chuuk. The audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States.

If you would like further information please contact: sneth@fsmopa.fm

2.0 Office of the Auditor-General New Zealand (OAG)

INTOSAI Working Group on Environmental Auditing: steering committee meeting in Lombok, Indonesia, April 2014

The steering committee of the Working Group on Environmental Auditing (WGEA) held its 13th meeting on 2–5 April 2014. The meeting was held in Lombok, Indonesia, hosted by the new Chair of the WGEA, the Audit Board of Indonesia.

The WGEA steering committee and regions

The WGEA steering committee is made up of regional coordinators and project leaders. The 17 members of the steering committee are: Argentina, Brazil, Cameroon, Canada, Czech Republic, China, the European Court of Auditors, Egypt, Estonia, India, Indonesia, Lesotho, Morocco, New Zealand, Norway, Philippines, and the United States.

The regions and their coordinators are:

- ACAG/PASAI — New Zealand
- AFROSAI — Cameroon
- ARABOSAI — Egypt
- ASOSAI — China
- EUROSAI — Norway (changing to Estonia later in 2014)
- OLACEFS — Argentina (represented by Brazil at the steering committee meeting).

Regional representation

Mr. Jonathan Keate, from OAG, New Zealand represented the ACAG/PASAI RWGEA at the steering committee meeting.

WGEA projects for 2014–16

The main purpose of the steering committee meeting was to discuss and approve project plans prepared by project leaders for the 2014–16 work period. Plans for the following projects were discussed and approved:

a. Research projects

- renewable energy (Morocco and Indonesia)
- energy efficiency (Czech Republic)
- environmental impact assessments (Canada and India)
- market-based instruments for environmental protection and management (Estonia)
- greening the SAI (India)
- effects of climate change on the marine environment (United States)
- increasing the quality and impact of environmental audits (Lesotho/Cameroon).

b. Guidance

Update the 2004 WGEA guidance on auditing waste (Norway)

c. Review of four ISSAI documents on environmental auditing (Indonesia, Brazil, ECA, Canada, Philippines)

- ISSAI 5110: Guidance on Conducting Audits of Activities with an Environmental Perspective, 2001
- ISSAI 5120: Environmental Audit & Regularity Auditing, 2004
- ISSAI 5130: Sustainable Development: The Role of Supreme Audit Institutions, 2004
- ISSAI 5140: How SAIs May Cooperate on the Audit of International Environmental Accords, 1998.

All of these projects will be of interest to SAIs in the PASAI region, and the research project on the effects of climate change on the marine environment will be of particular relevance and interest. The WGEA work plan is available on the WGEA website (www.environmental-auditing.org).

Working Group on Environmental Auditing Steering Committee meeting, Lombok, Indonesia, 2–5 April 2014, coral reef planning.

Regional updates

Regional coordinators from six INTOSAI regions updated the meeting. Jonathan Keate gave an update on activities in the PASAI region, focusing on the cooperative audits on environmental topics carried out under the Pacific Regional Audit Initiative. The PASAI cooperative audits are regarded as a great example of the benefits of co-operation between PASAI and support organisations such as the INTOSAI Development Initiative, the New Zealand and Australian governments, and the Asian Development Bank. There is considerable activity in all of the WGEA regions, with several coordinated audits underway in the regions.

RWGEA meeting held in Canberra

The Australian National Audit Office (ANAO) and the Australian Capital Territory Auditor-General's hosted this year's meeting from 20–22 May 2014. The themes this eighth meeting of RWGEA were auditing water management, waste management, and adapting to climate change. Discussions were planned on citizen engagement, on the WGEA work programme, and on the PASAI cooperative audit programme. The PASAI and WGEA secretariats attended the meeting,

with representatives from audit offices in New Zealand, Australia (the ANAO and Australian Capital Territory offices, and four state audit offices) and five other Pacific island states. There was a capacity building aspect to the meeting, with SAIs from Pacific island states invited to take on the role of rapporteurs.

The next quarterly update will have a full report on the outcomes of the RWGEA meeting.

Further information

If you want to know more about WGEA activities or the next RWGEA meeting, please contact Jonathan Keate by email at jonathan.keate@oag.govt.nz or phone +64 4 917 1544.

Independence for the Tonga Audit Office

From the 6 January 2014, the staff of the Tonga Audit Office are independent and autonomous from the government and the legislature. All staff will report to the Auditor-General. This change will strengthen the independence of audits and is a step forward in improving accountability and transparency in Tonga.

New website for Tuvalu Audit Office

OAG Tuvalu has a new website, www.audit.gov.tv, funded by the World Bank.

From the new site you can download audit reports, browse other information about Tuvaluan financial data, subscribe to the mailing list to be notified of any updates or audit reports tabled and follow us on Facebook and Twitter (click on the icons on the website). The Audit Office is still in the process of populating the site, but all publications should be uploaded by the start of June.

If you would like more information about the lessons we learnt in establishing the site, the cost of set-up and hosting the site or any other questions about OAG Tuvalu's new website, contact OAG Tuvalu via the site www.audit.gov.tv. Suggestions for improving the site are also welcome.

Happy browsing.

For any clarification of any of the items in this Bulletin, please do not hesitate to contact the PASAI Secretariat by
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