



### **PASAI visits VAGO for ACAG discussions**



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#### **PASAI was very pleased that A'eau Agnes Aruwafu, Director of Technical Support, was able to attend the October meeting of the Australasian Council of Auditor-General at the offices of the Victoria AG.**

As explained by ACAG's Executive Director, Rachel Portelli, 'ACAG's subgroups provide an opportunity for representatives of all our Member offices and other invited guests to come together to provide public sector perspectives into accounting and auditing standards in Australia, as well as contribute to audit quality. Members appreciate the opportunity to network with peers and collaborate on topics of mutual interest.'

While this was a great moment to network with the technical fraternity of ACAG members and share updates on audit and accounting issues, PASAI was also very keen to take the opportunity to encourage committee members to further support the developing SAIs of the Pacific through their twinning arrangements and facilities for PASAI member SAIs to tap into ACAG's technical support resources.

The discussions were reciprocal, too. In quality audits, for instance, the audit offices of the Australian States aim to continuously improve the methodology and communication of their reports. One way they are trying to improve it is through a peer review process, and a very interesting peer review discussion took place on the potential uptake of the INTOSAI SAI PMF framework which is broader in scope than the criteria currently used: *"ISQC 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements"*



‘As a SAI PMF process is underway in PASAI, I was able to provide a brief on SAI PMF and highlight the importance in terms of twinning. This group is hoping that the SAI PMF will assist in framing their QA for the ACAG members, and we’ll be sharing our guidance notes and templates to with members via Rachel Portelli (pictured left). Meanwhile, I’ll be following up on a number of items such as the ACAG Data Analytics Forum in November and the ACAG intranet where templates, guidelines and the like are being populated in a similar fashion to the PASAI database.’

Amongst other issues, ACAG members discussed Quality Assurance and the sharing of ratings of completed reviews. The group then received a number of technical accounting updates in the FRAC meeting chaired by Andrew Greaves, Victoria’s Auditor-General (pictured right), such as the new IFRS 16 (Leases) which comes into effect 1 January 2019. Within PASAI, we will update our technical resources to reflect these really valuable resources for our members.



Agnes concludes: ‘Attendance of these meetings is very valuable in keeping abreast of current auditing and accounting issues that may be faced by our Pacific members, and in return, PASAI was able to add value by providing a regional INTOSAI perspective. Furthermore, FRAC is an excellent forum to keep abreast of issues and network with technical gurus across Australasia. I think it’s really important to pool our knowledge across the Pacific and Australasia, and appreciate this opportunity to learn and share information with ACAG members.’

## 2019 Next meetings

ASC: 16 May 2019, 17 October 2019 to feed into ACAG Business Meeting June/July and November.



# PASAI supports Tongan Parliamentarians in strengthening PAC



L-R: PAC Chairman, Hon. Tevita Lavemaau, Speaker Lord Fakafanua, PASAI Chief Executive Tiofilusi Tiueti, and Hon. Siaosi Sovaleni.

PASAI was honoured to host a delegation from the Tonga Parliament at the PASAI Secretariat office on 23<sup>rd</sup> October 2018 to continue discussions on strengthening the Tongan Public Accounts Committee's oversight role.

Tonga's Speaker of Parliament, Lord Fakafanua, led the delegation in a follow-up to his recent attendance at the Public Financial Management (PFM) Symposium in Tonga on 4 – 6 September 2018 that was co-facilitated by PASAI, the Tonga Ministry of Finance and National Planning (MFNP), Tonga Office of the Auditor-General (TOAG), and Pacific Financial Technical Assistance Centre (PFTAC). He was joined by two Members of Parliament, Hon. Tevita Lavemaau (Chairman of the Public Accounts Committee) and Hon. Siaosi Sovaleni (member of the Public Accounts Committee).

In the past two years, PASAI has provided technical support to Tonga's Parliament and PAC in building the capacity of parliamentarians so that they better understand their role in providing financial oversight of public expenditure, developing PAC frameworks and procedures for review and scrutiny of external audit reports, and enhancing public awareness of the PAC. The meeting clarified the way forward and continuation of these support programs (funded by Australian Aid - DFAT), with particular reference to shoring up the PACs its oversight role on the legislative scrutiny of the annual budget and the audited Financial Statements of Government.

Lord Fakafanua commented, 'This was a highly productive meeting in which we were all able to gain further clarity and understanding of the status of our current programs with PASAI and also future initiatives to enhance the PAC's roles, responsibilities and support mechanisms in this critical area. I am very keen to build on the relationships with PASAI and their development parties to share our experiences and grow accordingly, and look forward to moving forward with everything discussed.'

PASAI continues to support initiatives to strengthen PACs in the region in improving the understanding of accountability and transparency on the part of citizens, and thanks all its development partners in these programs and activities, especially DFAT and MFAT.







## PASAI's Record participation in environmental auditing training

By Jonathan Keate, RWGEA coordinator, OAG New Zealand

At this year's meeting of the ACAG PASAI regional working group on environmental auditing (RWGEA), in Brisbane, May 2018, PASAI members asked the RWGEA to develop an environmental auditing training program for the region to build capacity in this area. As a first step, we actively encouraged PASAI and ACAG members to take part in all available online training opportunities.



We are pleased to report that 27 staff from PASAI recently passed the **Massive Open Online Course (MOOC) *Introduction to Environmental Auditing in the Public Sector***, which ran over four weeks in September and October 2018.

The course has been developed by the National Audit Office of Estonia in collaboration with the University of Tartu, supported by the INTOSAI working group on environmental auditing (WGEA).

The course is wholly online, so students get access to training materials in a "Moodle" environment. Students read the materials then sit a series of online tests throughout the programme, and get a certificate and a credit from the University of Tartu when they pass the full course.



The MOOC is a useful introduction to environmental auditing, covering environmental governance methods, common environmental concepts, tools for identifying environmental problems and selecting audit topics, and how to develop an audit design matrix for an environmental audit. It provides a good platform to take part in other online training courses available.

Out of total 114 students that passed this year’s MOOC, 27 were from PASAI region, from the following audit offices:

- Office of the Auditor General, Western Australia
- Samoa Audit Office
- Tonga Office of the Auditor General
- Office of the Auditor General, Fiji
- Solomon Islands, Office of Auditor General
- Vanuatu National Audit Office
- NZ Office of the Auditor-General
- Audit Office of New South Wales
- Office of Public Auditor, Micronesia

I did the course myself, and have since begun the [Massive Open Online Course \(MOOC\) Auditing Water Issues](#), which runs from 12 November to 16 December 2018.

The WGEA is currently developing the next online course, about auditing waste issues, and South American colleagues are working on a MOOC on auditing SDGs. These courses will provide further opportunities for PASAI members in the future. We will then consider other training needs and opportunities for the PASAI region in the lead up to the next RWGEA meeting (May, 2020).

### SAI Samoa’s MOOC JOURNEY

Six members of Performance, Compliance and Environmental Audit (PCEA) unit in Samoa Audit Office (SAO) participated in an online course through the Massive Open Online Course (MOOC) conducted by SAI Estonia in conjunction with the University of Tartu in Estonia.



We found it educational and very informative. The course materials were easy to read and follow through so we could understand and pass all the tests and exercises for the four modules in the Course. The four week length was perfect - not too short nor too long as we also have other competing priorities. The MOOC platform was very friendly and approachable with different languages available.

*(some of the team with their certificates)*



The PCEA team learnt a lot during the online course:

- Understanding Environmental Good Governance to the integration of Sustainable Development Goals (SDGs);
- Learning and comprehending the planning of performance audit through the use of Audit Design Matrix (ADM); and
- Comprehending the execution process and development of Audit Reports.



As part of our monthly In House Training within SAO, some of the team managed to share and present on the Audit Design Matrix (ADM) and how this is useful in planning and designing a performance audit. We will share more with our staff to have a fair understanding of what environmental audit is, especially now climate change, SDGs and the 2030 Agenda has become such a phenomenal topic.





Six members from SAI Samoa (pictured below) are currently registered for the 'Auditing Water Issues' online course. This is a 5 weeks course starting from 12th November to 16th December 2018 with 4 modules.

Module 1: Water Related Problems

Module 2: Legal Framework

Module 3: Tools for Water Management

Module 4: Planning an Audit on Water Related Issues



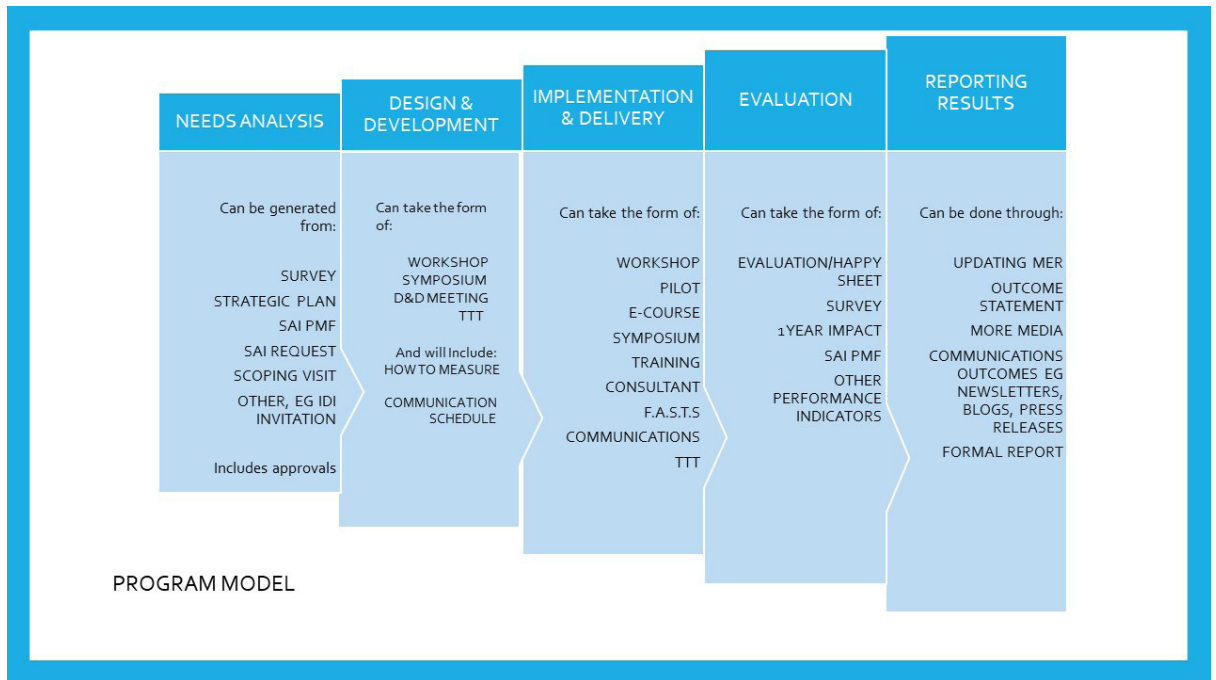
Thank you, Mr Keate, for sharing these great opportunities! We'll definitely looking forward to more.



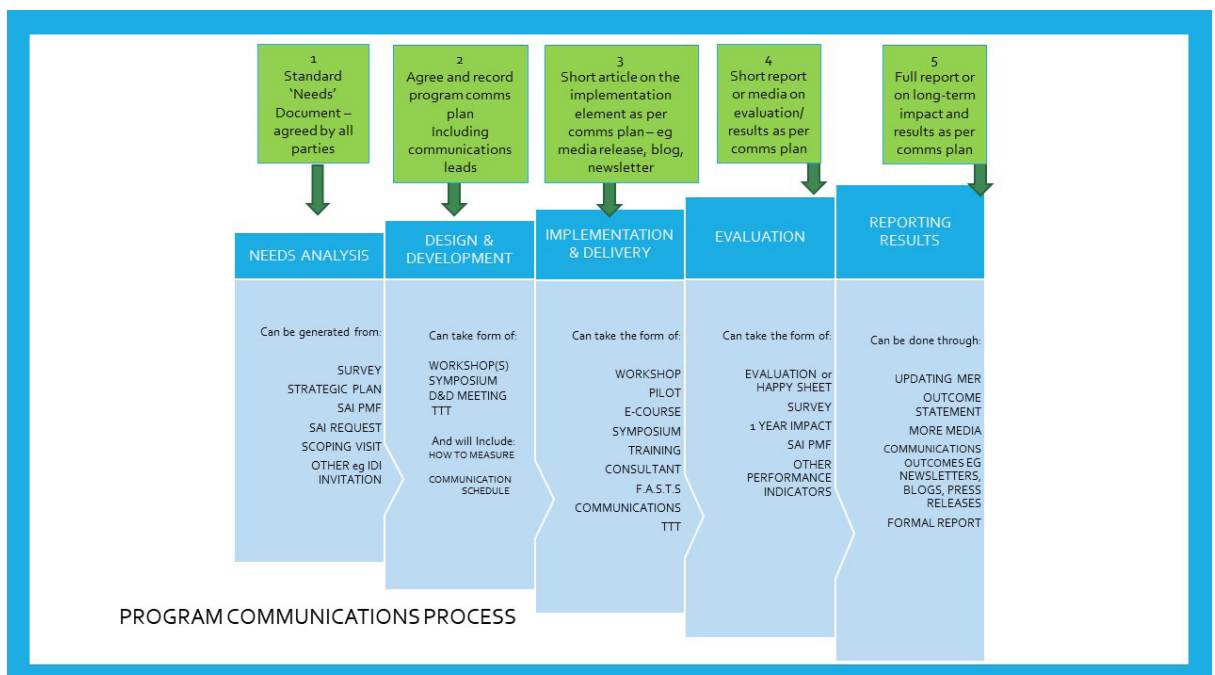
# Communications Update

As part of our team meeting in September 2018, the PASAI Secretariat decided on a model for our end-to-end programmes and how to communicate most effectively throughout them and with the full ‘story’ once they are completed. This was to ensure that programmes are driven by a generated need, and that measurable results are factored in from the beginning.

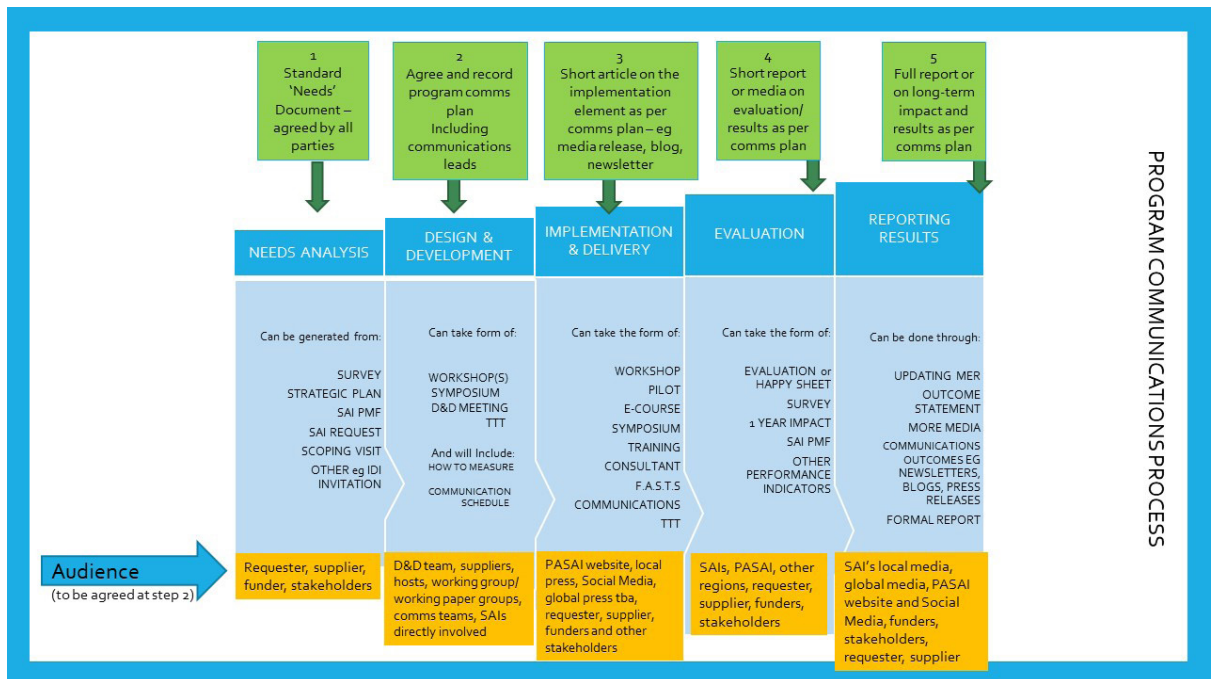
1. Based around IDI’s programme development model, our programme outline is as follows:



2. This has then led us to be able to pre-plan and schedule communications activities while a programme is underway, at the appropriate time and to maximise impact and engagement.



- We can also drill down into who needs the information which then helps us to work out how to deliver it.



- The result is a five-step programme communication schedule and an event-specific communications matrix. This gives us a full picture as to what should be communicated, when and how, and by whom, which helps us to have a structured, comprehensive and collaborative approach to our comms activities.



We've just had our first opportunity to put this into action with a social media strategy for the QA workshop in Vanuatu. The result has been one of our most popular posts on Facebook, with a high engagement rate.

For more information on this model and its component parts, please contact PASAI's Communications Advisor, [jill.marshall@pasai.org](mailto:jill.marshall@pasai.org).



# PASAI CALENDAR

- Nov 12 – 16 IDI/PASAI Regional QA Workshop, Vanuatu
- Nov 15 – 16 INTOSAI Governing Board meeting, Moscow
- Nov 19 – 22 FASTS program M&E II, Nauru
- Nov 20 - 23 SPMR Catch-up workshop for PNG, Rarotonga
- Nov 26 – 30 SPMR Workshop II, Operational Planning, Rarotonga
- Dec 10 – 13 Product Development Meeting, M&E, Oslo, Norway



For further information, please contact PASAI's Communications Advisor:  
Email: [jill.marshall@pasai.org](mailto:jill.marshall@pasai.org) Telephone: +64 9 304 1893 Fax: +64 9 307 9324

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