



Technical support to Solomon Islands SAI

One of PASAI's key strategic priorities is to achieve high quality audits, particularly financial statements of government (FSG) or Whole of Government (WOG) accounts (PASAI strategic priority 3). A key project that gives effect to achieving this priority involves providing much needed technical support to our PASAI members that have a backlog in the audit of their FSG/WOG accounts. The Solomon Islands Government (SIG) has produced 2013/2014 WOG accounts based on IPSAS and the SIG Financial and Audit Act and the auditors of Solomon Islands require support to conduct this audit according to ISSAIs. To provide this technical support and capacity building assistance, PASAI engaged a consultant Ms Michelle Maschmedt from 10 September to 16 October 2016. Michelle worked closely with the auditors in providing capacity development and on the job training while they conducted this audit

Ms Maschmedt adopted a sit beside approach and did very little hands on work directly. This was deliberate to maximise the learning opportunities for all auditors involved. There was also some formal training provided. The consultant prepared and conducted an afternoon training session on review of working papers, which included normal quality review using the PASAI checklists, review of internal audit work and review of contracted audit work. All the auditors present in the office that day attended this training. Throughout the six weeks, impromptu training was provided to the group as the need arose. Towards the end of the contract the Auditor-General was very pleased with this engagement and commented on the capacity building approach undertaken by the consultant and said that he would try to keep it because of the knowledge sharing benefit. The auditors also seemed to be more focussed when working together in this way.

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Photo L-R: PASAI consultant Ms Michelle Maschmedt and the staff of the Solomon Islands Office of the Auditor-General (SIOAG)

Technical support to Solomon Islands SAI (cont.)

A completion report by the consultant will be provided to PASAI and the recommendations and lessons learned by its consultant will be used to develop a strategic approach to provide further technical support for SAI Solomon Islands. During this engagement the PASAI Secretariat, PASAI's consultant and the Head of SAI Mr Peter Lokay worked collaboratively to provide a proposal to DFAT to obtain funding support. The achievements of this collaboration has resulted in DFAT providing a positive response to Mr Lokay's request for support. This has been an excellent result and outcome from this engagement.

PASAI acknowledges the excellent work conducted by Michelle and the continuing support of our development partners in particular the support of the bilateral partnership from Australian Department of Foreign Affairs and Trade (DFAT) in Honiara and the NZ Ministry Foreign Affairs and Trade (MFAT).



Supporting performance measurement of the Samoa Audit Office

The Pacific Association of Supreme Audit Institutions (PASAI) completed the performance assessment of the Samoa Audit Office (SAO) during the week of 3 – 7 October 2016, using the SAI Performance Measurement Framework (SAI PMF). It is one of the five assessments conducted as part of a capacity development initiative – “Supporting SAI Performance Measurement in PASAI” – a collaboration between the INTOSAI Development Initiatives, PASAI and Australian Department of Foreign Affairs and Trade (DFAT).

The SAI PMF is a global framework that enables SAIs to assess their performance against International Standards of Supreme Audit Institutions (ISSAIs) and other

established international good practices for external public auditing. The framework can be used to contribute to improving SAI capacity development through promoting the use of performance measurement and management, as well as identifying opportunities to strengthen and monitor SAI performance and accountability. The implementation of SAI PMF is aligned with one of PASAI's strategic goals, developing SAI's performance measurement framework to assist with improving the delivery of SAI's audit responsibilities.

An internal assessment team from SAO conducted the assessment from the 3 - 7 October 2016, and was peer reviewed by the Tonga Office of the Auditor-General

Supporting performance measurement of the Samoa Audit Office (cont.)

(TOAG) with support from PASAI. The SAO team included Mr Fuimaono Papali'i C.G. Afele, (Controller and Auditor-General of Samoa), Violet Roebeck-Fasavalu, (Assistant Controller and Auditor-General), Jaslyn Mariner Leota (Audit Director –Public Bodies (PB)), Roseanne Faau (Audit Director –Ministries, Projects and Public Accounts (MPPA)), Faamatuainu Dennis Margraff (Audit Director – Performance, Compliance & Environment Audit (PCEA)), Terence Sua (Audit Director – Information Technology Audit (ITA)), Sita Leota (Director - Communications & Stakeholder Relationship (CSR)), Vaipou Fetuliai Lagaaia (Director – Legal Unit (LEG)), Marshall Maua (Director – Strategy, Personnel & Corporate Services (SPCS)), Norris Mitchell (Audit Manager – Special Audits (SA)), Ah Siu Lin (Audit Manager – Special Audits (SA)), Grace Mulitalo (Audit Manager – Public Bodies (PB))

The peer review team included Mr Kelepi Makakaufaki and Ms Sisilia Feiloaki from TOAG and Mr Allen Parker, Director of Audit from the Cook Islands Audit Office.

The assessment was made easy and efficient by the preparedness of the SAO to make available its self-assessments, logically organise its materials and documentation and the ease of reference to the documents required. The SAO also responded swiftly to all inquiries. The Controller and Auditor-General of SAO, Mr. Fuimaono Afele and his management team provided great support to the peer review assessment team and we are sincerely thankful for their assistance and heartfelt hospitality.

Following the completion of the assessment, the peer review team presented its preliminary findings to the Executive and Management team of SAO. Mr Afele expressed his appreciation of the assessment and gratitude for the review saying, "The results of the assessment will help us prioritise and focus our efforts on areas requiring improvement and development". Management also acknowledged the importance of the assessment and their acceptance of the preliminary findings as constructive feedback on areas where the SAO requires improvement.



Photo above: SAI PMF Peer Review team for the Samoa Audit Office

Supporting performance measurement of the Tuvalu Office of the Auditor-General

The Pacific Association of Supreme Audit Institutions (PASAI) completed the performance assessment of the Tuvalu Office of the Auditor-General (TOAG) in October, using the SAI Performance Measurement Framework (SAI PMF). It is one of the five assessments conducted as part of a capacity development initiative – “Supporting SAI Performance Measurement in PASAI” – a collaboration between the INTOSAI Development Initiatives, PASAI and Australian Department of Foreign Affairs and Trade (DFAT).

The SAI PMF is a global framework that enables SAIs to assess their performance against International Standards of Supreme Audit Institutions (ISSAIs) and other established international good practices for external public auditing. The framework can be used to contribute to improving SAI capacity development through promoting the use of performance measurement and management, as well as identifying opportunities to strengthen and monitor SAI performance and accountability. The implementation of SAI PMF is aligned with one of PASAI's strategic goals, developing SAI's performance measurement framework to assist with improving the delivery of SAI's audit responsibilities.

The assessment was conducted on 20-26 October 2016 by an internal assessment team from TOAG and peer reviewed by the Samoa

Audit Office (SAO) with support from PASAI. The TOAG team included Mr Eli Lopati (Auditor-General of Tuvalu), Mrs Imase Kaunatu and Mr Tony Prcevich. The peer review team included Ms Jaslyn Tuioti Mariner-Leota and Mr Marshall Maua from SAO and Mrs Sinaroseta Palamosefo, PASAI Director of Practice Development. The Auditor-General of TOAG, Mr. Eli Lopati, management and staff of the SAI provided great support to the assessment team.

Following the completion of the assessment, the peer review team presented its preliminary findings to the staff of TOAG. Mr Lopati expressed his appreciation of the assessment and gratitude for the review. He said, “This is the first time that the Office has been reviewed. The results of the assessment will help us prioritise and focus our efforts on areas requiring improvement and development”. Management and staff also acknowledged the importance of the assessment and their acceptance of the preliminary findings as constructive feedback on areas where the SAI requires improvement.

The review team is expected to complete and finalise its report on the assessment at a performance analysis workshop in Tonga next month. The second phase of this project will commence in January 2017 with performance assessment of five more SAIs in the northern Pacific.



Papua New Guinea Auditor-General's office leads the audit offices in the Pacific Region

In 2015 the PNG AGO requested the support of PASAI to assist in strengthening their SAI by using the INTOSAI Performance Measurement Framework (SAI PMF). PASAI conducted a SWOT analysis, which formed the basis of the need for the implementation of SAI PMF. The program assessed the performance of the PNG AGO as a whole to assist the office and provide a platform for the development and introduction of sustainable plans and policies that will optimise and streamline workflows and enhance the efficiency of the office.

Following the completion of the PMF, a workshop was conducted to discuss the results with senior officers of the AGO and work together on how to best implement the necessary changes. The workshop focused on training and planning and was conducted at the Holiday Inn in Port Moresby for head office staff. This was followed by sessions for regional office staff at the Lae International Hotel, Lae Morobe Province.



Photo: Staff of the PNG Auditor-General's Office

Peer Review on the Independence of the Office of the Auditor General of Vanuatu

The Austrian Court of Audit and the Office of the Auditor-General of Vanuatu, on behalf of the International Organisation of Supreme Audit Institutions (INTOSAI), conducted a peer review. As many SAIs are aware, there is a common drive to increase the level of independence of SAIs in general, to make a strong contribution to good governance, transparency and accountability in their respective jurisdictions. Vanuatu SAI volunteered for the peer review to provide more detail on what was lacking in its legislative framework and other contributing factors, with a view that a roadmap be paved for improvements. The Vanuatu Office of the Auditor-General (OAG) is pleased to present the completion of the peer review of the OAG conducted by the Austrian Court of Audit on behalf of INTOSAI.

According to the Declaration of Lima (1977), the Declaration of Mexico (2007), the United Nations General Assembly Resolution A/66/209 (2011) and the Resolution A/69/228 (2014); the independence of a Supreme Audit Institution allows it to work in a free and impartial manner, thus contributing to good governance, transparency and accountability.

Objectives of the Peer Review

- To provide the OAG with an assessment of compliance with the International Standards of Supreme Audit Institutions (ISSAI) related to SAI Independence (ISSAI 10 & ISSAI 11)
- To recommend action that promote SAI's independence (ISSAI 12)
- To promote and foster efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs

The assessment focussed on the eight principals of independence according to the Mexico Declaration as listed in the table below. The peer review was carried out in January/February 2016 and focused on the current situation and developments over years 2013 to 2015. The table below summarises the results of the peer review. We encourage you to read the detail of the report to determine where similarities and contrasts can be drawn for your own SAI development.

Principles	Result
1. The existence of an appropriate and effective legal framework and of de facto application provisions of this framework	<i>Legal Framework of Vanuatu does not comply</i>
2. The independence of SAI heads and members (of collegial institutions), including security of tenure and legal immunity in the normal discharge of their duties	<i>Legal Framework of Vanuatu does not comply</i>
3. A sufficiently broad mandate and full discretion in the discharge of SAI functions	<i>Legal Framework of Vanuatu does not comply</i>
4. Unrestricted access to information	<i>Legal framework of Vanuatu partially complies</i>
5. The right and obligation to report on its work	<i>Legal framework of Vanuatu partially complies</i>
6. The freedom to decide the content and timing of audit reports and to publish and disseminate them	<i>Legal framework of Vanuatu complies</i>
7. The existence of effective follow-up mechanism on SAI recommendations	<i>Legal Framework of Vanuatu does not comply</i>
8. Financial and managerial/administrative autonomy and the availability of appropriate human, material and monetary resources	<i>Legal Framework of Vanuatu does not comply</i>

Audit Office of NSW

Auditor-General of New South Wales appointed as auditor of local councils

On the 21 September 2016 the *Local Government Amendment (Planning and Governance) Act 2016* was proclaimed.

The Act appoints the Auditor-General of New South Wales as the auditor of all councils for the 2016–17 financial year onwards, and aligns New South Wales with some other Australasian jurisdictions. Under this mandate the Auditor-General will:

- audit councils' financial reports
- report to parliament on local government issues identified through the financial statement audits
- conduct performance audits across the local government sector
- provide other audit-related services at the request of the council, the minister or the Chief Executive of the Office of Local Government.

The Audit Office of New South Wales continues to work with the Office of Local Government, councils and existing audit firms to transition to the new audit arrangements.

The Act also:

- embeds strategic business planning principles across council functions and practices
- promotes independent, sustainable councils engaged with and accountable to their local communities capable of delivering local and regional needs
- supports a culture of continuous improvement in councils to ensure effective and efficient delivery of strategic goals agreed with local communities.

Peer review/PAC review of the Audit Office New South Wales

An ACAG peer review, led by Michelle Shafizadeh from OAG WA has commenced. The review will cover all four elements of the ACAG framework. A Public Accounts Review of the Office is scheduled to follow in 2017.

Legislative Changes and Treasury NSW's Financial Management Transformation (FMT) Reforms

The Audit Office has set up a team to fully examine all options for legislative change so it is best placed to provide assurance to Parliament on the Government's use of public resources. This will provide valuable research towards the upcoming re-write of the Public Finance and Audit Act 1983.

Some of the issues previously considered include:

- explicit power to undertake compliance audits
- follow-the-money powers
- reducing the number of days an agency can respond to a performance audit report
- requiring the Auditor-General to include agency comments in all Report to Parliament
- increasing powers of the AG to access all Cabinet documents necessary to carry out responsibilities and functions under the PF&A Act
- permit the Auditor-General to choose not to audit dormant entities. (This will now very likely be extended to entities with low volume transactions and immaterial assets, due to issues with the re-write of the Crown Lands Act).

Audit Office of NSW - (cont.)

The Office believes proposals that would have had the Public Accounts Committee directly overseeing the Auditor-General will not proceed.

NSW Treasury continues to progress its FMT reforms, with supporting legislation expected to enter Parliament until 2017. The reforms aim to address and strengthen:

- Governance
- Balance sheet management
- The legislative framework
- Risk management

Upgrade of Audit Methodology and Software

The Audit Office has upgraded its audit software to TeamMate 11.2 ahead of a change in the audit methodology, which the Office hopes will generate greater audit efficiency. This change involves reducing the number of procedures and adopting all of the PricewaterhouseCooper's audit documentation. The Office's internally maintained audit documentation has been similarly upgraded to automate previously manual processes.

Following roll out of the principal financial statements audit template, the Audit Support Team will then upgrade the audit templates it maintains for:

- Performance Audit
- Contract Audit Agents
- Audits of Non-General Purpose financial statements
- the Total State Sector.

Most Recent Audits/Reviews

Listed below are the reports that the Audit Office has released since July 2016 to date:

[Red Tape Reduction](#) – released on 25 August 2016

[Sale and lease of Crown land](#) – released on 8 September 2016

[Audit Office Annual Report 2015-16](#) – released on 9 September 2016

[Monitoring food safety practices in retail food businesses](#) – released on 15 September 2016

[Auditor-General's report to Parliament – Volume Four 2016 – Report on State Finances](#) – released on 6 October 2016

[Preventing and managing worker injuries](#) – released on 13 October 2016

[GIPA Compliance Review](#) – released on 20 October 2016

[Government Advertising 2015-16](#) – released on 27 October 2016

[Implementation of the NSW Government's program evaluation initiative](#) – released on 3 November 2016

Tonga Office of the Auditor-General holds Communications Workshop

The Tonga Office of the Auditor-General (TOAG) held a communications workshop titled 'Communicating and Promoting Value and Benefits of Supreme Audit Institutions (SAIs)' from Monday, 10th October to Friday, 14th October, 2016 at the Tungi Colonnade, Nuku'alofa, Tonga. Twenty-eight participants attended the workshop with 24 from TOAG, two from the Tonga Ministry of Revenue and Customs and two from the Tonga Ministry of Finance and National Planning. This communications workshop is part of the 'Support of the external oversight function of the Public Financial Management system' project that is funded by the Australia Department of Foreign Affairs and Trade.

The workshop was opened with a short devotion and prayer by Rev. Mavae Fonokalafi of the Free Wesleyan Church of Tonga and Operation Manager of Tungi Colonnade, followed by a warm welcome by Tonga Auditor-General, Sefita Tangi to the PASAI consultants and Australia Department of Foreign Affairs and Trade (DFAT) representative. Sefita noted, "We hope that the various initiatives under this project will result in enhancing the external oversight of the PFM system in Tonga."

Meria Russell, DFAT Programme Manager for Governance, Economic and Private Sector Development spoke about the agreement and

the aims of this programme, which is funded by DFAT. "It is our hope that the participants who take part in this workshop will be committed to what they are about to learn and be able to fully utilise these skills in order to benefit the people of Tonga. We look forward to the positive outcomes of this workshop," she said.

The participants spent the first two days discussing the value and benefits of SAIs as prescribed in the International Standards for Supreme Audit Institutions (ISSAI) 12: The value and benefits of SAIs—making a difference to the lives of citizens. Participants also discussed how to effectively engage with stakeholders with the aim to develop a communication strategy for the Tonga SAI. The second part of the training focused on report writing skills, dealing with media and social media, public speaking and writing media releases. The participants' critical thinking, analytical skills and writing abilities were put to the test through the myriad of audit-related exercises that honed their communication skills in each session.

The workshop was facilitated by PASAI Advocate, Eroni Vatuloka and PASAI Communications Advisor, Tina Vaka. The training was hosted by the Tonga Office of the Auditor-General and supported by DFAT.



Photo above: Workshop participants, facilitators and special guests at the opening ceremony of the Tonga Office of the Auditor-General Communications workshop.

PASAI Review Meeting – the next Co-operative Performance Audit

From 24-28 Oct 2016 the project team consisting of PASAI Director of Technical Support, PASAI Performance Audit Expert, PASAI Consultant (Global Survey design/analysis) and Sub-regional representatives from Polynesia, Melanesia, Micronesia held a review meeting at the PASAI Secretariat in Auckland NZ as part of the PASAI project plan "Supporting SAls to conduct high quality Performance audits." It was a successful week with the drafting of a report to be finalised and submitted to the PASAI Governing Board in Feb 2017.

This report will provide an overview of a stock take undertaken by each sub-regional representative of the capacity of the performance units of PASAI Pacific SAI members and includes the global survey results on the evaluation of PASAI's co-operative program in addition to the recommended approach for the 6th PASAI Co-operative performance Audit on the preparedness of SDGs proposed to begin in early 2017.



Photo L-R: PASAI Director Technical Support Agnes Aruwafu, Ms Erwihne David FSM National (PASAI Micronesia sub-regional representative), Ms Una Namositava Fiji SAI (PASAI Melanesian sub-regional representative), PASAI Performance Audit Advisor Ms Claire Kelly, PASAI Survey / Analyst Consultant Mr Victor Garcia, Ms Oceanbaby Penitito Samoa SAI (PASAI Polynesian sub-regional representative)

Regional Development Meeting – New Delhi, INDIA

As Sustainable Development Goals (SDGs) have been recently adopted at UN level and by all nations, this would be the right time for SAls to ascertain the preparedness of their country level systems in keeping their national commitments.

PASAI has included this as a possible focus for their next co-operative performance audit. INTOSAI has included SDGs in its strategic plan 2017-2022 as a cross cutting theme. Furthermore SDGs will be discussed at the upcoming INCOSAI in December 2016.

In supporting the implementation of SDGs for the region, IDI in co-operation with INTOSAI Knowledge Sharing Committee (KSC), launched a programme on 'Auditing Sustainable Development Goals' in 2015. The main objective of the programme is high quality audits of sustainable development goals by SAls. As such this programme will provide methodological support to SAls for conducting ISSAI based performance audit on preparedness for implementation.

Part of this support is through the development and dissemination of a guidance and from 3 to 7 October 2016 in New Delhi, India a product development meeting was arranged by IDI/KSC to produce this draft guidance on the audit of preparedness for implementation of UN SDGs. This meeting was attended by PASAI's Chief Executive Mr Tiofilusi Tiueti and PASAI's Director of Technical Support Mrs Agnes Aruwafu together with a diverse number of delegates from various SAls and other key stakeholder organisations.

The key purpose of this Guidance is to assist SAls in planning, conducting and reporting performance audit of governments' preparedness for implementation of SDGs. The aim is for this guidance to be available for SAls by 2017, which coincides with PASAI's plans to start the next co-operative performance audit for its members in early 2017.

The main objective of the programme is high quality audits of sustainable development goals by SAls



Photo: Delegates are from IDI Norway, UNDESA, UN Women, Chair KSC, WGEA Chair/ Indonesia SAI, Brazil SAI, Canada SAI, India SAI and PASAI.



IDI SAls Engaging with Stakeholders (SES) Blended Learning Program Global Product Development Meeting

The INTOSAI Development Initiative (IDI) held a two-week meeting on 10-21 October 2016 in Manila, Philippines as part of its “Blended learning global product development on SAls engaging with stakeholders” programme.

The Manila meeting followed on from the development of the “Guidance on Supreme Audit Institutions Engaging with Stakeholders” held in Norway, 15-26 August 2016, and the aim was to develop training materials using the “guide” that could be applied globally using a blended learning approach for the INTOSAI Community.

PASAI Director of Advocacy, Engagement and Financing, Ms Aolele Su’a Aloese who attended the Manila meeting as part of the resource team stated, “SAls engaging with stakeholders is an important role for Government Audit Offices around the world, and one that has not yet been fully addressed by member SAls. The IDI guide on SAls engaging with stakeholders and the blended learning programme will enable SAls to better understand stakeholder engagement, who they are, their needs and expectations of SAls, and effectively design and implement strategies to meet the needs of stakeholders”.

IDI Manager Capacity Development (AFROSAI-E), Mr George Phiri, stated, “the level of interest and commitment from the INTOSAI Community for this program has been immense and the resource team have

worked extremely hard to develop a “guide” that captures the diverse needs of the INTOSAI Community. The aim to deliver this training using face to face and eLearning is also IDI’s response to the changing learning environment that our SAls operate within”.

The IDI was also represented by the Manager of Capacity Development (CREFIAF), Mr. Celestin Ankamtsene who during the opening session stated how the blended learning programme would help in ensuring that this programme covers as many SAls as possible. He also mentioned that this programme will be linked to other programmes such as the Programme on SAI Independence.

Representatives from the INTOSAI Community, including Ms. Carmelita Ogsimer Antasuda from SAI Philippines, Ms. Mariela Azofeifa Olivares, SAI Costa Rica, Ms. Ingela Ekblom, SAI Sweden, Mr. Alphred Olivier Essama, SAI Cameroon and Mr. Phakiso Tlali, SAI South Africa attended the Manila meeting and are part of the “Resource Team”. It is envisioned the Resource Team will have one more meeting to finalise the training materials with an aim for this programme to be ready for implementation by 2017/2018.

PASAI would like to acknowledge the wonderful hospitality and support of SAI Philippines for hosting this event, and look forward to being part of the final meeting for this programme.



From left to right: Mr Alphred Olivier Essama (SAI Cameroon), Mr Phakiso Tlali (SAI South Africa), Ma Theresa Alfanza (SAI Philippines), Mrs Carmelita Ogsimer Antasuda from SAI Philippines (SAI Philippines), Ms Mariela Azofeifa Olivares (SAI Costa Rica), Ms Aolele Su’a Aloese (PASAI), Ms Sharon Contarciego (SAI Philippines), Mr George Phiri (Manager – Capacity Development AFROSAI-E), Mr Celestin Ankamtsene (Manager – Capacity Development CREFIAF).

Audit Supervisor Selected for the INTOSAI Development Initiative Global Programme on Supreme Audit Institutions Fighting Corruption



Photo above: Guam Office of Public Auditor,
Audit Supervisor, Llewelyn Terlaje

Audit Supervisor, Llewelyn Terlaje, has been selected to participate as a member of the global resource team for the INTOSAI Development Initiative Global Programme on Supreme Audit Institutions (SAI) Fighting Corruption.

As part of the program, Llewelyn will be attending a Product Development Meeting from November 14-25, 2016 in Budapest, Hungary. Thereafter in 2017, a one to two week orientation meeting will be held for the participating SAI teams followed by their undertaking of the eLearning programme and facilitated audit planning. The teams will then conduct their audits and Llewelyn will mentor two to three SAI teams. All expenses will be paid by IDI.

With the objective of greater effectiveness of SAIs in fighting corruption, the programme will include providing support to SAIs in three components:

1. **SAI Leading by Example: Implementation of International Standards of Supreme Audit Institutions (ISSAI) No. 30** - SAIs are expected to undertake a review of their ethical practices based on ISSAI 30.
2. **Audit of Institutional Frameworks for Fighting Corruption** - SAIs will be supported in conducting an ISSAI based performance audit of institutional frameworks for fighting corruption.
3. **SAI Stakeholder Platform for fighting corruption** - This aspect would involve advocacy, dialogue with SAI's partners in fighting corruption, and bringing together different stakeholders at the country level for the common cause of fighting corruption.

“This Masters programme will go a long way in ensuring sustainability in the efforts of INTOSAI and PASAI to maintain and improve good and ethical national governance [...]”

Samoa Audit Office enhances staff skills through Scholarship Award

Article courtesy of Iniini Samoa

Fresh off its Institutional Strengthening Project, the Samoa Audit Office (SAO) is continuing the implementation of its educational programmes to further enhance skills and equip its staff with the most recent auditing and financial know-how to perform their duties. Last year, 17 SAO auditors became Certified Fraud Examiners with the world's largest anti-fraud organization, the Association of Certified Fraud Examiners. This year, Miss Annie Frances Tanielu Leitupo is the first from the Samoa Audit Office to be given a scholarship award to complete a Masters in Auditing at Nanjing Audit University in China. This programme has been made possible because of the close working relationship between the Samoa Audit Office and the China National Audit Office (CNAO). CNAO has been instrumental in providing assistance through sponsorship of these scholastic opportunities by the Government of China.

Discussions started in August 2014 after the Controller and Auditor-General and Samoa Audit Office hosted the Pacific Association of Supreme Audit Institutions (PASAI) Congress in Apia as the Chairman of PASAI, and subsequently took a PASAI delegation to China to accept and honour an invitation from the Auditor-General of the China National Audit Office. In that visit to China the Controller and Auditor-General of Samoa and then Chairman of PASAI presented a request to the Auditor-General of the China National Audit Office (CNAO) for a Masters or Postgraduate Programme in Auditing for staff of Audit Offices of PASAI.

In August this year 2016, the Auditor-General of CNAO granted Samoa and PASAI's request for an ongoing programme to commence from 2016/2017.

The Samoa Controller and Auditor-General Fuimaono Camillo Afele said, *“This Masters programme will go a long way in ensuring sustainability in the efforts of INTOSAI and PASAI to maintain and improve good and ethical national governance and national audit in Samoa as well as in the PASAI Region. It will also go a long way to sustain the capacity and leadership of the Samoa Audit Office now and in many more years to come.”*



The Samoa Audit Office has already earmarked members of its staff for this programme as part of its ongoing capacity building over the next few years.

Photo: (l-r) Assistant Controller and Auditor-General, Violet Roebeck-Fasavalu, H.E. Mr Wang Xuefeng, Ambassador Extraordinary and Plenipotentiary of the People's Republic of China to Samoa, Miss Annie Frances Tanielu Leitupo, SAO scholarship recipient.



Guam OPA Hosts APIPA Executive Meeting

Seated From right: Auditor-General Junior Patrick (Marshall Islands), Acting Territorial Auditor Liua Fatuesi (American Samoa), Public Auditor Ihlen Joseph (Pohnpei State), Public Auditor Doris Flores Brooks (Guam), and Public Auditor Michael Pai (CNMI)

Standing From right: Public Auditor Achilles Defngin (Yap), Public Auditor Haser Hainrick (FSM National Government), Public Auditor David Hausman (Chuuk), Public Auditor Satrunino Tewid (Palau), and Auditor-General Stoney Taulung (Kosrae)

From October 12 to 13, 2016, the Guam Office of Public Accountability hosted the Association of Pacific Islands Public Auditors' (APIPA) Executive Meeting, which brought together ten Public Auditors from Guam, the Commonwealth of the Northern Marianas Islands (CNMI), the Republic of Palau, the Federated States of Micronesia (FSM), the Republic of the Marshall Islands, and American Samoa. This is the first time an Executive Meeting was held outside the annual APIPA conference.

It was at the 2016 APIPA Conference held in Pohnpei, where the APIPA Executives decided to have the separate meeting to allow them to further discuss the issues faced by their respective offices in better detail.

Issues addressed included peer review planning, staff development, training opportunities, funding, and efficiency in electronic audit work papers and software.



PASAI CALENDAR

THE NEXT SIX MONTHS

- **23 – 25 November:** Pacific Constitutional Conference, Port Vila, Vanuatu
- **21 – 25 November :** Regional workshop on Building Capacity to effectively audit the management of public assets , Port Moresby, Papua New Guinea.
- **5 – 9 December :** Communications workshop for Fiji SAI, Suva, Fiji
- **5 – 9 December:** Tuvalu PAC Workshop, Funafuti, Tuvalu
- **5 – 9 December :** PASAI/PFTAC Regional workshop on Strengthening Oversight Functions of PFM through internal and external audits, Honiara, Solomon Islands
- **5 – 11 December :** INCOSAI, Abu Dhabi, UAE.
- **9 December :** International Anti-Corruption Day.
- **12 – 16 December :** Regional Cooperative Compliance Audit Procurement Reporting meeting, Apia, Samoa
- **15 – 20 December:** IDI/PASAI Regional Cooperative Compliance Audit of Procurement - Reporting Meeting, Apia SAMOA

2017

- **19 – 25 January :** PAC Workshop & Awareness program, Apia, Samoa
- **23 – 27 January :** SAI PMF Lite Planning Meeting (North SAIs), Guam.
- **23 – 24 February :** 16th Governing Board Meeting, Auckland, New Zealand
- **2 – 6 March:** SAI Young Leaders Symposium, Auckland, New Zealand

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