



Training

3 workshops

- SAI independence (1)
- Leadership (2)

17 SAI-level coaching sessions

- PESA-P audit programme – SAIs Kiribati and Vanuatu (2)
- Development and implementation of Communications Strategies – SAIs Cook Islands, FSM Pohnpei and Samoa (3)
- Leadership (2)



Communications and reporting

131 social media posts

179 more followers (on Facebook, LinkedIn and Twitter)

3 blog posts

1 newsletter 1 media release 1 report to development partners



Other

SAI PMF Domains D and E assessment completed – **SAI Palau**

SAIs Papua New Guinea and Solomon Islands assisted with FSG audit backlog by consultant

Participation in global programmes: IDI-PESA-P and TAI audit

Presentation at PIFS Symposium on Strengthening PFM Governance

Video for CPA Parliamentary Academy

Spotlight on gender equality

We aspire to be a gender responsive organisation. We raise awareness of gender equality through our communications channels. In the lead up to International Women's Day on 8 March, we ran a popular **social media campaign** on what this year's theme of #BreakTheBias means to leaders within the Pacific public audit arena.

Our **blog post** on *Gender equality, diversity and social inclusion* explained its relevance to SAIs in building and retaining a skilled and professional workforce that can effectively deliver on their core mandate. It also covered how SAIs can integrate gender into their strategies, operations and at each stage of the employee lifecycle.

Many articles in the **most recent edition** of our **quarterly newsletter** showcased the great work being done in our member SAIs by and for women. Its coverage includes a SAI's internal gender pay gap analysis, how SAIs are addressing barriers to gender equality in a mentoring programme and female-led training of a new municipal government.

Our staff recently completed the **IDI's gender course**, a significant step towards building our own capability to mainstream gender in our programme activities.

Our Director – Monitoring, Evaluation and Reporting, Annie Subactagin-Matto, coordinates our work on mainstreaming gender as our **Gender Focal Point**. We have held discussions with DFAT, AFROSAI-E, IDI, SAI Sweden and SPC to scope and progress our work in this area.

We collaborated with AFROSAI-E to contribute material to a chapter on 'Diversity, Gender and Inclusion' for the draft INTOSAI **Human Resources Management Guide**.

We continue to build gender equality and inclusion into our policies and programme documentation. We also continue to collect and report on gender disaggregated data and our Performance Reporting Framework includes a gender indicator and targets.

We acknowledge the support of our development partners, Marianna van Niekerk (AFROSAI-E) and Petra Schirnhofner (IDI) as we advance our gender, diversity and inclusion work.

Programme delivery by SAI

Melanesia Fiji



- SP1
- Stakeholder survey review
- SP4
- SAI Head leadership programme

Papua New Guinea



- SP3
- Technical assistance to update FSG audit
 - QC/QA mechanism progress
- SP4
- SAI Head leadership programme

Solomon Islands



- SP1
- Audit legislation consultant review
- SP3
- Technical assistance to update FSG audit
 - QC/QA mechanism progress
- SP4
- SAI Head leadership programme
 - HRM Programme
 - TAI Audit Programme

Vanuatu



- SP1
- SES consultant recruitment
- SP3
- QC/QA mechanism progress
- SP4
- SAI Head leadership programme
 - IDI PESA-P compliance audit programme coaching

Micronesia FSM Chuuk



- SP4
- SAI Head leadership programme

Guam



- SP3
- QC/QA mechanism progress
- SP4
- SAI Head leadership programme

FSM National



- SP1
- SES review
- SP3
- QC/QA mechanism progress
- SP4
- SAI Head leadership programme

Kiribati



- SP1
- Audit legislation consultant recruitment
- SP4
- IDI PESA-P compliance audit programme coaching
 - SAI Head leadership programme

FSM Kosrae



- SP4
- SAI Head leadership programme

Marshall Islands



- SP4
- SAI Head leadership programme
 - HRM Programme

Nauru



- SP4
- SAI Head leadership programme

Northern Mariana Islands



- SP1
- Independence workshop
- SP4
- SAI Head leadership programme

Palau



- SP3
- QC/QA mechanism progress
- SP4
- SAI PMF assessment in progress
 - SAI Head leadership programme

FSM Pohnpei



- SP1
- Communications strategy coaching session
- SP3
- QC/QA mechanism progress
- SP4
- SAI Head leadership programme

FSM Yap



- SP1
- Communications implementation plan guidance
- SP3
- QC/QA mechanism progress
- SP4
- SAI Head leadership programme

Polynesia

American Samoa



- SP4
- SAI Head leadership programme

Cook Islands



- SP1
- Communications strategy coaching
- SP4
- SAI Head leadership programme

Samoa



- SP1
- Communications strategy coaching
- SP4
- SAI Head leadership programme
 - Environmental audit assistance

Tonga



- SP3
- QC/QA mechanism progress
- SP4
- SAI Head leadership programme

Tuvalu



- SP1
- SES consultant recruitment
- SP4
- SAI Head leadership programme
 - HRM Programme
 - TAI Audit Programme

Programme activities and achievements

The Strategic Priorities (SPs) 1–4 outlined in the [PASAI Strategic Plan 2014–2024](#) guide our programme of work.

SP1: Strengthened SAI independence and communications

Our first strategic priority is to strengthen SAI independence to enable SAIs to effectively deliver on their mandates. We do this by providing SAIs with resources, guidance and technical assistance (TA) on legal reform. We also work with SAIs to strengthen their communications function, enabling them to communicate the impact, value and benefits of their work to key stakeholders.

SAI Independence Programme

We conducted one workshop customised to **SAI Northern Mariana Islands** on 18 January.

This workshop was directed at senior SAI staff to increase the understanding of a SAI's Performance Measurement Framework (PMF) scores on Domain A: Independence and Legal Framework, the assessment criteria and scoring mechanism. For SAIs who have had a Public Expenditure and Financial Accountability (PEFA) assessment, we also discuss these results.

The workshops are interactive, explore the local context and challenges to achieving or maintaining SAI independence. We also discuss opportunities to develop and document an independence strategy and the possibility of reviewing the SAI's legal framework.

SAI-level support on independence

We reviewed the proposed changes to **SAI Solomon Islands'** audit legislation to ensure it covered the independence issues its SAI PMF assessment identified.

We continued the process of recruiting a legal expert to review **SAI Kiribati's** Audit Act. By the end of the quarter we were in the negotiation phase with the candidate selected by the evaluation panel.

The support is especially aimed at improving and strengthening SAI Kiribati's financial and organisational independence, and supporting transparency related to the process of appointing and removing the Auditor-General. The intervention is also a response to the SAI's endeavour to improve scoring within Domain A, indicators SAI-1 and SAI-2 of the SAI PMF.

PASAI Communications Programme

This programme consists of a suite of workshops and coaching sessions in the following areas – Communications Strategy and Implementation, Report Writing, Interpersonal Communications, Leading Audit Teams, Using Multimedia Effectively, Dealing with the Media and Engagement with Stakeholders.

Summary of SAI-level support

SAI	Programme activities this quarter
Fiji	We reviewed and provided feedback on the content and methodology of stakeholder questionnaires, as requested by the SAI.
FSM Pohnpei	We provided comprehensive feedback on the SAI's Communications Strategy and explained recommended improvements in a coaching session. We also provided documents to assist the SAI develop an implementation plan.
FSM National	We reviewed the latest version of the SAI's Stakeholder Engagement Strategy (SES), for alignment with the SAI's Strategic Plan (SP).
FSM Yap	We provided documents to assist the SAI develop an implementation plan.
<ul style="list-style-type: none"> • Tuvalu • Vanuatu 	We finalised the recruitment and induction of a consultant to review the SAIs' SES, align them to their SPs and develop implementation plans.
<ul style="list-style-type: none"> • Cook Islands • Samoa 	On our behalf, SAI New Zealand is supporting these SAIs under their existing twinning arrangements to revise and update their communications strategies, and has met with each SAI in online coaching sessions.

SP2: Strengthened governance, transparency, accountability and integrity through advocacy

Our second strategic priority is to advocate for strengthened governance, transparency, accountability and integrity. We do this through our partnerships with regional organisations and by raising the visibility of related issues through our communications function.

Accountability and Transparency Study

We recruited a consultant to lead this project with the support and oversight of our Project Team. During this quarter the Project Team met with the Governing Board study sub-committee (comprised of the heads of SAIs Australia, New Caledonia and Samoa) to propose a theme for the study and request further guidance.

At its 29th meeting, the Governing Board approved as the study theme, 'How effective are Pacific SAIs in supporting good governance, transparency, accountability and integrity in a fast changing and unpredictable world?'

Our Project Team drafted a detailed project plan and resolved to use INTOSAI-P 12, Principle 7 of the Pacific Islands Forum Principles of Accountability, PEFA results and SAI PMF results as frameworks for the study.

PASAI monthly blog series

We publish monthly blog posts on topical and technical areas of interest that are relevant to our member SAIs. In this quarter, we published blog posts on:

- [The impact of SAI PMF reports – Modernising SAI legislation in the Pacific](#) (January) – How SAI PMF assessments help identify weaknesses in a SAI's independence and what has/is being done about them.
- [Designing audits for impact](#) (February) – How an agile audit approach, a focus on inclusiveness and collaboration with stakeholders can maximise audit impact for citizens.
- [Gender equality, diversity and social inclusion](#) (March) – Explains how gender equality, diversity and social inclusion is relevant to SAIs to build and retain a skilled and professional workforce to deliver on their core mandates, and outlines ways to become a gender responsive organisation.

Other international organisations have shared the blog posts on their communications channels increasing global digital coverage, visibility and uptake. For example, AFROSAI-E shared our link to the February blog post on LinkedIn and the International Journal of Government Auditing shared our link to the January blog post on Twitter and LinkedIn.

SP3: High quality audits on a timely basis

Our third strategic priority is focused on SAIs achieving high quality audits in a timely manner. Our programme of work aims to build SAI capability to ensure up-to-date Financial Statement of Government (FSG) or Whole of Government (WOG) reports are audited in line with international auditing standards and benchmarks. It is also to ensure financial, compliance and performance audits are conducted in accordance with international auditing standards in a timely manner.

Support institutional continuity of SAI with a focus to prevent a further backlog of FSG audits

Progress update for countries with an FSG audit backlog:

- Nauru** The SAI issued an audit opinion for the 2018–19 FSG on 22 February 2022. It is yet to receive the 2019–20 FSG audit draft from Treasury.
- Papua New Guinea** The SAI has completed the 2017 FSG audit and the related audit opinion was signed on 18 March 2022, and is yet to submitted to Parliament. Work on the 2018 FSG audits is progressing and fieldwork is underway, with the support of the PASAI consultant. The SAI is yet to receive the 2019 and 2020 FSG audit drafts.
- Solomon Islands** The PASAI consultant is supporting the SAI to review and finalise the draft Management Letter and draft Audit Opinion for the 2018 FSG audit, prior to submitting to the Auditor-General. Lockdowns in Honiara and remote working barriers have caused delays in this work.
- Vanuatu** Due to COVID-19 related lockdowns in Vanuatu since 7 March, the SAI is experiencing delays in progressing work on the 2018 and 2019 FSG audits. It requires an entry meeting with the Ministry of Finance before progressing to the execution phase. The SAI is yet to receive the 2020 FSG audit draft but has engaged a consultant to support it with the 2018, 2019 and 2020 audits.

Due to COVID-19 travel restrictions, the deadline for the 2020 FSG audits has been extended to 30 April 2022 for **SAIs Northern Mariana Islands** and **Palau**. **SAI Marshall Islands'** FSG 2020 audit deadline was deferred to 30 December 2021; however, this work is currently in progress.

SAIs FSM National, FSM Chuuk State, FSM Kosrae State, FSM Pohnpei State and **FSM Yap State** met the extended deadline for their 2020 FSG audits. **SAIs American Samoa, Guam, Kiribati** and **Tuvalu** are up to date with their 2020 FSG audits.

SAI Fiji issued an audit opinion for the 2018–19 FSG audit on 10 January 2022, and work on the 2019–20 FSG audit is underway. **SAI Tonga** issued an audit opinion for the 2020–21 FSG on 11 March 2022.

SAI level support for efficient and timely FSG audits in compliance with ISSAIs

In collaboration with the INTOSAI Development Initiative (IDI), we are delivering an 18-month programme to support eight SAIs to improve financial audit quality. Participating SAIs include Fiji, Kiribati, PNG, Samoa, Solomon Islands, Tonga, Tuvalu, Vanuatu.

SAIs Fiji and **Tuvalu** have completed their 2019 FSG audits and have uploaded the completed working papers to the PASAI learning platform. **SAI Tonga** has also completed the 2021 FSG audit and will upload their working papers after COVID-19 lockdown restrictions ease. The workpapers will be reviewed by the Quality Assurance team to ensure compliance with ISSAIs.

The **Samoa** 2021 FSG audit and **Solomon Islands** 2018 FSG audit are at the final reporting stage. The **Kiribati** 2020 FSG audit and **Papua New Guinea** 2018 FSG audit are in progress. The **Vanuatu** 2018 and 2019 FSG audits are on hold due to country-wide COVID-19 lockdowns but will progress once the lockdown is lifted.

Audit Issues Project

We have started work on this project to identify common causes of audit issues and possible regional solutions to improve action on audit recommendations. We recruited a consultant who is collecting data from 20 SAIs and creating a dataset of audit issues. The consultant has submitted a progress report detailing work completed. Next steps include a causation assessment to identify reasons why auditees do not address audit recommendations.

Enhancing Quality Control and Quality Assurance systems

Work on our programme to strengthen SAI Quality Control (QC) and Quality Assurance (QA) systems continues from FY 2020–21. Nine SAIs are part of this programme – Guam, FSM National, FSM Pohnpei, FSM Yap, Palau, Papua New Guinea, Solomon Islands, Tonga and Vanuatu. These SAIs continue to work on establishing and operating QC/QA mechanisms.

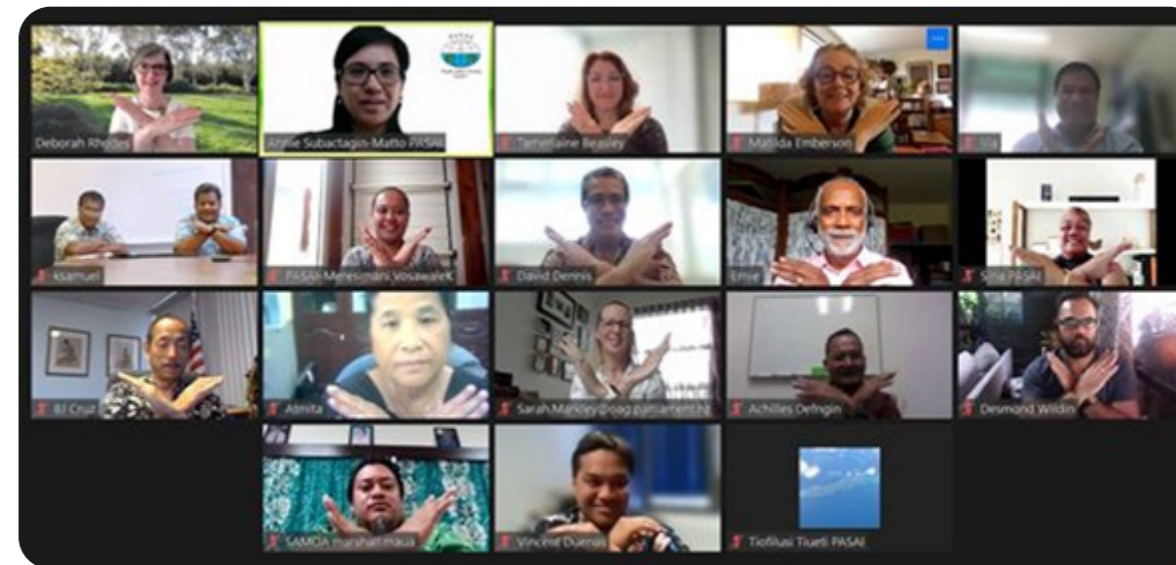
SP4: Enhanced SAI capacity and capability

Our fourth strategic priority is focused on building the capacity and capability of SAIs to undertake their mandates in a way that can be measured against the SAI PMF.

Leadership programme

Thirty-two SAI Heads and established second-tier leaders identified as likely future SAI Heads (9 female, 23 male) from all 20 SAIs in PASAI's Polynesian, Melanesian and Micronesian subregional member groups are participating in this programme. Workshops and group coaching sessions are used to build SAI Leadership capability.

The sixth virtual workshop (2 February) focused on organisational values and culture. In the seventh workshop (2 March), discussions were held on how to understand and respond to complexity. Gender equality and diversity, and creating an inclusive culture was discussed as being especially relevant to developing creative solutions and enabling an effective response to complex situations. Participants adopted a crossed arm pose to show their support of the International Women's Day theme and of building a world that is diverse, equitable and inclusive.



Human Resource Management programme

In collaboration with **SAI Sweden**, we commenced the delivery of our HRM programme to **SAIs Marshall Islands, Solomon Islands** and **Tuvalu**. Participants included six staff (3 female, 3 male). The first workshop (16 March) provided a course overview to participants. The second workshop (30 March) included discussions on a SAI HR strategy, current HR practice and issues. As participants from SAI Tuvalu were not able to attend this workshop, we held a separate workshop for them on 31 March.

Prior to the delivery of the workshop, the SAI Sweden–PASAI team worked on the course materials and developed learning activities for participants to be accessed via the PASAI Learning Platform. This programme will run from March to December 2022, and includes online workshops and coaching sessions to support SAIs to develop their HR strategies and operational plans.

SAI Performance Measurement Framework (PMF)

SAI	Work performed this quarter
American Samoa	Independent review statement received from IDI in February. Final report including independent review sent to SAI.
Palau	Assessments on Domains D and E completed, and draft report is in progress. Further information required from SAI to complete Domain C assessment.

Regional report on SAI performance

We have recruited a consultant to compile and analyse the findings of the SAI PMF assessments of the twenty participating SAIs in the Pacific Island region. The consultant will create summary profiles for each SAI and develop recommendations on key focus areas for future support and capability development. We have completed initial meetings with the consultant and agreed to a draft report structure.

Strategic Planning support

SAI	Work performed this quarter
Kiribati	Consultant recruited, but work temporarily on hold due to in-country COVID-19 lockdown in January and February, and delays in the appointment of the Auditor-General. Following the re-appointment of the Auditor-General in March, this work will resume in the next quarter.
Northern Mariana Islands	We commenced the process of recruiting a consultant to provide this support.
Papua New Guinea	We recruited a consultant to support the SAI with the development of their Strategic Plan, and held scoping and planning meetings with the consultant and the SAI. This work will commence in-country in April 2022.

Transparency, Accountability and Inclusiveness (TAI) Audit programme

This is an IDI-facilitated global cooperative compliance audit on the use of emergency funding in response to health and socio-economic crises caused by COVID-19.

IDI and PASAI are collaborating with SAIs Solomon Islands and Tuvalu to work on the TAI Audits. Solomon Islands is auditing 'emergency public procurement supplies by Ministry of Health and Medical Services (MHMS)'. Tuvalu is auditing 'COVID-19 socio-economic packages paid by the Ministry of Finances'.

SAI Tuvalu completed audit fieldwork in January and is now working on the audit report. **SAI Solomon Islands'** audit fieldwork is now in progress following an initial delay due to COVID-19 lockdowns and other matters.

The Secretariat will continue to support the SAIs during the audit fieldwork and report completion stages to ensure they complete audits in a timely manner and in accordance with ISSAIs.

Professional Education for SAI Auditors Pilot (PESA-P) programme

PESA-P is a global, professional certification programme delivered by the IDI, covering the three audit streams – compliance, financial and performance audit. PASAI provides coaching support for participating SAIs with limited senior staff. This quarter, the PASAI team attended a 'coaches only' session and the fourth paper was launched for all audit streams.

SAI Kiribati is participating in the compliance audit stream. We held individual coaching sessions for two of its staff, completed a review of the work the SAI uploaded to IDI's Learning Platform, and submitted a status report to the Auditor-General on progress and support for participating auditors.

We reviewed **SAI Vanuatu's** Initial Professional Development Portfolio and provided coaching support on the first two cross-cutting papers and three papers in the compliance audit stream.

Environmental Audit – WGEA

We contacted SAIs FSM Kosrae, FSM National, FSM Pohnpei, FSM Yap, Samoa and Vanuatu to confirm their plans and support required to conduct audits on environmental issues. We are supporting **SAI Samoa** to conduct an audit on conservation and use of marine resources by researching potential audit topics and developing potential audit objectives.

Regional and international meetings and collaboration

Meetings

We are committed to working with our regional and international partners. We attend and participate in regional and international meetings and forums. We also partner with other agencies to deliver capability development initiatives to the Pacific region.

We attended the **Pacific Islands Forum Secretariat (PIFS) Virtual Symposium on Strengthening PFM Governance** from 22 to 25 March. On 25 March, our Chief Executive, Esther Lameko-Poutoa, delivered a presentation on *External scrutiny and audit – strengthening budget and fiscal accountability and agility in a crisis*, and participated in a panel discussion. Esther discussed the role of SAIs in PFM and in a crisis, and why the legal, financial and organisational independence of SAIs is critical to hold the government to account and promote transparency, accountability, integrity and good governance.

- i. Remind government entities about basic rules and regulations
- ii. Ensure dialogue with stakeholders on the situation and expectations
- iii. Clarify the SAI mandate
- iv. Consider audits that can add value as the crisis unfolds
- v. Revise the audit plan in light of the national situation and potential impact e.g covid-19
- vi. Financial audit risks and topics to consider
- vii. Compliance audit risks and topics to consider

We created a [video](#) on the important relationship between the Public Accounts Committee and SAIs for the **Commonwealth Parliamentary Association's Parliamentary Academy**, featuring our Director Practice Development and subject matter expert, Sinaroseta Palamo-Iosefo. Our eLearning Specialist, Danial Sadeqi, filmed and edited the video. The video is part of a suite of resources available for free to Commonwealth Pacific Island parliamentarians (and officers) of Bougainville, Cook Islands, Fiji, Kiribati, Nauru, Niue, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu.

Our Director Monitoring, Reporting and Evaluation and PASAI Gender Focal Point, Annie Subactagin-Matto, and team attended meetings with gender experts from **IDI, AFROSAI-E, the Australian Department of Foreign Affairs and Trade (DFAT)** and the **Pacific Community (SPC)** as we plan to scope and advance our gender, diversity and inclusion work.

International collaboration

We collaborate with regional and international organisations and SAIs to lift the capability and capacity of our member SAIs. This quarter we continued to work with IDI to deliver the PESA-P and TAI Audit programmes. We also partnered with SAI Sweden to deliver our Human Resource Management programme to SAIs Marshall Islands, Solomon Islands and Tuvalu.

In collaboration with Marianna van Niekerk (AFROSAI-E), our Director Monitoring, Reporting and Evaluation, Annie Subactagin-Matto, contributed material to a chapter on 'Diversity, Gender and Inclusion' for the draft INTOSAI Human Resources Management Guide.

PASAI Director meets with UNDP and PIANGO representatives in Fiji

In February, Meresimani Vosawale-Katuba, our Fiji-based Technical Director (South Pacific) met with Emeline Siale Ilolahia (Executive Director, PIANGO) and Marine Destrez (PFM Project Manager, UNDP Pacific Office).

They discussed the upcoming joint UNDP-PASAI Virtual Public Finance Refresher Course for Pacific Supreme Audit Institutions, 28–29 April 2022.



Left to right: Marine Destrez, Emeline Siale Ilolahia and Meresimani Vosawale-Katuba.

Governance matters

We held our 29th Governing Board meeting online on 4 March. We presented a report which included progress on our operational plan, Secretariat operations and financial updates outlining programme spend and other expenditure for the year to date.

Members of the Governing Board approved a theme for our 2022 Accountability and Transparency Study and received an update on the implementation of the Monitoring, Evaluation and Reporting Framework to meet external and internal reporting requirements.

We presented the Governing Board changes to existing PASAI policies as part of a comprehensive review.

The Governing Board expressed its support for International Women's Day, held annually on 8 March and this year themed #BreakTheBias.

Secretariat news

Our Auckland-based Secretariat team enjoyed working with each other in the office for the first half of the quarter. However, due to the increase in COVID-19 cases in New Zealand, almost all staff worked remotely from home from 21 February onwards. We continue to review our working arrangements according to Ministry of Health advice and guidelines.

