



# PASAI Quarterly Report

Pacific Association of Supreme Audit Institutions

January – March 2024

## Training

## Communications and reporting

## Other

- ➔ **2 workshops**
  - HR Champions – Module 4 (online)
  - Media interview preparation workshop (Fiji)
- ➔ **2 self-paced courses**
  - Fundamentals of report writing
  - Interpersonal communications
- ➔ **2 Community of Practice sessions**
  - Supporting national anti-corruption initiatives
- ➔ **2 performance audit webinars**
  - What is performance audit and the 4 Es
  - Setting audit objectives and lines of enquiry

- ➔ **212 more followers** (on Facebook, LinkedIn and X)
- ➔ **106 social media posts**
- ➔ **4 media releases**
- ➔ **3 blog posts**
- ➔ **1 quarterly report**
- ➔ **1 newsletter**

- Held PASAI's **37th Governing Board meeting**
- Country visits to SAIs **FSM Chuuk, FSM Yap, Marshall Islands** and **Papua New Guinea** including advocacy for independence
- Performance audit technical assistance for SAIs **FSM Kosrae, Marshall Islands** and **Samoa**
- Communications strategy technical assistance for SAIs **Chuuk, Marshall Islands** and **Palau**
- **Governance and Leadership Women Symposium**
- **Melanesian sub-regional meeting**

### PASAI in the news

The Kaselehlie Press ran one of our media releases as PASAI holds women's symposium in Samoa in its 21 February 2024 edition. The Government of Samoa published the Minister of Finance's keynote address at the symposium on EIN Newswires.



## Learning Platform

**200** participants enrolled in courses  
**177** new accounts registered

**9** videos embedded  
**2** quizzes made  
**2** course evaluations created

# Programme delivery by SAI

## Melanesia Fiji



- SP2
- Media interview preparation workshop
  - SAI independence and advocacy visit
- SP3
- Cooperative Audit on CCAA
  - Performance audit webinars
- SP4
- Leadership programme
  - HR Champions programme
  - Women Symposium

## Papua New Guinea



- SP2
- Media interview preparation workshop
  - SAI independence and advocacy visit
- SP3
- Performance audit webinars
- SP4
- Leadership programme
  - HR Strategy development
  - HR Champions programme workshop
  - Women Symposium

## Solomon Islands



- SP2
- Media interview preparation workshop
- SP3
- Technical assistance for performance audit
  - Cooperative Audit on CCAA
  - Performance audit webinars
- SP4
- Leadership programme
  - Women Symposium

## Vanuatu



- SP2
- Media interview preparation workshop
- SP3
- Cooperative Audit on CCAA
  - Performance audit webinars
- SP4
- Leadership programme
  - PESA programme coaching
  - HR Champions programme
  - Women Symposium

## Micronesia Chuuk



- SP2
- SAI independence and advocacy visit
  - Comms strategy, operational plan and process doc technical assistance

## FSM National



- SP3
- Performance audit webinars
  - Cooperative Audit on CCAA
- SP4
- HR Champions programme
  - Women Symposium

## Guam



- SP3
- Performance audit webinars
- SP4
- Enhancing Strategic Management Capabilities programme
  - HR Champions programme
  - Women Symposium

## Kiribati



- SP4
- HR Champions programme
  - Women Symposium

## Kosrae



- SP3
- Performance audit technical assistance
  - Performance audit webinars
- SP4
- Leadership programme
  - Women Symposium

## Marshall Islands



- SP2
- SAI independence and advocacy visit
  - Comms strategy, operational plan and process doc technical assistance
- SP3
- Performance audit technical assistance
  - Cooperative Audit on CCAA
  - Performance audit webinars
- SP4
- Leadership programme
  - HR Strategy development
  - HR Champions programme workshop
  - Women Symposium

## Nauru



- SP4
- PESA programme coaching
  - Women Symposium

## Northern Mariana Islands



## Palau



- SP2
- Comms strategy, operational plan and process doc technical assistance
- SP3
- Performance audit webinars

## Pohnpei



- SP3
- Performance audit webinars
- SP4
- HR Champions programme workshop
  - Women Symposium

## Yap



- SP2
- SAI independence and advocacy visit
- SP3
- Performance audit webinars
- SP4
- Leadership programme
  - Women Symposium

## Polynesia American Samoa



- SP3
- Performance audit webinars
- SP4
- Women Symposium

## Cook Islands



- SP1
- Independence strategy support
- SP3
- Technical assistance to update FSG audit
- SP4
- Leadership programme
  - Women Symposium

## Samoa



- SP3
- Technical assistance to update FSG audit
  - Performance audit technical assistance
  - Technical assistance for compliance audit QA review
  - Cooperative Audit on CCAA
  - Performance audit webinars
- SP4
- Leadership programme
  - Women Symposium

## Tonga



- SP3
- Performance audit webinars
- SP4
- Leadership programme
  - HR Champions programme
  - Women Symposium

## Tuvalu



- SP3
- Cooperative Audit on CCAA
  - Performance audit webinars
- SP4
- HR Champions programme
  - Women Symposium

# 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 so SAIs can effectively deliver on their mandates. We do this by providing SAIs with resources, guidance and technical assistance on legal reforms.

### SAI Independence Programme

Our independence programme supports SAIs to advance their independence through strategy formulation, advocacy with local stakeholders and legislative reform.

In January we developed a draft independence strategy for and submitted it to SAI **Cook Islands** for review and input.

During a February visit to the office of SAI **Papua New Guinea**, we got a comprehensive update on the status of the draft independence strategy that we had prepared. The Asian Development Bank is complementing our work by procuring a consultant to assist the SAI. The SAI should be emboldened by the overruling of a motion to re-classify the SAI from a constitutional office of parliament to a department. The SAI's executive and management resolved to establish timelines with its legal team to review the strategy and monitor progress.

While there, our director paid courtesy visits to the high commissions of the Australian Department of Foreign Affairs and Trade (DFAT). She briefed DFAT officials on PASAI support delivered to the SAI, highlighting the work on overcoming the financial statements of government (FSG) audit backlog and legal reform for better SAI independence.

During in-country visits to offices in our member network, we often use the opportunity to advocate for SAI independence with key stakeholders in the public financial management system and other government agencies. There are further details about such activities during this quarter in the SP2 section of this report.



Counsellor Economics, Nic Jonsson; PASAI Programme Director, Susana Laulu; Adviser to the Auditor-General, Meegan Reinhard; Executive Officer to the Australian High Commissioner, Henry Norris; and Counsellor Justice, Accountability and Subnational Section, Janene Hallpike

## 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. We also work with SAIs to strengthen their own communications function, enabling them to communicate the impact, value and benefits of their work to key stakeholders.

### In-country advocacy visits

Missions to Pacific Island countries in our member network enable us to discuss each SAI's progress in improving its work, gain a better understanding of the SAI context and challenges it is facing and promote awareness to key stakeholders about the value of timely government audits and the importance of SAI independence.

Our Director (North Pacific) visited **Chuuk** State in the Federated States of Micronesia from 22 to 25 January 2024 and had successful meetings with the Vice President and other members of the 17th Legislature.

During these discussions, she explained how we enhance audit capabilities of our member audit offices. She emphasised SAI Chuuk's mandate to help the state legislature in its oversight role of ensuring appropriated funds are spent in accordance with the law and for the greatest impact.

She also noted SAI Chuuk had initiated some improvements since its last assessment under the Performance Measurement Framework (PMF).



SAI Chuuk auditor, Rosalinda Mori; Public Auditor, Manuel San Jose; PASAI Director, Doris Flores Brooks; Vice Speaker, Andrew May; Chairman Judiciary and Governmental Operations Committee, Richiosy Chipen; and Chairman Ways and Means, Jessy P William



PASAI Director, Doris Flores Brooks; Senate Vice President, Wisney Nakayama; and Public Auditor, Manuel San Jose

Following a Melanesian sub-regional meeting in early March (details in the SP4 section of this report), our Deputy Secretary-General, Chief Executive and Director (South) met with a number of stakeholders based in Suva, **Fiji**. Among them were officials from the Ministry of Finance including the Assistant Minister of Finance and Chairman of the Public Accounts Committee, Esrom Immanuel, and the Permanent Secretary, Shiri Gounder, to advocate for the SAI's financial independence and the progression of proposed amendments to the SAI's enabling legislation, the Audit Act. We made courtesy visits to the high commissions of New Zealand and Australia and discussed our draft strategic plan for the next 10 years with representatives from the US Aid office. We also met with the Pacific Islands Tax Administrators Association on possible opportunities to enhance its role in the region based on our experience.

From 11 to 22 March, our Director – Practice Development visited the **Marshall Islands**. She delivered a presentation to all SAI staff on the importance of SAI independence, how the SAI rates in the PMF assessment, what support is available and what the SAI can do to support their efforts to achieve full independence. The Auditor General is finalising a draft Bill to include amendments to secure financial and organisational independence for the SAI ahead of the next opportunity to amend the Constitution in 2027. She covered similar content in meetings with the Australian Ambassador, HE Paul Wilson; the Vice President of the Marshall Islands Council of Non-Government Organizations (MICNGOs), Marie Maddison; and MICNGOs Board member, Kanjen Kumtak.

The director met with the Chairman of the Nitijela's Public Accounts Committee (PAC), Hon Gerald M Zackios, and briefed him on the principles of SAI independence. He expressed support for the necessary legislative amendments to ensure the SAI has an effective legal framework that guarantees its full independence. She likewise met with 3 members of the Public Service Commission (PSC), who agreed the SAI should have full autonomy to manage its own employees, with one even suggesting the SAI recruit its own specialist to be responsible for its HR matters.

Finally, from 17 to 23 March our Director (North) visited **Yap** State in the Federated States of Micronesia.



Hon Edward O'Brien, PSC Consultant, Peter McLean; Auditor General, Junior Patrick; PASAI Director, Sinaroseta Palamo-Iosefo; Hon Amentha Matthew; PSC Chair, Hon Michale Konelios; and Deputy Commissioner, Joseph Tibon

## PASAI Communications Programme

This programme includes capability development and technical assistance in communications strategy and implementation, report writing, interpersonal communications and media engagement.

### Self-paced courses

After extensive development and testing, we made 2 communications courses available entirely online through our Learning Platform in March.

'Fundamentals of report writing' covers the principles:

- Thinking and planning
- Writing
- Presentation
- Editing and proofreading

The 'Interpersonal communications' course includes modules on:

- Verbal communication
- Non-verbal communication
- Listening
- Written communication
- Inclusive language
- Building rapport
- What to avoid as a new auditor in a professional environment

By the end of the quarter, 6 staff had enrolled in the first course and 5 in the second.

Because the courses teach skills essential to all auditors, investigators and even support staff, we re-designed existing content for 'on-demand' delivery. Participants must demonstrate their comprehension of course content to progress through the modules and pass quizzes before being able to download certificates of completion.

Effective communication is a vital aspect of the audit process and these courses will help auditors in the Pacific to perform better audit fieldwork, interact more professionally in the office and deliver high-quality reports.

### Media interview preparation workshop

We tailored this workshop to the 4 heads of our Melanesian sub-regional group of member SAIs, which includes **Fiji, Papua New Guinea, Solomon Islands** and **Vanuatu**. There were 6 participants (2 female, 4 male) including accompanying SAI staff, who we supported to prepare for a media interview ahead of participating in mock media interviews. We provided feedback on messaging, delivery and non-verbal communication. The workshop design included a strong emphasis on applied learning using practical exercises and case studies. We prepared various handouts and worksheets and facilitated group discussions to encourage peer-to-peer learning and best practice sharing.



PASAI Communications Advisor, Luke Eaton, facilitating media interview preparation training in Suva, Fiji

## Communications Strategy – SAI-level support

We are providing support to SAIs **Chuuk, Marshall Islands** and **Palau** to develop their Stakeholder Engagement Strategy, Operational Plan/Calendar and other policy and process documentation to build the capability of the SAI's communications functions. The SAI Chuuk project was nearing completion by the end of the quarter. Work with SAI Palau is in progress and work with SAI Marshall Islands had just commenced.

### 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:

- [Challenges faced by our SAIs in ensuring audit quality](#) (January 2024) – showed how the System of Audit Quality Management (SoAQM) programme will help the SAIs of small island developing states to comply with revised international standards.
- [Turning the tide – SAIs respond to 2023 Accountability and Transparency Report findings](#) (February 2024) – recapped the discussions from the integrity webinar series and communities of practice for SAI heads and emerging SAI leaders since the publication of the latest A&T report.
- [The evolution and future of performance audit](#) (March 2024) – covered the shifts in audit techniques and focus, as well as upcoming training opportunities.

Other international organisations have shared the blog posts on their communications channels increasing global digital coverage, visibility and uptake. For example, the INTOSAI CBC re-published our January blog post in its [monthly eNewsletter](#).

### 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.

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

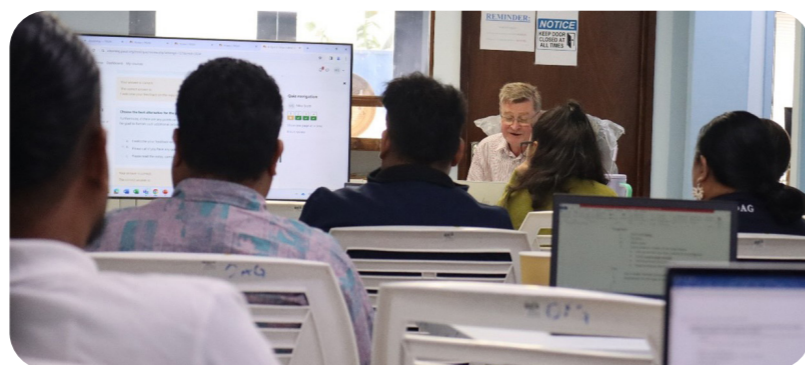
Our 'Financial Statement of Government (FSG) audit programme' requires 20 SAIs to update us on the progress of their FSG audits and provides support to the SAIs with audit backlogs.

The following is a summary of the status of FSG audits for those with a backlog:

- SAI **Cook Islands** is progressing the audit of the statements for 2020, 2021 and 2022 financial years and is receiving support from SAI New Zealand under the existing twinning arrangements by 31 May 2024..
- SAI **Fiji** is progressing with the 2022 FSG audit while the 2023 FSG audit will be done once the ministry audits are finalised.
- SAI **Kiribati** has completed fieldwork of the 2022 FSG audit. The draft audit reports are in the review stage and the SAI plans to issue an audit opinion in May 2024.
- SAI **Nauru** awaits a management response to audit recommendations for the 2020 accounts. The Ministry of Finance has still not provided the FSGs for 2021 and 2022 for the SAI to audit.
- SAI **Papua New Guinea** plans to issue an audit opinion on the 2019 FSG in April 2024, completing the technical assistance for this audit. The FSG for 2020, 2021 and 2022 have been rejected and returned to Finance to revise and update with the errors identified in the 2019 FSG audit.
- SAI **Samoa** issued an audit opinion on the 2022 FSG on 31 January 2024. The 2023 FSG remains outstanding from the Ministry of Finance.
- SAI **Solomon Islands** is progressing the 2019 and 2020 FSG audit together for completion in May 2024.
- SAI **Vanuatu** has completed the 2018 to 2021 audit which was done together and is progressing the 2022 FSG audit for completion by June 2024.

### Technical assistance for high-quality performance audits

In February, our Director Performance Audit spent a week each with the staff of SAI **Kosrae** and **Marshall Islands**. The Kosrae State Legislature had recently specified 3 topics for the SAI to audit. Our director worked with the Kosrae audit staff to plan the objective and scope of the audits and provided guidance on how to engage with the auditees and document processes according to international standards. In the Marshall Islands, he undertook a quality assurance review of one of the office's audits, noting a well-documented audit file and a high-quality draft report, and offering advice on areas to support them in continuing to advance the quality of their work. He also spent 2 full days on staff capacity building, enhancing the auditors' skills on topics ranging from report writing to risk management and compliance with auditing standards.



PASAI Performance Audit Director, Mike Scott, training the staff of the Office of the Auditor-General, Republic of Marshall Islands

We are supporting SAI **Solomon Islands** with a performance audit consultant. In March he was in-country to review working papers completed by the team during audit conduct and draft the report for the second phase of the SAI's Economic Stimulus Package audit.



Mr Scott (centre) with performance auditors from the Samoa Audit Office

Our Performance Audit Director spent the last week of March with the staff of SAI **Samoa**. While there he quality reviewed 4 audits that the Performance and Environmental Audit Division team had completed and provided feedback on areas where practice is strong and where it can be improved. He also provided guidance and advice on using performance audits to examine national security and integrity issues.

### Performance Audit Hub

This initiative uses our Learning Platform as a base for capability development and encompasses:

- a series of 12 live webinars whose recordings, supplemental reference sheets and quizzes are made available online
- a weekly insights section, featuring key issues based on observations from country visits and
- a dedicated Community of Practice for performance auditors to share best practice and ask questions of each other.

Ninety-two performance auditors (58 female, 35 male) from 16 SAIs (**American Samoa, Fiji, FSM National, FSM Kosrae, FSM Pohnpei, FSM Yap, Guam, Marshall Islands, New Caledonia, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu** and **Vanuatu**) have enrolled for this blended and self-paced training. Between one and 2 webinars are scheduled each month until August 2024, with details for this quarter as follows:

Date	Module Topic	Completed
29 February	What is performance audit and the 4 Es	32
21 March	Setting audit objectives and lines of enquiry	28

### Technical assistance for compliance audit

We provided technical support to SAI **Samoa** to conduct a quality assurance (QA) review of selected compliance audits of the government. The review ensures the compliance audits are in accordance with the requirements of the ISSAIs. The support also included the review of the compliance audit manual for Samoa. This programme is expected to end in April 2024.

### Cooperative Audit on Climate Change Adaptation Actions

SAIs **Fiji, FSM National, Marshall Islands, New Caledonia, Samoa, Solomon Islands, Tuvalu** and **Vanuatu** are taking part in the Cooperative Audit on Climate Change Adaptation Actions being coordinated by the INTOSAI Development Initiative (IDI) and the INTOSAI Working Group on Environmental Auditing (WGEA).

We have been providing support to these SAIs alongside staff from SAI New Zealand and IDI mentors.

SAI Fiji has been advised on scoping its audit. SAI FSM National finalised its audit plan. SAI Marshall Islands has had opening conferences with its 3 key auditees. SAI New Caledonia has uploaded its draft audit plan pending review by mentors. SAI Samoa's draft audit plan is in progress for review by SAI New Zealand's technical team. SAI Tuvalu's audit team is revising its draft audit plan considering mentor's feedback received. SAI Vanuatu has submitted part of its plan for feedback.

### 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

This quarter we continued Phase 3 of our Leadership programme with 2 Community of Practice session streams. As in the previous financial year, the first stream is open to SAI heads and the second stream, whose session typically runs a day after the first, is open to emerging leaders within our member SAIs.

Senior staff from SAIs **Cook Islands, FSM Yap, Marshall Islands, New Caledonia, Papua New Guinea, Samoa** and **Tonga** attended the sessions on 25 January (2 female, 4 male) and 2 February (3 female, 8 male), discussing the themes raised in the webinar 'Supporting national anti-corruption initiatives' delivered by SAI New Zealand in the previous quarter.

The next webinar in the 'Building strong national integrity systems in the Pacific' series, on 23 February 2024, explored the value of 'Strengthening collaborative efforts with legislature'. Deputy Auditor-General of New Zealand, Andrew McConnell, facilitated discussion from the Leader of the Opposition and member of the Cook Islands Public Accounts Committee, Hon Tina Pupuke Browne; Minister of Finance of Palau, Kaleb S Udui Junior; and Sector Manager, Parliamentary Group, SAI New Zealand, Giovanni Fesuia.

In March, we held the first of 3 sub-regional meetings of SAI heads, when the auditors general of the Melanesian nations of **Fiji, Papua New Guinea, Solomon Islands** and **Vanuatu** gathered in Suva, Fiji. Details about the media interview preparation workshop component of this meeting are in the SP2 section of this report. Other sessions over the two-day meeting included an update on the intended timeline to finalise the development and adoption of our next 10-year Strategic Plan starting in mid-2024. Each SAI presented to us an update on their own work regarding:

- audit independence
- internal governance (strategic planning, monitoring of achievements annually)
- audit coverage and audit quality management
- annual report and progress of financial reporting and external audit of the SAI
- communications with stakeholders
- support received from other development partners
- any other topics of interest.

A representative from the Fiji Institute of Chartered Accountants spoke about FICA's role in training members on new accounting standards to members and conducting practice reviews of accounting firms. We highlighted upcoming training opportunities, including the IDI-PASAI System of Audit Quality Management (SoAQM) programme. We dedicated time to discussing the components necessary to create sustainable SAIs with exemplary practices. And attending SAI heads agreed on matters to be presented or discussed at PASAI's upcoming Congress in May 2024.



FICA Standards Committee Member, Steve Nutley (Partner, KPMG Fiji), speaking and taking questions at the Melanesian sub-regional meeting in March

#### Enhancing Strategic Management Capabilities programme

SAIs **FSM Chuuk, FSM Kosrae, FSM Pohnpei, Guam, Palau** and **Tuvalu** participated in this programme to develop a strategic plan, operational plan and performance reporting framework. This quarter we finished the last of the programme deliverables when SAI Guam completed its operational plan and performance reporting framework. The public release of their strategic plan gained considerable media coverage, linked to the SAI's pursuit of greater financial independence. This includes the articles [Public auditor seeks OPA independence from budget control, immunity from suits](#) in Pacific Daily News and [Bill enhancing OPA budgetary independence is introduced](#) in the Guam Daily Post.

In March we started the process of developing a strategic plan and an HR strategy for SAI **Yap**.

### Professional Education for SAI Auditors (PESA) programme

PESA is a global, professional certification programme delivered by the IDI, covering the 3 audit streams – compliance, financial and performance audit. We provide coaching support for participating SAIs with limited senior staff.

This quarter we completed the review of 7 papers from each of the 3 auditors from SAI **Vanuatu** who are in this programme's compliance audit stream. We did the same for one auditor from SAI **Nauru** in the compliance audit stream. Having met the grading deadline of the end of January they are now eligible to sit exams in May 2024.

### Human Resource Management (HRM) programme

In collaboration with SAI Sweden, we continued the delivery of our HRM programme to build SAI capability in this area. This work includes the HR Champions Programme, which aims to create a group of staff capable of supporting their own SAIs in a self-sustaining model, minimising reliance on external expertise for HR support. Twelve staff (9 female, 3 male) are representing 8 SAIs – **Fiji, FSM National, Guam, Kiribati, the Marshall Islands, Tonga, Tuvalu and Vanuatu**.

This quarter we started Module 4 of this programme, where the champions are working on a project in an HR area selected by their SAI.

### Governance and Leadership Women Symposium

We held this 3-day symposium for current and emerging female leaders across the Pacific Island region from 13 to 15 February in Apia, Samoa.

The first day was dedicated to developing the capabilities of female staff from the SAIs of **American Samoa, Cook Islands, Federated States of Micronesia (FSM) National, FSM Kosrae, FSM Pohnpei, FSM Yap, Fiji, Guam, Kiribati, Marshall Islands, Nauru, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu**. Including attendees from the SAIs of Australia (National), New South Wales, New Zealand, Queensland and Victoria, there were 34 participants. Topics covered on this day included sustainable audit practices, quality management and gender policies.

On the second and third days, more than 60 others from the Samoan public sector, businesses, civil society organisations, the media, regional stakeholders and development partners joined the SAI staff. Top accounting students from selected secondary schools also attended. This provided an advocacy opportunity to enhance understanding of SAIs' oversight role in holding governments accountable. SAI staff also gained insights into making advancements to their reporting and stakeholder engagement.

The Minister of Finance, Hon Lautimuia Afoa Uelese Vaai, opened the symposium with an official address. The full list of local and international speakers who shared their experiences and insights is at [pasai.org/symposium](https://pasai.org/symposium). Delegates also enjoyed a breakfast with the New Zealand High Commissioner to Samoa, HE Si'alei Van Toor, learning from her journey as a public servant and diplomat in roles that are normally male dominated.

While slightly more than half of staff who work at government audit offices in the Pacific are women, their representation among those who hold managerial and leadership positions rapidly dwindles with increasing levels of seniority. The symposium was part of our commitment to promote gender equality and female empowerment among our member SAIs. We also promoted the significant contribution female leaders make in good governance and leadership within the public sector.

The symposium enabled peer-to-peer learning from the experience and good practices of other countries and for discussions on how to enhance effective cooperation in the region to promote good governance and integrity in the public sector. It also provided a safe space to discuss issues about gender equality at the SAI level, taking into consideration implication of culture and tradition, national policies and commitment. It set a foundation for delegates to continue conversations and initiate collaboration to enhance female leadership and empowerment.



Attendees of the Governance and Leadership Women Symposium (image source: Government of Samoa)

## Regional and international meetings and collaboration

### Meetings

One of our directors (and many representatives from our member SAIs) participated in the Pacific Regional UNCAC & Teieniwa Vision Dialogue, in Vanuatu, from 13 to 15 February. Pacific parliamentarians, SAIs and anti-corruption bodies met to strengthen their key role as 'Triangle of Integrity' partners with oversight of corruption capture and prevention. The gathering was supported by the **United Nations Office on Drugs and Crime (UNODC)** and the **Global Organisation of Parliamentarians Against Corruption (GOPAC)**.



PASAI Director Practice Development, Sinaroseta Palamo-Iosefo, speaking at the dialogue (image source: John Hyde, United Nations Office on Drugs and Crime)

### International collaboration

We collaborate with regional and international organisations and SAIs to deliver capability development initiatives to the Pacific region.

We provide coaching support to member SAIs participating in the **IDI's Professional Education for SAI Auditors (PESA) programme**. There are further details about this in the SP4 section of this report.

We are collaborating with HR experts from SAI **Sweden** to deliver our **HRM programme**. There are further details about this in the SP4 section of this report.

We are participating in the **Cooperative Audit on Climate Change Adaptation Actions** global initiative and are coordinating the progress of 8 SAIs from our region. There are further details about this at the end of the SP3 section of this report.

We are part of the **IDI Task Team** reviewing the SAI PMF's Domain E: Human Resources and Training. This is to ensure alignment with the newly endorsed ISSAI 150 on Auditor Competence (and related detailed guidance GUID 1950 and 1951), Article 36 of ISSAI 100 (amended to align with ISSAI 150) and a new CBC Human Resource Management guide (adopted at INCOSAI in November 2022).

## Governance matters

We held our 37th Governing Board meeting online on 1 March 2024. The Governing Board approved a revised budget for the remainder of the financial year ending 30 June 2024.

The Governing Board was updated on the intended timeline to finalise the development and adoption of our next 10-year Strategic Plan starting in mid-2024. The board members from Melanesia, Micronesia and Polynesia provided updates from fellow member SAIs based in their respective sub-regions.

