



PASAI Quarterly Report

Pacific Association of Supreme Audit Institutions

July – September 2023



Training



Communications and reporting



Other

4 workshops

- Tier 1 Training (**Guam**)
- Compliance Audit Training (online)
- HR Management (online)
- ISSAI-compliant FSG workshop (online)

6 Community of Practice sessions

- Strategy development (Part B) x 2
- 'Strengthening collaborative efforts with media' x 2
- 'Ka mua, ka muri: Walking backwards into the future' x 2

103 more followers (on Facebook, LinkedIn and Twitter)

98 social media posts

7 reports

- Annual Report 2022–23 (1)
- reports to external stakeholders (4)
- internal monitoring and evaluation reports (2)

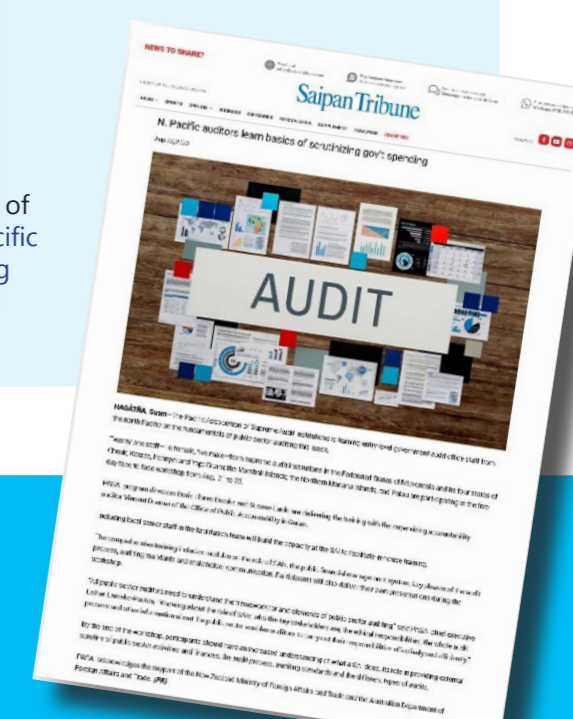
3 blog posts

3 media releases

- Held PASAI's **35th Governing Board meeting**
- Held a Development Partners Forum in **Fiji**
- SAI country visit to **Nauru** and **Fiji** including advocacy for independence
- Performance reporting development for SAI **Fiji**
- Financial audit technical assistance for SAIs **Cook Islands, Papua New Guinea, Samoa** and **Solomon Islands**
- Performance audit technical assistance for SAI **Solomon Islands**
- Completed the PASAI–IDI **FSG Audit ISSAI Compliance programme** for nine SAIs
- Attended the 34th annual **APIPA Conference**
- Published an independent **evaluation report** on our delivery

PASAI in the news

The Saipan Tribune published one of our media releases in full as N. Pacific auditors learn basics of scrutinizing gov't spending.



Programme delivery by SAI

Melanesia

Fiji



- SP1
 - Audit Act TA support
- SP2
 - SAI independence and advocacy visit
 - Performance reporting
- SP3
 - ISSAI-compliant FSG audit QA review
 - ISSAI-compliant FSG workshop
 - Compliance Audit Training
 - Cooperative Audit on CCAA
- SP4
 - Leadership programme
 - HR Champions programme workshop

Papua New Guinea



- SP3
 - Technical assistance to update FSG audit
 - ISSAI-compliant FSG audit QA review
 - ISSAI-compliant FSG workshop
 - Compliance Audit Training
- SP4
 - Leadership programme
 - HR Strategy development
 - HR Champions programme workshop

Solomon Islands



- SP1
 - Independence strategy support
- SP3
 - Technical assistance to update FSG audit
 - Technical assistance for performance audit
 - ISSAI-compliant FSG audit QA review
 - ISSAI-compliant FSG workshop
 - Cooperative Audit on CCAA
- SP4
 - Leadership programme

Vanuatu



- SP1
 - Independence strategy support
- SP3
 - ISSAI-compliant FSG workshop
 - Cooperative Audit on CCAA
 - Compliance Audit Training
- SP4
 - Leadership programme
 - HR Champions programme workshop

Micronesia

Chuuk



- SP3
 - Tier 1 training
- SP4
 - Leadership programme
 - Enhancing Strategic Management Capabilities programme

FSM National



- SP3
 - Tier 1 training
 - Cooperative Audit on CCAA
- SP4
 - Leadership programme
 - HR Champions programme workshop

Guam



- SP3
 - Tier 1 training
- SP4
 - Leadership programme
 - Enhancing Strategic Management Capabilities programme
 - HR Champions programme workshop

Kiribati



- SP2
 - Comms strategy, operational plan and process doc technical assistance
- SP3
 - ISSAI-compliant FSG workshop
 - Compliance Audit Training
- SP4
 - Leadership programme
 - HR Champions programme workshop

Kosrae



- SP3
 - Tier 1 training
- SP4
 - Enhancing Strategic Management Capabilities programme

Marshall Islands



- SP3
 - Tier 1 training
 - Cooperative Audit on CCAA
- SP4
 - HR Strategy development
 - HR Champions programme workshop

Nauru



- SP2
 - SAI independence and advocacy visit
- SP4
 - Strategic and operational plan technical assistance
 - Monitoring and reporting framework technical assistance

Northern Mariana Islands



- SP3
 - Tier 1 training

Palau



- SP3
 - Tier 1 training
- SP4
 - Leadership programme
 - Enhancing Strategic Management Capabilities programme

Pohnpei



- SP3
 - Tier 1 training
 - Compliance Audit Training
- SP4
 - Enhancing Strategic Management Capabilities programme
 - HR Champions programme workshop

Yap



- SP3
 - Tier 1 training
 - Compliance Audit Training
- SP4
 - Leadership programme

Polynesia

American Samoa



- SP1
 - Independence strategy support
- SP3
 - Compliance Audit Training

Cook Islands



- SP3
 - Technical assistance to update FSG audit
 - ISSAI-compliant FSG workshop
- SP4
 - Leadership programme

Samoa



- SP1
 - Independence strategy support
- SP3
 - Technical assistance to update FSG audit
 - ISSAI-compliant FSG audit QA review
 - ISSAI-compliant FSG workshop
 - Compliance Audit Training
 - Cooperative Audit on CCAA
- SP4
 - Leadership programme

Tonga



- SP3
 - ISSAI-compliant FSG workshop
- SP4
 - Leadership programme
 - HR Champions programme workshop

Tuvalu



- SP3
 - ISSAI-compliant FSG audit QA review
 - ISSAI-compliant FSG workshop
 - Cooperative Audit on CCAA
- SP4
 - Leadership programme
 - Enhancing Strategic Management Capabilities programme
 - HR Champions programme workshop

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.

SAI Independence Programme

Our independence programme supports SAIs to advance their independence through strategy formulation, advocacy with stakeholders in the SAI country and legislation amendments and reform.

We provided support to SAIs **American Samoa, Samoa, Solomon Islands** and **Vanuatu** to draft their independence strategies, mapping out steps to strengthen audit office independence.

Through a legal consultant we assisted SAI **Fiji** to review a draft Bill to amend its Audit Act. The consultant answered queries the Solicitor General's Office raised with the SAI. He also reviewed and provided responses to feedback from the SAI's extensive key stakeholder consultation.

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. On such visits we typically work with SAI staff and to advocate for SAI independence with key stakeholders in the public financial management system and other government agencies.

Our Director of Practice Development visited **Nauru** in September. There she met with the Deputy Speaker and Chair of the Public Accounts Committee, Hon Lionel Aingimea; Chief Secretary, Ipia Gadabu; Australian Deputy High Commissioner, Alexandra Langley; and the Secretary of the Nauru Island Association of Non-Government Organisations (NIANGO), Julie Olsson.

Our Director obtained support for an Audit Bill drafted to increase the SAI's independence, after explaining its importance in facilitating public sector accountability. Staff at the Office of the Australian High Commissioner assured her they would encourage the re-establishment of SAI twinning partnerships between Nauru and Australian audit offices. They also indicated they would explore how they can meet SAI Nauru's needs when contributing to the design of DFAT's Economic Governance Programme (which focuses on public financial management reforms).



Auditor General of Nauru, Manoharan Nair; Deputy Speaker and PAC Chair, Hon Lionel Aingimea; and PASAI Director, Sinaroseta Palamo-Iosefo



PASAI Director, Sinaroseta Palamo-Iosefo; Chief Secretary, Ipia Gadabu; and Auditor General, Manoharan Nair

Finally, our Director got useful insights about the challenges in creating change and reform in Nauru from NIANGO Secretary, and was able to share knowledge with a UNDP consultant who was training SAI staff on using an audit recommendations tracking tool.

Our team also visited **Fiji** in September, holding meetings with representatives from the Public Accounts Committee, the Pacific Islands Forum Secretariat, the Pacific Financial Technical Assistance Centre, the Pacific Community (SPC) and the Australian and New Zealand high commissioners.



Acting New Zealand High Commissioner Fiji, Alex Shahryar-Davies; PASAI Deputy Secretary-General, Sarah Markley; and PASAI Director MER, Annie Subactagin-Matto



PASAI Director (South), Meresimani Vosawale-Katuba; PASAI Chief Executive, Esther Lameko-Poutoa; Acting Auditor-General of Fiji, Sairusi Dukuno; and PASAI Deputy Secretary-General, Sarah Markley



Senior management from SAI Fiji meeting with staff from the PASAI Secretariat and the Office of the Secretary-General



PASAI Director (South), Meresimani Vosawale-Katuba; PASAI Director Monitoring, Evaluation and Reporting (MER), Annie Subactagin-Matto; SAI Fiji Acting Deputy Auditor-General, Finau Nagera; and SAI Fiji Communications Officer, Grace Tuvakasiga

Our Director Monitoring, Evaluation and Reporting (MER) met with staff from SAI Fiji to discuss how to improve their performance reporting. This involved exploring how to improve their performance data monitoring, collection and reporting systems.

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:

- **Partnership is pivotal to SAI capacity building** (July 2023) – summarised the key takeaways from the IDC and INTOSAI CBC annual meetings in June.
- **Non-standard audit reports** (August 2023) – described the different kinds of such reports and how to determine which type of modified audit opinion to issue.
- **Taking a regional approach to good governance and public accountability** (September 2023) – gave an overview of the recent APIPA Conference, the first to be held in person in three years.

Other international organisations have shared the blog posts on their communications channels increasing global digital coverage, visibility and uptake. For example, the INTOSAI Capacity Building Committee, IDI and the INTOSAI Journal retweeted the link to our July blog post.

INTOSAI published a link to the same blog post on its **CBC website**. And the INTOSAI Journal retweeted the link to our September blog post.

Collaboration between Solomon Islands integrity and anti-corruption institutions

The Office of the Auditor General (OAG) in Solomon Islands signed a Memorandum of Understanding (MoU) with the Solomon Islands Independent Commission Against Corruption (SIICAC) on 23 August 2023.

SIICAC must liaise and cooperate with integrity offices such as the OAG and these MOUs now provide a framework for collaborative engagement to combat corruption.

The OAG also hosted a three-day workshop on the theme of 'Building accountability in Solomon Islands'. The workshop included a full day session with civil society organisations and the media. Other attendees included representatives from the OAG, SIICAC, the Financial Intelligence Unit of the Central Bank, the Royal Solomon Islands Police Force, the Leadership Code Commission, the Office of the Ombudsman and the National Parliament of Solomon Islands.

Participants explored opportunities to address common challenges and enhance accountability in sessions with topics covering the operationalisation of the MOUs, how audits can play a role as a tool for collaboration, audit findings and lessons from COVID-19.

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** awaits the financial statements from the Ministry of Finance for 2020, 2021 and 2022, and is receiving support to address the backlog from SAI New Zealand under the existing twinning arrangements.
- SAI **Fiji** has completed its FSG audits for the years 2020 and 2021 and presented the audited accounts to Parliament in the 15 September 2023 sitting.
- SAI **Nauru** has received the 2020 accounts; however, the audit has been suspended as the SAI is waiting for a response from the Ministry of Finance to address issues with the draft accounts submitted. The SAI has not yet received the FSG for 2021 and 2022.
- SAI **Papua New Guinea** has completed the 2018 FSG audit and issued its audit opinion in July 2023. We conducted an independent QA review indicating some gaps in ISSAI compliance. The SAI has received financial statements for 2019, 2020, 2021 and 2022. We are providing technical support to the SAI with its 2019 and 2020 audit backlog. This work commenced in August, and we are working with the SAI to address the gaps identified in the QA review.
- SAI **Solomon Islands** has a three-year audit backlog. The 2018 FSG audit has been submitted to Parliament, and the independent QA review we conducted indicated some gaps in ISSAI compliance. We are supporting the SAI to address these gaps and to achieve 100 per cent ISSAI compliance. The SAI is auditing the 2019 and 2020 FSG together to substantiate the balances, and this work is currently in progress. We will provide support with the 2021 FSG audit and have planned this work for early 2024.
- SAI **Vanuatu** is working with an independent consultant to assist with its 2018 and 2019 FSG audits. Following the November 2022 cyber attack on government IT infrastructure, the SAI is working with the consultant to redo working papers for 2020, 2021 and 2022. The planned date of completion for this work is October 2023.

Technical Assistance for FSG Audits

We are assisting SAIs **Papua New Guinea** and **Solomon Islands** to progress a three-year audit backlog in line with international standards. Details about this work are summarised in the section above.

The Office of the Secretary-General arranged multiple online training sessions and progress meetings with its twinning partners, SAIs **Cook Islands** and **Samoa**, this quarter. Training topics included the reporting stage, management reports and the public accounts audit. It also provided feedback and guidance on the structure of audit reports.

Technical assistance for high-quality performance audits

SAI **Solomon Islands** is seeking to strengthen its performance audit capability. We are supporting the SAI to deliver its mandate. This work commenced in August and is currently in progress. It includes upskilling staff through the completion of two audits. Planning for the first audit, on the government's response to the COVID funding policy, the Economic Stimulus Package (ESP), has already commenced. Support to the audit team is intended throughout the audit process and to the completion and publication of the audit report. The second audit will be identified in conjunction with the advice of the consultant.

Enhancing Quality Control and Quality Assurance systems

The PASAI-IDI FSG Audit ISSAI Compliance programme was completed in July. The final workshop involved the nine SAIs in the Pacific Island region who conduct FSG audits in-house. These are SAIs **Cook Islands, Fiji, Kiribati, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu** and **Vanuatu**. The remaining 11 SAIs outsource their FSG audits to private sector audit firms.

As part of this programme, SAIs were required to complete an FSG audit. We conducted independent Quality Assurance (QA) reviews of the FSG audits for seven of the nine SAIs. We could not complete a review for SAI Vanuatu due to the impact of the November 2022 cyber attack on government IT infrastructure, resulting in lost documentation and working papers. SAI Cook Islands did not complete an FSG audit as part of the programme so we were not able to conduct a QA review for it.

The QA reviews highlighted the need for more robust quality control mechanisms at many of the SAIs. We are providing SAIs with the technical support required to address gaps identified by the reviews in their next audits.

Tier Training

We revised our tier training material in July and held an in-person **Fundamentals of Public Sector Auditing** training in Guam in August for SAIs in the North Pacific. We designed this comprehensive training for entry-level auditors or staff who are new to the public audit offices of member SAIs. Its 14 modules included the role of SAIs, the public financial management system, key phases of the audit process, auditing standards and stakeholder communication. The training incorporated facilitator-led presentations to the participants, group discussions and SAI presentations.

We trained 23 participants (14 female, nine male) from nine SAIs – the **Federated States of Micronesia (FSM)** and its four states of **Chuuk, Kosrae, Pohnpei** and **Yap; Guam; the Marshall Islands; the Northern Mariana Islands** and **Palau**. The facilitation team included PASAI programme directors, Doris Flores Brooks and Susana Lulu, with the Supervising Accountability Auditor, Vincent Duenas, of the Office of Public Accountability in Guam. Including local senior staff in our facilitation team draws on high quality expertise within SAIs and builds SAI capacity to facilitate in-house training. We achieved a 100 per cent overall satisfaction rating for meeting participant learning needs and improving their current/future job performance.

Compliance Audit Training

Sixty-four staff (33 female, 31 male) from SAIs in **American Samoa, Fiji, FSM Pohnpei, FSM Yap, Kiribati, Papua New Guinea, Samoa** and **Vanuatu** participated in the six part-day, online workshop from 25 to 29 September and 2 October 2023. The workshop built participants' understanding of the general concepts, value and benefits of compliance audits, public sector entity compliance audit frameworks, and how to plan and conduct a compliance audit to meet international standards. We achieved a satisfaction rating of more than 95 per cent for meeting participant learning needs and improving their current/future job performance.

Cooperative Audit on Climate Change Adaptation Actions

Eight SAIs from our region 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). Those are SAIs **Fiji, FSM National, Marshall Islands, New Caledonia, Samoa, Solomon Islands, Tuvalu** and **Vanuatu**. This audit includes an educational component to guide participants in its different phases. We are coordinating the progress of this audit with our Regional WGEA representative to ensure our member SAIs' contributions meet the timelines of this global initiative.

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 two 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 runs a day after the first, is open to emerging leaders within our member SAIs.

For the sessions on 27 and 28 July, we continued consultation on the development of our next 10-year strategic plan. For the sessions on 24 and 25 August, we discussed themes raised in the webinar 'Strengthening collaborative efforts with media' delivered by SAI New Zealand on 20 July 2023.

The topic for the sessions on 21 and 22 September was 'Ka mua, ka muri: Walking backwards into the future'. This built on the discussions of the previous sessions, encouraging participants to actively think about the benefits of greater media engagement and how that could be achieved at their SAIs.

Strategy, Performance Measurement and Reporting programme

- **Enhancing Strategic Management Capabilities programme** – SAIs **FSM Chuuk, FSM Kosrae, FSM Pohnpei, Guam, Palau and Tuvalu** are participating in this programme to develop a strategic plan, operational plan and performance reporting framework. SAIs FSM Chuuk, Palau and Tuvalu have completed the development of their strategic plans and operational plans. The remaining SAIs are making good progress towards developing the programme outputs. We are reviewing the draft strategic plan SAI FSM Kosrae has completed. SAI Guam has completed its consultation with its external stakeholders and is in the process of designing its strategic priorities and objectives. SAI Pohnpei is progressing its external stakeholder consultation and we are following up with the SAI about progress made.
- **Technical assistance for strategic management** – We provided support to SAI **Nauru** to develop a strategic and operational plan and a monitoring and reporting framework to track and report on progress towards strategic priorities. We completed this work in August and it has lifted the SAI's capability to implement and report on its strategic plan.

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 following elements:

HR Champions Programme – This programme 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 (nine female, three male) are representing nine SAIs – **Fiji, FSM National, Guam, Kiribati, the Marshall Islands, Papua New Guinea, Tonga, Tuvalu and Vanuatu**. We are partway through Module 2 of this programme, scheduled for delivery between May and November 2023. This module covers the core of the programme with 13 webinars (2.5 hours each) covering the different phases of the HR cycle and related processes. To strengthen networking and this community of learners, participants meet every month to discuss and share lessons learnt/challenges on their own. Each SAI is responsible for leading and coordinating these group discussions. The SAIs are divided into three peer groups where further sharing and collaboration take place in a smaller group.

SAIs Fiji, FSM National, FSM Yap, Kiribati and Tuvalu have completed their HR strategies and are working on developing policies and processes to effectively implement them. SAIs Marshall Islands and Papua New Guinea are in the process of finalising their strategies. Support to Solomon Islands is on hold by SAI request – the office is receiving support from the World Bank involving institutional strengthening of the SAI, which will include improving the SAI's HR function. SAI Pohnpei's designated HR staff person has left the office and the SAI is no longer participating due to capacity issues.

- **Review of PASAI HR Guide** – We are finalising our HR Guide and will use it in our HR Champions in-person workshop in Guam in December.
- **Technical assistance for HRM** – We continued to support SAIs **Marshall Islands** and **Papua New Guinea** to complete their HR Strategies.

PASAI Strategic Plan 2024–2034 development

We are developing PASAI's new Strategic Plan 2024–2034 and are seeking funding to ensure the continuity of our operations beyond 30 June 2024. We shared the key features of our proposed new strategy with our development and regional partners in our Development Partners Forum in Suva, Fiji in September 2023.

To inform its development we commissioned an independent evaluation of our delivery against our 2014–2024 Strategic Plan. We published the [evaluation report](#) after our September Governing Board meeting and Annual General Meeting. Overall, the evaluation is complimentary of our work and recognises that PASAI has enhanced the capacity and capability of SAIs through quality training programmes that comprise relevant technical content, competent facilitators and speakers, and that further opportunities exist for PASAI to support the professionalisation of training.

The evaluation highlighted that our strategic priorities and work remain highly relevant to our member SAIs and other stakeholders. It also acknowledged that PASAI provides crucial networking and peer-to-peer collaboration opportunities for SAIs and valuable linkages to international networks that bilateral programmes could not.

Regional and international meetings and collaboration

PASAI Development Partners Forum

We presented the key elements of our new strategic plan to our key regional and development partners at a forum held in the Australian High Commission in Suva, Fiji on 28 September. This event was attended by representatives from the Ministry of Foreign Affairs and Trade New Zealand (MFAT), the Department of Foreign Affairs and Trade Australia (DFAT), the United States Agency for International Development (USAID), the European Union (EU), the United Nations Development Programme (UNDP), the World Bank, the United Nations Office on Drugs and Crime (UNODC) and the Pacific Financial Technical Assistance Centre (PFTAC).

The forum was opened by Andrew Shepherd, Counsellor Development Co-operation at the Australian High Commission Fiji. Following his welcome and the introduction of our team, we presented the findings and recommendations of our independent evaluation, our future strategic direction and our results framework to monitor and report on progress against our strategic priorities. A discussion followed about the relevance of our goals and aspirations to that of our regional and development partners. We also explored how we could work in partnership to achieve our shared goals. The session was closed by Alex Shahryar-Davies, Acting New Zealand High Commissioner Fiji.



The Counsellor Development Co-operation at the Australian High Commission Fiji, Andrew Shepherd, opening the PASAI Development Partners Forum



PASAI Director (North), Doris Flores Brooks; Acting Territorial Auditor American Samoa, Morina Jo Faasisila; PITI-VITI Program Manager, Monique Wedderburn; Deputy Assistant Inspector General, US Department of the Interior, Nicki Miller; Auditor, Office of Inspector General, US Department of the Interior; and Audit Supervisor, SAI Northern Mariana Islands, Wilma Atalig-Fejeran



PASAI Director MER, Annie Subactagin-Matto; PASAI Director (South), Meresimani Vosawale-Katuba; PASAI Deputy Secretary-General, Sarah Markley; PASAI Chief Executive, Esther Lameko-Poutoa; PFTAC Director, Samir Jahjah; and PFTAC Public Financial Management Advisors, Paul Seeds and Julia Lavea

Meetings

Many of our members also belong to the Association of Pacific Islands Public Auditors (APIPA). Two of our programme directors, Susana Laulu and Doris Flores Brooks, attended the 34th annual **APIPA Conference** held in the Marshall Islands from 28 August to 1 September. This regional event provided an opportunity to interact with not only auditors, but also other active participants in the public financial management system, such as those who prepare government accounts. Our directors attended workshops on audit and fraud-related topics, and plenary sessions on public accountability and transparency.

During our in-country mission to Fiji, our team met with representatives from PFTAC, the Pacific Islands Forum Secretariat, DFAT and MFAT to discuss our progress, future direction and opportunities for future collaboration to promote accountability, transparency and integrity in the Pacific region. We also met with the UNDP to discuss our programmes and the related work we do to support SAIs.

We met with the UNODC's Regional Anti-Corruption Advisor, Marie Pegie Cauchois, to discuss partnering opportunities to champion anti-corruption and public sector integrity in the Pacific, demonstrating our commitment to the Teieniwa Vision. This includes work on our upcoming regional anti-corruption campaign.

We also met with representatives from the Pacific Community's (SPC) Gender and Social Inclusion Team to discuss our future programme, its impact on strengthening public financial management and how we can further promote and report on gender and social inclusion in our programme of work.

International collaboration

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

We are collaborating with HR experts from SAI Sweden to deliver our **HRM programme**. There are further details about this at the end of 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 eight SAIs from our region. There are further details about this at the end of the SP3 section of this report.

We collaborate with **PFTAC** to conduct **Public Expenditure and Financial Accountability assessments** of Pacific Island countries in which we have member SAIs.



Governance matters

We held a special Governing Board meeting online on 28 July so that independent external evaluators, Tetra tech International Development, could explain its report on the delivery against our 2014–2024 Strategy.

The final evaluation report was circulated ahead of our 35th Governing Board meeting online on 8 September. The Governing Board approved it for publication and it informed discussion at the meeting on the draft Strategic Plan for 2024–2034.

The Governing Board was informed of PASAI's financial and non-financial performance in line with set targets as provided in the Annual Report. They endorsed the Annual Report and Financial Statements for presentation at the Annual General Meeting of PASAI Incorporated, held later the same day. The PASAI members endorsed the Annual report for publication in September 2023.

Meeting participants also heard presentations from attendees of the recent APIPA Conference and INTOSAI CBC's annual meeting.

We published the final [evaluation report](#) on 11 September and our [Annual Report 2022–23](#) on 26 September 2023.

Secretariat developments

Following our Governing Board's decision in March 2023 to expand our focus on performance audits, we are recruiting a Director Performance Audit to provide additional support to our member SAIs in this area.

Our team met with the Chief Information Security and Risk Officer from the Office of the Secretary-General to assess the risk relative to the health and safety of staff, resulting in the development and implementation of health and safety systems for our staff and regular reporting on this matter.