



Training



Communications and reporting



Other

➔ 17 workshops

- SAI independence (10)
- Leadership (3)
- Investigation training – SAI Fiji (1)
- ISSAI compliant financial audits – SAI Samoa (1)
- Operational Plan development – SAI Yap (1)
- Report writing (1)

➔ 17 SAI-level coaching sessions

- PESA-P audit programme – SAIs Kiribati and Vanuatu (9)
- Development and implementation of Communications Strategies – SAIs Cook Islands, Fiji, FSM National and Samoa (5)
- Leadership (3)

➔ 95% satisfaction for report writing training

➔ 4 SAIs committed to next phase of HRM programme

➔ 1 multi-modal training pilot (report writing course)

- special investigation manual – SAI Fiji

➔ 138 social media posts

➔ 111 more followers (on Facebook, LinkedIn and Twitter)

➔ 3 blog posts

- media releases

➔ 2 reports to development partners

➔ 1 newsletter

➔ SAI PMF assessment completed – SAI Northern Mariana Islands

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

➔ Participated in global programmes: IDI PESA-P and TAI audit

➔ Attended three regional/international meetings

Programme delivery by SAI

Melanesia Fiji



- SP1
- Independence workshop
 - Report writing workshops
 - Communications operational plan coaching
- SP3
- Quality Assurance progress
- SP4
- Investigation workshop
 - SAI Head leadership programme

Papua New Guinea



- SP1
- Independence workshop
 - Legislative reform consultant
- SP3
- Technical assistance to update FSG audit
- SP4
- HRM Programme
 - SAI Head leadership programme

Solomon Islands



- SP1
- Independence workshop
 - Legislative reform consultant
 - Report writing workshops
- SP3
- Technical assistance to update FSG audit
- SP4
- SAI Head leadership programme
 - HRM Programme
 - TAI Audit Programme

Vanuatu



- SP1
- Legislative reform consultant
- SP4
- SAI Head leadership programme
 - HRM Programme
 - IDI PESA-P compliance and financial audit programme coaching

Micronesia FSM National



- SP1
- Independence workshop
 - Legislative reform consultant
 - Report writing workshops
 - Communications strategy coaching
- SP3
- Quality Assurance progress
- SP4
- HRM Programme
 - SAI Head leadership programme

FSM Chuuk



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

FSM Kosrae



- SP1
- Legislative reform consultant
- SP4
- SAI Head leadership programme

FSM Pohnpei



- SP1
- Independence workshop
 - Legislative reform consultant
 - Communications strategy review
- SP4
- SAI Head leadership programme

FSM Yap



- SP1
- Independence workshop
 - Legislative reform consultant
 - Communications strategy approval
- SP3
- Quality Assurance progress
- SP4
- Operational Plan workshop
 - SAI Head leadership programme

Guam



- SP1
- Legislative reform consultant
- SP3
- Quality Assurance progress
- SP4
- SAI Head leadership programme

Kiribati



- SP1
- Legislative reform consultant
 - Report writing workshops
- SP4
- HRM Programme
 - IDI PESA-P compliance audit programme coaching
 - SAI Head leadership programme

Marshall Islands



- SP1
- Legislative reform consultant
 - Report writing workshops
- SP4
- SAI Head leadership programme
 - HRM Programme

Nauru



- SP1
- Legislative reform consultant
- SP4
- SAI Head leadership programme

Northern Mariana Islands



- SP1
- Legislative reform consultant
- SP4
- SAI PMF assessment report complete
 - SAI Head leadership programme

Palau



- SP4
- SAI PMF assessment in progress
 - SAI Head leadership programme

Polynesia

American Samoa



- SP4
- SAI PMF assessment submitted
 - Environmental Auditing and SDG workshop
 - SAI Head leadership programme

Cook Islands



- SP1
- Legislative reform consultant
 - Communications strategy coaching
- SP4
- SAI Head leadership programme
 - HRM Programme

Samoa



- SP1
- Independence workshop
 - Legislative reform consultant
 - Communications strategy coaching
- SP3
- ISSAI-compliant FSG audit workshop
- SP4
- SAI Head leadership programme

Tonga



- SP1
- Independence workshop
- SP3
- Quality Assurance progress
- SP4
- SAI Head leadership programme

Tuvalu



- SP1
- Legislative reform consultant
- SP4
- SAI Head leadership 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 independence¹ 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

Through this regional programme, we conducted 10 workshops customised to the SAIs in **Papua New Guinea** (7 October), **FSM National** (20 October), **Samoa** (26 October), **Solomon Islands** (29 October), **Tonga** (10 November), **Fiji** (18 November), **FSM Chuuk** (23 November), **Nauru** (30 November), **FSM Pohnpei** (14 December) and **FSM Yap** (21 December).

Directed at senior SAI staff, the workshops aim to increase the understanding of a SAI's 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, these results were also discussed.

The workshops were interactive, exploring the local context and challenges to achieving or maintaining SAI independence. Opportunities to develop and document an independence strategy and the possibility of reviewing the SAI's legal framework were also discussed.

SAI-level support on independence

Our consultant on independence finalised his legal advice to us on 14 SAIs in the Cook Islands, FSM National, FSM Chuuk, FSM Kosrae, FSM Pohnpei, FSM Yap, Guam, Kiribati, the Marshall Islands, Nauru, the Northern Mariana Islands, Papua New Guinea, Samoa, Solomon Islands, Tuvalu and Vanuatu.

We are recruiting a consultant to review SAI Kiribati's Audit Act.

SAI Tonga achieves independence after Constitutional reform

The Tonga Office of the Auditor General (TOAG) has made significant progress with its independence and operations since the 1980s. With amendments to its Public Audit Act in 2012, its independence was much stronger than at any time in its history.

In 2017, a SAI PMF assessment team comprising senior staff at SAI Tuvalu (including current Auditor General, Imase Kaunatu), a PASAI consultant (Claire Kelly) and a PASAI Director (Sinaroseta Palamo-Iosefo) gave TOAG a perfect score on most dimensions of 'Domain A', independence.

However, a score of zero for having an appropriate and effective constitutional framework highlighted an area needing improvement.

Having the independence of a SAI and its members laid down in the constitution (with details in supporting legislation) minimises the threat of legislative revisions that could undermine hard-won independence.

The difficulty of changing a constitution is the point of pursuing such an arrangement but presents a formidable challenge to achieving the change.

The Constitution of Tonga now formally recognises the independence of the position of Auditor General, providing protection from outside influence. Obtaining parliamentary approval and royal assent for this amendment started with submitting a proposal to the Attorney General years ago.

Tonga's latest SAI independence achievement is truly an inspiration for the Pacific region.

¹ The PASAI Secretariat's work on audit independence was funded by the 'Strengthening of Public Finance Management and Governance in the Pacific Project' (PFM). This project aimed to strengthen oversight over public financial management in the Pacific region through improving the budgetary scrutiny, public financial oversight and accountability capacities of parliaments, supreme audit institutions and civil society within the region, aligning with international public financial oversight and accountability standards, and fostering citizen engagement and oversight. PFM is funded by the European Union (EU) and was implemented by the United Nations Development Programme (UNDP) in partnership with PASAI.

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.

Report writing training

Thirty-nine participants (16 female, 23 male) from five SAIs (Fiji, FSM National, Kiribati, the Marshall Islands and Solomon Islands) registered for this multi-modal training which included pre-recorded videos, interactive self-assessments, pre- and post-workshop tasks and 'live' webinar-style workshops held between 27 October and 2 December.

Course facilitators held a 'live' workshop for financial auditors, another for performance auditors and a 'wrap-up' workshop for both streams. The first two workshops included a panel of experts from SAIs New Zealand and Victoria.

Facilitators used breakout discussion groups in the 'live' workshops to ensure participants shared insights and demonstrated learnings. Facilitators and communications staff also provided individual feedback on the post-workshop task submissions of participants.

Ninety-five per cent of survey respondents 'agreed' or 'strongly agreed' the training met their needs.

SAI-level communications coaching

SAI	Programme activities this quarter
• Fiji	In two coaching sessions we explained how to use operational plan templates and provided feedback on how to align the approved Communications Strategy with the annual business plan and the Communications Officer's Individual Work Plan (IWP). The IWP was later approved.
• FSM Pohnpei	We are reviewing the approved Communications Strategy for further improvements before work on implementation.
• FSM Yap	The Head of SAI approved the revised Communications Strategy in December.
• 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.

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:

- [Human resources a vital pillar of professional SAIs](#) (October) – The importance of HR strategies for SAIs, PASAI's HR management training programme and what SAIs can do while pursuing full independence
- [Honouring citizens' trust in SAIs with FSG audits](#) (November) – Looks at our efforts to make FSG audits in the Pacific timely, high quality and communicated effectively so they can achieve impact for citizens
- [eLearning: A response to COVID-19 and the future of workplace training](#) (December) – Explains its many benefits and even advantages over in-person training delivery.

Other international organisations have shared the blog posts on their communications channels increasing global digital coverage, visibility and uptake. For example, the [INTOSAI CBC website](#) featured the HR post and the [EUROSAI IT Working Group](#) shared the eLearning post on 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 the quarter:

- Solomon Islands** – Following the completion of 2018 FSG audit field work, the PASAI–UNDP consultant worked with the audit managers to draft a consolidated management letter. The consultant also worked on finalising the management letter, performing quality review and follow-up, and audit finalisation.
- Papua New Guinea** – The SAI completed the 2016 FSG audit and issued the related audit opinion in December 2021. The audit opinion for the 2017 FSG is still in draft because the SAI must release the national department’s management letters to complete the controls audit part of the FSG. These audits are now ISSAI-compliant as the SAI went through the quality audit review process with our consultant by having all working papers documented in the prescribed format. He also issued a Final Diagnostic Report and a Roadmap and Strategy Document for future improvement and actions. The consultant is supporting the SAI to complete the 2018 FSG audit, and that work commenced in December 2021.
- Nauru** – The SAI awaits comments on the draft management letter submitted to Treasury in the previous quarter. We will consider a consultant for the 2019–20 FSG audit if international border and travel restrictions ease.
- Vanuatu** – The SAI issued the audit opinions for the 2015–2017 financial year audits. It started the 2018 and 2019 FSG audits this quarter, having received them in June and July 2021. We are liaising with SAI Vanuatu for further support required for the 2018, 2019 and 2020 FSG audits.
- Fiji** – The SAI completed the 2019 FSG audit and awaits sign off from the Ministry of Economy before it issues the audit opinion.

Due to COVID-19 travel restrictions, the deadline for the 2020 FSG audits was extended to 30 December 2021 for SAIs American Samoa, the Marshall Islands, the Northern Mariana Islands and Palau, although they have yet to complete them.

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 Cook Islands, Guam, Kiribati, Samoa, Tonga and Tuvalu are up to date with their FSG audits. SAI Tuvalu completed the 2020 FSG audit and issued its audit opinion on 10 December 2021, submitting to Parliament five days later.

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.

Staff from PASAI and the IDI facilitated an online workshop with two senior auditors from SAI Samoa from 5 to 6 and 8 November. Following the workshop, SAI Samoa can get ongoing support through our Learning Platform. Fellow programme participant SAI Fiji will peer review SAI Samoa’s FSG audit in 2022. IDI and PASAI reviewed and provided comments on relevant workpapers submitted by SAIs Fiji, Kiribati, Tuvalu and Vanuatu relating to their respective FSG audits.

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.

SAI	Work performed this quarter
Fiji	Reviewed QA Manual, QA Policy and QA reports
FSM Yap	Drafted QA Policy
Tonga	Reviewed QA Policy
FSM National	Set up a QA function, QA Policy and QA Manual
Guam	Helped update SAI audit manual, which included reviewing and updating the Quality Assurance and Control sections

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. Its goal is to have greater SAI impact and deliver higher quality outcomes through more effective leadership.

We held the third, fourth and fifth virtual workshops on 3 October, 3 November and 1 December followed by group coaching sessions.

Special investigation manual for SAI Fiji

We hired a consultant to develop a special investigation manual customised to SAI Fiji. Secretariat staff reviewed the draft manual and provided feedback to the consultant. The consultant considered the feedback before submitting a revised version to SAI Fiji for its comments. The consultant also conducted an online investigation training workshop for staff at SAI Fiji on 16–17 December. We plan to finalise this project soon.

Human Resource Management programme

We are at the ‘needs assessment and design’ stage for the next phase of this programme, which we will deliver with SAI Sweden. We held meetings with SAIs to discuss planned interventions aimed at addressing HR-related issues identified in their respective SAI PMF assessments and confirm SAI availability and readiness to engage in these interventions. The next phase includes:

- Support to develop SAI HR strategies: This project involves online educational sessions, coaching sessions and work by each SAI to develop their strategies and operational plans. Through discussions with the SAIs this quarter, the SAIs in the Cook Islands, the Marshall Islands, Solomon Islands and Vanuatu confirmed they will participate in this project. We are developing course materials to deliver this project from March to December 2022.
- Review of our Human Resources Management Manual: With SAI Sweden we developed terms of reference and a project plan for this review. We expect a revised manual by December 2022.

SAI Performance Measurement Framework (PMF)

SAI	Work performed this quarter
Northern Mariana Islands	Report completed on 22 October 2021. IDI endorsed and issued.
American Samoa	Finalised report submitted to IDI for independent review on 2 December 2021.
Palau	Draft report for Domains A, B and F completed and submitted to SAI for feedback. Assessments on Domains C, D and E are in progress.

SAI PMF interventions workshop (North)

Following a SAI PMF workshop for North Pacific SAIs delivered in September, participants identified priority areas of focus to improve their SAI PMF assessment scores.

SAI Yap identified their requirement to develop an Operational Plan for 2022–23. Our Director Practice Development and Technical Director (North Pacific) delivered a workshop for SAI Yap on 24–25 November. We continue to provide remote support on this work.

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.

SAIs Solomon Islands and Tuvalu are participating in 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'.

IDI and PASAI are collaborating to work with the two SAIs under this project. In October we completed a review of the audit plans for both SAIs. The Auditors-General of both SAIs have approved their audit plans. SAI Tuvalu commenced its audit field work while SAI Solomon Islands was faced with unavailability of the auditee and civil unrest in December.

The Secretariat will continue to liaise with and support the SAIs during the audit field work to ensure they conduct the audits in accordance with the ISSAIs and completed in a timely manner.

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.

SAI Kiribati is participating in the compliance audit stream. We held individual coaching sessions for five of its staff. We completed a review of the work the SAI uploaded to our Learning Platform.

We held three coaching sessions with three staff from SAI Vanuatu also in the compliance audit stream. Finally, we coached an audit team from SAI Vanuatu on conducting a financial audit.

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.

On 16 November our staff attended Transparency International's online launch and explanatory webinar of the first Pacific report in the Global Corruption Barometer series.

We also attended an Anti-Corruption Day webinar (with a panel discussion chaired by the Auditor-General of New Zealand) on 9 December.

Finally, we attended the online launch and explanatory webinar of the Gender Annex of IDI's Global Stocktaking Report 2020 on 10 December.

International collaboration

We collaborate with regional and international organisations and SAIs to lift the capability and capacity of our member SAIs. This quarter we worked with **IDI** to deliver the PESA-P and TAI Audit programmes. We also partnered with **SAI Sweden** and **AFROSAI-E** to deliver our Human Resource Management programme, and with **SAIs New Zealand** and **Victoria** to deliver our Report Writing workshops.

Governance matters

We held our 28th Governing Board meeting online on 26 November. We presented a report outlining work aligned to our five Strategic Priorities that had occurred since the last meeting, which included:

- recent workshops customised to six SAIs to inform, encourage and promote possible avenues to address gaps in independence,
- continued work to improve the quality and timeliness of FSG audits,
- progress on SAI PMF assessments (noting the completion of the report for SAI Northern Mariana Islands), and
- recruitment of a pool of technical advisers to build SAI capability and set up best-practice procedures across the PMF's broad domains.

Members of the Governing Board created a subcommittee to consider and approve a theme and countries of focus for the fourth PASAI Accountability and Transparency Study in 2022.

The Governing Board agreed to an investment in an auditing software upgrade for some SAIs in the region. Agenda items also included an update on the implementation of the Monitoring, Evaluation and Reporting Framework to meet external and internal reporting requirements.

Secretariat news

Due to the spread of the COVID-19 Delta variant, a state of 'lockdown' existed in Auckland until 3 December 2021. Our Auckland-based Secretariat team continued working remotely from home throughout this quarter following relevant Ministry of Health advice and guidelines.

Face-to-face meeting with regional SAI heads

In early December, our Technical Director (North Pacific) who is based in Guam, Doris Flores Brooks, was able to meet with three SAI heads in person.

They discussed SAI PMF assessments, PASAI training and FSG audit progress at the Office of Public Accountability in Hagatna, Guam.



Left to right: Kina Peter, Public Auditor (Northern Mariana Islands); Satrunino Tewid, Public Auditor (Palau), Doris Flores Brooks, PASAI Technical Director (North Pacific) and Benjamin JF Cruz, Public Auditor (Guam)

