



PASAI Quarterly Report

Pacific Association of Supreme Audit Institutions

October – December 2023



Training



Communications and reporting



Other

➔ 3 workshops

- New government performance audit standards (online)
- HR Champions - Module 2 (online)
- HR Champions - Module 3 (Guam)

➔ 2 Community of Practice sessions

- Strategy development and sub-regional updates

➔ 136

more followers (on Facebook, LinkedIn and X)

➔ 59

social media posts

➔ 4

media releases

➔ 3

blog posts

➔ 1

quarterly report

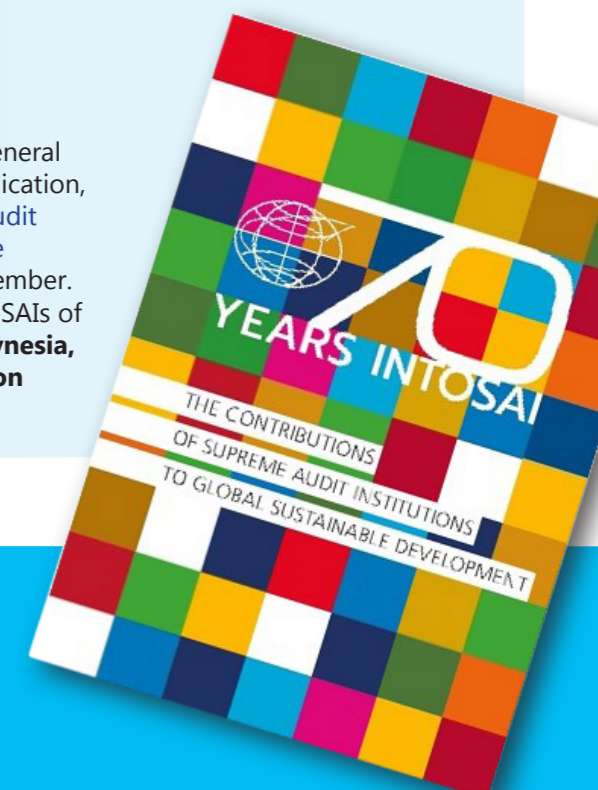
➔ 1

newsletter

- Held PASAI's **36th Governing Board meeting**
- SAI country visits to **American Samoa, Federated States of Micronesia (FSM) National, FSM Kosrae, FSM Pohnpei, FSM Yap, Kiribati** and **Samoa** including advocacy for independence
- Performance audit technical assistance for SAI **Solomon Islands**

PASAI in the news

An article from our Secretary-General ended the commemorative publication, The contributions of supreme audit institutions to global sustainable development, published in November. In it he gave examples from the SAIs of **Fiji, FSM National, French Polynesia, Kiribati, Palau, Samoa, Solomon Islands** and **Tuvalu**.



Programme delivery by SAI

Melanesia Fiji



- SP2
 - SAI independence and advocacy visit
 - Performance reporting
- SP3
 - Cooperative Audit on CCAA
- SP4
 - Leadership programme
 - HR Champions programme workshop

Papua New Guinea



- SP3
 - Technical assistance to update FSG audit
- SP4
 - Leadership programme
 - HR Strategy development
 - HR Champions programme workshop

Solomon Islands



- SP1
 - Independence strategy support
- SP3
 - Technical assistance for performance audit
 - Cooperative Audit on CCAA

Vanuatu



- SP1
 - Independence strategy support
- SP3
 - Cooperative Audit on CCAA
- SP4
 - PESA programme coaching
 - HR Champions programme workshop

Micronesia Chuuk



- SP3
 - Performance audit standards workshop
- SP4
 - Enhancing Strategic Management Capabilities programme

FSM National



- SP2
 - SAI independence and advocacy visit
- SP3
 - Performance audit standards workshop
 - Cooperative Audit on CCAA
- SP4
 - HR Champions programme workshop

Guam



- SP3
 - Performance audit standards workshop
- SP4
 - Enhancing Strategic Management Capabilities programme
 - HR Champions programme workshop

Kiribati



- SP2
 - SAI independence and advocacy visit
- SP4
 - Leadership programme
 - HR Champions programme workshop

Kosrae



- SP2
 - SAI independence and advocacy visit
- SP3
 - Performance audit standards workshop
- SP4
 - Leadership programme
 - Enhancing Strategic Management Capabilities programme

Marshall Islands



- SP3
 - Performance audit standards workshop
 - Cooperative Audit on CCAA
- SP4
 - Leadership programme
 - HR Strategy development
 - HR Champions programme workshop

Nauru



- SP1
 - Audit Act TA support
- SP2
 - SAI independence and advocacy visit
- SP4
 - PESA programme coaching

Northern Mariana Islands



- SP3
 - Performance audit standards workshop

Palau



- SP3
 - Performance audit standards workshop
- SP4
 - Enhancing Strategic Management Capabilities programme

Pohnpei



- SP2
 - SAI independence and advocacy visit
- SP3
 - Performance audit standards workshop
- SP4
 - Enhancing Strategic Management Capabilities programme
 - HR Champions programme workshop

Yap



- SP2
 - SAI independence and advocacy visit
- SP3
 - Performance audit standards workshop
- SP4
 - Leadership programme

Polynesia American Samoa



- SP2
 - SAI independence and advocacy visit
- SP3
 - Performance audit standards workshop

Cook Islands



- SP3
 - Technical assistance to update FSG audit
- SP4
 - Leadership programme

Samoa



- SP1
 - Independence strategy support
- SP2
 - SAI independence and advocacy visit
- SP3
 - Technical assistance to update FSG audit
 - Cooperative Audit on CCAA

Tonga



- SP4
 - HR Champions programme workshop

Tuvalu



- SP3
 - Cooperative Audit on CCAA
- SP4
 - 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 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.

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

We also reviewed SAI **Nauru's** draft Audit Bill against SAI Performance Measurement Framework (PMF) criteria (Domain A) to ensure the SAI would meet all eight pillars of independence prescribed by the Mexico Declaration.

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.

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.

In October our Director (North Pacific) visited the states of **Yap** and **Kosrae** in the Federated States of Micronesia. There she met with elected officials to advocate for SAI independence and increased SAI funding. In a meeting with the Yap State Governor Charles S Chieng, his Chief of Staff, Paul Ayin; and the Lieutenant Governor, Francis Itimai; the governor affirmed the importance of preserving the local audit office's independence.

Accompanied by the Yap State Public Auditor, our director had an audience with senior officials from the state legislature as well.

Our director had a similar reception among senior officials during her visit to FSM **Kosrae State** later in the month.

Our Director of Practice Development visited **American Samoa** in November. While there, our director completed a quality assurance review of one of the SAI's performance audits. She explained to staff the use of audit planning templates to comply with international auditing standards and discussed the SAI's approach to achieving true financial and operational independence to enable it to fully deliver its mandate.



Vice Speaker, Theodore Rutun; PASAI Director (North Pacific), Doris Flores Brooks; Speaker, Nicolas Figirlaarwon; Yap State Public Auditor, Bryan Dabugsiy; and Senators Victor Bamog and Lyon Sulog



Chief of Staff, Mermima Mongkeya; Kosrae State Public Auditor, Palikkun Kilafwasru; Governor Tulensa W Palik; and PASAI Director, Doris Flores Brooks



Kosrae State Public Auditor, Palikkun Kilafwasru; Speaker Semeon Phillip, PASAI Director, Doris Flores Brooks; Vice Speaker, Salpasr Tilfas; Committee on Ways and Means Chairman, Senator Alik Isaac; and Committee on Education and Cultural Affairs Chairman, Senator Lyndon Jackson



Territorial Auditor, Mike Edmonds (centre) and PASAI Director Practice Development, Sinaroseta Palamo-Iosefo (second from right, front row) with staff from SAI American Samoa



Left to right: Deputy Accountant General, James Ruatu; Audit Supervisor, Tematang Raimon; PASAI Programme Director, Susana Laulu; and Accountant General, Toromon Metutera



Public Auditor, Bryan Dabugsiy; and PASAI Director Performance Audit, Mike Scott (second and first from right, back row) with staff from SAI Yap

Later in November another of our programme directors visited **Kiribati**. There she assisted the staff responsible for the 2022 Financial Statements of Government (FSG) with the audit planning and process. She discussed the challenges impacting workflow and timelines to the FSG audit, and how to manage those challenges with existing resources. She also paid a courtesy visit to senior staff at the Ministry of Finance and Economic Development.

In early December our Chief Executive and Director (North Pacific) travelled to the **Federated States of Micronesia** to visit the Office of the National Public Auditor and the audit office for **Pohnpei** State.

One of our programme directors and a Senior Advisor from SAI New Zealand visited **Samoa** in early December to help finalise the Public Accounts 2022 audit opinion and to guide the implementation of revised planning templates. They presented the audit management tool AFROSAI-E SAI Enhancement Audit Tool (A-SEAT) and conducted training sessions on planning checklists, risk assessments, materiality and FSG significant components. To enhance the quality of information available for auditing, they also held meetings with the Minister of Finance, the Chief Executive and PFM Advisor at the Ministry of Finance, and the New Zealand High Commissioner.

Our recently appointed Director Performance Audit travelled to **FSM Yap** State in early December. There he worked with the local audit team on its upcoming performance audit programme. Together they prepared most of the plan for two audits. This includes developing an objective, scope, audit criteria, methodology and timeframe for completing the audits. He also provided suggestions on updating the office's performance audit manual and took part in an anti-corruption walkathon it organised. Read more on the latter in the highlighted box, below.

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:

- **New quality management standards for the North Pacific** (October 2023) – summarised the characteristics of the American Institute of Certified Public Accountants' new standard on a Firm's System of Quality Management.

- [PASAI develops its first Competency Framework](#) (November 2023) – Introduced members to the new Competency Framework and explained the methodology behind its development.
- [The ClimateScanner project – How Pacific SAIs can help address climate change](#) (December 2023) – covered the themes emerging from SAIs’ work in the climate area, including the ClimateScanner project.

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 December blog post in its [monthly eNewsletter](#).

International Anti-Corruption Day (IACD) Campaign

Ahead of IACD on 9 December 2023, we coordinated some support to member SAIs interested in promoting the campaign. We provided various campaign related resources, hosted planning videochat meetings and helped connect members to partnering agencies.

Independent commissions against corruption exist in many of the parliamentary system jurisdictions in which our members operate, so some of those members followed the lead of those commissions, who were the obvious agencies to be leading anti-corruption activities.

Other SAIs, particularly those in the congressional system, are already actively involved in anti-corruption and fraud awareness activities. We encouraged them to target campaign activities towards young people. Below are some highlights from the 2023 IACD campaign.

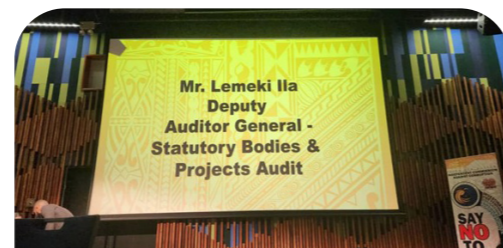
The **Fiji** Independent Commission Against Corruption (FICAC) organised a media event to observe this day and make it relevant to the local context. SAI Fiji’s Anti-Corruption and Money Laundering Committee and Communication Unit joined FICAC in distributing promotional material to the public.

Ahead of IACD, SAI **Palau** promoted an essay competition targeting high school and community college students. Essay entrants were asked to respond to the questions: What does corruption mean to me? How does corruption impact government services? And, how can I help prevent corruption?

The SAI organised a walkathon for IACD, with free themed t-shirts to the first 50 finishers. The event also included breakfast, a presentation of the essay winners, remarks from the Public Auditor, Saturnino Tewid; the Minister of Justice and Vice President; a Senator; a media representative; and special agents from the FBI.

The SAI promoted the event in a newspaper advertisement and even designed and arranged for a large banner to go over a major road. Mr Tewid also conducted a [pre-event interview](#) and a [post-event interview](#) on Palau Wave (a radio, TV and livestream video channel). The video of the first interview has been viewed more than 1,000 times which is especially outstanding given the total population of Palau is just 18,000.

In **Papua New Guinea**, the ICAC put on a workshop with the theme “Building and maintaining integrity: Roles and responsibilities of middle and senior managers in the public service”. The Deputy Auditor-General, Lemeki Ila, spoke to the nearly full ballroom



audience on the role of the SAI, the importance of auditing, and how public servants should be engaging with the SAI.

Pernes Samuel (Chief Investigator) and Dane Ioanis (Investigator) from SAI **Pohnpei** were interviewed for radio. The station broadcast the interview twice a day (at 10 am and 7 pm) in the week leading up to IACD. A [video of the interview](#) includes some English captions and has since been viewed more than 1,600 times. This is remarkable for an island of about 40,000 residents.

SAI **Yap** partnered with the local Sustainable Development Goals (SDG) office to organise a walkathon around the lagoon on IACD. They designed and prepared their own themed t-shirts. They distributed brochures to event participants (67 in all) and had them answer a short four-question survey about corruption and SDGs. They promoted the event on local radio, sent mass emails to the state’s government agencies and posted flyers in public areas.



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. The SAI has discussed plans with the ministry to complete the audits for these three financial years by 31 May 2024.
- SAI **Fiji** will complete the 2022 and 2023 FSG audits once the audits for its ministries and departments are finalised.
- 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** has received FSG for 2019, 2020, 2021 and 2022. Significant audit issues with material misstatements were identified for the 2019 FSG with our technical support. The departments of Finance and Treasury are yet to resolve these issues. The audit fieldwork was completed in December 2023 with the audit opinion planned for issue in January or February 2024 subject to staff availability and the prompt receipt of revised FSG. 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 **Solomon Islands** has a three-year audit backlog. 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 has worked with a consultant to redo their working papers and complete the FSG audit for 2018 to 2021. The SAI also completed the 2022 FSG audit in 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.

The technical support to SAI Solomon Islands has been on hold pending confirmation of dates from the SAI Head due to competing work priorities. Our assistance to SAI Papua New Guinea is summarised in the section above.

The Office of the Secretary-General held multiple online training sessions with its twinning partners SAIs **Samoa** and **Cook Islands** this quarter covering topics such as audit planning, risk assessments and determining FSG significant components. Regular weekly meetings and mentoring sessions with both SAIs continued throughout. Details of the in-person [visit to Samoa](#) are outlined in the SP2 section above. For SAI Cook Islands, SAI New Zealand assisted with the completion of Risk Assessment documents for the 2020–2022 FSGs. They also discussed new approaches to testing multiple account balances to ensure the appropriate level of assurance is obtained from audit procedures.

Technical assistance for high-quality performance audits

We are assisting SAI **Solomon Islands** to strengthen its performance audit capability. The Solomon Islands Ministry of Finance withheld funding for audit fieldwork until early December 2023. Since then, the local audit team has travelled to other islands to conduct necessary fieldwork on the government’s response to the COVID funding policy, the Economic Stimulus Package.

Government auditing standards review and update

We partnered with the Graduate School USA to train government audit office staff in congressional-style jurisdictions to conduct performance audits to new standards.

Sixty-one staff (30 female, 31 male) from SAIs **American Samoa, FSM Chuuk, FSM Kosrae, FSM National, FSM Pohnpei, FSM Yap, Guam, Marshall Islands, Northern Mariana Islands** and **Palau** participated in the online workshop from 28 to 29 November 2023.

The course covered the general standards for governmental auditing, such as ethical principles and quality control. It also included the fieldwork and reporting standards for performance audits. After an in-depth review of and update on the standards, participants discussed the purpose and requirements of individual standards, with an emphasis on the recent changes.

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 quarter, participating SAIs selected audit topics as follows:

SAI	Audit Topic Selected
Fiji	Implementation of Climate Change Adaptation Plan
FSM National	Implementation of Climate Change Adaptation Plan
Marshall Islands	Sea level rise and coastal erosion
New Caledonia	Sea level rise and coastal erosion
Samoa	Implementation of national adaptation targets linked to SDG13 targets on CCA
Solomon Islands	Climate Change Adaption Action on sea level rise and coastal erosion
Tuvalu	Sea level rise and coastal erosion
Vanuatu	Water Resource Management

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 16 and 17 November, we provided participants with updates on the development of our next strategic plan and matters regarding our programme of work, including independence opportunities and continuing professional education certification. We also shared a summary of the recent successes and challenges from SAIs in each of the Pacific Island sub-regions.

The themes raised in the webinar ‘[Supporting national anti-corruption initiatives](#)’ delivered by SAI New Zealand on 7 December, will be discussed in the next sessions postponed to January/February 2024.

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. This quarter, SAIs FSM Kosrae and FSM Pohnpei completed their strategic plans, operational plans and performance reporting frameworks. SAI Guam has completed its strategic plan.

Professional Education for SAI Auditors (PESA) programme

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

To be eligible to sit exams in May 2024, participants must complete seven papers by the end of January. This quarter we completed the first review of papers from the three 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.

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**.

This quarter we completed Module 2 of this programme, which started in May 2023. This module’s 17 webinars (2.5 hours each) covered the different phases of the HR cycle and related processes. The SAIs were divided into three peer groups where further sharing and collaboration took place. Participants met every month to discuss and share lessons learnt/challenges on their own. Each SAI was responsible for leading and coordinating these group discussions.

We held Module 3, an in-person workshop, in Guam between 5 and 14 December. It involved case studies on the various HR processes in the employee lifecycle regarding a dilemma that the SAI could face. Our eLearning specialist remotely presented our new competency framework to guide the SAIs’ own staff development and revision of job profiles.

The HR Champions shared the following achievements:

- **FSM National** – improved recruitment process and established staff wellness programme
- **Fiji** – improved induction procedures to reduce time for on-boarding; enhanced recruitment process by sharing vacancies with stakeholders, give regular updates on HR activities and matters at staff and management meetings, amended induction guidelines, succession plan through sharing learnings/ knowledge from HRC programme with other staff in HR unit
- **Guam** – established wellness goals for staff
- **Kiribati** – enhanced recruitment process, established “Wellness Committee” to oversee weekly staff wellness activities, developed competency framework

Regional and international meetings and collaboration

Meetings

Our Chief Executive attended the six-monthly meeting of the **Australasian Council of Auditors-General (ACAG)** on 9 and 10 November, in Wellington. The members of ACAG include the SAIs of Australia, Fiji, Papua New Guinea and New Zealand, and the state and territorial audit offices of Australia. The SAI heads of the Cook Islands and Samoa also attended the meeting, having accepted the invitation of twinning partner and host, SAI New Zealand.

Our Chief Executive then participated in the **IDI's Global Summit for Professionalisation of SAI Auditors** in the United Kingdom from 14 to 15 November. There she spoke at an interactive workshop on the professional certification of SAI auditors and participated in a panel discussion on small island developing states (SIDS).

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 sponsored staff of member SAIs in congressional-style jurisdictions to take a course being offered by the **Graduate School USA** through its Pacific Island and Virgin Island Training Initiatives (PITI-VITI) programme. They learnt how to conduct performance audits to new standards. There are further details about this in the SP3 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 eight SAIs from our region. There are further details about this at the end of the SP3 section of this report.

Governance matters

We held our 36th Governing Board meeting in Auckland on 7 and 8 November 2023. The Governing Board approved specific budget reallocations and various changes to PASAI policies that had undergone a routine review.

The Governing Board was updated on discussions had with prospective development partners for the next strategy period starting in mid-2024. Meeting participants also further progressed the development of our next Strategic Plan.

Secretariat developments

At the end of October and after four years as our Director Monitoring, Evaluation and Reporting, Annie Subactagin-Matto left PASAI for a role at the Commerce Commission. Annie created the Performance Framework we use to track our work in line with our Strategic Priorities, coordinated the introduction of our Learning Platform and oversaw our Communications Programme.

Following a Governing Board directive to expand our focus on performance audits, we created a Director Performance Audit position and appointed **Mike Scott to the role** in November to provide additional support to our member SAIs in this area.

- **Marshall Islands** – discussed ways to address employee wellness with management, worked with heads of other divisions to develop training plan
 - **Tonga** – established a staff wellness programme which includes workplace medical checkups by Ministry of Health staff and a weekly Zumba exercise session
 - **Tuvalu** – recruitment process enhanced and discussed with the Public Services Commission about transitioning the HR function to the SAI
 - **Vanuatu** – established staff wellness programme.
- **Review of PASAI HR Guide** – We tested a draft version of our HR Guide 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.



HR Champions with, (front row, left to right), Guam Public Auditor, BJ Cruz; senior advisors from SAI Sweden, Carolina Bjerström and Ingela Ekblom; PASAI Director – Practice Development, Sinaroseta Palamo-Iosefo; and the Lt Governor, Joshua Franquez Tenorio, who opened the workshop

Twinning arrangements

SAIs **Western Australia** and **Fiji** met online and planned assistance (review and feedback of audit plan, fieldwork procedures, report) of 80 hours over the course of a performance audit in 2024.

SAI **New South Wales** sent an officer on secondment to SAI **Solomon Islands** in the previous quarter. This officer's work involves IT assistance and financial audit management.

