



PASAI Update

Pacific Auditors working together

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Goodbyes, hellos, and new beginnings

It has been a busy couple of months for the PASAI Secretariat, as the tardiness of this April Update attests. The Secretariat said goodbye to our first Executive Director, Eroni Vatuloka — but not for long! Eroni has taken up the position of PASAI Advocate, but is now based in Fiji, rather than Auckland. We will have a detailed story about Eroni's new role in the June Bulletin, so stay tuned. We are also gearing up to welcome PASAI's new Chief Executive, Tiofilusi Tiueti.



PASAI farewell functions to wish Eroni Vatuloka well in his new endeavour.



Partnerships and twinning arrangements

PASAI is continuing to work with INTOSAI Development Initiative (IDI) on new capacity development programs. One of these new programs is called the 'Enhancing eLearning Capacity Program'. A meeting was convened in New Delhi, India on 13–24 April 2015 to develop an eLearning handbook. PASAI's Director Practice Development, Ms Sinaroseta Palamo-Iosefo and the Samoa Audit Office's Director of the IT Audit Unit, Mr Terence Su'a, represented PASAI at this meeting, with seven other representatives from ASOSAI, AFROSAI-E, CAROSAI and OLACEFS. The eLearning handbook is a global public good that will assist SAI's and regions to make decisions about engaging with eLearning as well as deciding whether eLearning is suitable for specific SAI's or their region's capacity development strategy.

The meeting involved writing the handbook outlining different eLearning approaches, processes and tools and detailing the most effective tools to use in various learning circumstances.

PASAI will benefit from this program as it proceeds with implementing the Strategic Plan 2014–2024, which identifies enhancing eLearning capacity as one of its priorities. The PASAI representatives had an invaluable experience at the meeting that hopefully will be transferred to PASAI's future capacity development programs.

"... The eLearning handbook will assist SAI's and regions to make decisions about engaging with eLearning."



Delegates for the product development meeting: E-learning Handbook, New Delhi, India

Subregional Audit Support Program — Round 5

The members of the SAS Committee held their 9th meeting on 15–16 April 2015 at the PASAI Secretariat office in Auckland, New Zealand to reflect on the successful completion of Round 4 and to discuss the approach and design for Round 5.

The committee agreed that Round 4 was a success as it achieved the purpose of the SAS program—to progressively complete the audits of public accounts, including audits of entities owned or controlled by the government, and strengthening the capacity of the secondees and staff of the participating country SAIs. The final report from Round 4, including commentary from the SAS Committee, will be released at the 2015 PASAI Congress in October 2015.

The committee discussed how to embed the learnings from previous rounds of the program and considered sustainability of this program and support for participating SAIs in both Round 5 and beyond Round 5, when this program ends under the current funding agreement. Accordingly, the approach for Round 5 is slightly changed and will be confirmed with tentative dates in the upcoming months.

PASAI acknowledges the continuing support of ADB for the SAS program and looks forward to working with participating SAIs and the ADB in Round 5.

For more information about the program, contact Agnes Aruwafu, Director Technical Support at agnes.aruwafu@pasai.org.



SAS Committee Members: Front row L-R: Robert Cohen, Acting Auditor General Solomon Islands; Matereta Raiman, Auditor General Kiribati; Lyn Provost, PASAI Secretary General; Eli Lopati, Auditor General, Tuvalu. Standing L-R: Eroni Vatuloka, Executive Director PASAI (now PASAI Advocate); Flordeliza dR. Asistin, Senior Operations and Institutional Coordination Officer, Asian Development Bank; and Agnes Aruwafu, PASAI Director Technical Support.

International Computer Driving Licence

On the 15 April 2015, PASAI signed an agreement with ICDL Asia to be an official Accredited Test Centre of ICDL for all PASAI members. What this means is that any PASAI SAI member can request to undertake any ICDL course, as outlined in the table, through the PASAI Secretariat. All these modules are available to PASAI members for a small administrative cost, which will allow PASAI members to conduct ICDL training and testing in their home countries with administrative support provided by the PASAI Secretariat.

This will allow SAIs to keep up-to-date with the programs used by governments and to assist with conducting high-quality audits in a timely way.

An email about how to register and the costs involved will be sent out to all Heads of SAI soon.

If you have any enquiries about the ICDL program, contact Agnes Aruwafu, Director Technical Support at agnes.aruwafu@pasai.org.

Base modules

Computer essentials

Online essentials

Word processing — Microsoft

Word

Spreadsheets — Microsoft
Excel

Standard modules

Presentation

Using databases

Web editing

Image editing

Project planning

IT security

Online collaboration

2D computer-aided design

Advanced modules

Advanced word
processing — Microsoft
Word

Advanced spreadsheets
— Microsoft Excel

Advanced databases —
Microsoft Access

Advanced presentation —
Microsoft PowerPoint

Cooperative Audit Programs

SAIs are continuing to participate in PASAI's cooperative audit programs as a capacity development tool to enhance performance and financial audit skills.

In the last few years PASAI has conducted six cooperative audits. In 2015, PASAI is working closely with IDI to design a seventh cooperative audit on public procurement, which will follow an ISSAI-compliant audit methodology.

A design meeting is planned for 22 June to 3 July 2015 to develop e-learning course materials. Invitations will then be sent to Heads of SAIs in September–October (approximately) and then joint planning and reporting meetings will follow.

If you have any questions, contact Agnes Aruwafu, Director Technical Support at agnes.aruwafu@pasai.org.

The Report of the Coordinated Pacific Region Performance Audit: Climate Change Adaptation and Disaster Risk Reduction Strategies and Management has now been published on the PASAI website: www.pasai.org. If you have any questions, contact Claire Kelly, Cooperative Audit Adviser at clairekelly2009@gmail.com.

PASAI Financial Audit Manual

One of PASAI's key objectives in its Strategic Plan 2014–2024 is to encourage and support SAIs to produce high-quality audits in a timely manner. To assist member SAIs with achieving this strategic priority, PASAI adopted the AFROSAI-E regularity audit manual as the PASAI Financial Audit Manual. PASAI then developed additional Guidance Notes for the manual, including commentary that is specific to the Pacific region, and practical tools and templates to help auditors conduct ISSAI-compliant financial statement audits.

The Director Technical Support is updating and revising the second edition of the PASAI Financial Audit Manual and Guidance Notes over the next few months to include new templates (Word and Excel versions), examples, practical tools and other resources to assist auditors to conduct high-quality audits.

PASAI thanks those SAI members who have already sent interesting material they would like included in the Guidance Notes. There is still time to send in ideas or other material you would like to include in the Guidance Notes to Agnes Aruwafu, Director Technical Support at agnes.aruwafu@pasai.org.

The 2nd edition of the PASAI Financial Audit Manual and Guidance Notes will be released before the 2015 PASAI Congress in Vanuatu.

CALENDAR

THE NEXT SIX MONTHS

8–10 June 2015: Tier 2 in-country training, Nukualofa, Tonga (tbc).

tbc: Cooperative Audit Program Design Meeting

13–16 October: PASAI 18th Congress, Port Vila, Vanuatu.

FURTHER INFORMATION

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