



# PASAI update

*Pacific Auditors working together*

## Chief Executive visits Tonga

On his visit to attend the start of the Tonga Audit Office series of trainings, the Chief Executive of the PASAI Secretariat, Mr Tiofilusi Tiueti, called on the Prime Minister, Hon. Samuela 'Akilisi Pohiva, on Tuesday, 25th August 2015.

Mr. Tiueti took the opportunity to familiarise the Prime Minister with PASAI's role in promoting and advocating good governance, transparency and accountability in the management and use of public resources in Pacific Island countries.

The Prime Minister offered his government's support to PASAI's critical role and expressed the government's commitment to the timely preparation of government public accounts, and establishing mechanisms to ensure audit recommendations are implemented and followed-up.

It was also an opportunity for Mr. Tiueti to meet Tonga's new Auditor General, Mr Sefita Tangi. Further, a meeting was held with the Speaker of Parliament, Lord Tu'ivakano, which included a discussion about the proposed workshop to be conducted by the PASAI Advocate with the Tonga's Members of Parliament and the Public Accounts Committee. Mr. Tiueti also met with the Minister and the CEO for Finance and National Planning and echoed PASAI's support to the implementation of the Tonga Public Financial Management Reform Roadmap and other related issues.



Tiofilusi Tiueti (L), PASAI Secretariat's Chief Executive with the Prime Minister of Tonga (R), the Hon. Samuela 'Akilisi Pohiva.

# CALENDAR

SAS program Round 5: Regional Planning Workshop (Suva, Fiji)  
7–11 September 2015

SAI PMF: Tonga Road PMF (Tonga Office of the Auditor General)  
31 August to 4 September 2015  
Tier 2 training  
28 Sept – 2 Oct 2015  
Tier 3 training  
26–30 October 2015  
Tier 4 training  
7–11 December 2015

INTOSAI Capacity Building Committee Meeting (Stockholm, Sweden)  
7–11 September 2015

INTOSAI Regions Strategy, Performance Measurement & Reporting and Planning Meeting (Oslo, Norway)  
14–18 September 2015

SAI PMF Lite meeting (Auckland, New Zealand)  
23–25 September 2015

PASAI Congress (Port Vila, Vanuatu)  
13–16 October 2015

*Communicating effectively* training, (Tonga Office of the Auditor General)  
3–6 November 2015

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## A&T on track

PASAI's third Accountability and Transparency Report is on track for publication later this year.

The A&T Report, as it is known, has become one of PASAI's key publications. It is central to PASAI's advocacy efforts under the Strategic Plan, both at a regional level and to support individual SAIs to promote change and development in their own countries.

This year's study has now been completed, and the report will be presented to the Governing Board and the Congress in Port Vila. The focus of the study is on three aspects of accountability and transparency: ethical leadership, national budget-setting, and the financial independence and autonomy of SAIs to perform their mandates.

The project team would like to thank the heads of all SAIs who responded to the project questionnaire, and also to those SAIs that hosted the seven in-country visits by the project consultants. We hope that the report will provide valuable information for PASAI and its members about how SAIs can develop their leadership role and take steps to improve their operational independence.

## APIPA 2015 Conference

*Achieving Partnerships In Public Accountability* was the theme of the 26th Annual Association of Pacific Islands Public Auditors (APIPA) Conference held in Guam on 3–7 July 2015. PASAI Secretariat's Chief Executive attended the APIPA Conference at the invitation of the conference's chair Ms Doris Flores Brooks, Public Auditor — Guam. It was an opportunity for the Chief Executive to meet with APIPA public auditors, their staff and trainers, and to learn about the audit practice and standards adopted by these offices. The Chief Executive also attended the APIPA Executive Meeting and made brief comments about the Secretariat's work. The roundtable discussion on major challenges

and opportunities of running a public audit office was very informative. The discussion was facilitated by Mr David Walker, former United States Government Accountability Office (GAO) Comptroller who shared major transformational challenges and changes at the GAO and discussed challenges and opportunities relating to participants' respective public audit offices. At the plenary session, Mr Walker also delivered a stimulating key note address on 'Economic and Fiscal Realities and the Need for Government Transformation' and detailed how macro-economic, demographic and other trends are affecting the current and future finances of governments. The high attendance and participation by public audit office staff at various courses held during the conference was encouraging for building the capacity of auditors in the region. The great hospitality and efficiency of Ms Doris Flores Brooks, Public Auditor — Guam and her staff made the APIPA Conference a great success.





# TONGA PUBLIC FINANCIAL MANAGEMENT ROADMAP— PASAI TRAINING

As reported in the June PASAI Bulletin, PASAI is participating in the Tonga Public Financial Management Reform Roadmap for the Government of Tonga by delivering audit training to the Tonga Office of the Auditor General. A Letter of Arrangement was signed between the Pacific Islands Centre for Public Administration (PICPA) and PASAI in August 2015 to kick-start the suite of training. Training started with the *Tier 1 Fundamentals of Government Audit Workshop* during 24–28 August 2015.

The first day of training was officially opened by the Hon. Dr 'Aisake Eke Minister for Finance & National Planning with opening remarks by Mr Tiofilusi Tiueti, PASAI Chief Executive; Ms Lilika Fusimalohi Senior Program Manager — Economic and Public Sector Governance and Private Sector Development, from the Australian Department of Foreign Affairs and Trade; with final remarks by newly appointed Auditor General Mr Sefita Tangi.

The Tier 1 workshop was attended by 27 participants, including three staff from the Ministry of Finance and National Planning. Three facilitators from the Tonga Office of the Auditor General assisted PASAI to deliver the workshop both in English and Tongan to transfer knowledge and skills to participants as effectively as possible.



Tier 1 facilitators (l to r) — Kelepi (Deputy Auditor-General); Agnes (PASAI); Sisilia (Senior Auditor); Lotomoua (Deputy Auditor-General)  
Absent from photo: Utuone (Deputy Auditor General)

The topics ranged from understanding International Standards of Supreme Audit Institutions (ISSAIs), data reliability, and an overview of conducting a risk-based approach to financial audits. The workshop was interactive and included a mix of exercises, quizzes, role plays and case-studies to help participants understand the fundamentals of government auditing.

This workshop not only achieves PASAI's strategic priorities for building the capacity of auditors, but also contributes to auditors carrying out high-quality financial audits that comply with ISSAIs.

If you have any questions please contact PASAI Director Technical Support Mrs Agnes Tuiai-Aruwafu at [agnes.aruwafu@pasai.org](mailto:agnes.aruwafu@pasai.org).



Participants in the Tier 1 Fundamentals of Government Audit Workshop 24–28 August 2015.