



PASAI UPDATE

Pacific Auditors working together

12th PASAI Governing Board meeting

On the 17–18 February, PASAI's Governing Board met for the twelfth time. The Board met in Auckland, New Zealand to discuss a detailed agenda and to make some key decisions for PASAI. Some of the key highlights of the meeting are outlined below.

Monitoring, Evaluation and Reporting (MER) Framework: The Board approved the Monitoring, Evaluation and Reporting (MER) Framework for the PASAI Long-Term Strategy 2014–2024. The Board noted that implementing the MER Framework will be challenging. The Secretariat will work with individual SAs to develop a simple, efficient, balanced M&E process for SAs that is practical, avoids 'survey overload', and minimises measurement requirements.

Cooperative financial audit—foreign aid funded projects: PASAI's Technical Support Adviser, Agnes Aruwafu, updated the Board on the 1st Cooperative Financial Audit (CFA) on foreign aid funded projects. The Board heard that now the training is complete, it is important for PASAI to keep in touch with the participants so they continue to feel supported and to help build capacity in the longer term for both sustainability and for participants to continue to engage with each other for support and information sharing. Participants have started to trial IDI's online Community of Practice Portal, which will be evaluated for potential further use across PASAI.

Update on PASAI Secretariat vacancies: In a closed session, the Board made some decisions regarding filling the vacant positions in the Secretariat that are the result of the new structure. The Board also noted that the new structure constitutes a major change and that there will be a period of transition for the Secretariat. The Board noted that an induction and working together process will be critical because PASAI's strategy cannot be implemented by an individual—it needs to be implemented by the team.

INTOSAI peer review proposal for PASAI: INTOSAI has received a report from the UN about working to strengthen SAs with the framework of the UN's Post-2015 Development Agenda. Within the framework, the Austrian Court of Audit, funded by the Austrian Development Agency, wants to undertake an in-depth review of independence in one country in every INTOSAI region. An international team will assess independence and talk to parliaments and legislatures. They would like a developing country to be involved. The Austrian Court of Account and IDI will be sending a team and perhaps someone from the Pacific will also be part of the review. The Board views the participation of someone from the region on the review team as an opportunity for both capacity building and an opportunity to consider applying the methodology used by the international team more widely across PASAI.

The Board agreed that SAI Vanuatu will be put forward as the PASAI country to undergo an in-depth review from the international team.

12th PASAI Governing Board meeting (cont)

18th PASAI Congress Port Vila, Vanuatu: The dates for the 18th PASAI Congress have been set as 11–14 August 2015. The Congress will be held at the Holiday Inn, Port Vila, Vanuatu. The Auditor General of Vanuatu expects all members of PASAI to attend. The Board noted that SAI Guam will be hosting APIPA Congress in Guam (and training) on 3–7 August 2015. The training courses are still under development, but a link to courses will be distributed to PASAI in due course.



Board members and observers at the 12th PASAI Governing Board meeting, 17–18 February 2015, Auckland, New Zealand.

PASAI Financial Audit Manual

Over the next few months, the Technical Support Adviser will be updating and revising the PASAI Financial Audit Manual (FAM), including the Guidance Notes to include new materials and templates (Word and Excel versions) and other resources to assist auditors with conducting ISSAI-compliant financial statement audits.

If your SAI has any useful templates or programs that it would like to share and include in the PASAI Guidance Notes, please provide contributions to the PASAI Technical Support Adviser at agnes.aruwafu@pasai.org by 31 March 2015.

If you have used the PASAI FAM in the last year or so and would like to provide feedback on how we can improve it, these comments would also be appreciated.



Third accountability and transparency project 2015

PASAI is about to embark on a third accountability and transparency (A&T) project, which will examine three key areas of focus: the independence of SAls with respect to their funding and resourcing; approaches to the scrutiny of government budgets across the region; and means for SAls to collaborate collaborating with other organisations to promote ethical behaviour and governance practices. The project commence shortly, and the report is expected to be presented to PASAI's Governing Board at its August 2015 meeting in Port Vila, Vanuatu.

PASAI is now advertising for a Governance and Auditing Specialist to undertake the project with support from PASAI's Legal Consultant and the Executive Director of PASAI. Details can be obtained from the PASAI website www.pasai.org.

The following countries will participate:

- Melanesia—Fiji and Vanuatu
- Polynesia—Cook Islands, Tuvalu and New Caledonia
- Micronesia—Kiribati and Republic of Marshall Islands.

Enhancing SAI capacity and capability

Career Path Training: The PASAI Secretariat continues to engage with SAls on action plans and accomplishment reports from participants of trainings held in the previous years. Feedback from SAls through these action plans and accomplishment reports is crucial for the Secretariat to improve and develop future capacity development programs. The Secretariat reiterates the importance of and the urgent need for Heads of SAls' continuous cooperation and support to ensure that those who represented their offices at these trainings submit the required reports.

ISSAI Implementation Initiative: SAls are slowly submitting their revised iCATs since the review workshop in November 2014. The Secretariat continues to follow up with SAls on completion of these deliverables.

SAI Strategic Plans and Training Plans: As noted at the 12th Governing Board meeting held in February 2015, 11 SAls have developed their Strategic Plans and four SAls have developed their Training Plans. Under the new PASAI Long-Term Strategic Plan 2014–2024, SAls are required to develop both strategic and training plans and submit them to the Secretariat. These documents provide information that will greatly assist the Secretariat to identify the capacity needs of SAls and source relevant programs for the identified needs.



Pilot staff exchange program— SAI Fiji and SAI Kiribati

PASAI and the United Nations Development Programme (UNDP) are working on the Letter of Agreement for the pilot staff exchange program between SAI Fiji and SAI Kiribati.

The pilot exchange program is aimed at capacity building by sharing experiences and transferring knowledge to:

- enhance professional skills
- increase confidence of the interns and their abilities to plan, conduct and report on audits
- gain familiarity with the business environment of client organisations
- enhanced knowledge of specific disciplines, strategies, techniques and methodologies.

The pilot exchange program is expected to start in June 2015.

Cooperative Audit Programs

5th Cooperative Performance Audit: Public Debt Management: The PASAI Secretariat is drafting the regional report for this cooperative audit, which will be finalised when audit reports for all participating SAIs have been made public within their jurisdiction.

6th Cooperative Performance Audit: Procurement: At the 12th PASAI Governing Board meeting, the topic for the next cooperative audit program was agreed to be 'procurement'. PASAI is collaborating and working together with IDI to design this program, which will involve the completion of an online course followed by joint planning and reporting meetings. The timing and design of this program is being developed and an email will soon be sent to all member SAIs to seek their interest in participating in the cooperative performance audit.

1st Cooperative Financial Audit: Foreign Aid Funded Projects: The PASAI Secretariat will be releasing a 'Lessons Learnt' report as a result of this cooperative financial audit after the participating SAIs have released their audit reports into the public arena.

If SAIs have any questions about these programs, please contact the PASAI Technical Support Adviser at agnes.aruwafu@pasai.org.

THE NEXT SIX MONTHS

16–20 March 2015: Tier 2 in-country workshop, Tarawa, Kiribati

15–16 April 2015: SAS Committee meeting, Auckland, New Zealand

11–15 May 2015: Tier 3 in-country workshop, Pohnpei, Federated States of Micronesia

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

OTHER IMPORTANT DATES

2–3 March 2015: 23rd UN-INTOSAI Symposium, Vienna, Austria

4 March 2015: INTOSAI Strategic Planning Committee meeting, Vienna, Austria

13–24 April 2015: IDI e-learning handbook meeting

FURTHER INFORMATION

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