



PASAI update

Pacific Auditors working together

Pilot staff exchange program— SAI Fiji and SAI Kiribati

PASAI and the United Nations Development Programme (UNDP) have signed a Letter of Agreement for a pilot staff exchange program between SAI Fiji and SAI Kiribati. The exchange program focuses on 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.

SAI Fiji and SAI Kiribati have signed letters of commitment to the program, helping to ensure the project meets its objectives. The pilot exchange program is expected to start in June 2015.

Third accountability and transparency project 2015

PASAI has recruited two consultants, Ms Aolele Aloese and Mr Craig Neil, to undertake the third Accountability and Transparency (A&T) project. These consultants will be assisted by Robert Buchanan, PASAI's Legal Consultant, who will provide project and legal support. Ms Aloese was the lead consultant in the second accountability project in 2011/12. Her skills will be complemented by Mr Neil's extensive experience in audits in New Zealand and internationally, including in Thailand.

As outlined in the February PASAI Update, the third A&T project will examine three key areas of focus: the independence of SAIs, focusing on lack of resourcing and ability to outsource; approaches to the scrutiny of government budgets across the region; and ways of collaborating with other organisations to promote ethical behaviour and governance practices. The project report is expected to be tabled at the 18th PASAI Congress to be held in Port Villa, Vanuatu later this year.

New PASAI Secretariat Team

After a recent restructure, the PASAI Governing Board has made new appointments to the PASAI Secretariat.

Chief Executive: The new Chief Executive of the PASAI Secretariat is Tiofilusi Tuieti. Tio starts with the Secretariat on 25 May 2015.

Director, Technical Support: Agnes Tuiai-Aruwafu has been appointed as the new Director, Technical Support. Agnes took up this role on 1 April 2015.

Director, Practice Development: Sina Palamo-Iosefo has been appointed as the new Director, Practice Development. Sina took up this role on 1 April 2015.

Office Coordinator: Natalie Price has been appointed as the new Office Coordinator. Natalie took up this role on 1 April 2015.

PASAI Advocate: Eroni Vatuloka will take up the part-time post of PASAI Advocate from 1 May 2015 for the next 12 months.

The team looks forward to an exciting new chapter in the history of the PASAI Secretariat.

PASAI Financial Audit Manual

One of PASAI's key objectives in its 2014–2024 Strategic Plan is to encourage and support SAs to produce high-quality audits in a timely manner. To assist member SAs in achieving this strategic priority, PASAI adopted the AFROSAI-E Regularity Audit Manual as PASAI's Financial Audit Manual (FAM) and developed Guidance Notes include commentary that is specific to the Pacific region, practical tools and templates to assist auditors conduct ISSAI-compliant financial statement audits.

PASAI's Technical Support Advisor is updating and revising the second edition of the PASAI FAM 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 is also seeking contributions and comments from member SAs to include in our Guidance Notes by 30 April 2015.

Thank you to those members who have already sent in some interesting materials they wish to be included in the Guidance Notes.



Tier 2 training participants, Tarawa, Kiribati

Capacity building

Career Path Training—The Secretariat delivered a Tier 2 training—Intermediate Government Auditing Skills in Tarawa, Kiribati on 17–20 March 2015, despite Cyclone Pam, which ravaged Vanuatu and affected Kiribati, although on a far lesser scale. Nineteen auditors from the Kiribati National Audit Office (KNAO) participated in the training. Two senior local staff were part of the facilitators' team, which included ISSAI facilitators from the region—one from Cook Islands Audit Office and one from Samoa Audit Office. The training course was closed and certificates for participants were presented by Ms Erin Magee, a Development Program Specialist in Infrastructure and Economic Growth from the Australian High Commission in Kiribati. No auditors from other PASAI member SAls attended this training.

PASAI's Capacity Building Advisor continues to engage with SAls on action plans and accomplishment reports from participants who have attended Tier trainings held in previous years. It is important for Heads of SAls to continue to cooperate and support those who represented their SAls at these trainings to submit the required reports.

SAI Strategic Plans and Training Plans—

The Secretariat continues to work with SAls to ensure that SAls' strategic and training plans have been developed and submitted to the Secretariat. These documents provide information that will assist the Secretariat to identify the capacity needs of the SAls and to source relevant programs for these identified needs.

PASAI CALENDAR

THE NEXT SIX MONTHS

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

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

tbc: 18th PASAI Congress, Vanuatu.

Cooperative Audit Programs

SAls are continuing to participate in PASAI's cooperative audit programs as a capacity development tool to enhance performance and financial audit skills. PASAI has conducted six cooperative audits in the last few years as summarised.

Year commenced	Topic	Publication of regional report
1st Cooperative Performance Audit (2010)	Solid Waste Management	PASAI website
2nd Cooperative Performance Audit (2011)	Access to Safe Drinking Water	PASAI website
3rd Cooperative performance audit (2012)	Managing Sustainable Fisheries	PASAI website
4th cooperative performance audit (2013)	Climate Change Adaptation and Disaster Risk Reduction	The regional report is being finalised.
5th cooperative performance audit (2013)	Public Debt Management	A regional overview report will be finalised when participating SAls have released their audit reports into the public arena within their respective jurisdictions. Proposed release date: July 2015
1st cooperative financial audit (pilot) (2014)	Foreign Aid Funded Projects	A lessons learnt report will be finalised when participating SAls have released their audit reports into the public arena within their respective jurisdictions. Proposed release date: July 2015

In February 2015, the PASAI Governing Board members approved a cooperative performance audit on procurement. PASAI is collaborating with the 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 for this CPA is being developed and an email will soon be sent to all member SAls to seek their interest. SAls that express interest are expected to commit to this long-term program by ensuring participants are available to complete both the online course and to attend joint planning and reporting meetings. This CPA will cover aspects of financial, performance and compliance audits relating to public procurement.

Currently, PASAI and IDI are seeking procurement specialists to be a part of this program. If you know any procurement experts who have worked in your country or have experience in developing countries, please provide contact details to PASAI's Technical Support Advisor agnes.aruwafu@pasai.org by 13 April 2015.

FURTHER INFORMATION

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