



PASAI update

Pacific Auditors working together

INTOSAI-Donor Cooperation Steering Committee Meeting, Brasilia, Brazil, 6-7 October 2015

The 8th INTOSAI-Donor Cooperation Steering Committee (the Cooperation) meeting was attended by over 50 representatives from INTOSAI and the international donor community. The meeting confirmed the Cooperation's strategic direction to enhance support for capacity building of SAs. PASAI, as member of the Steering Committee, was represented by the Chief Executive, Mr Tiofilusi Tiueti.

A recent independent evaluation of progress of the Cooperation recognized that the partnership between INTOSAI and the international donor community continues to be relevant, five years after it was established. The evaluation also highlighted an increase in peer-to-peer support, reduced duplication, and more coordinated capacity-building efforts among donors. The steering committee emphasized the added value of the SAI Performance Measurement Framework (SAI PMF), the Global Call for Proposals for SAI capacity building initiatives, and the publicly available SAI Capacity Development Database. The Cooperation also reaffirmed the importance of the SAI PMF as a critically important diagnostic tool for assessing the strengths and areas for improvement in SAs and the ways that SAs contribute to good governance, transparency and accountability.

A roadmap for the strategic direction of the Cooperation was proposed. The meeting agreed to establish working groups to develop a new three-year program that aligns with the Cooperation's Memorandum of Understanding (MoU) principles, as well as its work plan for 2016. Working groups will develop strategic directions and activities for 2015 and 2016. These working groups will be on: Global Call for Proposals; SAI Capacity Development Database; SAI PMF; Results Framework and indicators for the Cooperation; and Communications.

The Steering Committee set three priorities for the capacity-building efforts of the Cooperation:

1. to complete the development of the SAI PMF to enable it be endorsed by the INTOSAI Congress in 2016 and to be recognized internationally as the premier global diagnostic tool for SAI capacity development assessments
2. to take stock of lessons learnt to increase funding for SAI development plans
3. to redevelop and enhance the ways of sharing information and knowledge on effective SAI capacity-building initiatives



The Cooperation is also committed to developing a more robust, evidence-based framework to demonstrate the results of activities and programs.

PASAI's work on the SAI PMF Lite was acknowledged. The Global Call for Proposals will provide an opportunity for PASAI to submit a proposal for other capacity-building programs.



Training participants

Enhancing SAI capacity and capability

Career Path Training

In collaboration with PICPA, PASAI delivered the Tier 3: Supervisory Roles in Government Auditing training on 26–30 October 2015, as part of Tonga's Public Financial Management Systems (PFM) reform. Similar to the other trainings delivered for the PFM reform, staff from other key government agencies in Tonga also participated in the training. In total, there were fourteen participants — seven from the Tonga Office of the Auditor General, five from the Compliance Unit of the Ministry of Revenue and Custom Services and two from the Internal Audit and Procurement Units of the Ministry of Finance and National Planning. Four Deputy Auditors General from the Tonga Office of the Auditor General and the Audit Manager from Cook Islands Audit Office assisted PASAI with delivering the training. The trainings for Tonga's PFM reform are supported by the Australian Government.

Participants had the opportunity to gain an understanding of the supervisor's roles when carrying out financial and performance audits. Additionally they had the opportunity to work through case studies and exercises to gain insights on how supervisors perform their duties at the different stages of the audit process. Ethical leadership was a interesting topic that reiterated the importance for those working in the public sector to carry out their

responsibilities in an ethical and professional manner. They have also prepared action plans describing initiatives they plan to propose in their offices.

It was a productive training where some participants were 'forced' out of their comfort zones and had to make a presentation for the first time and also presenting it in English. Overall, the training provided a good opportunity for all participants to learn more about each other's responsibilities and how they can improve collaboration for the benefit of improving public financial management in Tonga.

CALENDAR

IDI/PASAI Cooperative workshop Auckland, 9–20th Nov 2015

IDI Global Leadership Symposium, 17–19 November, 2015, Shimla, India.

SAI Young Leaders Programme Planning Meeting, 20–21 November, 2015, Shimla, India.

PASAI/PFTAC workshop, Nadi Fiji 22– 27 Nov 2015

IDI Regional meeting for 3i implementation Phase 2 Bhutan, 23–27 Nov 2015.

Tier 4 Training Tonga. 8–11 Dec 2015

Communicating effectively training Tonga, 1–5 February 2016

SAS program Round 5
















Kiribati phase 14 Sept – 8 Oct 2015

Solomon phase 27 Oct – 21 Nov 2015

Tuvalu phase (final) 24 Nov to 17 Dec 2015

FINANCIAL AUDITS RESOURCE MATERIALS

The PASAI Secretariat has developed a Financial Audits Resource Materials that is available for all PASAI members. The materials were distributed at the PASAI Congress in October 2015. Stored on a USB, the materials include:

-  WORD VERSION_AFROSAI-E Regularity Audit Manual 2013
-  2. 2015 PASAI Pacific Region Specific Activities
-  1. 2015 PASAI FAM & GUIDANCE NOTES (2ND EDITION)
-  Samples of Audit Templates
-  PASAI_USP_Accounting Standards Training materials IFRS_IPSAS 2013 2014
-  PASAI Other Publications_Financial Audit related
-  ISSAIs Financial Audit Guidelines
-  ISSAIs Compliance Audit Guidelines
-  ISSAI implementation Handbooks
-  IPSAS resource material
-  INTOSAI Guidelines for Internal Control Standards
-  iCATs_Financial Audits & Guidance Handbook
-  iCATs_Compliance Audits & Guidance Handbook
-  GAGAS_FYI_Yellow Book
-  A. PASAI FAM_2014 Regularity Audit Manual_ONLINE COURSE

These materials also include the 2nd Edition of the PASAI FAM (adopted AFROSAI-E RAM), which is aligned with ISSAIs and has been updated:

1. All working papers are available as word and excel versions, which makes it more practical to use.
2. PASAI Guidance Notes have been updated with some additional notes from PASAI members, ISSAI facilitators, SAS consultants. In particular, the risk-based approach to financial audits is included and specific audits and donor projects sections have been updated with recommendations identified during the pilot cooperative financial audit.
3. Easier to use with easy-to-follow instructions.

PASAI Secretariat will be contacting individual SAIs for feedback on these materials and how they are being used within your SAI.

If you have any feedback or would like to obtain a copy of the USB please contact Director Technical Support Agnes Aruwafu at agnes.aruwafu@pasai.org.

PASAI acknowledges the support of AFROSAI-E in the use of their resources to benefit our SAI members.

