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Gold for SAI NSW’s annual report

The Audit Office of New South Wales has again been recognised for annual report excellence, taking home a 12th consecutive Gold Award at the 2021 Australasian Reporting Awards (ARA).


The Audit Office was also the winner in the special Governance Reporting Award category for the public and not-for-profit sectors.

The ARA’s Gold Award is presented to organisations that go beyond producing annual reports for compliance or marketing purposes and satisfy best practice criteria to an exceptional standard.

The Audit Office won the Governance Reporting Award in recognition of the quality and completeness of its disclosure, noting, “(the) reporting on performance and areas of improvement is objective and balanced”.



Screenshot of the ARA presentation



The Master of Ceremonies, Michael Pascoe, commented after the award's announcement, "A personal, special shout out by this tax-paying journalist to all government auditors doing a massive and important job in looking after our money".

The ARAs exist to continuously improve standards of transparency and reporting. The awards give all organisations that produce an annual report an opportunity to benchmark against the ARA best practice criteria.

The Audit Office's 2019–20 annual report covered a year with two distinct parts, reflecting the unprecedented impact the COVID-19 pandemic had. It showcased the resilience of the Office's people and the organisational agility that enabled it to effectively respond and adapt to challenges without sacrificing work quality.

Auditor-General, Margaret Crawford, remarked, "Our 2020 annual report was a truly collaborative effort with input from every part of the business. We are very proud of this achievement and appreciative of the ARA's work in raising standards of annual reporting across Australasia".

The [2021 ARA presentation](#) is available to watch online.

SAI NSW delivers first virtual ARC briefing

The challenges of COVID-19 have impacted the stakeholder engagement of the Audit Office of New South Wales. However, the team has used new technology to connect with stakeholders.

A recent example is the first online Audit and Risk Committee chairs (ARC) event held in June 2021 for state sector entities.

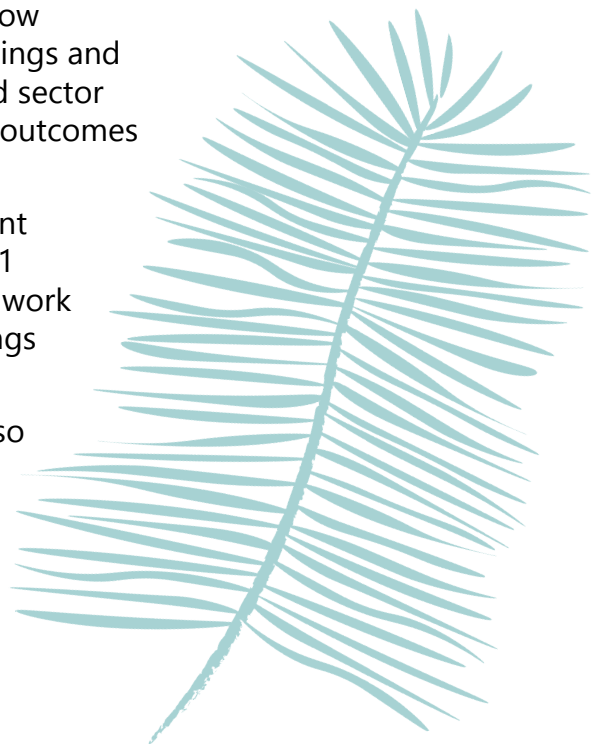
Normally a face-to-face event with more than 30 people, this time it was delivered virtually using live event software, featuring nine presenters in different locations.

Auditor-General, Margaret Crawford, commenced the briefing by talking about the important role ARCs play in the NSW government. She outlined how the Audit Office works closely with agencies, but ultimately reports to Parliament via the Public Accounts Committee (PAC).

NSW PAC Chair, Greg Piper MP, shared how Parliament values and relies on audit findings and recommendations to improve agency and sector performance, ultimately achieving better outcomes for its citizens.

Other topics of discussion during the event included emerging risks from the 2020–21 financial statements, the upcoming audit work programme and a reflection on the findings from recent key audit reports.

Deputy Auditor-General, Ian Goodwin, also addressed the growing issue of cyber security and outlined risks identified. He called on agencies to prioritise cyber threats and encouraged ARC chairs to monitor and challenge management about the robustness of their self-assessment and cyber maturity levels.



Attendees were able to interact and ask questions throughout the event.

Encouraged by the positive feedback, the Audit Office will continue to deliver more interactive online events. This includes a series of targeted short briefings for parliamentary committees about its forthcoming Annual Work Programme.

SAI Australia discussing lessons learnt from remote working with SAI Fiji

At the PASAI Congress on June 22–24, the Deputy Auditor-General of Australia Rona Mellor spoke about the Australian National Audit Office's (ANAO's) achievements in the past year and its successful transition to remote working.

Despite the COVID-19 pandemic and the long period where the office was closed, staff working from home continued to be highly productive.

PASAI Chair, Ajay Nand, reached out to the ANAO after the Congress to request assistance with remote working arrangements.

Fiji's Office of the Auditor General (OAG) sought guidance on how to support staff and continue to deliver audits while working from home as the office had to close in response to an escalating community spread of the virus.

The two offices shared knowledge via video conference on 20 July 2021. Officers from the ANAO's corporate services area, financial audit group and the systems assurance and data analytics group attended the meeting. They were joined by the ANAO's deployee to SAI Papua New Guinea.

The discussion covered:

- the current situation at the OAG and the key audit reports the office is hoping to achieve while working from home
- the IT software and communication approaches the ANAO adopted to support its staff to work remotely in 2020, and remain engaged with the office and
- lessons learnt about how to engage with entities in a remote work environment to maintain a working relationship and ensure the audit work continues.

After the meeting, the ANAO also provided several Australian government factsheets and resources it had found useful during its working from home period and answered further questions from the OAG about the ANAO's experience of auditing remotely.



Screenshot of the meeting

Staff from the OAG advised they appreciated the assistance provided by the ANAO team as they transitioned to remote working.

INTOSAI's Supervisory Committee on Emerging Issues (SCEI) and Policy, Finance and Administration Committee (PFAC) have compiled [resources on remote working](#).

No slowing down for SAI Pohnpei

The Pohnpei Office of the Public Auditor (POPA) took another great step towards legislative independence recently.

On 7 July 2021, POPA attended the Judiciary and Government Operations Committee hearing for the proposed legislation to strengthen its legislative independence. Members of the committee provided positive comments for the proposed legislation during discussions at the hearing.

The committee acknowledged POPA's work and agreed that its independence should be explicitly stated in the Constitution. The amendment to the legal framework specifying that POPA is independent of administrative control of the Executive branch of the Pohnpei State Government has already been approved.

Each year, the Compliance Investigation Division (CID) of POPA delivers Fraud Awareness Briefings to the public, schools, government departments, offices and agencies. The briefings are part of POPA's updated Communications Strategy. Chief of CID, Pernes Samuel, delivered this important briefing to the Police Academy on 23 July at an event hosted by the Pohnpei Department of Public Safety.



Police Academy staff who received POPA's Fraud Awareness Briefing

POPA's weeklong in-house training in late July on its updated audit manual turned participants into presenters and students. All staff including the Public Auditor took part in the training. The updated audit manual contains the general guidelines in managing and administering performance audits, financial audits and attestation engagements. Each staff member presented at least one of the 12 sections of the audit manual to their colleagues. This proved to be a good opportunity for all the staff to practice their communication and presentation skills. The office is now following the updated manual in its audits.



POPA staff take audit manual training

On 9 August POPA held a meeting with the directors of the Departments of Education, Land, Public Safety, Resources & Development and Treasury & Administration. Engaging key stakeholders in the annual work plan is part of POPA's Communications Strategy. Public Auditor, Ihlen Joseph, presented possible audit projects for the 2022 financial year and solicited comments and feedback from the directors.

Mr Joseph explained POPA's role in the promotion of transparency and accountability in the public sector. He also asked each of the directors for their expectations and identified high risk areas in their departments that need attention and help from POPA. The department heads supported the audit topics presented to them. POPA now awaits the formal letter on the specific audit topic from the respective departments.

SAI Samoa welcomes Deputy Prime Minister

The Samoa Audit Office (SAO) welcomed the Hon Tuala Tevaga Iosefo Ponifasio, the Deputy Prime Minister and Minister for the Samoa Audit Office, and his Associate Minister, the Hon Masinalupe Makesi Masinalupe, in a ceremony that doubled as an early Father's Day celebration on 5 August 2021.

In their addresses, the Minister and the Controller and Auditor-General, Fuimaono Camillo Afele, both expressed hopes and intentions to work together with diligence and integrity to improve public service in Samoa.

The ladies of the SAO prepared celebrations for the gentlemen and fathers of the office to follow the ceremony. Representatives of the ladies began with a small prayer and conducted a devotional service. They then served the feast they had prepared.



SAO staff surrounding the Controller and Auditor General, the Deputy Prime Minister and the Associate Minister

SAI Solomon Islands bumper training event

The Office of the Auditor General (OAG) of Solomon Islands is making great strides to improve the quality of its audit work, despite the impact and challenges of COVID-19. A weeklong bumper training event in July brought together different specialists to assist staff in continuing to strengthen their skills.

The Advisor to the Ministry of Provincial Government & Institutional Strengthening led the first session, focusing on the interpretation of the Provincial Government Financial Management Ordinances (FMOs). The country's nine provinces must comply with the FMOs – the training increased staff awareness of these requirements so they can better address compliance in their testing.

Senior Auditor, Brianton Kolokosi, commented, "It was a great privilege to attend this training as it helped me identify the relevant sections of the FMO and how it applies to our audit".

Staff also got a recap on the Solomon Islands Methodology (SIM). This workshop was a chance for the team to reflect on what they had learnt, what is now embedded in their practices and what still needs some focus.

At the end of the session Senior Auditor, Rhoda Kale, reflected, "The SIM is a great achievement for the OAG. It helps guide me to ensure my work is ISSAI compliant".

The OAG even got their twinning partner, the New South Wales Audit Office, involved in this training week. Details about this partnership are in the [Twinning programme updates](#) article, below.

The INTOSAI Development Initiative (IDI) continues to train the Performance Audit Team. The Transparency, Accountability and Inclusiveness training is guiding a compliance audit in a programme of work about the use of emergency funding for COVID-19. The training is helping the OAG to work flexibly and to audit in a timely manner so that it can contribute to the conversation in the Solomon Islands on the impact of the pandemic.



Former Audit Manager, Randall Noda, enjoying his farewell cake

The OAG is grateful to its partners that made this week possible, effective and so stimulating for all staff.

At the end of the weeklong training they farewelled one of their long-standing Audit Managers, Randall Noda.

Mr Noda has now started work at one of the OAG's clients, so the staff look forward to seeing the results of him sharing his experience with his new team.

SAI Nauru educates public about the importance of audits

As part of Nauru's Department of Audit communications strategy, it staffed a stall at the annual Public Service Day celebrations on 9 and 10 September 2021.

Many people visited the audit stall and asked for information.

The stall showed what audits are, how the department functions, the importance of audits and their potential impact on the nation and public life. Audit staff displayed PASAI's role in the region and answered visitor queries.



The Auditor General and Department of Audit staff at their stall

The annual celebrations help to express the value and virtue of public service to the community, highlight the contribution of public service in the development process, recognise the work of public servants and encourage young people to pursue careers in the public sector.

SAI Nauru's Auditor General Manoharan Nair believes the event enabled them to promote accountability for the use of public money and enlighten the public about the benefits of auditing and the performance of the SAI.


"The opportunity was very useful to place a golden feather on the reputation of the audit office," he said.

Various sports competitions, cultural activities and awards attract a crowd at this annual event. The most important awards were Best Department of the Year 2019–20 and Best Employee of the Year 2019–20.

Twinning programme updates

Like so many aspects of our lives, SAIs have had to adapt their twinning arrangements to the COVID-19 pandemic. In-country support and face-to-face meetings have been replaced by online training sessions and video conferences. SAIs have also maintained a heavy emphasis on core audit work in unusually difficult circumstances, resulting in reduced time to focus on their twinning programmes.

To adjust to this new delivery environment twinning, partners have jointly chosen specific topic areas to focus on, which ensure guidance is relevant and aimed at achieving desired outcomes.



For example, the New Zealand Office of the Auditor-General (OAG) has worked with twinning partners to identify suitable topic areas and timings for their twinning sessions.

The targeted sessions have been delivered to a specific grouping of SAI staff, sometimes based on seniority and others based on the topic.

This has enabled a wide range of the OAG's technical experts to become involved in the programme with minimal impact on their other work obligations.

They generally hold one-hour sessions every few weeks. The sessions comprise a 20 to 30-minute presentation by the subject matter expert followed by questions and answers or a discussion.

New Zealand and Samoa

During 2021, the OAG supported the Samoa Audit Office (SAO) to further strengthen its integrity, fraud and controller functions.

Approximately 30 staff, most in the senior leadership and management teams, participated in the twinning sessions.

Session topics included:

- fraud monitoring and reporting
- fraud prevention and detection in the public sector
- communication skills and stakeholder engagement with the public, parliament and audited entities
- the controller function and the role of a SAI in monitoring and reporting on COVID-19 spend
- sensitive expenditure, and
- conflicts of interest.

SAO staff noted the benefits of being able to share similar experiences and challenges with the OAG's technical experts and work together to identify solutions and opportunities.

They reported that following sessions, management staff worked together to evaluate what was learnt and how it will be put into practice.

New Zealand and the Cook Islands

As part of their twinning programme, the OAG supported the Cook Islands Audit Office (CIAO) to get their financial statements of government (FSG) up to date after a prolonged period of backlog.

With travel restrictions in place due to the pandemic during 2021, the OAG held online twinning sessions with members of the CIAO leadership team.

These sessions focused on a range of technical issues identified in recent FSG reports including auditing tax revenue, auditing the new financial management information system for the public sector, and auditing large infrastructure procurement projects.

The sessions also covered the controller function and the role of a SAI in monitoring and reporting on COVID-19 spend.

Australia and Papua New Guinea

The Australia National Audit Office (ANAO) had deployed Meegan Reinhard, Senior Audit Advisor, to the Auditor-General's Office (AGO) of Papua New Guinea.

Despite having to return to Australia in March 2020 due to the COVID-19 pandemic, the twinning arrangement remains very strong with online interactions and support continuing remotely.

Although video conferencing platforms have limitations, Ms Reinhard reports the AGO's engagement in activities she organises remains high. She continues to advise the Auditor-General and virtually attend international forums with him.

The AGO looks forward to the deployee's imminent return to Papua New Guinea, which the ANAO is currently arranging.



Meegan Reinhard (far left) at the launch of the AGO's annual audit work plan for 2020

New South Wales and the Solomon Islands

The Solomon Islands Office of the Auditor General (OAG) identified its IT audit work as an area for ongoing development.

During a week of various training for staff in July, the OAG arranged to connect with the New South Wales Audit Office (NSWAO) via Zoom to learn about their approach to IT Audit risk assessment.

NSWAO provided training on adapting the Solomon Islands Methodology to its International Financial Reporting Standards audits as well. Audit Manager, Philemon Kaola, thought the training successfully explored the team's understanding of a range of areas including the recognition point for revenue and expenditure.

"After the training we made improvements to some of template working papers on revenue, expenditure but also cut-off, payables and receivables," Mr Kaola said.

NSWAO has also been working with the OAG to refine its reporting on emergency funding for COVID-19 to ensure it has maximum impact.

New Auditors General for SAIs Solomon Islands and Tuvalu

Few introductions were needed when the new Auditor General at the Office of the Auditor General of Tuvalu officially started in her role on 13 September 2021.

Imase Taai Kaunatu started out as an Assistant Auditor in 2004 and progressed through the ranks as an Auditor, Senior Auditor and by 2015 was a Deputy Auditor General.

Ms Kaunatu considers the former Auditor General, Eli Lopati, and Technical Advisor, Tony Prceвич, as her mentors. She has also found her colleagues to have always been supportive, helpful and encouraging.

"I look forward to continue working with my staff and key stakeholders to deliver our audit mandate in the best possible way," she said.



Imase Taai Kaunatu

On 14 September 2021, staff from the Solomon Islands Office of the Auditor General attended the swearing-in of their new Auditor General, David Dennis.

Mr Dennis is highly qualified for the job, with many years leadership experience in the local and regional financial sectors. He has a long track record of leadership roles executing strategic plans that improve and sustain performance and embed governance in organisations. More recently he has been the President for the Solomon Islands Institute of Accountants.

Staff are looking forward to having the benefit of his experience and knowledge and will formally welcome him into the role on 28 September.



David Dennis (left) and Governor General, David Vunagi, at the swearing-in ceremony

The Secretariat commends Imase Taai Kaunatu and David Dennis on their recent appointments as Auditors General and looks forward to working with them both.

Upcoming events / online training

27 Sept–1 Oct	#AuditorProud Week
28–30 September	SAI PMF workshop on Domains B, D, E and F (North Pacific)
6 October	Leadership programme for SAI Heads
27–29 October	SAI PMF workshop on Domains B, D, E and F (South Pacific)
1–3 November	Report writing session 1 – general principles
3 November	Leadership programme for SAI Heads
4 November	Report writing session 2 – Financial audits
5 November	Report writing session 2 – Performance audits
10–12 November	SAI PMF workshop on Domain C (North Pacific)
1 December	Leadership programme for SAI Heads
2 December	Report writing 'wrap up' session 3 – Financial audits
3 December	Report writing 'wrap up' session 3 – Performance audits
13–17 December	FSG Quality Assurance workshop

Dates may change. Find updated information about our events on the [eLearning calendar](#).

#AuditorProud

Next week it's time to be #AuditorProud! We encourage you to join the social media campaign from 27 September to 1 October.

Celebrate an audit accomplishment, share how you've responded professionally to COVID-19 or just show us your team!

Don't forget to use the hashtag #AuditorProud.



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