



PASAI update

Pacific Auditors working together

STRENGTHENING PNG's AUDITOR GENERAL'S OFFICE

PASAI is assisting the SAI PNG to develop an institutional framework to implement the Auditor General's key priorities for the office, which align with PASAI's strategic priorities.

This project is divided into three stages:

- Stage I: Scoping mission (20–24 July 2015)
- Stage II: Implementation (six weeks between October 2015 to June 2016)
- Stage III: Monitoring and evaluation (date to be determined).

The Auditor General, Mr Philip Nauga, welcomed PASAI's Director Technical Support (DTS) to PNG this month to implement Stage I. The Auditor-General's Office arranged meetings across all divisions of the office to discuss strengths, weaknesses, threats and opportunities to be considered when developing the framework. The DTS used this analysis to introduce the SAI Performance Measurement Framework and provide an holistic approach for SAI PMF implementation to address these issues.

On completion of Stage I, PASAI suggested how the framework could be implemented, which was accepted in principle by Mr Nauga. The goal is for PNG to be the first SAI to complete a SAI PMF self-assessment by 30 June 2016. The PNG Auditor-General's Office has committed funds to this project, which enabled the PASAI Secretariat to provide this assistance, and PASAI acknowledges the commitment and initiative by Mr Nauga PNG Auditor General to strengthen his office.

This is a pilot for the Secretariat to provide technical assistance and support to SAs, as part of the PASAI Strategic Plan.

The Secretariat also arranged for two public-sector auditors from the Solomon Islands Office of the Auditor General, who are studying at the University of Papua New Guinea, to visit the PNG Auditor-General's Office. The two officers met with key staff and with Mr Nauga. They discussed the possibility of attachments or secondment opportunities within the Pacific SAs for PNG staff.

For more information contact PASAI Director Technical Support Mrs Agnes Tuiai-Aruwafu at agnes.aruwafu@pasai.org.



L to R: Mr Philip Nauga PNG Auditor-General, Ben H Arilasi, Agnes Aruwafu (PASAI DTS), Vincent G Tapidaka.

ONLINE RESOURCE FOR FINANCIAL AUDITS

As part of the Memorandum of Understanding between PASAI and AFROSAI-E, resources, materials and experts are shared. PASAI now has access to an interactive video that is based on the AFROSAI-E regularity audit manual that PASAI has adopted as the Financial Audit Manual for our members.

This video can be used as a stand-alone training resource for SAIs. Some SAIs have already received a copy during PASAI workshops conducted this year.

If your office be interested in getting a copy, they will be available at the PASAI Congress through Director Technical Support, Agnes Aruwafu. Please bring a USB or external drive to copy the video onto.

SAIs that obtain a copy of the video are asked to provide the Secretariat with feedback about how the video was used, how many times it was used, and whether staff found it useful. This feedback will help the Secretariat determine if developing a similar product to replace or complement the financial audit manual would be useful.

For more information contact PASAI Director Technical Support Mrs Agnes Tui'ai-Aruwafu at agnes.aruwafu@pasai.org.



ENHANCING SAI CAPACITY AND CAPABILITY

Staff exchange program

PASAI and the United Nations Development Programme (UNDP) have joined efforts to pilot a staff exchange program for SAIs in the Pacific region. The UNDP is funding the program and PASAI is responsible for managing implementation. This program is aligned with PASAI's strategic goal to enhance SAI capability through sharing knowledge and experience and establishing partnerships between SAIs. This program is the first staff exchange between member SAIs. The program is using the INTOSAI 'Guidelines for Internship Programs'. The main objective of the program is to promote capacity building through:

- developing professional skills
- improving confidence of the intern's ability to plan, conduct and report an audit
- improving familiarity with the business environment of the client organisation
- enhancing knowledge of a specific discipline, strategies, techniques and methodologies.

The Office of the Auditor General (OAG) of Fiji and the Kiribati National Audit Office (KNAO) are the program's first participants. A staff member from the KNAO was seconded to the Fiji OAG between 7–31 July 2015. Fiji's attachment to the KNAO is scheduled to start on 24 August 2015 for four weeks.

The PASAI Director Practice Development was in Suva, Fiji during the KNAO's staff attachment to assess the first part of the program and to discuss the intern's and their supervisor's experience of the program. PASAI has learnt a lot from this pilot program for developing procedures and processes to implement this program for other PASAI members in the long term.

Career Path Training

No tier trainings were delivered this month. However, the Secretariat is preparing for the training required by the Tonga Audit Office as part of Tonga's Public Financial Management Reform Roadmap 2014–2019. The training that will be delivered is Tier 1 to 4, SAI PMF, and Communicating Effectively, which are scheduled for delivery between August and December 2015.

FURTHER INFORMATION

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