

PASAI BULLETIN

Pacific Auditors working together

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Secretary-General's Reflections on her Journey with PASAI

When I became Controller and Auditor-General of New Zealand, I hadn't really considered the Pacific element of the role. It was a bit of a surprise to find I was also Auditor-General of Niue, Auditor-General of Tokelau and Secretary-General of PASAI.

And how privileged I feel to have been Secretary-General for seven years. It has been an inspiring, challenging, exciting and fulfilling experience. I have worked with wonderful people and been to places with beautiful scenery, generous people and some really difficult audit challenges.

My first governing board meeting was in Papua New Guinea, and the armed guards and dogs at the gate of the hotel weren't very welcoming. My colleagues, however, were most welcoming. Pohiva Tu'ionetoa of Tonga embraced me in a bear hug and told everyone, "it's the mother of PASAI". My mind was immediately transported back to a large ballroom in Sydney, Australia in 1986. It was INCOSAI XII, and Pohiva and I were among the youngest there. New Zealand Auditor-General Brian Tyler, decided that the Pacific countries should become an official regional organisation in INTOSAI. He tasked Pohiva and I to write a resolution. We called the new grouping South Pacific Association of SAIs – SPASAI, which wasn't the finest title. I am pleased we have now dropped the "S". And the following day, our regional organisation became an official part of INTOSAI.



Photo above - Ms Lyn Provost, PASAI Secretary-General and the Auditor-General of New Zealand (left) with Ms Sarah Lineham, Deputy Secretary-General.

I re-entered the PASAI scene just after the ADB consultants had reported and the Pacific Regional Audit Initiative (PRAI) had been endorsed as PASAI's future direction. A governing board had been formed, Eroni Vatuloka had been appointed as the inaugural Executive Director and premises had been found in Parnell. My predecessor Kevin Brady had tasked Bruce Robertson and Sarah Lineham from the New Zealand Office of the Auditor-General to assist with PASAI's establishment and development.

Secretary-General's Reflections on her Journey with PASAI (cont.)

From that genesis, PASAI has gone from strength to strength. I will now share with you some of the achievements that I believe are significant.

Achievements of PASAI

- Good governance has been established. The governing board is providing very good direction and oversight of performance.
- There is a top-class strategic plan in place, supported by an excellent performance measurement framework.
- PASAI has established itself as a respected part of INTOSAI.
- PASAI has a suite of manuals to guide audits and manage audit practices.
- The maturity of each SAI has moved up the capability curve.
- Individual SAIs have gained confidence and competence and their standard of auditing is improving.
- We have completed a number of useful co-operative performance audits.
- The courses run by the secretariat are improving the skills of our auditors.
- We are piloting the international PMF "Lite". PMF is the INTOSAI performance measurement framework based on ISSAI 12: the Value and Benefits of SAIs.
- Each congress has contributed to the collective knowledge of members and built strong, enduring relationships and support networks.
- New legislation has improved the independence of SAIs in some countries.
- The independence toolkit on the website is world class.
- Our advocacy has increased the capability of public accounts committees across the Pacific.
- PASAI has received financial support and guidance from ADB, DFAT, MFAT and the World Bank.
- The Sub-regional Audit Support (SAS) initiative was very successful. The Government Account audits are up to date and capability is better in the four participating countries.



Photo above - Ms Lyn Provost, PASAI Secretary-General speaking at the 19th Congress in Pohnpei, Federated States of Micronesia

I could go on and on – but let me share a couple of fond memories before I draw together some lessons and final words.

I attended seven congresses, each different in location and topics. Each of us will have taken away learnings and new ideas. The memory that will endure for me is the enormous effort by the local SAI staff to make those events special.

Who could forget the boat trip to a wee island and the celebratory cream sponges in Kiribati (followed by a race back to watch the rugby); the rugby parade and the King's birthday celebrations in Tonga; the evening at the cultural centre in Noumea; visiting Doris' village (and the land fill) in Guam; the staff catering then dancing with us in Samoa; the boat trip escorting the cooked pig to the island dinner in Vanuatu; and the tables sagging with wonderful food accompanied by lovely song in Pohnpei. The staff of each small SAI have gone above and beyond, and I treasure the memories of those times. I suspect I am not alone.

My second memory is the pride I have seen in the faces of the people of PASAI as they achieved results both big and small. I have listed some of the achievements but there are many, many more.

One of my favourite memories is about Kiribati. Kiribati was assessed in the PRAI as needing a lot of assistance, so they were included in the SAS initiative. On completion of the initiative, the Head of SAI told us: our audits are all up to date, but we have just two management letters to finalise, staff are enthusiastic to work and learn, and our next challenge is audit quality! Just as audit quality is for the whole auditing profession globally.



Photo left - Left to right: Mr John Path, Auditor-General of Vanuatu; Mr Sato Kilman, Former Prime minister of Vanuatu; Ms Lyn Provost and Mr Fuimaono Camillo Afele, Auditor-General of Samoa. Photo taken during the 18th PASAI Congress in Vanuatu.

Secretary-General's Reflections on her Journey with PASAI (cont.)

Lessons from PASAI

PASAI has come a long way. If you doubt that fact, look at the new website – there are some lovely photos from our past. My big lesson from the last seven years is: If you set a clear vision together in a positive way, results will follow.

This reinforces that our motto: “Pacific auditors working together” is both appropriate and insightful.

So while collegiality and hard work have brought us to 2016; the future now beckons.

Future

Independence is the fundamental underpinning of all SAIs. I would love to see all of our SAIs with modern, up-to-date legislation embedding independence.

The strategic plan is about halfway through. It is a bold plan and needs ongoing adjustment based on the progress in individual SAIs and at a regional level. Honest measurement of progress is key to determining the next annual priorities for PASAI. I hope PMF “Lite” will prove a useful tool in that.

Don't worry if achievements are small; many small steps create big changes. It is important that each step is properly bedded in as sustaining change over time is a critical success factor.

The changes must be bigger than one person alone. Individuals come and go, but good cultures and systems endure.

PASAI has paved the way for co-operative audits. As a result, some SAIs have developed their own performance audit programme, whereas others will be too small to sustain their

own programmes. Co-operative audits seem to be a sensible ongoing solution.

Just as INTOSAI is advocating on the United Nations stage for all SAIs, PASAI is advocating the value to governments and regional organisations of auditing and accountability in the Pacific. Face-to-face meetings, training courses and the Accountability & Transparency reports are key tools. This element of the PASAI plan is vital so the work of our members is protected and real impact is achieved in a political environment. One of my worries over the last seven years has been the funding of our operations. This is unlikely to change as a risk going forward. I thank our donors and hope our results encourage you to continue the journey with PASAI.

My own future is one of opportunity. I have been appointed to the International Audit and Assurance Standards Board (IAASB). I will actively advocate for small nations, developing countries and the public sector. Please share your issues and challenges with me so I can help you, if possible. I am looking forward to my six months of rest and relaxation before I decide whether to do anything else.

Appreciation

I thank the many people who have contributed to PASAI. They include heads of SAIs and their staff; governing board members; the PASAI secretariat; our consultants; the New Zealand OAG staff; donors; INTOSAI and IDI; and anyone else I haven't acknowledged.

I wish PASAI all the very best and I look forward to hearing about future achievements. I hope to see you somewhere, sometime.

Strengthening the PNG Office of the Auditor-General through SAI PMF Self-Assessment

In July 2016 the executive management of the Papua New Guinea Auditor-General Office (PNG AGO) carried out a performance assessment of their SAI, using the recent version (January 2016) of the SAI Performance Management Framework (SAI PMF) tool.

The Auditor-General of PNG, Mr Philip Nauga said, "The project is not concerned with finding faults in the SAI, rather with identifying areas within the SAI that require improvement in order to assist the SAI achieve its mandated requirements."

This SAI PMF Assessment was a follow on from a week-long SWOT analysis conducted in August 2015 by Mrs Agnes Aruwafu, PASAI Director of Technical Support. The PNG AGO Project Team carried out the full SAI PMF assessment for two weeks in March 2016 and gathered evidence to objectively assess each of the key domains of the SAI. Finally, during the week from 12-16 July 2016 the Strengthening PNG AGO Project Team worked tirelessly to analyse the scoring results and completed the overall report, which was presented to the Auditor-General's representative on 16 July 2016. The report was well received. The Auditor-General advised that the assessment and baseline data identified will be used to develop a strategic direction to achieve his vision of improving the SAI's capacity, to make a difference in the lives of citizens and audit for impact.



Photo above - (L-R): Presentation of the SAI PMF Assessment Report by Project Team Leader Mr To'oro Aveve A/ Manager – Training and Development, Mr Benly Micah Senior Technical Officer – Standards, Ms Dallas Kila Senior Technical Officer – Monitoring presenting the report to Mr Gordon Kega, Acting Deputy Auditor General, Provincial & Local Level Government Audit Division and Executive Officer of the Auditor General Ms Catherine Adiunegiya

Fiji SAI represents PASAI at INTOSAI's Working Group on Public Debt (WGPD) and on July 4-6, 2016 the National Audit Office of the People's Republic of China hosted a meeting for this WGPD. Mr Kuruwara Tunisalevu from the Fiji SAI attended the meeting and presented PASAI's Pacific Regional Report on Public Debt Management.

Fiji SAI presents PASAI's Regional Report on Public Debt Management to INTOSAI

The committee appreciated the report and commented that while there was a parallel audit led by the committee in the past, this was the first of any such type of audit to be received from any region. The Secretariat of the WGPD was equally delighted to receive the report and expressed their appreciation. They were impressed with the way the report was presented and learned a few tricks from it, such as including quotes about government support and government commitment to resolving issues.

PASAI appreciates the continued engagement of Fiji SAI to this very important INTOSAI regional committee. This report can be found on PASAI's website www.pasai.org under [Publications](#) or SP3.



Photo above - Mr Tunisalevu, Fiji SAI representative and PASAI representative to INTOSAI's Working Group on Public Debt, presenting PASAI's 'Pacific Regional Report on Public Debt Management' to the Chairperson of the WGPD Mr. Roberto Salcedo, Deputy Auditor-General of the Supreme Audit Institute of Mexico



Photo above - PASAI's 19th Congress delegates photo in Pohnpei, Federated States of Micronesia

PASAI's 19th Congress in Pohnpei, Federated States of Micronesia

“Fishing Together for a Pacific Free of Corruption and Poverty”

At a glance

- PASAI is the Pacific regional working group of INTOSAI. It has 28 members, of which 20 SAIs are Pacific Island countries in Polynesia, Micronesia and Melanesia
- PASAI's Congress is held annually among its members
- The 19th Congress was hosted by the Pohnpei State Public Auditor's Office, Kolonia, Pohnpei, Federated States of Micronesia on 1-5 August 2016
- The Congress was attended by the heads or representatives of 19 SAI members, representatives from PASAI's development partners including the New Zealand Ministry of Foreign Affairs and Trade, the INTOSAI Donor Secretariat (IDI, Brazil office), and the World Bank, together with observers from the US Department of the Interior (DOI) and stakeholders from the Pacific Island Forum Secretariat and the Office of the Commonwealth Ombudsman of Australia
- The Congress theme was “Fishing Together for a Pacific Free of Corruption and Poverty”
- The Chairmanship of PASAI was handed over by John Path, Auditor-General of Vanuatu, to Iso Ihlen Joseph, Public Auditor of Pohnpei State, FSM.



Photo right - beautiful Pohnpei



Photo above
- PASAI 19th
Congress
delegates
in Pohnpei,
Federated
States of
Micronesia.

Eliminating corruption, reducing poverty

This year just over 50 delegates attended the 19th Congress in Pohnpei State, Federated States of Micronesia (FSM) to discuss the roles of SAIs in eliminating corruption and reducing poverty in their nations.

The Honourable Governor of Pohnpei State, Marcelo Peterson, who welcomed Parliamentarians, international dignitaries and PASAI delegates to his State Pohnpei, opened the Congress. It was a culturally formal occasion opening with a prayer, acknowledging the traditional owners of the land, then raising the state and national flags, ending with a sincere rendition of the national anthem of FSM.

His Excellency Peter M. Christian, President of FSM, was the keynote speaker for the Opening Ceremony. He commended the region's public auditors for the excellent jobs they do, emphasising strength of character, incorruptible integrity and good conscience as virtues important to their roles.

Mary Kendall, Deputy Inspector-General, US Department of the Interior, gave special remarks referring to the unique issues that each island nation must face and the willingness of her office to contribute more to enhancing the work of SAIs in the region. She encouraged the delegates to build strong relationships, build up their staff, and get to know each other to share resources.

The Chairmanship of PASAI was handed over by John Path, Auditor-General of Vanuatu to Iso Ihlen Joseph, Public Auditor of Pohnpei State, FSM.

PASAI's Secretary-General, Ms Lyn Provost (head of the SAI of New Zealand), gave the vote of thanks to the Opening Ceremony guest speakers. She supported their comments made about being steadfast at all times in order for SAI Heads to do their jobs with integrity, and trusting the young and upcoming leaders.

Governance and accountability

As Congress keynote speaker, Lyn Provost also gave a clear and practical presentation on the New Zealand SAI's recent report "Reflections from our audits: Governance and Accountability". She spoke on the eight elements of good public sector governance from her report, weaving the journey of PASAI through them. The eight elements were:

1. Set a clear purpose and stay focused on it
2. Have clear roles and responsibilities that separate governance and management
3. Lead by setting a constructive tone
4. Involve the right people
5. Invest in effective relationships built on trust and respect
6. Be clear about accountabilities and transparent about performance against them
7. Manage risks effectively
8. Ensure that you have good information, systems and controls

The fight against corruption

SAI members presented their country papers on the theme for Congress of “Fishing Together for a Pacific Free of Corruption and Poverty”, sharing their successes and challenges in these areas. Delegates acknowledged that, as an auditing institution with a mandate confined to the public sector, a country’s SAI should not be at the heart of the fight against corruption. But it has an important role in assisting to identify, investigate and report on fraud and corruption in relation to public sector resources – usually with enforcement action being taken by others. The country papers revealed a considerable effort being undertaken by the region’s nations, including their SAIs, in the fight against corruption.

There was encouraging discussion on these anti-corruption efforts. Many Pacific Island governments have established anti-corruption agencies, and their activities have been publicly advertised and promoted through billboards, television advertisements or celebration of ‘anti-corruption’ days. These efforts have been instrumental in helping bring public awareness to citizens of what corruption and fraud are, and what to do if they come across them. Concerted efforts have also been put into educating citizens on corruption and fraud, with some countries having established special complaint hotlines, websites and email addresses for their citizens to report such cases.

Other successful efforts that were highlighted in discussions on the fight against corruption included the production of anti-corruption guidelines and manuals for use in government departments and by the private sector. Such materials are used in the induction of staff and at regular staff meetings, to ensure that everyone is up-to-date with endeavours to stamp out fraud and corruption. Another strategy increasingly being put in place in the Pacific is ‘whistle-blower’ protection through legislation that protects employees who blow the whistle on serious misconduct within their organisation.

There was extensive discussion of the different roles played by Pacific Island SAIs in the investigation of allegations of fraud. PASAI’s Accountability and Transparency Report 2015 (available on its website at <http://www.pasai.org/accountability-transparency-report/>) noted that while most SAIs in the United States-affiliated territories in the north Pacific have a specific investigation mandate, and many have established fraud hotlines and investigation units for that purpose, SAIs in the southern Pacific tend not to have such functions and rely instead on the work of other agencies such as leadership code commissions to undertake investigations of public sector fraud or corruption. Many of the region’s SAIs also lack sufficient staff with training in investigative skills to follow up on suspicions of fraud or corruption where this falls within their mandate. However, the most common challenge faced by SAIs in contributing to eliminating corruption is that, when corruption is identified and reported on – whether through a standard auditing activity or as the result of an investigation – recommendations made by the SAI for further investigation or prosecution are not being followed through by the appropriate authorities. In many cases this is because of insufficient resources for partner agencies to fully carry out their duties.



Concerted efforts have been put into educating citizens on corruption and fraud

Photo left - Pohnpei shores

Reducing poverty

In the Pacific, it is sometimes argued that there is no poverty because most people have adequate food sources to ensure subsistence living is possible. While that is a matter for debate, a major problem in the Pacific is the poverty of opportunity. In their discussions, heads of SAIs reported that their countries were concerned with providing better access to services such as education and training, health, stimulating economic growth in order to increase employment opportunities, and better public services. In regard to education and training, the general consensus was that educated and skilled people are less likely to fall into poverty. And for those already in poverty, education and training is believed to be a way out of poverty. Some planned improvements in education were reported, including free basic education, government subsidies for stationery, and introduction of post-school and pre-service programmes for teachers.

Solid and sustainable economic growth and creating jobs for citizens was the next major consideration in the discussion on reducing poverty in the Pacific. SAI heads focused their presentations on sharing how their countries are formulating and implementing policies that would get their citizens out of poverty, for example through an emphasis on supporting agricultural and local small businesses.

The most specific role of the SAI in reducing poverty is through the ability to undertake audits of government poverty alleviation programmes. By identifying areas to be strengthened and enhanced in these programmes, SAIs can prompt their governments to provide better access to basic services such as education, health, housing and employment – in this way contributing to their governments' efforts to reduce poverty. Some SAIs also see their roles expanding to include performance audits on how projects related to the Sustainable Development Goals are being implemented with the desired outcome of reducing poverty in their countries.

International presentations

Congress participants were privileged to have guest presentations by a number of PASAI's development partners and stakeholders. The presentations by the NZ Ministry of Foreign Affairs and Trade, World Bank, IDI and the Commonwealth Ombudsman further established these relationships, and highlighted the interactions between stakeholder focus areas and PASAI's own work to progress in achieving its strategic priorities.

Farewell

It was a very special Congress this year as PASAI farewelled Secretary-General (and the "mother of PASAI") Lyn Provost, whose seven-year term as Auditor-General of New Zealand is soon ending. Tributes and gratitude flowed through an exclusive PASAI video and gift presentation, with SAI Samoa doing a special presentation from their country in honour of an esteemed leader who has built a particularly valued and effective twinning support relationship between Samoa and New Zealand in recent years.



Photo above - excursion for the group

In the Pacific, it is sometimes argued that there is no poverty because most people have adequate food sources to ensure subsistence living is possible.

In closing

The Congress concluded with workshops led by the Secretariat staff, updating participants on the progress that has been made in achieving the five strategic priorities of PASAI's ten year Strategic Plan. The Congress received PASAI's annual report and operational plan and, in conjunction with the Secretary-General's progress assessment in the keynote address, noted that although many challenges remain for the region there are many achievements to be proud of through the work of PASAI. In particular, the region's SAs are being strengthened, capacity is increasing, and this is contributing to the work of the governments of the region in their fight to reduce corruption and poverty. In these ways, PASAI as a regional group is contributing to a bright future for the Pacific region.

The Congress thanked its development partners including the Australian Department of Foreign Affairs and Trade, the New Zealand Ministry of Foreign Affairs and Trade, the Asian Development Bank, the World Bank, and IDI for their continued support of PASAI's work.



Association of Pacific Islands Public Auditors (APIPA) 27th Annual Conference

Photo left - APIPA Principals – Opening Day – FSM Pohnpei (Host), FSM National, FSM Chuuk, FSM Yap, FSM Kosrae, Guam, RMI, CNMI, Kiribati, American Samoa with US DOI and FSM Pohnpei government representative

The Association of Pacific Islands Public Auditors (APIPA) held its 27th Annual Conference in Pohnpei, FSM from July 25-29, 2016. The conference was hosted by the Pohnpei State Office of the Public Auditor (OPA). More than 330 participants from the four FSM States, Guam, Saipan, American Samoa, Palau, Marshall, Kiribati and United States Department of the Interior attended, with PASAI attending this year's conference as well. This year's conference theme was "Fishing together for a Pacific free of Corruption and Poverty."

With assistance and logistical support from the US Graduate School through its Pacific Islands Training Initiatives (PITI) program, the conference offered 18 courses in four tracks: Audit, Audit Supervisory, Finance and Accounting & Management. This gave participants the opportunity to earn up to 40 hours of continuing professional education. This year's APIPA conference was very fortunate to have expert instructors from the United States and speakers/presenters from the US Department of the Interior, the World Bank and for the first time a presentation by PASAI highlighting the importance of the role of SAs in relation to ISSAI 12.

APIPA Chairman, Public Auditor Ihlen Joseph and his entire OPA staff thank the participants, the US Graduate School/PITI, the instructors, speakers and presenters for the success of this year's conference. Thank you and Kalangan!

Overall reflection Report - Sub-Regional Audit Support (SAS) Programme 2009 – 2016

The sub-regional audit support programme (SAS) is one of PASAI's success stories that was created under the Pacific Regional Audit Initiative (PRAI) in 2009, and ended in 2016.

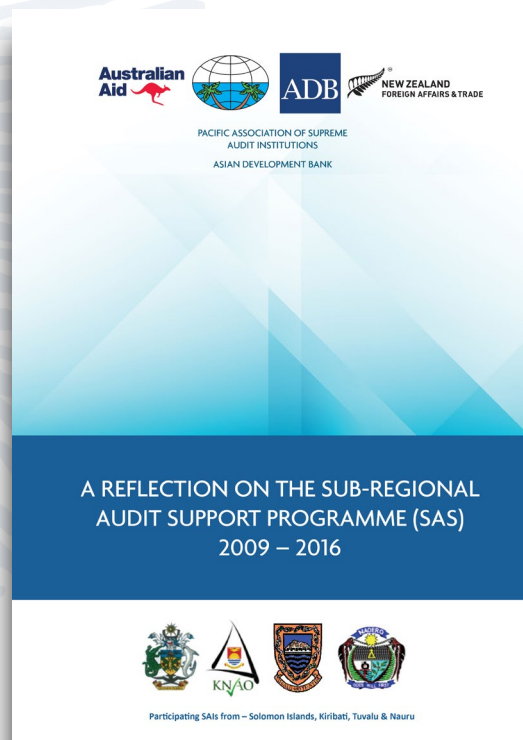
The programme was designed to support some of our smaller and most vulnerable SAI members that were facing similar challenges with their people capability, audit methodologies and systems. The SAS programme has benefited those nations, namely Kiribati, Nauru, Solomon Islands and Tuvalu.

PASAI has written a brief reflection report on the SAS programme which highlights the key achievements, milestones and statistics achieved. These include professional development and capability improvement for the staff in those offices; completion of audits particularly whole of government accounts; relationship building; and reporting of value adding recommendations.

The success of this programme was made possible by the funding received from the Asian Development Bank, the participation of the Auditors-General and their staff, Consultants and the PASAI Secretariat.

The SAS Committee Chair Ms Lyn Provost commented, "We have reached a key milestone but there is more to do. In the words of one of the Auditors-General "We can now do audits and report on time. Our next challenge is audit quality." - a shared challenge."

This report together with the reports from Round 1, 3, 4 and 5 are on PASAI's website www.pasai.org



ICDL update

The number of PASAI members using ICDL has increased during 2016, with the roll out of ICDL to the YAP State Office of the Public Auditor and the GUAM Office of Public Accountability. This follows the successful use of ICDL in the Tuvalu Audit Office from 2013-2015.

PASAI Member ICDL Participation 2013-2015

TUVALU – 7 Staff: The Tuvalu Audit Office undertook the ICDL programme through the Tuvalu Treasury Accredited Testing Centre, and were the first PASAI member to utilize ICDL to develop staff capacity in general computer usage.

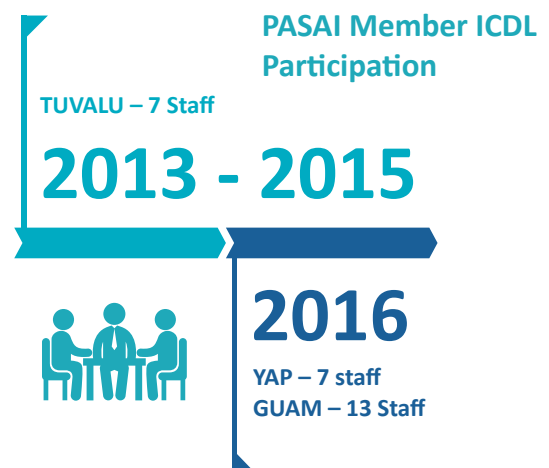
2016

YAP – 7 staff: Yap State Office of the Public Audit Office enrolled in the ICDL programme, and primarily undertook the ICDL Databases (Access) and Presentation (Powerpoint) modules.

GUAM – 13 Staff: Guam Office of Public Accountability Staff enrolled in the ICDL programme and are undertaking a range of modules including Databases, IT Security, Advanced Spreadsheets, Advanced Databases, and others.



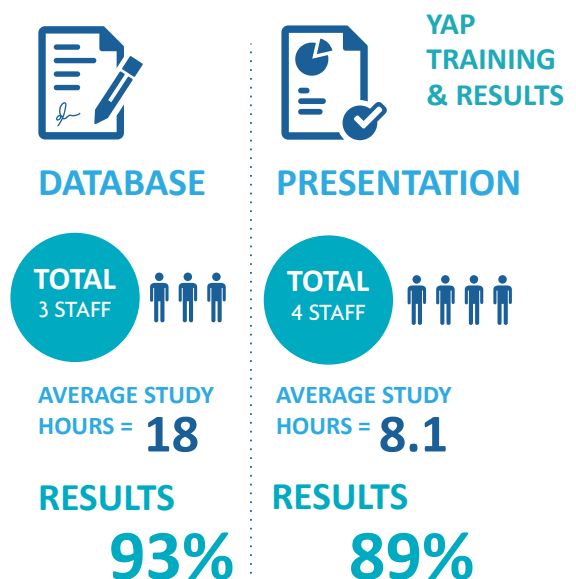
Public Auditor Office of the Yap state Public Auditor, Mr Achilles Defngin (right) presenting the ICDL Certificate to one of his staff, Mr Bryan Dabugsiy (left)



ICDL Training & Result Progress - Yap

The YAP office staff commenced ICDL training in the first quarter of 2016, with the majority of training being conducted using ICDL's online e-courseware through March and April 2016. Three staff undertook the Database module, and four staff the Presentation Module.

On average, staff spent a total of 18 hours progressing through the Database Courseware, compared to an average of 8.1 hours to complete the Presentation Courseware. Upon completion of study, all staff received their internationally recognized ICDL Certification by achieving a pass mark of 75% or above in the supervised ICDL Certification Assessment. The average pass mark for the Databases Module was 93% and Presentation 89%.





PASAI

PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTIONS

WELCOME TO OUR BRAND NEW WEBSITE!

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New Website Launched for PASAI

PASAI launched its new website after its 19th Congress which was held in August in Pohnpei, Federated States of Micronesia. The website has a fresh new look and is packed with resources and information that aims to support our member SAIs with the various initiatives that they run.

The website is part of PASAI's Communication Strategy to strengthen communication and stakeholder engagement across the region. It includes information about our members, copies of reports, bulletins and monthly updates, as well as guidelines to assist SAIs in their work.

Check it out at www.pasai.org



Andrew Greaves
Auditor-General

New Auditor-General for Victoria, Australia

The Victoria Auditor-General's Office (VAGO) welcomed Andrew Greaves as their new Auditor-General on 19 September 2016.

Andrew was most recently the Auditor-General for Queensland and he brings a wealth of audit experience and formidable skills to his new role at VAGO.

Andrew is an Executive Fellow of the Australia and New Zealand School of Government, a Fellow of CPA Australia and the Institute of Chartered Accountants Australia and New Zealand.

PASAI CALENDAR

- **7-11 November 2016** : SAI PMF Reporting Workshop, Nuku'alofa, Tonga
 - **14 – 18 November** : IDI SAI Independence Guidance Meeting, Oslo, Norway
 - **23 – 25 November**: Pacific Constitutional Conference, Port Vila, Vanuatu
 - **21 – 25 November** : Regional workshop on Building Capacity to effectively audit the management of public assets , Port Moresby, Papua New Guinea.
 - **5 – 9 December** : Communications workshop for Fiji SAI, Suva, Fiji
 - **5 – 9 December**: Tuvalu PAC Workshop, Funafuti, Tuvalu
 - **5 – 9 December** : PASAI/PFTAC Regional workshop on Strengthening Oversight Functions of PFM through internal and external audits, Honiara, Solomon Islands
 - **5 – 11 December** : INCOSAI, Abu Dhabi, UAE.
 - **9 December** : International Anti-Corruption Day.
 - **12 – 16 December** : Regional Cooperative Compliance Audit Procurement Reporting meeting, Apia, Samoa
- 2017**
- **19 – 25 January** : PAC Workshop & Awareness program, Apia, Samoa
 - **23 – 27 January** : SAI PMF Lite Planning Meeting (North SAIs), Guam.
 - **23 – 24 February** : 16th Governing Board Meeting, Auckland, New Zealand
 - **2 – 6 March**: SAI Young Leaders Symposium, Auckland, New Zealand

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