

### PASAI Mandate and Objectives

PASAI promotes transparent, accountable, effective, and efficient use of public sector resources in the Pacific.

PASAI contributes to that goal by helping its member SAs improve the quality of public sector auditing in the Pacific to uniformly high standards.

To that objective, PASAI's mandate is to strengthen understanding, co-operation and coordination between its members by advocating the interest in good governance and build and sustain auditing capacity while assisting its members to perform their auditing functions. It also serves as a regional working group of INTOSAI and encourage co-operation with other regional working groups.

### PRAI

The Pacific Regional Audit initiative (PRAI) is a Pacific Plan initiative.

The PRAI's overarching objective is to raise Pacific public auditing to uniformly-high standards.

This in turn is expected to improve transparency and accountability in managing and using public resources.

### 1. Regional Working Group on Environmental Auditing (RWGEA) Meeting

The 7th RWGEA meeting was held in April 2012 in Sydney, hosted by the New South Wales Audit Office. The RWGEA heard presentations from the OAG, New Zealand, the Australian National Audit Office as well as individual Australian State Audit Offices on their environmental audits. PASAI delegates from the Cook Islands, Fiji, Kiribati and the Solomon Islands also attended and presented on their involvement in environmental auditing.

Bruce Robertson from the OAG, NZ, in his role as Deputy Secretary General of PASAI, gave an overview of the Pacific Regional Audit Initiative (PRAI) and future directions.

Claire Kelly, the Cooperative Performance Audit Advisor, presented on what has been achieved to date through the three cooperative environmental audits that Pacific SAs have conducted under the Cooperative Performance Audit (CPA) Programme. She considered where improvements are needed especially concerning the next round of cooperative audits. The meeting agreed that it would be desirable for audit teams to have greater involvement in planning the audit topic. It also supported the notion of greater flexibility within the broad audit topic to allow individual offices to focus on the key issues in their jurisdictions. This approach has been used for other WGEA coordinated audits.



Delegates of the RWGEA meeting held in April 2012

Jonathan Keate of the OAG, NZ, in his role as Coordinator of the RWGEA, presented the results of the survey he had conducted to identify which environmental audit topics Pacific Auditors-General were interested in conducting. The first preferred topic was climate change adaptation. Marc Overmars, an ADB consultant working on climate change in Suva Fiji, assisted the meeting in narrowing the topic of climate change adaptation to the more manageable focus of what Pacific countries are doing to adapt to climate change. In particular, the meeting looked at planning processes to manage environmental risks in key sectors with a focus on natural disaster risk management and recovery.

Tuuli Rasso, from the INTOSAI Working Group on Environmental Audit (WGEA) presented information on the guidance available to SAs to support their environmental audits. Tuuli demonstrated the WGEA guidance on auditing climate change, an eLearning tool developed by the WGEA to assist SAs to develop audits on climate change. She also updated the meeting on a coordinated audit of climate change adaptation currently underway in Europe.

Overall, the meeting concluded that it would be advisable to adopt the coordinated audit approach used by 14 SAls around the world to audit their governments' management of climate change (released November 2010). By adopting this model, Pacific SAls would cooperate in the design of the regional audit but with the capacity to then focus on how their individual governments are planning to adapt to climate change and managing natural disaster risks and recovery.

## 2. 15th PASAI Congress

The organisation of the 15th PASAI Congress is well underway. The Congress will be held in Noumea, New Caledonia on 2-5 October 2012. The heads of SAls will soon be receiving invitations from Mr Francois Monti, the President de la Chambre Territoriale des Comptes, the head of the SAI of New Caledonia. SAls will be responsible for meeting their own costs of attendance.

The Governing Board will convene for its 7th meeting on 1 October 2012 prior to the Congress. The Secretary General, Mrs Lyn Provost will soon be sending out the meeting invitations to members of the Governing Board, development partners and stakeholders. The members of the Governing Board will meet all costs of attendance.

## 3. New Auditors General

PASAI welcomes the appointment of three new auditors general, Mr Philip Nauga, Ms Matereta Raiman and Mr Ihlen Joseph. Mr Nauga has been appointed Auditor General of Papua New Guinea, Ms Raiman Auditor General of Kiribati, and Mr Joseph of Pohnpei-Federated States of Micronesia. Detail background of the three auditors general will be provided in the June 2012 PASAI Bulletin. PASAI looks forward to working with them in their challenging roles.

PASAI also pays tribute to the contributions of the past Auditors General of Papua New Guinea Mr George Sulliman, Kiribati - Mr Raimon Taake and Mr Annes Leben who completed their terms in 2011. Mr Sulliman and Mr Raimon Taake were members of the Governing Board and were instrumental in the progress that PASAI has made over the last two years. PASAI wishes the three gentlemen the best in their future endeavours.

## 4. Capacity Building

*Career Path Training Begins Second Cycle:* PASAI's Capacity Building Advisor, Sina Iosefo, and the Capacity Building Expert, Lin Weeks, spent the last few months reviewing and revising the materials for PASAI's career path training programs. Initially, they focused on the Tier 2 training materials that were piloted last year. Based on participant feedback and the updated ISSAls, some changes have been made. The revised Tier 2 training (*Intermediate Government Auditing*) will be held in Nadi, Fiji, May 7-18, 2012. Upon completion of this session, materials will be finalised and edited in preparation for regularly scheduled ongoing training.

Later in the year the other career path training programs will be offered following the same order in which the pilots were presented. Tier 3 (*Supervisory Roles*) will be delivered in August 2012 and Tier 1 (*Fundamentals of Government Auditing*) in December 2012. Tier 4 (*Management of Audits*) will be presented in March 2013.

*Communicating Effectively Workshop:* Based on participant feedback, significant changes are being made to the *Communicating Effectively* workshop that was piloted in November 2011. The sections covering dealing with the media and preparing products other than annual reports are being moved into the Tier 4 training program for managers. This means that the workshop will now be only 5 days long. The revised course will be offered September 24-28, 2012, at a location to be determined soon.

*Action Planning to be Part of All Training:* During discussions at the February 2012 Governing Board meeting, it became clear that PASAI leadership and the donors and stakeholders have a great interest in assessing the impact of the capacity building programs. For that reason, a process to track post-training accomplishments is being piloted with the participants in the November 2012 *Communicating Effectively* workshop. At the conclusion of all future training, participants will be asked to develop and present an action plan describing what they hope to accomplish as a result of their participation in the training. Periodically the PASAI Secretariat will follow-up to track and report on achievements. Heads of SAls are encouraged to discuss potential plans before the participants attend the training, and certainly are asked to provide support when the participants return to their SAls.

*Performance Audit Manual:* The manual has been completed and arrangements are being made to have it printed in May 2012.

## 5. Co-operative Performance Audits

*Access to Safe Drinking Water:* The regional overview report on access to safe drinking water has been prepared and cleared by the Governing Board in January 2012 and is with the editor to prepare for publication.

*Managing Sustainable Fisheries:* The ten audit teams which focused on the sustainable management of the tuna fishery came together in the last week of March to finalise their audit reports for auditor-general consideration.

At the conclusion of the reporting meeting, seven individual country specific audit reports were completed. In addition, individual audit teams had identified contributions for the regional overview report which will be compiled later in the year. The Cooperative Performance Audit Advisor will work with the remaining teams to complete their reports in a timely manner.

## 6. Sub-Regional Audit Support (SAS) Programme

The field component of the second round of the Sub-regional Audit Support (SAS) programme which started in Kiribati in June 2011 and moved to Nauru in October, finally concluded in Tuvalu at the end of March. The round concluded with a barbecue with the Tuvalu Audit office staff, and the presentation of certificates to the team members.



SAS Expert Matt Major, SAS Programme Coordinator Ross Hilton with the SAS Secondees Mase Tumua, Teaaqua Rereniti and Tematang Raimon

Sadly one of the team was absent from the last country, due to promotion to Acting Director of Audit. Team member Gilliam Itsamera has now taken over running the Nauru Audit office.

The team arrived home safely, however some members were delayed for several days due to weather problems in Fiji.

The programme has achieved a lot for the three SAIs, and especially for the team members. In the last phase the project included audit team management training and refresher training covering the work covered during the year.

## 7. Accountability and Transparency Report 2011

The PASAI Secretariat has received comments from stakeholders on the Accountability and Transparency Report 2011. PASAI acknowledges the very useful contributions from the Pacific Islands Forum Secretariat, UNDP and Transparency International - Fiji. The project manager and consultant will review these comments and incorporate them in the report. The next step in the process will be to obtain a technical review and prepare the report for publication.

## 7. PASAI Calendar

In the next six months, PASAI has planned the following activities:

- 2-3 May – Tier 2 Intermediate Government Auditing Working Group preparation meeting, Nadi, Fiji;
- 7-18 May – Tier 2 Intermediate Government Auditing training, Nadi, Fiji;
- 2-3 August – Tier 3 Supervisory Roles Working Group preparation meeting, Nadi, Fiji;
- 6-17 August – Tier 3 Supervisory Roles training, Nadi, Fiji;
- 20-21 September - Communicating Effectively training, Working Group preparation meeting;
- 24-28 September- Communicating Effectively training;
- 1 October – 7th Governing Board meeting, Noumea, New Caledonia;
- 2-5 October – 15th PASAI Congress, Noumea, New Caledonia;
- 15-19 October - INTOSAI - Donor Cooperation Steering Committee meeting, London, UK.

For further information, please contact the PASAI Secretariat:

Email: [enquiry@pasai.org](mailto:enquiry@pasai.org)  
Telephone: +64 9 304 1275  
Fax: +64 9 307 9324.