



PASAI update

Pacific Auditors working together

11th Governing Board meeting, Apia, Samoa — 18 August 2014

The PASAI Governing Board convened its 11th meeting in Apia, Samoa on 18 August 2014. With the exception of Junior Patrick, Auditor-General of the Republic of the Marshall Islands, all members attended. The meeting agenda included updates on PASAI programs and activities, the annual report and audited financial statements, and updates on funding strategies and the reorganisation of the Secretariat.

The Secretariat appreciates the cooperation and assistance of the Samoa Audit Office in the preparations and the running of the Board meeting.

Tonga PEFA Self-Assessment Training

On the invitation of Pacific Financial Technical Assistance Centre (PFTAC) and in collaboration with the Tonga Ministry of Finance, PASAI Secretariat's Executive Director Mr Eroni Vatuloka attended a Public Expenditure Framework Assessment (PEFA) self-assessment training on 13 August 2014. The objective of the training was to train public financial management (PFM)-related ministries and agencies in assessing the PFM system over time against a given international best practice benchmark (PEFA).

Following the presentations, Mr Vatuloka and Dr Tuionetoa discussed strategies for addressing some issues noted from the 2010 PEFA score. These included the timeliness of audits, PFM systemic issues, and poor response and follow-up to audit recommendations.

17th PASAI Congress, Apia, Samoa — 19–22 August 2014

The 17th PASAI Congress, held at the Tate Convention Centre, was opened by the Honorable Prime Minister of Samoa, Tuilaepa Fatialofa Aiono Sailele Malielegaoi on 19 August 2014. The Prime Minister stressed the importance of good governance in the spending of public resources.

The Prime Minister set the scene for the Congress by outlining what is possible for supreme audit institutions (SAIs) in the Pacific, using the Samoa Audit office as an example. The office's Institutional Strengthening Project 2006–2011 has culminated in the new Audit Act 2013, which establishes the independence of the SAI, separate to the government. Although the reforms enabled by the Audit Act 2013 were undertaken independently of INTOSAI and PASAI, they align with the best practice being promoted by these organisations and shows that we are working towards a common goal. The Prime Minister stated that the reforms achieved in Samoa can be used to spearhead reforms in other Pacific nations.

Secretary-General Mrs Lyn Provost thanked the Prime Minister and echoed his sentiments saying that improving management and use of public resources through audit work ultimately plays a role in the governance and accountability of Pacific nations.

Other key speakers included: the INTOSAI Chairman represented by Mr Haiying Jiang, the INTOSAI Secretary General Dr Josef Moser and the Chief Executive of the Confederation of Asian and Pacific Accountants (CAPA) Mr Brian Blood. Other speakers were: the Chairman of the INTOSAI Capacity Building Committee Mr Kimi Makwetu; IDI Deputy Director General Mrs Archana Shirsat; Mr Andrew Anton (Pacific Island Forum Secretariat); Luciano dos Santos Danni (Brazil Court of Audit); and Flodeliza Asistin (Asian Development Bank).

Delegates at the 17th PASAI Congress, including the Honorable Prime Minister of Samoa, Tuilaepa Fatialofa Aiono Sailele Malielegaoi



The Auditors-General of each SAI presented on the theme of the Congress, The Role of SAs in the Effective Governance and Accountability of Pacific Island Countries. These presentations provided a platform for discussions in the workshop later in the week. The workshop facilitated by Ms Juliet McKee highlighted the key themes that emerged from the country papers such as the independence of the Office of the Auditor-General, strong legislation to support greater accountability and transparency, and effective processes for dealing with audit recommendations.

The business session of the Congress's agenda covered PASAI's long-term strategy and funding, report-backs from members of the INTOSAI committees and working groups, and a report on the re-organisation of the PASAI Secretariat.

The Congress thanked SAI Solomon Islands whose term in the PASAI Governing Board came to an end, and welcomed SAI Fiji as the new Melanesian Group representative to the Board. The Congress also endorsed the proposal by the Vanuatu Audit Office to hold the 18th PASAI Congress in Port Villa in 2015. The PASAI members acknowledged and appreciated the efforts of the Auditor General Mr Fuimaono Camillo Afele and his staff for the excellent organisation of the congress. The staff were so supportive from the day delegates arrived to the day they departed Apia. We congratulate all of them for a wonderful and successful congress. Fa'afetai lava.



Business session at the 17th PASAI Congress, Apia Samoa

Foreign aid projects

The cooperative financial audit on foreign aid projects is ISSAI-based and follows the risk-based approach to financial audits. Twelve participants from the Cook Islands, Fiji, Kiribati, Samoa, Tuvalu, and Tonga are currently in the field undertaking the audits, which should almost be complete.

The audit teams will convene for a reporting meeting in Nadi, Fiji on 13–18 October 2014, where draft reports will be finalised. PASAI acknowledges the continued support of IDI for this cooperative program.

PASAI will be conducting a number of in-country workshops on using risk-based approach to financial audits in 2014/15 beginning with the Tonga Audit Office on 14–19 September 2014.

Solomon Islands completes Round 4 of SAS program

Sub-regional Audit Support (SAS) program is progressing well in its fourth round with the continued support of the Asian Development Bank (ADB). Round 4 of the program started in the Solomon Islands on 2 June 2014 and was completed on 11 July 2014.

The 8th SAS Committee meeting was held in Apia, Samoa (during the 17th PASAI Congress) on 21 August 2014. ADB Congress delegates also attended the meeting. The Solomon Islands country paper was presented and discussed. Overall, the SAS committee was very pleased with the report and agreed that the Solomon Islands phase was a success.

The timelines for the remaining work on the program are:

Phase 2: Kiribati:	1 September – 10 October 2014
Phase 3: Tuvalu	10 November – 19 December 2014.

The final ADB report of Round 3 of the program, which includes an overview by the SAS committee and a foreword by the PASAI Secretary-General is available from the PASAI website www.pasai.org.

THE NEXT SIX MONTHS

8–12 September: Risk-based audit training, Nukualofa, Tonga

1 September – 10 October: SAS Round 4, Kiribati phase

13–17 October: CFA — Foreign Aid, reporting meeting, Nadi, Fiji

3–7 November: Tier 1 Training, Port Moresby, Papua New Guinea (tbc)

10 November – 19 December: SAS Round 4, Tuvalu phase

10–11 February 2015:
12th Governing Board meeting, Auckland, New Zealand.

OTHER IMPORTANT DATES

8–12 September: INTOSAI Capacity Building Committee meeting, Lima, Peru

16–17 September: INTOSAI–Donor Cooperation Steering Committee meeting, Paris, France

18–21 September: Fiji Institute of Accountants (FIA) Technical Workshop, Warwick Hotel, Fiji

12–14 November: AFROSAI-E — 9th Annual Technical Update, Pretoria, South Africa

November: IDI Staff Meeting — Oslo, Norway (tbc).

FURTHER INFORMATION

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