

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 SAls 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. Heads of SAls meeting – 5 & 6 December 2012

Sixteen heads of SAls in the region made good use of their free time during the two management workshops in Nadi, Fiji to convene a meeting. An agenda, which was endorsed by the Secretary General's Office, covered various topics including: performance measurement framework, Teammate audit software, IPAA Certification program, twinning arrangements, IntoSAINT, training on accounting standards, cooperative financial audit, technical support to SAls, SAI websites and PASAI Financial Audit Manual. The notes of the meeting will be discussed at the 8th Governing Board meeting scheduled for 12-13 February 2013.

2. ADB Review

PASAI wishes to thank heads of SAls who completed the survey distributed by the ADB review team. The team has completed the review of the PRAI and produced a draft report that follows ADB's Independent Evaluation Department's (IED) standard project criteria. The draft report has been circulated to the Secretary General and Secretariat for their comments. The final report is expected to be tabled in the Governing Board meeting in February 2013.

The ADB review report will be the basis for discussion on the long-term strategy for PASAI at the Governing Board meeting.

2. Capacity Building

ISSAI Implementation Initiative (3i Programme) – The management workshop was held on 3-5 December 2012 in Nadi, Fiji. The workshop was part of the IDI's on-going 3i Programme. The main purpose of this workshop was to create awareness of the ISSAIs as well as of the implementation of the ISSAIs in the PASAI region. The intended audience was the heads of SAls in the PASAI region. 29 participants from 16 SAls attended the workshop. Heads of SAls signed an agreement of commitment between the IDI and PASAI that will necessitate the SAls conducting the ISSAI Compliance Assessment Tools (iCATs). Using the iCATs will help the heads of SAls map the existing audit practices within their respective SAls with the ISSAI requirements and identify gaps.



The e-learning course on ISSAI Compliance Assessment Tools (iCATs), another activity for the 3i Programme where 26 participants from 8 SAls within PASAI are taking part, was completed on 7 December 2012. The results of this course will decide participation in the second part of the Certification programme. IDI will inform PASAI of the results.

E-learning Course on Risk Based Approach to Financial Auditing (RBAFA) – This program was completed by 15 participants from 5 SAls on 14 December 2012. IDI monitored the participation and will inform PASAI of the results.

Certification Program – When the heads of SAls attended the 3i Management workshop and the SMOG workshop in Nadi, Fiji in December 2012, it provided an opportunity to discuss the progress of the certification program. Following on from presentation by Peter Archterstraat, Auditor-General of New South Wales, at the PASAI Congress in October 2012, the heads of SAls gained further information on a program offered by the Institute of Public Administration Australia (IPAA) that confers the Proficient International Public Sector Auditor (PIPSA) designation. The program is available to the members of PASAI.

The heads of SAls have been provided with background information on the requirements and benefits of the program. The members will inform the Secretariat if any staff of the SAls are interested in participating in this program.

SMOG - The SMOG Workshop was conducted in Nadi, Fiji on 6 to 14 December 2012. The turn out by heads of SAls was unprecedented with almost all the heads of SAls within the region attending. This is a positive indication of the willingness to collectively have ownership over the SMOG.



From left to right: Mr Wayne Jones, Mr Simon Flores, Mr Edward Ronia, Ms Llewelyn Terlaje and Mr Junior Patrick.

In summing up during the closing, Mr Simon Flores AusAID representative in Fiji said that it was pleasing to note that the workshop was well attended by most heads of SAls within the region, which is an indication of the value placed by them on the SMOG program.

4. Co-operative Performance Audits (CPA)

Managing Sustainable Fisheries – All SAls involved in this 3rd CPA are close to publically releasing their audit reports. It is anticipated that the regional overview report will be finalised for consideration at the Governing Board meeting in February 2013.

Auditing Climate Change Adaptation (CCA) and Disaster Risk and Recovery (DRR) - In October 2012, the 15th PASAI Congress approved the conduct of the 4th CPA on Climate Change Adaptation (CCA) and Disaster Risk and Recovery (DRR). Again, ten SAls are participating – Cook Islands, Federated States of Micronesia (FSM), the FSM State of Kosrae and the FSM State of Pohnpei, Fiji, Palau, Samoa, Solomon Islands, Tonga and Tuvalu.

An audit planning meeting was held for teams in November 2013. The CPA approach agreed to by the 15th Congress was slightly different to previous audits as Congress approved an umbrella audit topic enabling individual SAls to develop audit objectives and lines of enquiry relevant to their specific jurisdictions. Audit teams carried out a preliminary study (prior to meeting in November) to familiarise themselves with the subject matter and also to identify relevant and specific audit objectives and lines of enquiry. This proved to be a challenge for most teams.

However, advisors present at the planning meeting worked with teams to achieve this and then moved on to develop comprehensive audit work plans as a basis for fieldwork in 2013. This was an effective and valuable performance audit capacity building exercise, as teams were able to see and develop linkages between audit objectives, lines of enquiry, audit criteria and audit methodology.

On the final day of the meeting, a small feedback/evaluation session was conducted with teams and they contributed a number of suggestions for program improvement. Details will be available in the next PASAI Update.



Participants of the Auditing Climate Change Adaptation (CCA) and Disaster Risk and Recovery (DRR)

The audit is again a cooperative effort involving the INTOSAI Development Initiative (IDI), the Asian Development Bank (ADB) and PASAI. As well, the Victorian Auditor-General's Office (VAGO) provided support to two audit teams under the ACAG/PASAI twinning arrangements. The Regional Working Group on Environmental Auditing (RWGEA) is significantly involved in supporting this cooperative audit. A regional stakeholder, the Secretariat of the Pacific Regional Environment Programme (SPREP), provided specialist technical expertise on climate change adaptation and disaster risk management measures in the Pacific. SPREP has also offered to support audit teams, on technical climate change matters, over the course of their audit.

5. SAS Committee

The SAS Committee meeting that was to be held in Nadi, Fiji on 17-18 December 2012 was cancelled because of a tropical cyclone that affected the Fiji Islands. The Committee will schedule a meeting in 2013.

6. PASAI Calendar

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

- 12-13 February 2013 – Eighth Governing Board meeting, Auckland, New Zealand;
- 26-27 February – Tier 1 Fundamentals of Government Auditing coordinators meeting, Nadi, Fiji;
- 28 Feb-8 March – Tier 1 Fundamentals of Government Auditing training, Nadi, Fiji;
- 4-5 April – Tier 4 Management of Government Audits coordinators meeting, Nadi, Fiji;
- 8-12 April – Tier 4 Management of Government Audits training, Nadi, Fiji;
- 29 Apr-4 May – Cooperative financial audit planning meeting, Nadi, Fiji (dates to be confirmed);
- 21-22 May – Tier 2 Intermediate Government Auditing, coordinators' meeting, Nadi, Fiji;
- 23-31 May – Tier 2 Intermediate Government Auditing training, Nadi, Fiji; and
- 10-15 June – 4th CPA Climate Change Audit reporting meeting, Nadi, Fiji.

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