

### 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. INTOSAI-Donor Cooperation - Global Call of Proposals 2013

Participation in the Global Call for Proposals (GCP) was fully discussed at the Guam Congress. In addition to the Congress leading to PASAI submitting its new strategy for GCP consideration, individual SAs were encouraged to consider aligned country-based applications.

Experience from the initial GCP meant we recognized all applications needed to be a very high standard. In November, we asked that any application be submitted to the PASAI Secretariat for support and quality review. At the time of preparing this update the deadline date of 8 January 2014 for submission to the Secretariat has passed. Please contact the Executive Director, Eroni Vatuloka, if your SA intends on submitting a country application. The deadline for submitting a concept note supporting an application closes 31 January if you wish not only the PASAI's support but also review support from the IDI-Donor Secretariat. We consider both levels of support necessary. Finalised applications must be submitted by 31 March 2014.

### 2. Public Financial Management Working Group meeting

The PASAI Executive Director, Mr Eroni Vatuloka and PASAI Technical Support Advisor, Mrs Agnes Aruwafu attended the second meeting of the Public Finance Management (PFM) working group held at the Pacific Island Centre for Public Administration (PICPA) Suva, Fiji on 10th December 2013. Stakeholders and development partners represented were from UNDP, World Bank, PFTAC, Commonwealth Secretariat, USP (Fiji) and Samoa Institute of Accountants.

The objective of the meeting was to continue to explore strategies for effective coordination of efforts of development partners and stakeholders, as well as engage public sector accountants and auditors to improve PFM in the Pacific region. Participants agree to hold the meetings on a quarterly basis.



Some of the participants during the morning tea break hosted by PICPA in Suva, Fiji, 10 December 2013.

### 3. Capacity Building

A Tier 2 *Intermediate Government Auditing* training was held in Suva, Fiji on 2-6 December 2013. This is the first training specifically requested by a SA – the Office of the Auditor General (OAG) of Fiji. Those participating included two participants, one each from Tonga and Tuvalu who attended at their own costs.

The training was opened by the Auditor General of Fiji, Mr Tevita Bolanavanua who stressed the importance of professional development of staff to ensure good quality audits are produced. Ms. Solstice Middleby, Counsellor – Development Cooperation, Australian High Commission in Suva, Fiji in presenting certificates to participants highlighted the significance of capacity building in the Pacific Regional Audit Initiative (PRAI). She mentioned that the Australian Department of Foreign Affairs and Trade (DFAT) was looking forward to PASAI's new strategy as it continues to support good governance in the region.



Participants of the Tier 2 Intermediate Government Auditing training, Suva, Fiji on 2-6 December 2013.

Participants found the training very useful and relevant to their work. The training covered the audit process and procedures for both financial and performance auditing relevant to field auditors who have had 2-3 years public auditing experience.

*ISSAI Implementation Initiative (3i Program)* – This is a global program facilitated by the INTOSAI Development Initiative (IDI). PASAI is one of the five English speaking regions who are participating in this program.

One of the deliverables for this program is the completion of ISSAI Compliance Assessment Tools (iCATs). To date, the Secretariat has received iCATs from 6 SAls. The Secretariat continues to follow up iCATs from the 8 remaining SAls who signed the Statement of Commitment with IDI and PASAI regarding ISSAIs Implementation.

Individual SAls have always been keen to keep up with ISSAI development and implementation. IDI is providing substantial support and so it is critical iCATs is completed. As noted in item 5 below, completed iCATs is a pre-requisite to participation. If SAls would wish further advice or assistance on completing iCATs, please contact Sinaroseta Palamo Iosefo (sina.iosefo@pasai.org) at the Secretariat.

#### **4. Cooperative Performance Audit – Public Debt**

The overall topic for the cooperative performance audit (CPA) is to assess whether public debt management is effective and efficient to achieve long term sustainability and financial stability. The planning meeting held in Nadi, Fiji in July 2013, enabled the participating SAls to develop their specific audit objectives relevant to their issues concerning public debt management and to complete a draft audit plan.

The audit teams are currently conducting their fieldwork and will convene in a reporting meeting to be held in Rarotonga, Cook Islands on 17-22 March 2014.

Should SAI require any assistance please contact the PASAI Technical Support Advisor at [agnes.aruwafu@pasai.org](mailto:agnes.aruwafu@pasai.org).

#### **5. Cooperative Financial Audit – Foreign Aid**

The 16th PASAI Congress held in Guam in 2013 endorsed the first cooperative financial audit (CFA) to commence in March 2014 and to closely follow the International Standards of Supreme Audit Institutions (ISSAIs). Importantly, it will be a requirement that participating SAls must have completed their iCATs before they commence this audit.

To date, the following SAls have shown interest in undertaking the audit - Federated States of Micronesia, Kiribati, Solomon Islands, Tonga, Vanuatu and Tuvalu. A formal invitation will be forwarded to SAls that are part of the 3i programme and/or follow ISSAIs, by January 2014. It will outline specific criteria that must be met

before participation is approved.

The planning meeting for the CFA is scheduled to be held in Nukualofa, Tonga on 27th March – 2nd April 2014.

## 6. TeamMate Software Update

In December 2013, PASAI informed all Heads of SAI its position on the acquisition of TeamMate and/or ICDL software. The communication mentioned the PASAI Secretariat will provide support and assistance to members which decide to acquire a computerized auditing tool. This support will include coordination, technical assistance and capacity building expertise (institutional and individual).

The Office of the Auditor General Fiji has signed an agreement with Teammate and the SAI staff had training to implement the software in the organisation. Ms Aruwafu joined the Office of the Auditor General Fiji during the training. It was pleasing to know that the implementation is a collaborative process with the Fiji OAG staff to ensure the electronic working papers increase efficiency in the conduct of audits.

The Teammate software is expected to go live in the Fiji SAI in 2014.



Left to right: Mrs Agnes Aruwafu, Fiji Deputy Auditor General  
Mr Atunaisa Nadakuitavuki, Teammate Business Development  
Manager, Mr Vance Hetariki

If your SAI is planning to implement Teammate, please provide details of the key contact persons to Mrs Aruwafu at [agnes.aruwafu@pasai.org](mailto:agnes.aruwafu@pasai.org).

## 7. PASAI Calendar

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

- 11-12 February - 10th Governing Board meeting, Auckland, New Zealand;
- 3-7 March – SAI Performance Measurement Framework (PMF) workshop, Nadi, Fiji;
- 17-22 March – 5th CPA public debt reporting meeting, Rarotonga, Cook Islands;
- 27 March – 2 April – 1st CFA - Foreign Aid planning meeting, Nukualofa, Tonga;
- 7-11 April – SAS Kiribati follow-up;
- 28 April-2 May – IntoSAINT workshop, Nadi, Fiji (tbc);
- 5-9 May – SAS Tuvalu & Nauru follow-up;
- 26-27 May – SAS Committee meeting, Auckland, New Zealand;
- 2 June – SAS 4th round, country 1 start (tbc);
- 23-28 June – 1st CFA - Foreign Aid reporting meeting (tbc).

Other important dates for PASAI are as follows:

- 17-19 February, Professionalisation workshop, Pretoria, South Africa;
- 27-28 February, 11th EDF meeting, PIFS, Suva, Fiji;
- 14-16 March, FIA Technical workshop, Sheraton Hotel, Denarau, Fiji;
- 24-27 March – Commonwealth Auditors General Conference, Malta;
- 13 May – 3rd PFM working group meeting, Suva Fiji.

For further information, please contact the PASAI Secretariat:

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