

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. Support to SAI Tuvalu

The Executive Director made a visit to the SAI Tuvalu on 8-12 January 2013 and provided support to the Auditor General, Mr Isaako Kine. The work involved: reviewing the achievements under the SAS program and improvements under financial audits; evaluating the PASAI training and workshops and the benefits they have had on the SAI; examining the value of capacity supplementation on the SAI's audit work; and advising on general matters in the operations of the office.



Staff of SAI Tuvalu

The SAI Tuvalu appears to be managing its audits satisfactorily and this is attributed to the SAS program, the complementary training by PASAI, the work provided by the AusAID advisor and effective outsourcing of some of the audits.

2. Capacity Building

Career Path Training – Preparations are underway for the first delivery of *Tier 1: Fundamentals of Government Auditing training* scheduled from 28 February to 8 March 2013. The Secretariat is also following up participants of previous training concerning submission of signed post training action plans.

ISSAI Implementation Initiative (3i Programme) – The contact details of resource people in the region namely the mentors (3) and facilitators (26) have been uploaded on the PASAI website for all SAs in the region to have access to when implementing ISSAs at their respective SAs. The mentors and facilitators have also been notified about their responsibilities if they are contacted by SAs. Heads of SAs have also been reminded of the statement of commitment that they signed during the 3i Management Workshop in Nadi, December 2012. This statement identified SAI commitment to complete assessments of the SAI using the iCATs for the three audit streams namely financial, performance and compliance.

Certification Program – The Secretariat received a notification from one SAI interested in participating in the Proficient International Public Sector Auditor (PIPSA) program offered by the Institute of Public Administration Australia (IPAA). A paper will be presented to the Governing Board in February 2013 to

discuss the costs and structure of this program and to consider the way forward.

SMOG – The SMOG Advisor will be visiting five SAls (Nauru, Vanuatu, Solomon Islands, Kiribati and Tuvalu) to provide support on strategic management and operational practices, commencing in February 2013.

3. Co-operative Performance Audits (CPA)

Managing Sustainable Fisheries – A regional overview report has been developed for consideration at the Governing Board meeting in February 2013.

Auditing Climate Change Adaptation and Disaster Risk and Recovery - The ten SAls participating in the 4th cooperative audit – 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 – are now in the fieldwork stage. It was agreed at the audit planning meeting in November 2012 that fieldwork would be carried out in the first half of 2013 and that audit teams would meet in June 2013 to finalise their reports.

The CPA approach agreed to by the 15th PASAI 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. This is because different regions of the Pacific have different vulnerabilities to climate change effects and severe weather events such as typhoons and cyclones.

As a result, the audit work plans developed and approved for implementation are clustered around the following topics:

- preparedness – Federated States of Micronesia (FSM) National Office, Fiji, Palau and Samoa;
- planning for and managing climate change effects, such as coastal erosion – Cook Islands, FSM-Kosrae State and Tuvalu; and
- managing climate change effects on food security – Solomon Islands, Tonga and FSM-Pohnpei State.

4. SAS Program

PASAI is in working with the Asian Development Bank to see if it could fund a third round of the SAS program from the balance of funds under the current technical assistance. If this is approved, PASAI hopes to start the program after Easter.

5. Technical Support Advisor

PASAI wishes to introduce Ms Agnes Tuiai –Aruwafu who will join the Secretariat team as its Technical Support Advisor (TSA) from 18 February 2013. She will work out of her Canberra, Australia home initially while she organises her family's New Zealand visa. The Secretariat hopes to have her working out of Auckland by 4 March.



Ms Tuiai-Aruwafu currently works for the Australian National Audit Office and has had experiences working for the Queensland Audit Office and the Solomon Islands Audit Office. Her first tasks will be to review for printing PASAI's Financial Audit Manual, prepare the cooperative performance audit on public debt and in collaboration with the Capacity Building Advisor, review training materials for Tier 4 training *Management of Government Audits*. Ms Tuiai –Aruwafu will therefore be contacting some heads of SAls as she prepares for cooperative audit on public debt.

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;
- 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.
- 17-22 June – Cooperative financial audit planning meeting, Nadi, Fiji (dates to be confirmed).

For further information, please contact the PASAI Secretariat:

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