

### 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

PASAI sent a concept note for the Global Call for Proposals (GCP) late January 2014 for review and comments by IDI. The concept note encompasses PASAI's long-term strategy which was endorsed by members at the Guam Congress in September 2013 (and confirmed by the Governing Board recently held – more on this meeting in the February 2014 update). The INTOSAI-Donor (Cooperation) Secretariat have come back with some timely and helpful comments.. The final concept note (including indicative costing) will be submitted before the closing date, 31 March 2014.

### 2. Capacity Building

*Career Path Training* – The Secretariat continued to follow up post training action plans and accomplishment reports for the trainings that have delivered in the past twelve months. Although the submission of reports have been slow, the Secretariat has received some successful reports. The results of action plans and accomplishment reports received are shown in Table 1.

Table 1: Update on Post Training Action Plans as at 31 January 2014

	Tier 2 – May 2012	Tier 3 – Sept 2012	Communicating Effectively – Sept 2012	Tier 1 – March 2013	Tier 4 – April 2013	Tier 2 – May 2013	Communicating Effectively – November 2013
No. of participating SAs	12	15	14	13	14	14	10
No. of action plans received	12	13	11	10	11	8	3
Participant left the SAI	3	4	2	0	1	1	
Accomplishment reports received	7	5	3				

*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 participating in this program. One of the deliverables for this program is the completion of iCATs. To date, the Secretariat has received iCATs from Kiribati, Papua New Guinea, Samoa, Tonga, Tuvalu and Vanuatu. The Secretariat continues to follow up iCATs from the 8 remaining SAs which signed the Statement of Commitment with IDI and PASAI regarding the ISSAI's implementation.

*Cooperative Performance Audit on Climate Change* – The project is at the point of SAI participants submitting their finalized reports to their respective legislatures. To date 6 of the 10 participating SAs have been able to do so. Once all submissions have been made, the Secretariat will prepare a regional report on the audits. The regional report, like the individual country reports, are important to share with a broader group of Pacific stakeholders. The secretariat will be actively working with the 4 SAs yet to have their reports tabled.

### 3. Cooperative Performance Audit – Public Debt

The overall topic for this 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 July 2013 in Nadi Fiji, enabled the participating SAIs to develop their specific audit objectives relevant to their issues and draft audit plans concerning public debt management.

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

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

### 4. Cooperative Financial Audit – Foreign Aid

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

IDI is cooperating with PASAI Secretariat to jointly organise this CFA and a letter of invitation was sent out to ten SAIs that expressed interest to participate and are involved in the IDI 3i programme and/or have completed IDI's e-learning course on Risk based Approach to Financial Audits.

PASAI Secretariat has received and confirmed the participation of the following SAIs: Cook Islands, Samoa, Fiji, Tonga and Tuvalu. A planning meeting for participants from these countries will be held in Nukualofa, Tonga on 27 March – 2 April 2014.

Should you have any queries please contact the PASAI Technical Support Advisor at [agnes.aruwafu@pasai.org](mailto:agnes.aruwafu@pasai.org).

### 5. Sub-regional Audit Support (SAS)

PASAI Secretariat circulated an email to all Heads of SAI to obtain an expression of interest to participate in the upcoming fourth round of the sub-regional audit support (SAS) programme as the fourth participating country. We are grateful that Asian Development Bank in renewing its Technical Assistance support of PASAI's new strategy is open to an additional participant.

The SAS programme began in 2009 with the objectives to (a) enable the public accounts of participating countries to be audited to uniformly-high standards in a timely manner and (b) strengthen in-country public financial management capacity and enhance accountability mechanisms. In the past 3 rounds, the SAS programme established a SAS team which comprised of two secondees from Kiribati National Audit Office and one secondee each from Tuvalu and Nauru SAIs. The secondees were supplemented by two experienced consultants (a project coordinator and a public auditing expert) who provided workshop style training, on the job training, mentoring and coaching. The SAS team then visited each of the three participating countries for approximately 6-8 weeks to conduct financial audits of selected public entities.

Before you submit your expressions of interest, it is highly recommended that you read the report *Pioneering a New Approach to Capacity Building* on the PASAI website.

If your SAI would like to be part of the program please submit a statement by **Friday 21 February 2014** summarising: (i) the reasons why your SAI should participate; and (ii) what you expect to gain from this program. Each statement received will be assessed for suitability by the SAS committee.

Should you have any questions or queries please contact the PASAI Technical Support Advisor at [agnes.aruwafu@pasai.org](mailto:agnes.aruwafu@pasai.org).

### 6. 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 Nauru follow-up;
- 5-9 May – SAS Kiribati & Tuvalu 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).
- July - IFRS/IPSAS workshop, Suva, Fiji (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;
- 27-29 March – Commonwealth Auditors General Conference, Malta;
- 13 May – 3rd PFM working group meeting, Suva Fiji;
- 20-22 May - 8th ACAG/PASAI WGEA meeting, Canberra, Australia.

For further information, please contact the PASAI Secretariat:

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