

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.

Capacity Development Program

The capacity building working groups have made significant progress in the development of the 5 manuals and training materials. The progresses of the work that have been completed so far are as follows:

- i) the Human Resources Management Manual is being finalized for editing and approval by the Governing Board;
- ii) the Financial Audit Manual has been being prepared for review by a team of technical experts of the New Zealand Office of the Auditor General, in February 2011;
- iii) the Performance Audit Manual is being reviewed;
- iv) the Tier 2 Intermediate Auditing training material is being prepared for pilot training in February 2011;
- v) the Tier 3 Supervisory Roles training material is being finalized for pilot training in March 2011.

The pilot training on Tier 2 Intermediate Auditing will be held at Mercure Hotel, Auckland, New Zealand on 14-25 February 2011. The Tier 2 working group will prepare for this training at the PASAI Secretariat on 7-11 February.

14 participants from 13 SAs have registered for the Tier 3 Supervisory Roles pilot training which will be held at Novotel, Nadi, Fiji between 14 and 25 March 2011. The Tier 3 working group will hold its planning meeting prior to the pilot training.

The second set of working groups have commenced with their projects following the second "kick-off" conference in November 2010. These include reporting guidelines, quality assurance guidelines, Tier 1 Fundamentals of government auditing and Tier 4 Management of audits.



The working group for Tier 1 Fundamentals of Government Auditing met in Auckland, New Zealand on 24-28 January 2011 to review the participant notes and instructor's guide assigned to team members, and consolidated them into a first draft.

Members of the Tier 1 Working group
Front row L-R : Atish Kumar, Peter Siperau
Back row L-R: Karen Joklur, Jaslyn Leota

Cooperative Performance Audit

The second cooperative performance audit on access to safe drinking water is underway. The objective of this audit is to assess the effectiveness of actions taken by key agency/agencies to improve access to safe drinking water. In this audit, the 10 participating SAs are examining if legal and policy framework to ensure access to safe drinking water exists and whether they are being implemented effectively.

The audit teams should now be completing their field work and start drafting their audit reports. A report-writing guidance has been sent to all audit teams to use. Some SAs which requested on-site support were assisted by the Capacity Building Advisor, Mr Allen Parker and the Performance Audit Expert, Ms Claire Kelly.

Secretariat

Audit - The audit of the 2010 accounts has been completed and the audit management report has been discussed and finalized with the auditors CST NEXIA. The audited financial statements and the audit management report will be tabled in the 4th Governing Board meeting to be held in Auckland, New Zealand on 2-3 February 2011.

Annual SAI Stocktake – To date, the following SAls have yet to return the completed SAI Stocktake questionnaires: American Samoa, French Polynesia, Kosrae, Nauru, New Caledonia, Pohnpei, Queensland and Vanuatu. The completed questionnaire was due on 12 November 2010.

PASAI Calendar

The dates for various activities over the next 3 months are as follows:

- 2-3 February - Governing Board meeting, Auckland, New Zealand;
- 7-11 February - Tier 2 working group meeting, Auckland, New Zealand;
- 14-25 February - Tier 2 pilot training, Auckland, New Zealand;
- 28 Feb-4 March - Reporting guidelines working group meeting, Auckland, New Zealand;
- 9-11 March - Tier 3 working group meeting, Nadi, Fiji;
- 14-25 March - Tier 3 pilot training, Nadi, Fiji;
- 28 Mar - 1 April, Quality assurance working group, mid-point meeting, Auckland, New Zealand;
- 4-8 April, Cooperative audit reporting meeting, Nadi, Fiji;
- 11-18 April, Tier 4 mid-point meeting, Auckland, New Zealand;
- 11-18 April, Commonwealth congress, Namibia;
- 28-29 April, ACAG & ACPAC meetings, Perth, Australia.

For any clarification of any of the items in this update, please do not hesitate to contact the PASAI Secretariat.

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