

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. 14th PASAI Congress, Nukualofa, Tonga – 2-5 August 2011

At the time of writing, delegates for the 14th PASAI Congress have started arriving in Nukualofa, Tonga. This year's Congress is expected to be attended by 50 participants. The Tonga Audit Office staff were finalising their preparations and receiving the delegates as they arrived at the airport. The banners at the airport, the Convention Centre (the Congress venue), and at the hotel signify the importance of the meeting to Tonga and to the region.

The delegates look forward to a successful meeting.

We will report fully on the Congress (and the associated Governing Board meeting) in our August update.

2. Governing Board meeting - 1 August 2011

The PASAI Governing Board will hold its 5th meeting at the International Dateline Hotel, Nukualofa, Tonga on 1 August 2011. The Board will discuss various matters, including PASAI governance issues, projects and business, and strategy and funding issues. A number of matters will be taken to the business session of the Congress for its endorsement.

In addition, the Annual General Meeting of PASAI Incorporated will be held during the business session of the Congress. Although much of the incorporated society's proceedings are routine, we recognise its importance and that the Congress provides the best opportunity for most members to be present. The meeting will discuss and approve PASAI's annual report and audited financial statements for the 2010/11 financial year and any operational rules and/or policies that needed to be approved by members.

3. Capacity Building

Three PASAI manuals (Human Resources Management, Reporting Guidelines, and Quality Assurance Guidelines) will be tabled at the Governing Board meeting when the Board convenes in Tonga on 1 August 2011. The three manuals will also be endorsed by the PASAI Congress later in the week.

The Financial Audit Manual and Performance Audit Manual are being finalised by the New Zealand Office of the Auditor-General and the PASAI Secretariat. The manuals are expected to be completed by the end of the year.



The training materials for Tier 2 – *Intermediate government auditing* and Tier 3 – *Supervisory roles* are being finalised for review by the champions. The pilot training for Tier 1 – *Fundamentals of government auditing* was conducted in Nadi, Fiji on 11-22 July 2011. Tier 4 – *Management of audits* is being prepared for pilot training and evaluation in November 2011.

4. Cooperative performance audit

The regional report of the first co-operative audit on management of solid waste has been printed and will be approved by the PASAI Governing Board when it meets in Nukualofa, Tonga on 1 August 2011. The report summarises the findings of the 10 national reports, most of which are now public documents.

The second performance audit on access to safe drinking water has been completed by the 10 participating SAs. The Heads of SAs are preparing to table their audit reports and/or make them public. A regional overview report on the audit is also being produced.

The Secretariat hopes to confirm the participants for the third co-operative performance audit on sustainable fisheries management by 5 August 2011. In view of the short preparation time, a lot of the arrangements will be finalised during the Congress in Tonga. The planning meeting of the audit will be held in Nadi, Fiji on 22-26 August 2011.

5. Sub-regional Audit Support (SAS) program

The second round of the sub-regional audit support (SAS) programme is progressing well. It is being delivered through a combination of training workshops and guided audits. The SAS Programme Co-ordinator, SAS Expert, and secondees are currently in Kiribati auditing the Kiribati Public Utilities Board and the Kiribati Provident Fund.

6. Accountability and transparency project

The project team, comprising of the project sponsor (Executive Director), manager (Robert Buchanan), and consultant (Aolele Sua Aloese) carried out initial research and met in Suva, Fiji to conduct interviews with a number of regional partners and interested individuals and organisations. The partners include the Pacific Islands Forum Secretariat, the United Nations Development Program, and AusAID; other interested individuals and organisations include the Fiji chapter of Transparency International, the Fiji Independent Commission Against Corruption, and academics from schools of business and government at the University of the South Pacific.

A project scoping and benchmark paper will be circulated for the Governing Board when it meets in Tonga on 1 August 2011.

7. Secretariat

The audit of PASAI accounts for the financial year 2010/11 has been completed and the management letter and report will be tabled at the Governing Board meeting.

8. PASAI Calendar

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

- 22 June – 2 September: SAS Kiribati phase audits;
- 1 August: 5th Governing Board meeting, Nukualofa, Tonga;
- 2-5 August: 14th PASAI Congress, Nukualofa, Tonga;
- 22-26 August: Co-operative performance audit – Sustainable fisheries, planning meeting, Novotel Nadi, Fiji; and
- 19 September – 25 November: SAS Nauru phase audits

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