

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. PASAI Long-term Strategy

A draft of the PASAI long-term strategy has been sent to a group of PASAI Governing Board members for review and comment. Following the review, another review group comprising PASAI consultants, selected individuals from IDI and those that were involved in the evaluation of the PRAI, will look at the appropriateness of the strategy. The final product will be discussed by members of PASAI at the Guam Congress in September 2013.

2. Capacity Building

Career Path Training – All the skill-based training, involving Tiers 1 to 4, has been carried out, with the second offering of Tier 2 also completed in May 2013. The Secretariat continues to follow up post-training action plans from participants who have attended the training programs.

ISSAI Implementation Project – There has been a slow response from SAs regarding the submission of iCATs. Only 3 out of 14 SAs have submitted iCATs to the Secretariat. The delay may affect IDI's support of future ISSAIs programme in the region. The Capacity Building Advisor continues to follow up and remind SAs about these deliverables for the 3i Programme as agreed to by the heads of SAI in Nadi, Fiji in December 2012.

Accounting standards training - PASAI held a week-long training program on International Financial Reporting Standards (IFRS) in Suva, Fiji on 15 to 19 July 2013. The PASAI Technical Support Advisor coordinated the workshop and USP lecturers made presentations.

Twenty-five participants attended from the following 12 SAs: American Samoa, the Cook Islands, Fiji, Federated States of Micronesia, Kiribati, Nauru, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu.



Participants of the Accounting Standards training

The training was funded by PASAI, with thanks to the on-going support from donor partners; AusAID, the New Zealand Ministry of Foreign Affairs and Trade (MFAT), the World Bank and the International Organisation of Supreme Audit Institutions Development Initiative (IDI). Ms Suzy Wilson, First Secretary of the Australian High Commission to Fiji, closed the workshop and handed out certificates of attendance.

3. Co-operative Performance Audits

5th CPA Audit of Public Debt – The planning meeting of the 5th cooperative performance audit on public debt was held in Nadi, Fiji on 22 to 26 July 2013.

The PASAI Technical Support Advisor facilitated the cooperative performance audit and was supported by PASAI Executive Director Eroni Vatuloka, Mohammed Shofiquil Islam (Programme Manager, IDI), Raymond Prasad (Economic Adviser, Pacific Islands Forum Secretariat) and Ronald Hackett (Public Financial Management Advisor, PFTAC/IMF). There were seventeen participants from Cook Islands, Fiji, FSM Kosrae, FSM National, FSM Pohnpei, Guam, Palau, Republic of Marshall Islands and Samoa.



PASAI Secretariat, IDI, subject matter experts and participants of the 5th Cooperative performance audit

The overall topic for the CPA was 'to assess whether public debt management is effective and efficient to achieve long term sustainability and financial stability'. During the one week meeting, the audit teams presented particular public debt management issues within their own countries to assist in identifying relevant audit objectives and scope for the performance audit.

Timelines were discussed for the signing off of the plans by the heads of SAls, the conduct of the audit and drafting of the reports. The subject matter experts will provide assistance whenever necessary to ensure an effective and efficient audit result for the SAI. A reporting meeting of the audit will be held in the Cook Islands in November 2013.

4. Strategic Management and Operational Guidelines (SMOG)

Review comments on the final draft of the Strategic Management and Operational Guidelines (SMOG) were attended to by the SMOG Advisor and the draft was sent to PASAI's Communications Advisor to be finalised. The document is expected to be released at the Guam PASAI Congress.

5. Sub-regional Audit Support (SAS) Program – 3rd

The SAS Team for the third round of the SAS Program has been finalised and comprises the following:

<i>ADB consultants</i>	Mr John Hawley, SAS Program Coordinator Mr Kevin Hughes, SAS Public Audit Expert
<i>Kiribati secondees</i>	Mrs Romatoa Kataneti Mr Paul Lucas
<i>Nauru secondees</i>	Mr Jessaulenko Jeremiah
<i>Tuvalu secondees</i>	Mr Lauti Bici.

Under the recently agreed governing arrangements of the Memorandum of Understanding signed by heads of the participating SAls, the management committee (comprising the Program Coordinator, the technical consultants, one or more representatives of PASAI, and a representative of ADB) is responsible to the SAS committee in overseeing the planning and management of the SAS program. PASAI's Executive Director oversees this management committee on behalf of the SAS committee and is supported by the PASAI Technical Support Advisor/SAS Program Manager.

The planning meeting with the ADB consultants was held at the PASAI Secretariat on 5-6 August 2013 and the Tuvalu program will commence on 9 August 2013 until 25 September 2013.

6. PASAI Calendar

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

- 9 August - 25 September – SAS third round, Tuvalu phase;
- 9 September – 9th PASAI Governing Board meeting, Guam;
- 10-13 September – 16th PASAI Congress, Guam;
- 16-20 September – APIPA Congress, Saipan, Commonwealth of Northern Mariana Islands;
- 14 October - 27 November - SAS third round, Kiribati phase;
- 21-25 October, XXI INCOSAI, Beijing, China.
- 1 November – Communications training coordinators' meeting, Honiara, Solomon Islands;
- 4-8 November – Communications training, Honiara, Solomon Islands; and
- 25-29 November – 5th CPA Public Debt – reporting meeting, Rarotonga, Cook Islands.

For further information, please contact the PASAI Secretariat:

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