

### 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. 15th PASAI Congress

The host of the 15th PASAI Congress, Mr Francois Monti, the head of the SAI of New Caledonia, has requested PASAI members, development partners and stakeholders who had indicated their attendance of the Congress to complete the necessary registration. The Congress organisers would like to have the registration forms to confirm delegates' attendance.

A few PASAI members and stakeholders who have not responded to the Congress invitations are asked to get in touch with the PASAI Secretariat.

Francois and his Office are developing a full and exciting programme for our annual Congress and you are encouraged to come.

### 2. Capacity Building

*ISSAI Implementation Initiative (3i) Mentors* – PASAI has selected three of its senior officers as mentors of the International Standards of Supreme Audit Institutions (ISSAIs) rollout program. They are:

- Ms Violet Fasavalu (Samoa SAI) for compliance audit;
- Ms Margret Numanga (Cook Islands SAI) for financial audit; and
- Ms Mere Waqanicagica (Fiji SAI) for performance audit.

The mentors will be attending a 3-week workshop in Oslo, Norway from 16 July to 3 August 2012 to develop the local program for implementation. The 3i program is being put together by INTOSAI to provide some standardisation of the processes and procedures for auditors to use in their SAs. The ISSAIs relating to financial audit have been drawn extensively from the International Standards on Auditing (ISAs) and are designed to raise the quality of audits in SAs and ensure high quality outputs for their legislatures. This initiative is very much aligned to our own Pacific Regional Audit Initiative objectives.

The first rollout workshop specifically for heads of SAs and senior officers of the region is being planned for 3-5 December 2012. The PASAI Secretariat will be in touch with SAs once the venue for the meeting and other details are confirmed.

INTOSAI Capacity Building Committee (CBC) – Sub-Committee 1 Meeting - Ms Sinaroseta Palamo-Iosefo attended the INTOSAI CBC Sub-Committee 1 meeting held in Tokyo, Japan on 14-15 June 2012. The meeting discussed several issues relating to regional efforts and achievements in relation to capacity building. Regional presentations were made by representatives from AFROSAI-E, CREFIAF, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS and PASAI on developments in the Regions. In particular, the presentations covered the following:

- The three most important activities the region has arranged in the past 12 months;
- How the regional Secretariat is staffed, funded and managed; and
- Key challenges faced by the regional Secretariat in the coming year.

There were also discussions of the following issues:

- a) Developments in the INTOSAI/Donor Steering Committee and Secretariat
- b) Progress with the CBC Guides (Human Resource Management and Implementing the ISSAIs – Strategic Considerations)
  - a) IDI draft forward programme
  - b) CBC working with the INTOSAI Professional Standards Committee
  - c) Increasing international visibility
  - d) Support for SAs suffering disasters – Draft Business Continuity Planning
  - e) Cost effective delivery options for training programmes

- f) Other issues – IntoSAINT, a self-assessment tool to help SAls assess its areas of vulnerability where integrity may be breached.



*SMOG Management Workshop* – The SMOG management workshop which had originally been set for January 2013 will now be conducted in December 2012 following the 3i workshop. This is to ensure that the heads of SAls and senior officers can attend both workshops in a concentrated two weeks period. The SMOG workshop will be held on 6-14 December 2012. Details of the workshop will be provided to SAls in due course.

The individual strategy development of each SAI is important to the overall objectives of the PRAI and our mutual aims to improve and achieve auditing to consistently high standards.

### 3. Co-operative Performance Audits

*Managing Sustainable Fisheries* - The Office of the National Auditor of the Federated States of Micronesia released its performance audit report on the management of tuna fisheries in FSM on 22 June. This is the first report to be released. The remaining nine audit reports are currently being finalised before they are provided to relevant agencies for comment. The Cooperative Performance Audit Advisor has been assisting a number of teams in this process, in particular those from Kiribati and Tuvalu.

We again encourage you to see through the finalisation and release of your own SAI's report. There has been some slippage in the timelines for the release of remaining reports as agreed with auditors-general following the report finalisation meeting in Nadi in March 2012. This will impact on the timely development of the regional overview report.

*4th Co-operative Performance Audit* - Planning for the 4th CPA on climate change adaptation (CCA) and disaster risk and recovery (DRR) strategies has commenced. The ADB Performance Audit Advisor and the Coordinator (Jonathan Keate, New Zealand SAI) of the RWGEA in conjunction with the PASAI Secretariat will prepare a proposal for a cooperative audit on CCA/DRR for the 15th PASAI congress in October 2012.

Planning builds on the excellent discussion and work of the Regional WGEA workgroup that met in Sydney in April.

*Performance Audit Manual* - The manual is being printed and copies will be sent to SAls in July 2012.

*Report of the Cooperative Audit on Access to Safe Drinking Water* - The regional overview report will be available from the PASAI website [www.pasai.org](http://www.pasai.org) by 31 July 2012.

### 4. Sub-Regional Audit Support (SAS) Program

The SAS team has continued to work towards the completion of the management reports and opinions for the audited entities. The progress on these has been slightly delayed and it is hoped that they can be completed in July.

Ross Hilton, the SAS Coordinator has also been working on a post project report outlining the work of the SAS team and its successes. The report will also look at ways that SAS can be used in the future to assist countries in the Pacific. This report will be reviewed by the SAS committee when it meets in September and then tabled at the PASAI Governing Board.

## 5. Accountability and Transparency Report 2011

The Accountability and Transparency Report is being finalised for printing in July 2011. Hard copies of the report will be distributed to SAs, development partners and stakeholders by 31 July 2012. A copy will also be available from the PASAI website [www.pasai.org](http://www.pasai.org).

As with our previous report, the findings of the report are significant in the context of the Pacific and you are encouraged to read it and think how its results fit your own country and the ongoing work of PASAI.

## 6. SAI Review Survey

PASAI would like to convey its appreciation to heads of SAs for completing the surveys. To date, only one SA has yet to complete the SAI review survey.

## 8. PASAI Calendar

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

- 30-31 August – *Tier 3 Supervisory Roles*, co-ordinators preparation meeting, Nadi, Fiji;
- 3-14 September – *Tier 3 Supervisory Roles* training, Nadi, Fiji;
- 20-21 September – *Communicating Effectively* workshop, co-ordinators meeting, Nadi, Fiji;
- 24-28 September – *Communicating Effectively* workshop, Nadi, Fiji;
- 4-5 September - SAS Committee meeting, Auckland, New Zealand;
- 1 October – 7th Governing Board meeting, Noumea, New Caledonia;
- 2-5 October – 15th PASAI Congress, Noumea, New Caledonia;
- 9-24 November – Co-operative performance audit, (venue to be confirmed);
- 29-30 November – SMOG coordinators meeting, Nadi, Fiji;
- 3-5 December – 3i management workshop, Nadi, Fiji;
- 6-14 December, SMOG management workshop, Nadi, Fiji.

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