



Pacific Association of Supreme Audit Institutions (PASAI)

Status of the Pacific Regional Audit Initiative (PRAI) - June 2014

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. Public Accounts Committee Workshop - Republic of Marshall Islands

An Introductory Workshop on the Financial Oversight Role of the Public Accounts Committee (PAC) was held in Majuro, Republic of the Marshall Islands (RMI) on 23–24 June 2014. Workshop attendees included members of the RMI PAC, members of Parliament, including the acting Speaker and Attorney General, and senior officials of government bodies. The workshop was facilitated by a team that included the Executive Director of PASAI, and the former chairs of the PAC of Australia and Solomon Islands.

The workshop covered the roles of the PAC and Auditor General and understanding budgets and audits. The participants appreciated opportunities for discussions and sharing their own experiences with facilitators. Challenges and opportunities of the PAC and Auditor General of RMI were also discussed.

PASAI appreciates the invitation by UNDP to be part of the program in opening the opportunity to discuss broader public financial management issues from an auditor perspective – something which is important to our new strategy and strongly recommended by the reviewers of PASAI's work to date.

2. Trialing the PMF survey online

As you know, this year we trialed using an online survey format for the SAI Performance Measurement Framework. We acknowledge that there were some glitches, including being able to exit the survey and to return to the saved data at a later date. However, overall, participants stated that the online survey format was easier to negotiate than a paper-based format.

The results of the survey will be analysed and tabled at the 17th PASAI Congress in Apia, Samoa in August 2014. We will also make individual survey responses available to SAs for your records.

3. Have you submitted your country presentation for the Congress?

Thank you to the SAs that have submitted their country presentations for the Apia Congress. A summary of the presentations will be tabled in the Apia Congress. If you have yet to submit your presentation, we urge you to submit it as soon as possible so we have a complete picture to present to the Congress.

4. PASAI at the Pacific Island Forum Secretariat meeting

PASAI shared its work in the Pacific region with the Economic Technical Advisors and Donors meeting in Suva, Fiji for the first time. Bruce Robertson and Eroni Vatuloka shared PASAI's new strategic objectives and opportunities to work with other partners in improving accountability and transparency in the region.

PASAI appreciates the invitation by the Pacific Island Forum Secretariat to be part of this meeting. It gave us an opportunity to also understand how other key Pacific stakeholders, such as PFTAC and the World Bank are operating in the region. It also allows PASAI to check and align its work, where possible, with other initiatives

5. Capacity building

IDI Global Programme on Specialised Audits — Information Technology Audits

The INTOSAI Development Initiatives (IDI) is conducting a global programme on Information Technology (IT) audits. The programme is offered in English and activities will span across 2014–2016. The programme was circulated to PASAI members to nominate participants for the first activity.

The first activity is an e-learning course that started on 2 June 2014. Ten participants from Fiji, Pohnpei State of Federated States of Micronesia, Samoa and Tuvalu have signed up to take part. We will keep you up-to-date with how the participants found the program when it concludes at the end of July.

INTOSAI Database for Experts

The INTOSAI Database for Experts help members and regional groups identify professionals from different SAIs with expertise in specific auditing fields. SAIs can contact these experts for knowledge sharing to help strengthening the capacities of SAIs.

INTOSAI Capacity Building Committee chaired by SAI Peru, is encouraging members of the INTOSAI community to register more experts.

As a member of INTOSAI, the PASAI Secretariat has circulated the information about the database to our members to encourage you to register experts who are working with your SAI.

Career Path Training

The PASAI Secretariat will resume career path training in the new financial year, starting in July 2014. When the annual plan is approved by the Governing Board in August 2014, we will release a calendar of available training.

The Secretariat continues to follow up post-training action plans and accomplishment reports for the training we have delivered over the past two years.

ISSAI Implementation Initiative

The ISSAI Implementation Initiative is another global programme facilitated by IDI. Five facilitators from PASAI successfully completed the second phase of the facilitator's certification program on implementing compliance audit ISSAIs. This e-learning course finished on 14 June 2014.

6. Solomon Islands kick off Round 4 of SAS

Sub-regional Audit Support (SAS) Programme has started its fourth round with the continued support of the Asian Development Bank. Round 4 started in the Solomon Islands on 2 June 2014. The timelines for the programme are as follows:

a. Solomon Islands phase	2 June – 11 July 2014
b. Kiribati phase	1 September – 10 October 2014
c. Tuvalu phase	10 November – 19 December 2014

The PASAI Technical Support Advisor will visit the SAS Team in July 2014, the last week of the programme in the Solomon Islands, to evaluate the progress and achievements against the programme's objectives.

A published report from the Asian Development Bank's consultants from Round 3 of the programme, including an overview of the committee's views progress-to-date is being finalised for and will be tabled at the 17th PASAI Congress.

7. IFRS and IPSAS Workshop

PASAI has organised an accounting standards workshop to be held in Suva, Fiji on 21–26 July 2014. The objectives of the workshop are:

- to update participants on the International Financial Reporting Standards (IFRS) and equivalent International Public Sector Accounting Standards (IPSAS) that are used by Pacific governments and its entities
- to increase the capacity of public sector accountants and auditors
- to establish and encourage a network of people involved in preparing and auditing financial statements.

The workshop will be facilitated by the University of South Pacific. For the first time, public sector (Ministry of Finance) accountants will be invited to attend the workshop, in collaboration with the Pacific Financial Technical Assistance Centre (PFTAC). PASAI expects 40 participants to attend.

8. Cooperative Financial Audit — Foreign Aid

The cooperative financial audit on foreign aided projects is based on risk-based approach to financial audits. Twelve participants from Cook Islands, Fiji, Kiribati, Samoa, Tuvalu and Tonga are currently in the field undertaking the audits.

The audit teams will convene for a reporting meeting on 13–18 October 2014 where draft reports will be finalised. The venue is yet to be confirmed. PASAI is grateful to the continued support of IDI for this programme.

PASAI will be conducting a number of in-country workshops on risk-based approach to financial audits in 2014/15. If your SAI requires this training, contact Agnes Aruwafu, PASAI's Technical Support Advisor at agnes.aruwafu@pasai.org.

7. PASAI Calendar

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

- 2 June – 11 July: SAS 4th round, Solomon Islands phase
- 15-16 July: Strategic planning meeting, Rarotonga, Cook Islands
- 21–25 July: IFRS/IPSAS workshop, Suva, Fiji
- 18 August: 11th Governing Board meeting, Apia, Samoa
- 19–22 August: 17th PASAI Congress, Apia, Samoa
- 1-5 September: Risk-based audit training, Nukualofa, Tonga
- 1 September – 10 October: SAS Round 4, Kiribati phase
- 22–26 September: Tier 2 Training, Tarawa, Kiribati (tbc)
- 13–17 October: CFA — Foreign Aid, reporting meeting (venue tbc)
- 3–7 November: Tier 1 Training, Port Moresby, Papua New Guinea (tbc)
- 10 November – 19 December: SAS Round 4, Tuvalu phase
- 1–5 December: Communicating Effectively workshop, Nadi, Fiji.

Other important dates for PASAI are:

- 14 July: PFTAC Annual meeting, Nadi, Fiji
- 25–29 August: APIPA Congress, Pago Pago, American Samoa
- 8–12 September: INTOSAI Capacity Building Committee meeting, Lima, Peru
- 16–17 September: INTOSAI–Donor Cooperation Steering Committee meeting, Paris, France
- 18–21 September: Fiji Institute of Accountants (FIA) Technical Workshop, Warwick Hotel, Fiji
- November: Financial Audit Manual – Technical Update, Pretoria, South Africa (tbc)
- November: IDI Staff Meeting – Oslo, Norway (tbc).

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