

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. Proposed Council of Pacific Public Accounts Committee

The Centre for Democratic Institutions (CDI) and the World Bank Institute (WBI), with support from the United Nations Development Program Pacific Centre (UNDP) convened a meeting of stakeholders in Suva, Fiji on 18 March 2013 on the possible establishment of a Council of Pacific Public Accounts Committee (CoPPAC). PASAI was represented at the meeting by the Executive Director, Mr Eroni Vatuloka and PASAI Legal Advisor, Mr Robert Buchanan. The stakeholders represented at the meeting included the members of the Public Accounts Committees of several countries in the region, and their Secretariat, which included the Heads of SAs of Solomon Islands and Vanuatu, Mr Edward Ronia and Mr John Path respectively.

The purpose of the meeting was to allow interested parties to: discuss the concept of a Pacific-wide network of PACs -in particular, to consider what such a network could do and what value it could add; consider the contribution that various stakeholders could make to the establishment and operation of such a network; and, contingent upon endorsement of the concept, map the steps required to set up such a network.

The meeting was significant for PASAI as it aligns with the advocacy work that PASAI wishes to carry out following the release of the 2011 Accountability and Transparency Report. Mr Vatuloka and Mr Buchanan also met with UNDP, Transparency International (TI) Fiji Chapter and USP to discuss further the opportunity for deepening the report's effect across the Pacific.

2. Secretary General attendance of the CAROSAI Congress

Mrs Lyn Provost, PASAI Secretary-General, spoke at the Caribbean Association of Supreme Audit Institutions (CAROSAI) Congress on the Pacific experience of capacity development. As well as talking about the PRAI, she stressed the achievements that have been made over the last 3 years, and the development of strategy for further development of the Pacific SAs in the future.

Mrs Provost said she was personally made very welcome and importantly – for what was a long trip – her presentation on PASAI's experiences was well received, discussed widely and useful to the CAROSAI region. This demonstrates some of the benefits of working within the INTOSAI "umbrella/family" as IDI had originally noted that our experiences in developing PASAI and its PRAI work programme would be valuable to a developing region.

We are also grateful that the NZ funding of the Secretary-General's activities enabled this trip to be possible.

3. Capacity Building

Career Path Training – Tier 1: Fundamentals of Government Auditing was completed on 8 March 2013. It was attended by 20 participants from 14 SAs in the region. Preparations are underway for the *Tier 4: Managing Government Audits* training that will be held in April 2013.

The Secretariat continues to follow up participants of previous training about their submission of signed post-training action plans. The Secretariat has also taken measures to encourage participants as well as SAs to implement post-training action plans to reflect lessons learnt and the impact of training offered by the Secretariat.



ISSAI Implementation Initiative (3i Programme) – The Capacity Building Advisor is following up with the SAls on their assessment using one of the ISSAI Compliance Assessment Tools (iCATs) that was due in February 2013. To date only one SAI has submitted its assessment using one of the iCATs.

Of the 26 facilitators from the PASAI region who participated in the first e-learning course on iCATs, all but 2 facilitators were successful in progressing through to the next stage of the facilitators' programme. The facilitators' programme has three stages: (i) e-learning course on iCATs, (ii) e-learning course on model audit files and (iii) face-to-face facilitation skills workshop.

4. Co-operative Performance Audits (CPA)

3rd CPA Managing Sustainable Fisheries - The regional overview report was published in March 2013.

4th CPA – Auditing Climate Change Adaptation (CCA) and Disaster Risk and Recovery (DRR) - The ten SAls participating in the 4th cooperative audit – Cook Islands, Federated States of Micronesia (FSM), the FSM State of Kosrae and the FSM State of Pohnpei, Fiji, Palau, Samoa, Solomon Islands, Tonga and Tuvalu will meet in July 2013 to finalise their reports. To assist in the successful completion of these audit reports, the Cooperative Performance Audit Advisor is working with teams, both on and off site, to draft their reports.

5. SAS Program

The Asian Development Bank, in conjunction with the Government of Japan have cleared the use of the balance of the current PRAI technical assistance grant to be used to fund the third round of the Sub-regional Audit Support (SAS) program. In preparation for the start of the program the SAS Committee will convene a meeting on 23-24 April to review the improved TOR of the SAS experts and secondees.

6. Strategic Management and Operational Guidelines (SMOG)

The first phase of the SMOG assistance program to SAls by the SMOG Advisor concluded as scheduled with the SAI of Vanuatu on 8 March. Similarly Phase two of the assistance continued with the SAls of Kiribati and Tuvalu visited between 17 and 28 March. This brings to an end the third part of the SMOG project where assistance is provided to SAls requiring it with their strategic plans and operational procedures, including the piloting of SMOG.

7. Financial Audit Manual

Work on the Financial Audit Manual is progressing as scheduled. It should be sent away to the working group for review by the end of April 2013. The group comprises senior officers/advisors from the following SAls: Cook Islands, Fiji, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu.

8. PASAI Calendar

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

- 4-5 April – Tier 4 *Management of Government Audits* coordinators meeting, Nadi, Fiji;
- 8-12 April – Tier 4 *Management of Government Audits* training, Nadi, Fiji;
- 23-24 April – SAS Committee meeting, Auckland, New Zealand;
- 21-22 May – Tier 2 *Intermediate Government Auditing*, coordinators' meeting, Nadi, Fiji;
- 23-31 May – Tier 2 *Intermediate Government Auditing* training, Nadi, Fiji; and
- 17-22 June – 4th CPA Climate Change Audit reporting meeting, Nadi, Fiji;
- 8-12 July – 5th CPA Public Debt planning meeting, Nadi, Fiji;
- 15-19 July – International Financial Reporting Standards (IFRS)/ International Accounting Standards (IAS) workshop, Suva, Fiji.
- 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.

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