

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

Mr Francois Monti, the President de la Chambre Territorial Comptes, the head of the SAI of New Caledonia as host of the 15th PASAI Congress, has sent out invitations to PASAI members, development partners and stakeholders. The Congress will be held in Noumea on 2-5 October 2012. Delegates will be responsible for meeting their own costs of attendance.

2. Capacity Building

Career Path Training - The PRAI's career path training is designed to provide SAI staff with professional development programs, and after piloting the training in 2011, PASAI is now moving into the delivery phase. The Tier 2 training in Intermediate Government Auditing was held in Nadi, Fiji, from May 7-18. The next level course, Supervisory Roles in Government Auditing, will be offered in September. The Tier 1 and Tier 4 programs will be offered later in 2012 and early in 2013.

Feedback from the participants and trainers indicate that the recent Tier 2 training was very rewarding. Twenty participants from Cook Islands, Fiji, Federated States of Micronesia (FSM)–National, FSM-Pohnpei, Guam, Kiribati, Marshall Islands, Palau, Samoa, Solomon Islands, Tonga and Tuvalu attended the intermediate level training. Sinaroseta Palamo-Iosefo, PASAI's Capacity Building Advisor, led the instructional team that included Fatafehi Fonua from Tonga, Violet Roebeck-Fasavalu from Samoa and Esala Niubalavu from Fiji. Exercises based on case study materials provided participants with opportunities to practice and refine their skills. At the conclusion of the training, participants presented their post-course action plans discussing what they hope to accomplish as a result of this training.



It is becoming clear that the basic PRAI model, involving PASAI staff in developing and delivering the training, is achieving its desired goals. The Secretariat, the donors and the stakeholders are grateful to the SAs for their continuing commitment and support of the capacity building projects and look forward to future accomplishments in delivering the career path training.

ISSAI Implementation Initiative Programme Planning Meeting - The Capacity Building Advisor, Mrs Sinaroseta Palamo-Iosefo attended the ISSAI Implementation Planning Meeting held in Johannesburg, South Africa on 28-29 May 2012. The meeting was attended by 16 participants representing the following INTOSAI committees, Sub-committees and regional secretariats.

- a) Professional Standards Committee
- b) Financial Audit Subcommittee
- c) Performance Audit Subcommittee
- d) Compliance Audit Subcommittee
- e) INTOSAI Capacity Building Committee
- f) AFROSAI-E
- g) ASOSAI
- h) CAROSAI
- i) PASAI
- j) SAI South Africa
- k) INTOSAI Development Initiative (IDI)

The meeting discussed how the ISSAI implementation initiative program will be addressed over the period from 2012 to 2014. The program will be planned, designed, delivered, monitored and evaluated by the IDI in partnership with INTOSAI Professional Standards Committee, Subcommittees on Financial Audit, Performance Audit and Compliance Audit, INTOSAI Capacity Building Committee, AFROSAI-E, ASOSAI, CAROSAI and PASAI.

The objectives for the program are:

- to create capacity for implementation of ISSAIs in AFROSAI-E, ASOSAI, CAROSAI, PASAI and EUROSAL;
- to facilitate SAIs in developing countries of English speaking regions in becoming ISSAI compliant in financial (including compliance) and performance audit;
- to provide a forum for feedback to relevant INTOSAI bodies about the SAI views, institutional framework and implementation challenges in SAIs in developing countries.

The meeting was very informative for the participants because a draft cooperation agreement that identifies the roles and responsibilities of all the partners to the ISSAI Implementation Initiative – 3i Program was discussed. There were also constructive discussions about the planned activities, the schedule of activities as well as the required resources, in particular, human resources from the regions and the committees.

3. Co-operative Performance Audits

Access to Safe Drinking Water: The regional overview report has been prepared and cleared by the Governing Board in January 2012 and is with the PASAI editor for publication.

Managing Sustainable Fisheries: The 10 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.

There has been some slippage in the timelines for release of reports as agreed with Auditors- General following the report finalisation meeting in Nadi in March 2012. This will have a consequential effect on the release of audit reports in relevant jurisdictions and will have an impact on the development of the regional overview report.

Other developments:

Cooperative Procurement Performance Audit - Work in May has concentrated on the development of a cooperative performance audit proposal into auditing procurement arrangements across a number of Forum Island Countries. PASAI will be seeking funding from AusAID for this proposal. Once funding is secured, a proposal will be taken to the 15th PASAI Congress in October 2012 for consideration.

Performance Audit Manual - The PAM is close to completion following some revision to ensure consistency across all PASAI training materials and the cooperative performance audit program.

4. Cooperative Financial Audit

Following on from the success of the co-operative performance audit program, PASAI with the assistance of Matt Major is planning the first round of the co-operative financial audit program.

In the next month heads of SAI's will receive a survey relating to the co-operative financial audit program. The purpose of this survey is to:

- provide some topic ideas for consideration and rank the top three;
- invite comment on all the topics;
- ask if the SAI audit an entity related to the topics and whether they would have accounts or information available for audit in late 2012;
- seek any further ideas for the programme for discussion at the PASAI congress in October;
- ask whether the SAI would be interested in participating in the co-operative financial audit program.

The results of the survey will be presented to the Governing Board and Congress in New Caledonia for their consideration. The planning meeting is scheduled to be held in November 2012.

5. Sub-Regional Audit Support (SAS) Program

The field phase of the SAS program has been completed. The focus of the program is now to assist the countries and SAS secondees with improving their reporting skills and ensuring that the management reports and audit opinions are tabled in their parliaments. Work on this is on-going with the 3 countries and progress is being made.

A project report is being drafted. This report will look at the progress made by the secondees on the program, the impact the program has had on the countries involved and lessons that have been learned and could be applied in the future.

6. Accountability and Transparency Report 2011

Preparation of the 2011 Accountability and Transparency Report has continued over the past weeks, and the report is on target for publication by the end of June 2012. The process of stakeholder feedback and expert review is now completed, and the Governing Board's steering committee for the project will review the report and the communication plan shortly.

7. SAI Review Survey

Only 12 SAIs have completed the SAI review survey to date. The survey was sent out to SAIs in April for completion by 25 May. The following SAI have yet to complete the survey: American Samoa, French Polynesia, Guam, Marshall Islands, Nauru, New Caledonia, Papua New Guinea, Samoa, Tonga and Vanuatu.

SAIs needing any assistance should contact the PASAI secretariat.

8. PASAI Calendar

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

- 11-15 June – INTOSAI Capacity Building Committee meeting, Tokyo, Japan;
- 2-6 July – SMOG Working Group meeting, Auckland, New Zealand;
- 30-31 August – *Tier 3 Supervisory Roles*, co-ordinators 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;
- 1 October – 7th Governing Board meeting, Noumea, New Caledonia;
- 2-5 October – 15th PASAI Congress, Noumea, New Caledonia;
- 5-10 November – Co-operative financial audit, planning meeting (venue to be confirmed);
- 29-30 November – *Tier 1 Fundamentals of Government Auditing*, co-ordinators meeting, Nadi, Fiji.

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