

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. 16th PASAI Congress

The 16th PASAI Congress will be held at the Sheraton Laguna Guam Resort in Tamuning, Guam on 10-13 September 2013. The Public Auditor of Guam, Mrs Doris Flores Brooks, as host of the Congress, has sent out invitations to PASAI members and stakeholders. The focus of the Congress will be to discuss and endorse PASAI's long-term strategy and funding. Registrations for the congress close on 5 July 2013.

Governing Board members will convene their 9th meeting at the same resort on 9 September and will be sent their invitations in June.

2. Capacity Building

Career Path Training – Tier 2: Intermediate Government Auditing Skills training was held in Nadi, Fiji on 23-31 May 2013. Twenty auditors from 14 SAs covered field audit skills in performance and financial audits, as well as fraud, waste and abuse, and assessment of computer data reliability.



Participants and trainers of the Tier 2: Intermediate Government Auditing Skills workshop

Action Plans - The Secretariat continues to follow up participants of previous training regarding 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 as well as the impact of training offered by the Secretariat.

Certification Program - Information on the Practising International Public Sector Administrator designation offered by the Institute of Public Administration Australia – NSW Division has been given to all the SAs for them to decide whether or not they want to participate in this program. As of 31 May 2013, the deadline given to SAs to indicate their interest in the program, only two SAs had shown interest in the program.

Accounting standards training - The heads of SAs in a meeting in Nadi, Fiji in December 2012 (following requests from a number of SAs) agreed for PASAI to conduct a training workshop on international accounting standards. PASAI has engaged the University of the South Pacific to deliver training on International Financial Reporting Standards and their International Public Sector Accounting Standards equivalent in Suva, Fiji on 15 - 19 July 2013. Should you require further information please contact Technical Support Advisor, Mrs Agnes Aruwafu on agnes.aruwafu@pasai.org.

3. Co-operative Performance Audits (CPA)

4th CPA – Auditing Climate Change Adaptation (CCA) and Disaster Risk and Recovery (DRR) - The ten SAIs 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 on 17-22 June 2013 to finalise their reports. To assist in the successful completion of these audit reports, the Cooperative Performance Audit Advisor is working with teams prior to the report finalisation meeting. The Victorian Auditor-General's Office is supporting the Tuvalu Audit Office with this audit under the ACAG/PASAI twinning program.

5th CPA Audit of Public Debt - Preparations are underway for the planning meeting scheduled for 22-26 July 2013 in Nadi, Fiji. Nine SAIs have confirmed their participation. PASAI has circulated a preliminary study to all participating SAIs to prepare for the planning meeting. The two subject matter experts who have kindly offered their services to be part of the program are Mr Ronald Hackett (Public Financial Management Advisor – Pacific Financial Technical Assistance Centre (PFTAC)) and Mr Raymond Prasad (Economic Advisor – Pacific Island Forum Secretariat). This cooperative performance audit is jointly funded by PASAI and IDI.

4. SAS Program

Given the extreme shortage of accommodation available in Nauru, the SAS Committee have agreed that the SAS program will include only two country visits.

The approved times of the country visits are:

- Tuvalu - 9 August to 25 September 2013;
- Kiribati – 14 October to 27 November 2013.

The ADB consultants will be appointed at the start of the program on 1 August 2013.

We remain grateful for the on-going support of ADB, whose funds have enabled this program to be carried out this year.

5. Strategic Management and Operational Guidelines (SMOG)

The draft SMOG is undergoing a review by the Executive Director and the Communications Advisor. In the meantime the SMOG assistance report in the form of a memoir is being prepared. It contains what was planned and carried out by the SMOG Advisor during his visits to the SAIs according to the objectives of the SMOG assistance.

As part of Phase III of the SMOG Project, assistance by way of support is continuing to be provided by the SMOG Advisor to SAIs under the SMOG assistance program.

6. Financial Audit Manual

The first draft of the Guidance Notes to the PASAI/AFROSAI-E Financial Audit Manual was sent to the group of reviewers on 10 May 2013. The expected return of comments from this working group is June 2013. A final version is to be available at the 16th PASAI Congress in Guam in September 2013.

The Guidance Notes to the Financial Audit Manual will not be printed by PASAI, but will be made available as an online reference that can be refined and updated regularly by the PASAI Secretariat in line with updates of the AFROSAI-E Regularity Audit Manual.

8. PASAI Calendar

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

- 17-22 June – 4th CPA Climate Change Audit reporting meeting, Nadi, Fiji;
- 15-19 July – International Financial Reporting Standards (IFRS)/ International Accounting Standards (IAS) workshop, Suva, Fiji;
- 22-26 July – 5th CPA Public Debt planning meeting, Nadi, Fiji;
- 5-6 August – SAS consultants induction and planning meeting, Auckland, New Zealand;
- 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.

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