

# Pacific Association of Supreme Audit Institutions (PASAI)

## Status of the Pacific Regional Audit Initiative (PRAI) - November 2010

### 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.

### Capacity Development Program

The working group on Performance Audit Manual met in Novotel Nadi between 8 and 12 November 2010 to compile a first draft of the manual. The group is on target to complete the draft and submit for review by the manual champion in early 2011. In the meantime, works on the Human Resources and Financial Audit manuals are at their final drafting stages.

A second Capacity Building "Kick-off" Conference for the working groups of other manuals and training materials was held in Novotel Nadi between 15 and 19 November 2010. The conference was to prepare these groups which have yet to start their projects:

- Reporting Guidelines;
- Quality Assurance;
- Tier 1 Fundamentals of Government Auditing; and
- Tier 4 Management of Government Audits.

The members of the working groups include senior officers from the audit offices of the Federated States of Micronesia, Fiji, Kiribati, Marshall Islands, New Caledonia, Papua New Guinea, Samoa, Solomon Islands, Tonga and Tuvalu.



Capacity Building Kick Off Conference — 15-19 November 2010, Nadi, Fiji

### Cooperative Performance Audit

The 10 audit teams participating in the cooperative performance audits on *Access to Safe Drinking Water* are continuing with their fieldwork with some teams anticipated to complete this in early 2011. Only one team has requested assistance from the Secretariat and this will be provided in January 2011.

## Australasian Council of Auditors General (ACAG)

The Executive Director, Mr Eroni Vatuloka briefed the members of ACAG the progress of PRAI in a meeting of the group held in Brisbane on 4-5 November 2010. He thanked the ACAG members for providing copies of their manuals and materials for use in PASAI's various projects.

Mr Vatuloka also requested further support from ACAG in the areas of staff secondment/attachment, peer review and accreditation/qualifications of staff in the region. Mr Peter Achterstraat, Auditor General of New South Wales and Chair of the PASAI Certification Committee reported on progress in finding a potential partner to assist in attainment of professional qualifications to cater for various staff levels in the region.

## XX INCOSAI

The XX INCOSAI was held in Johannesburg South Africa from 22-27 November 2010. It was attended by more than 500 participants from 152 countries, including 12 delegates from PASAI. The Chairman Mr Raimon Taake, Secretary General Mrs Lyn Provost and Mr Vatuloka also attended a Donor Steering Committee meeting held on 18-19 November before the INCOSAI. Mrs Provost provided a report of PRAI to the Donor Steering Committee and to the Congress.

## Secretariat

*Audit* - The PASAI auditor CST NEXIA has commenced the audit of PASAI 2010 accounts and this is anticipated to be completed in mid-December 2010.

*Annual SAI Stocktake* – The SAI Stocktake was due on 12 November. As at end of November, the following SAs have yet to return the completed survey questionnaire: American Samoa, French Polynesia, Kosrae, Nauru, New Caledonia, Pohnpei, Queensland, Samoa and Vanuatu.

*Pilot Training* – As at 30 November, 16 nominees from 13 SAs were received for the *Tier 2 Intermediate Auditing* pilot training scheduled for 14 – 25 February 2011. The Secretariat will soon be requesting SAs their nominees for the *Tier 3 Supervisory Roles* pilot training which will be held between 14 and 25 March 2011. The two working groups responsible for the two manuals will have their planning meetings prior to the pilot training. These meetings and training will be held in Auckland.

## PASAI Calendar

The dates for various activities over the next 3 months are as follows:

- 6-8 December 2010 - Sub-regional Audit Support (SAS) Team Planning, Auckland;
- 20 December to 4 January 2011 - PASAI Secretariat Office will close;
- 24-28 January 2011 – Tier 1 working group mid-point meeting, Auckland;
- 2-3 February 2011 – Governing Board meeting, Auckland;
- 7-11 February 2011 – Tier 2 WG planning meeting; Auckland;
- 14-25 February 2011 – Tier 2 pilot training, Auckland;
- 28 Feb-4 March 2011 – Reporting Guidelines WG mid-point meeting, Auckland.

For any clarification of any of the items in this update, please do not hesitate to contact the PASAI Secretariat.

Email: enquiry@pasai.org  
Telephone: +64 9 304 1275  
Fax: +64 9 307 9324