

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. 21st INCOSAI, Beijing, China

The 21st held in Beijing, China on 22-26 October 2013 was attended by close to 700 delegates from 160 countries. PASAI was represented at the Congress by: Tevita Bolanavanua (Fiji); Matereta Raiman (Kiribati); Lyn Provost, Greg Schollum and Eugene Kuo (New Zealand); Eroni Vatuloka (PASAI Secretariat); Fuimaono Camillo and Dennis Chan Tung (Samoa); Edward Ronia (Solomon Islands); and, Pohiva Tuionetoa and Utuone Vena (Tonga). The Congress also marked 60 years anniversary of INTOSAI.

The Congress specifically noted the United Nations General Assembly in recognising the work of INTOSAI and its members in Resolution A/Res/66/209 titled *Promoting the efficiency, accountability, effectiveness, and transparency of public administration by strengthening SAs*. The resolution specifically noted with appreciation the good work of INTOSAI in promoting greater efficiency, accountability, effectiveness, transparency and efficient use of public resources for the benefit of citizens; and the Declarations of Lima and Mexico and encouraged member states to apply.



PASAI delegates at the 21st INCOSAI held in Beijing, China on 22-26 October 2013

The Congress discussed two important issues under the two themes: (i) national audit and national governance; and (ii) the role of SAs on safeguarding long-term sustainability of financial policies. The outcomes of discussions of the two themes are provided in the Beijing Accords. The Congress also discussed the work of its committees and working groups and progress report against the INTOSAI Strategic Plan 2011-2016. These are covered in detail in the Beijing Declaration. Please contact the PASAI Secretariat if you wish to have copies of the Beijing Accords and Declarations.

Prior to the INCOSAI, the New Zealand and PASAI delegation attended the INTOSAI Governing Board meeting held on 21 October, and with the Tonga delegation attended the INTOSAI-Donor Cooperation Steering Committee meeting held on 18-19 October.

2. Capacity Building

Career Path Training – The training materials for tier trainings are being finalised for printing on CDs. Preparations are underway for the Communicating Effectively training to be held in Honiara, Solomon Islands on 4-8 November 2013.

The Capacity Building Advisor 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 trainings offered by the Secretariat.

ISSAI Implementation Initiative (3i Program) – The Capacity Building Advisor is following up with the SAls on their assessments using ISSAI Compliance Assessment Tools (iCATs). 5 out of 16 SAls have submitted their iCATs.

Facilitation Skills Workshops – The workshops for ISSAI facilitators for performance and financial auditing were held in Bangkok, Thailand on 30 September 2013 to 12 October 2013. There were two workshops – one for performance auditing facilitators (30 September 2013 to 5 October 2013) and the other for financial auditing facilitators (7 to 12 October 2013). IDI organised these workshops for ISSAI facilitators from the PASAI and ASOSAI regions.



Workshop on Facilitating ISSAI Implementation held in Bangkok, Thailand on 30 September 2013 -12 October 2013.

6 facilitators and the mentor for performance auditing and 11 facilitators and the mentor for financial auditing from PASAI region attended the respective workshops. The Capacity Building Advisor attended the workshop for performance auditing.

3. Cooperative Performance Audit (CPA) – Public Debt

The overall topic for this CPA is to assess whether public debt management is effective and efficient to achieve long term sustainability and financial stability. The planning meeting held in Nadi, Fiji in July 2013 enabled the participating SAls to develop their specific audit objectives and complete their audit plans.

The audit teams are currently conducting their field audit work and will convene for a reporting meeting in Rarotonga, Cook Islands on 17-22 March 2014. Participating SAls requiring technical support please contact Agnes Aruwafu at agnes.aruwafu@pasai.org.

4. Cooperative Financial Audit (CFA) – Foreign Aid

The 16th PASAI Congress endorsed the 1st CFA to commence in March 2014 and will closely follow the International Standards of Supreme Audit Institutions (ISSAIs). Importantly, it will be a requirement that participating SAls must have completed their iCATs before they commence this CFA. If you have any questions relating to iCATs, please contact the PASAI Capacity Building Advisor at sina.iosefo@pasai.org.

The following SAls have shown an interest in participating in the audit: FSM, Kiribati, Solomon Islands, Tonga Vanuatu and Tuvalu. A formal invitation will be forwarded to all Heads of SAls by end of November 2013, outlining specific criteria that must be met before participation is approved.

The planning meeting will be held in Nukualofa, Tonga on 25 March to 1 April 2014.

5. Sub-regional Audit Support (SAS) Program – 3rd round

Tuvalu phase - The Tuvalu phase of the programme was completed on 26 September 2013 and a country report was submitted to the SAS Committee on 10 October 2013.

Kiribati phase - The Kiribati phase commenced on 14 October 2013 with the arrival of the SAS team into Tarawa. They are progressing through a 7 week work plan which was approved by the Auditor General and Deputy Auditor General of Kiribati.

Nauru phase - The SAS team for round 3 did not visit Nauru due to extreme accommodation shortage. The PASAI Technical Support Advisor therefore travelled to Nauru to assess the progress in the audit office since the previous round 2 of the SAS program and to provide onsite technical support as required.

The Government of the Republic of Nauru has not produced annual financial accounts since 30 June 1999. However, there has been some extensive work and training conducted to ensure the Financial Management Information System (FMIS) is being used adequately and fully operational. The system is now at a stage where financial statements will be able to be produced from 30 June 2014. PASAI will monitor this progress and will provide technical support to the SAI in the audit of the whole of government accounts.



PASAI Technical Support Advisor conducting a workshop with the staff from the Nauru Department of Audit, held in Nauru on 17– 24 October 2013.

The PASAI Technical Support Advisor also provided advice in effective communication and strategic planning.

6. CPA Australia Congress held in Auckland NZ

PASAI Secretariat was one of the sponsors of the CPA Australia Congress held in Auckland, New Zealand on 8-9 October 2013. The sponsorship included an exhibit booth which was an excellent opportunity for PASAI to showcase and increase awareness about its work in the Pacific region.



Participants of the CPA (Australia) Congress at PASAI's exhibit booth held in Auckland, New Zealand on 8-9 October 2013.

The CPA Congress was attended by over 250 participants from private and public sector from the region and around the world.

7. PASAI Calendar

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

- 14 October - 27 November - SAS third round, Kiribati phase;
- 1 November – Communications training coordinators' meeting, Honiara, Solomon Islands;
- 4-8 November – Communications training, Honiara, Solomon Islands;
- 13-14 November – UNDP/PASAI Joint Mission & workshop for MPs, Apia, Samoa;
- 29 November - Tier 2 Coordinators' meeting, Suva, Fiji;
- 2-6 December – Tier 2 training, Office of the Auditor General, Suva, Fiji;
- 10-11 December – PFM working group meeting, Suva, Fiji (tbc);
- 11-12 February - 10th Governing Board meeting, Auckland, New Zealand;

- 3-7 March – SAI PMF workshop, (venue tbc);
- 17-22 March – 5th CPA public debt reporting meeting, Rarotonga, Cook Islands;
- 25 March -1 April – 1st Cooperative financial audit (CFA) - Foreign Aid, Nukualofa, Tonga (tbc); and
- 7-11 April - PASAI Facilitators' meeting, (tbc).

For further information, please contact the PASAI Secretariat:

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