

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 held in Tamuning, Guam on 10-13 September 2013 was attended by all 25 member SAs in the region together with representatives of the SAI of China, the US Department of the Interior (DOI), the United Nations Development Programme (UNDP), and a number of development partners including AusAID, the INTOSAI Development Initiative (IDI), the New Zealand Ministry of Foreign Affairs and Trade, and the World Bank.

The Congress endorsed a new strategy for the next 10 years, 2014-2024 with the following strategic objectives:

- (i) strengthen SAI independence;
- (ii) strengthen transparency and accountability in Pacific island countries by contributing to and promoting an integrated approach to public financial management (PMF) based on strong partnerships;
- (iii) promote and enhance effective accountability and financial management in Pacific island countries through strengthened public financial reporting, public audit and legislative oversight;
- (iv) strengthen the capacity and capability of PASAI's member SAs to perform their mandates; and
- (v) ensure the PASAI Secretariat is able to support the implementation and monitoring of PASAI's strategic priorities (i) to (iv).



Participants of the 16th PASAI Congress

The Congress further charges the PASAI Governing Board supported by the PASAI Secretariat and Secretary General to:

- (i) complete the PASAI strategy based on the agreed strategic priorities and objectives;
- (ii) develop a prioritised implementation plan; and
- (iii) work with development partners to understand their priorities and to secure funding for the strategy.

A copy of the Congress communiqué is attached.

2. 14th Association of Pacific Island Public Auditors (APIPA) Conference & Workshop

The PASAI Technical Support Advisor and Capacity Building Advisor attended the 2013 APIPA conference which was held in Saipan on 16 - 20 September 2013. The conference was hosted by the CNMI Office of the Public Auditor with instructors from the Graduate School of USA and USA consultants and covered topics for audit, audit supervisory, finance and advanced finance streams.



APIPA Instructors and Heads of SAs

Should you wish to know more about the topics covered during the APIPA workshop, please email the PASAI Technical Support Advisor at agnes.aruwafu@pasai.org.

3. Capacity Building

Career Path Training – The Secretariat continues to follow up post-training action plans from participants who have attended trainings held in the last 12 months. Participants are required to submit an accomplishment report on the implementation of the post training action plan 12 months after the training was held.

The training materials for Tiers 1,3 and 4 are being finalised and will be copied on flash drives for distribution to the SAs in the region for their in-house training. Copies of these materials will also be made available on the PASAI website, www.pasai.org.

ISSAI Implementation Initiative (3i Program) – One of the deliverables of the 3i program is the certification of ISSAI facilitators. The certification programme has just completed the second e-learning course on iCATs for financial and performance audits. All 19 auditors (11 financial auditors and 8 performance auditors) from PASAI who participated have successfully completed this stage. The final stage of the program is a facilitation skills workshop which will be held in Bangkok, Thailand on 30 September - 12 October 2013.

The Capacity Building Advisor continues to follow up and remind SAs on the completion of iCATs, which are the other deliverables for the 3i programme. Heads of SAI are again reminded to submit the iCATs to the Secretariat as soon as possible, as agreed to in Nadi, Fiji in December 2012.

E-course on Risk Based Approach to Financial Auditing – This program which is facilitated by the INTOSAI Development Initiative (IDI) aims to enhance awareness of the ISSAIs pertaining to financial audits, with a particular emphasis on providing training to financial auditors in using tools for adopting a risk-based approach to financial auditing. The second offering of this course is currently underway from 9 September to 25 October 2013. 15 participants from 5 PASAI member SAs are participating in this course.

4. 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 July 2013 in Nadi, Fiji enabled the participating SAs to develop their specific audit objectives relevant to their issues concerning public debt management and to complete a draft audit plan. The audit teams returned to their jurisdiction and further refined their audit plans and these have been approved by their Heads of SAI.

At the request of FSM Kosrae, the Technical Support Advisor (TSA) Ms Agnes Tuia-Aruwafu visited FSM Pohnpei on 23-26 September 2013 and provided onsite technical support to the Office of Public Auditor for FSM National, FSM Pohnpei and FSM Kosrae. The on-site visits were both valuable and informative for all involved.

A day workshop led by Agnes was held with the FSM Pohnpei staff and key senior government officials and stakeholders of CPA on public debt management. The rest of the week was spent at FSM Pohnpei Office of the Public Auditor where Agnes provided advice and assistance on public debt issues facing FSM Kosrae, on the Strategic Plan for OPA Pohnpei for 2013 – 2017, and an auditing approach to audit local governments or Municipality authorities.



The Public Auditor of Pohnpei State and his staff, FSM Kosrae Audit Manager, Director of Treasury and senior officers of Pohnpei Legislature, Port Authority and Utilities Corporation

The PASAI Technical Support Advisor also visited the FSM National OPA and provided advice to the Audit Manager and Senior Auditor about the progress on the Cooperative performance audit on public debt management.

The reporting meeting for CPA Public Debt Management will be held in Rarotonga, Cook Islands on 17-22 February 2014. Should your SAI require technical support please contact the PASAI Technical Support Advisor at agnes.aruwafu@pasai.org.

5. 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 SAIs must have completed their iCATs before they commence this CFA.

To date, the following SAIs have shown an interest, FSM, Kiribati, Solomon Islands, Tonga and Tuvalu. A formal invitation will be forwarded to all Heads of SAIs by end of November 2013 and will detail specific criteria that need to be met before participation is approved.

If you are interested in participating or have any questions, please email the PASAI Technical Support Advisor at agnes.aruwafu@pasai.org. If you have any questions relating to iCATs, please contact the PASAI Capacity Building Advisor at sina.iosefo@pasai.org.

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

The 6th SAS Committee meeting was held on 13 September 2013 in Guam and an update of the SAS program in Tuvalu was discussed.

The Tuvalu phase of the programme was completed on 26 September 2013 and in the final week the PASAI Executive Director Mr Eroni Vatuloka visited Tuvalu and was involved in the exit interview with the client, and held meetings with the Minister of Finance and government officials. He also evaluated the programme with a view to report back to the SAS Committee and the PASAI Governing Board.

The Kiribati phase will commence on 14 October 2013.

7. PASAI Calendar

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

- 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;
- 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 December – PFM working group meeting, Suva, Fiji (tbc);
- 11-12 February - 10th Governing Board meeting, Auckland, New Zealand;
- 17-21 February - 5th CPA Public Debt reporting meeting, Rarotonga, Cook Islands;
- 3-7 March – SAI PMF workshop, Nadi, Fiji (tbc); and
- 10-15 March – Cooperative financial audit (CFA) - Foreign aid, Nukualofa, Tonga (tbc).

For further information, please contact the PASAI Secretariat:

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