



Tonga's story

Tonga's path to achieving its current independence was a long one, some 33 years, and we briefly set out below the challenges Tonga faced achieving broader independence, and how it addressed them.¹

Independence issues facing Tonga

Historically, Tonga faced many of the issues relating to independence that some SAIs face today. For example:

- The Auditor-General was not independent from the Executive. The Auditor-General was appointed by the Prime Minister with the approval of Cabinet;
- The Auditor General-reported to the Prime Minister and Cabinet;
- The Auditor General's removal was by Cabinet;
- The Auditor General's report was to the Prime Minister and formed part of the Prime Minister's report to Cabinet;
- Responses to the Auditor General's reports were often shelved for many years;
- The Auditor-General's staff were appointed by the Public Service Commission who were responsible for remuneration and promotion; and
- The Tongan Audit Office was a Government Department and part of the Executive.

Legislation

In 1979 there was no specific audit office and audit duties were part of the Civil Service Regulations that set out a government auditors tasks, and nothing more.

In 1983 the Public Finance Administration Act and Revenue Bill was passed but a drafted Public Audit Bill, providing for some SAI independence, was not passed due to concerns about giving the SAI independence.

A Public Audit Act 1984 was passed setting out all the functions of the public audit office but providing very little independence for the Auditor-General. For example, the Auditor-General was still appointed and removed by the Prime Minister and staff were appointed by a Public Service Commission.

A new Public Audit Act was passed in 2007 that made significant changes to the accountability, and independence, of the Auditor-General. In particular:

- The legislature became responsible for the appointment and removal of the Auditor-General;
- The Auditor-General reported direct to the legislature; and
- The Auditor-General's mandate was broadened to include Public Enterprises.

The Public Audit Act was further amended in 2012 to ensure that the Auditor-General directly employed staff as well as having responsibility for promoting and dismissing staff.

¹ Our thanks to Tonga's former Auditor-General, Hon. Pohiva Tu'l'onetoa and Sefita Tangi from the Tonga Audit Office for providing this information.

Obstacles and support for broader independence

The Tongan Audit Office had a number of barriers to overcome to achieve broader independence that included a lack of understanding about the Auditor-General's role, a lack of customary acceptance for a broader role (i.e. local Nobles considering that the Auditor-General should not review their performance and be more senior than them) and the general consideration that the Auditor-General, like all government heads, should be under the control of the Prime Minister.

However, throughout the 1980s and 1990s there were some social and political changes that helped support the move towards broader independence such as:

- Increased understanding by members of Cabinet, MPs, the public and civil society of the role of the Auditor-General and the importance of SAI independence;
- The idea of greater democracy and public sector accountability becoming grounded in the “hearts and minds” of the public; and
- The growing acceptance of public sector reform as a way to deliver better results for the public.

These factors, combined with the determination of the Tonga Audit Office and its belief that broader SAI independence was in the national interest, contributed significantly to the legislative amendments giving the SAI broader independence.

So what were the lessons learnt

It took 33 years for the changes in Tonga to reach their current state.

So the first lesson is that the road to independence can be along one and that a great deal of perseverance is required.

Secondly, continuity of personnel may have assisted the final outcome. For example, Tonga had the same Auditor-General throughout the period which, through the build-up of knowledge relating to SA independence, may have helped to finally convince the legislature that broader SAI independence was worthy.

Also, change may not happen all at once but can be incremental – for example, some changes were made in the Public Audit Act 2007 and some more made in the Public Audit Act 2012.

