

Review of the

Pacific Association of Supreme Audit Institutions

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ACKNOWLEDGEMENT

I would like to express my sincere gratitude for the interest and support provided to me by those I met during two weeks in February 2013 in Auckland and Wellington. The PASAI Secretariat with the Executive Director Eroni Vatuloka and the Secretary General (SG) Lyn Provost with the Deputy SG Bruce Robertson were very helpful in providing information, relevant documents and in their support for the review. I wish to express my warm thanks to the ADB/PASAI Consultant Robert Buchanan, who gave me valuable input and comments to the report. I am grateful to all those I interviewed who provided me with open and informative discussions. I also appreciated the comments to the report by ADB/PASAI Consultant Claire Kelly.

I wish to congratulate PASAI for the progress made and I hope that the report will provide a basis for the future development to deliver support to the Supreme Audit Institutions and audit offices in the Pacific region.

Anders Hjertstrand

EXECUTIVE SUMMARY WITH CONCLUSIONS AND RECOMMENDATIONS

The purpose of the review of The Pacific Association of Supreme Audit Institutions (PASAI) is to seek to draw conclusions on the following questions:

- Has PASAI contributed to the capacity development of SAIs in the Pacific?
- Is the PRAI an appropriate model of capacity development relative to other models?
- Is the direction proposed in the initial draft 2014-24 strategy appropriate?

Subsidiary conclusions may include:

- The adequacy of governance arrangements.
- The performance of the Secretariat.
- The efficiency of delivery of PRAI outputs and the adequacy of relationship management and stakeholder contact.

My overall conclusion is that PASAI has been established and is becoming a successful and respected regional body. PASAI has indeed contributed to the capacity development of SAIs in the Pacific. I would even like to emphasize that the implementation of PRAI is a success. However, there is a need for ongoing support to PASAI and I strongly encourage the donors to maintain and increase the support to PASAI.

The design of the current PRAI was successful and could serve as a good and appropriate model not only for the next PRAI for PASAI, but also for other regional working groups of INTOSAI.

A draft 2014-24 strategy is currently under development and I would like to underline that the Secretariat, hopefully with assistance of consultants, needs to focus much on the preparation of a process to be followed to develop a strategy and a draft strategy document to be discussed at the Guam Congress. It is a big challenge to prepare a second PRAI with the same high quality as PRAI one and the efforts needed must not be underestimated.

The report contains a mix of strategic and operational suggestions. I have integrated them under four main headings A. Funding, B. Measurement and reporting, C. Capacity building, and D. Regional co-operation and PASAI governance. In each case I have identified the implications for developing the strategy and also recommendations for capacity development within the Secretariat.

The four headings could serve as a checklist for the strategy development, alongside the recommendations of the ADB Review Report.

A Funding

A1. Develop a funding strategy that:

- is based on an ongoing development program (PRAI 2) designed to meet the identified needs of PASAI's members
- draws on an optimal range of revenue sources (including subscriptions, user-pays, in-kind support, regional governments, government aid agencies, NGOs)

- seeks 3-5 year funding commitments from major donors, and at least two funders willing to support with pooled funding
- builds in monitoring, measurement and evaluation (MM&E)
- covers overhead costs of the Secretariat
- maintains and builds on relationships with donors and key stakeholders in the Pacific
- measures long term progress in member SAI

A2. Be ready to respond to the next Global Call for Proposals from the Global Multi-Donor Trust Fund

A3. Annually update the SAI Capacity Development Database (INTOSAI-Donor Secretariat)

Implications for Strategy

The PASAI Strategy needs to provide the basis for the development of a new PRAI program and the ability of PASAI to fund the program over a sustained period.

Recommendations - Capacity/Secretariat requirements:

- PASAI needs a funding expert to help develop a funding strategy and to advise and assist on funding matters, funding applications e t c
- Secretariat needs skills and capacity to implement a funding strategy along these lines
- Secretariat needs skills and capacity to carry out effective MM&E (see below).

B Measurement and Reporting

B1. Enhance the PASAI Capability Model to improve coverage of the areas of independence and legal frameworks, gender equality, cultural values

B2. Develop measurement tools that enable measurement of impacts in relation to individual SAIs as well as for the PRAI Programs generally, including:

- enhanced self-assessment questionnaires and enhanced guidance
- independent evaluations
- Quality Assurance/Peer review visits

B3. Enhance:

- analysis and reporting on individual SAI progress;
- annual reports to include costs of activities; analysis of member achievements; examples of progress
- communication with legislature/decision makers what the SAI can do and the results to seek additional funding, support, recognition e t c.

Implications for Strategy

The Strategy must be built around the identification of outcomes that can be measured at multiple levels, including individual member SAIs.

Recommendations - Capacity/Secretariat requirements:

- Secretariat needs capacity and resources to develop measurement tools, carry out analysis and assessment, and produce reports
- PASAI will need significant consultant inputs to carry out independent evaluations
- PASAI will need to make use of QA/Peer review capacity (both within its members and with consultant inputs).

C Capacity Building Focus

C1. Focus on institutional capacity development of SAIs as well as technical development and training of individuals, including:

- MOUs between PASAI and each SAI Head on projects and expectations
- courses for, and annual meeting of, middle management and operational managers
- advice on available systems and tools
- ensure each SAI has its own strategic plan and PASAI holds copies
- promotion of gender equality and application of Pacific values
- ensure that the head of a member and other top managers provide visible leadership for change and manage the change process strategically and proactively
- introduce more training for managers to enhance leadership and managerial capacities in the region

C2. Initiate capacity development projects based on the needs identified in the individual

C3. Enhanced focus on partnerships between contributing and participating SAIs

C4. Knowledge development and dissemination – gathering research, developing relationships with universities and encouraging research, e t c

C5. Enhanced feedback to donors, trainers, and SAIs.

Implications for Strategy

- Re-positioning of Strategic Goal 2 to institutional development
- More focus on developing partnerships and twinning between PASAI members.

Recommendations - Capacity/Secretariat requirements:

The Secretariat's capacity development resources need to be aligned to:

- having the skills and capacity to advising and deliver programs on institutional capacity development, in particular skills in strategic planning, communication, cross-cultural competence, in-depth knowledge of public sector auditing
- increasing the focus on evaluation and feedback to SAIs on training and development needs and activities
- monitoring at SAI level, including strategic plans e t c.

D Regional co-operation and PASAI governance

D1. Enhance PASAI members' participation in PASAI activities, by:

- establishing committees of the Governing Board, with each member assigned to a committee
- structuring meetings to facilitate opportunities for discussion
- supporting the functioning of the regional group caucuses
- enhancing the role of the Chairperson (including by extending the term of appointment).

D2. Build the capacity of the Secretariat over time, to:

- operate strategically (including with its own strategic plan)
- provide operational support, including by taking more responsibility in the management of programs and projects and co-ordination of activities, and providing day-to-day support to teams working in the region
- provide administrative support, especially in the area of event management
- balance administrative, strategic, and operational activities.
- communicate to donors about outcomes measurement and lift the profile of public auditing in the Pacific.

D3. Integrate the work of the consultants into the Secretariat, by

- improved co-ordination of consultants' activities
- making consultants accountable to PASAI as well as their employing organisations (e.g. ADB).

D4. Reduce the Chairperson's and Secretariat's reliance on the S-G and consultants over time.

Implications for Strategy

Strategy needs to provide for a review of the Charter and how it is implemented, including at Chairperson and Governing Board level

Strategy needs to provide for a structured program of:

- capacity development for the Secretariat, including a strategic plan, staffing enhancements, MM&E
- reduction of dependence on the Secretary-General and consultants.

Recommendations - Capacity/Secretariat requirements:

- Secretariat needs skills and capacity to service a range of Board committees and assist members to participate more effectively in PASAI meetings
- Funding needs to be available for committee meetings – in essence all SAI Heads to meet twice a year instead of once
- Secretariat needs enhanced operational capacity and event management capacity.

1. THE PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTIONS (PASAI)

PASAI is the official association of Supreme Audit Institutions (Government Audit Offices and similar organisations, known as SAIs) in the Pacific region. PASAI is one of the seven regional working groups recognized by the International Organisation of Supreme Audit Institutions (INTOSAI). PASAI promotes transparent, accountable, effective, and efficient use of public sector resources in the Pacific region. It contributes to that goal by helping its members to improve the quality of public sector auditing to uniformly high standards.

PASAI was established in 1987 with at present 26 audit institutions as members within the Pacific region. Of these members 22 receive support from PASAI, other SAIs or donor organizations. Three of the PASAI members are also members of the Asian Organization of Supreme Audit Institutions (ASOSAI).

PASAI consists of the Congress, the Governing Board and the Secretariat. Office holders are the Chairperson, the Secretary General and the Executive Director. The Congress is the Supreme authority of PASAI and comprises all PASAI members. The Governing Board sets PASAI's direction under the Congress's guidance, and oversees and directs PASAI's activities. It consists of the Chairperson, the immediate past Chairperson, the head of the member designated to host the next Congress, four representatives appointed by the Congress one for each of the groupings in the Pacific - Micronesia, Polynesia, Melanesia, and others -, the Secretary General and the Executive Director (ex officio). The Secretariat is PASAI's administrative organ.

2 PACIFIC REGIONAL AUDIT INITIATIVE (PRAI)

In 2006 Pacific Leaders agreed to the development of a regional support programme for audit services to improve integrity and financial scrutiny in support of the Pacific Plan. The PRAI was designed and approved in 2008, with the initial implementation period set for 2008-2012. The PRAI has been adopted as the strategic plan of PASAI. Its aim is to raise public auditing in the Pacific region to uniformly high standards, which in turn is expected to improve transparency and accountability in managing and using public resources. The PRAI's four outputs are to: strengthen regional cooperation and coordination, build audit capacity, conduct cooperative audits, and strengthen communication and advocate transparency and accountability.

3. PURPOSE, NATURE AND SCOPE OF THE REVIEW

An independent review of the PRAI has been undertaken by the Independent Evaluation Department of the Asian Development Bank (ADB). The final report has not yet been published, but I have had access to a draft version of 8 February 2013.

PASAI via the office of the Secretary General has requested me to undertake a second review, associated with the final year of the PRAI. The purpose of the review is: "PASAI through its Governing Board wished to gain assurance that the PRAI is consistent with other modes of SAI capacity development elsewhere in the world as they currently exist. It is acknowledged that aid programs have evolved since the creation of the original PRAI in 2008. Consequently as PASAI ends one PRAI and engages in developing its next strategy it is relevant that it considers the currency of the existing PRAI and/or whether there are more efficient and effective ways of undertaking capacity development".

It is stated that the nature of the review is: "The nature of this review is one of a peer-review. Primarily through discussion with the Governing Board, the Secretary General and a selection of stakeholders, the reviewer is asked to form the conclusions possible against the purpose of the review. Without limiting its nature the review seek to draw conclusions on: has PASAI contributed to the capacity development of SAIs in the Pacific? Is the PRAI an appropriate model of capacity development relative to other models? Is the direction proposed in the initial draft 2014-24 strategy appropriate? Subsidiary conclusions may include: The adequacy of governance arrangements. The performance of the Secretariat. The efficiency of delivery of PRAI outputs and the adequacy of relationship management and stakeholder contact."

It is intended that the scope of the PASAI review should take into account the nature of the ADB findings, although I am not restricted from commenting on those findings or necessarily making enquires on similar grounds. Along with the ADB review this report should be incorporated into the development of a 2014-24 strategy for PASAI.

4. REPORT METHODOLOGY

The review was carried out with the use of a combination of interviews and study of several documents from PASAI, INTOSAI and other regional working groups. The interviews covered Heads of members, the Secretary General, the Secretariat, consultants, representatives from donor organizations and the ADB reviewer. (See list of interviewees in appendix 2). I attended the Governing Board meeting 12-13 February 2013 in Auckland. The interviews with six Head of members were carried out during breaks to this meeting with the result that only general issues were discussed. I visited the Secretariat during five days and the Secretary General and some stakeholders in Wellington during three days.

5. FUNDING REQUIREMENTS FOR PASAI

5.1 Existing funding of the PRAI

According to the PASAI annual report 2011/12 the contributions from donors 2011/12 totaled \$NZ 3.15 million, representing 98% of total revenues. The membership subscriptions amounted to only \$NZ 2600, representing 0.08% of the total revenue.

Since PASAI Secretariat was established on 18/1/2010, the following organizations have financed PASAI activities up to 30/6/2012 in \$NZ million:

- The Australian Agency for International Development (AusAID) 4.82,
- INTOSAI Development Initiative (IDI) 0.75,
- New Zealand Ministry of Foreign Affairs and Trade (NZ MFAT) 0.68, and
- World Bank 0.30.

In addition, the Asian Development Bank (ADB) provided support in the form of six consultants, support of the secretariat (including office rental and staff), biennial funding of Congresses, and funding of Governing Board meetings. ADB has also funded the first and second parts of the Sub-regional Audit Support (SAS) program. ADB assistance 2011/12 was valued at 0.705.

5.2 Potential sources of funding

In my opinion PASAI should first try to assess the demand of PASAI's member organizations for services provided by PASAI. These demands should be linked with the development of the new PRAI. I would also recommend that the cost for implementation of the new PRAI be calculated. Based on the demands and the total cost for the new PRAI outputs, PASAI should develop a funding strategy. The potential sources of funding for PASAI could include the following:

- Subscriptions by members
- User-pays
- In kind support
- Sale of services and products
- Funding by regional governments
- Funding by non-governmental organizations
- Funding by governmental donor organizations
- Funding from other donors

Referring to the World Bank (WB) List of economies, six of the 18 members stated in the list are high income economies, three upper middle income economies and nine lower middle income economies (see Appendix 1). Based on the situation for the members it does not seem to be feasible to raise the membership fee for at least 50% of the PASAI member countries. But I would suggest that the membership fee should be reviewed annually and consideration given to a graduated system of subscriptions based on the WB list. However, I believe that PASAI would only be able to raise a small proportion of the revenues from the members. Therefore, it is obvious that PASAI is almost entirely dependent on contributions from other organizations.

User-pays is a source of revenue, which I believe should be given more attention. If the members should be given better financial resources by their financiers they would probably be more willing to pay for the services provided by PASAI. Therefore, I would recommend PASAI to encourage the members to make more evidence based funding requests in general and in particular request more

funds for training and development of the SAI. As an example, some SAIs have used their involvement in the cooperative performance audit program and its outputs as a mechanism to obtain additional funding. Another possibility is that the member is given the opportunity to get paid for completed audits. This would probably give the member a better financial situation and therefore could pay for services.

I would also suggest that members consider providing more services in-kind to PASAI. This kind of support includes the twinning programs. Currently the Australian SAIs and the New Zealand SAI work with Pacific SAIs. Other examples might be by providing staff to be seconded to the Secretariat, to a greater extent provide staff to be trainers and use these to be teachers on courses and seminars, and to provide facilities free for events. If possible, it might be interesting to calculate the economic value of all current contributions in-kind of the members to PASAI.

Sale of services and products may be a source of income worth examining. PASAI has developed a number of guides and handbooks and on condition that PASAI is the copyright owner, these documents could be sold to others than members. A fee structure could also be introduced for services payable for others than members. However, I believe that this source of revenue is only very limited.

Funding by regional governments could include grants for activities such as hosting a Congress or other meetings etc., or audit fees for co-operative audits activities performed by a member, especially if the auditee is a commercial body. There might be other possibilities for PASAI to charge governments for services by PASAI.

Funding by non-governmental organizations such as ADB, and governmental organizations, such as AusAID are the main sources of revenue for PASAI. The main donors, AusAID and the NZ-MFAT have for example agreements to finance PRAI activities, the Secretariat for three years and the NZ-MFAT provide funds to NZ-OAG to support PASAI during five years. At the moment funds from AusAID and NZ-MFAT are pooled. The ADB, the World Bank and the IDI have or are currently funding special projects and the ADB funds consultants, the Secretariat, and some meetings.

5.3 Potential strategies for achieving a wider range and more secure funding

In the future PASAI may be in a situation where it has to attract new donors, if a current donor does not extend its commitment. So far the donors have shown great interest to support PASAI, but there might be many reasons why it is not guaranteed that a donor will continue to provide support until a new agreement is signed. PASAI should try to negotiate funding agreements with donors to a period of at least three years, preferably five years and also with an option of extending. This will also give the donors and PASAI more time to make evaluations and measure the impact of the activities. Impact measurement and communication of results should be seen as an important activity of the Secretariat. It is also important that PASAI can demonstrate the positive outcomes and contribution of current funding to achieving higher level goals in order to attract future funding. It is advantageous if at least two funders are willing to support PASAI with pooled funding.

The Secretariat should try to convince those donors providing projects or consultants to allocate a certain percentage to the Secretariat for overhead costs.

The relations to the current donors seem to be good, and it is essential to maintain it on this high level. All requirements from the donors, for example progress reports, must be complied with on time and with high quality. To reduce the overall funding risk PASAI should consider to increase the number of funders.

It is probably a challenging issue for the Secretariat to approach new donors and therefore it is recommended to engage a dedicated specialist with knowledge and experience of foreign aid to the Pacific and to Supreme Audit Institutions. I would also encourage the Secretariat to maintain good relations with non-funding stakeholders such as the Pacific Islands Forum Secretariat and build relationships with other key stakeholders in the Pacific.

5.4 Bilateral support to members

A number of members receive bilateral support from various donor organizations, for example from AusAID. Some members are influenced by or required to apply the audit concepts from USA or France, and therefore have strong relations with these states.

The Secretariat of PASAI played an important role when the INTOSAI-Donor Secretariat conducted a stocktaking which was designed to identify the needs and indicative funding gaps in the SAIs. Through this stocktaking the PASAI Secretariat was well informed of the bilateral support to members from various sources. The next Global Call for Proposals for support to both regional working groups and SAIs will be launched during the course of 2013. It is important that PASAI starts to prepare to apply for funds from the Global Multi-Donor Trust Fund for itself and to assist the members to apply. This fund is tailored to meet SAI needs and to improve performance of SAIs in developing countries.

PASAI and the members should at least annually update the SAI Capacity Development Database administered by the INTOSAI-Donor Cooperation Secretariat on the extent of support to all members and the form in which the support is designed. The Secretariat is recommended to coordinate this and therefore needs to request information from all members on the changes of support from donors and on the extent to which members receive and rely on bilateral assistance from other sources. Currently the database shows that only six PASAI members have proposed projects for bilateral funding.

6. REPORTING OF PRAI OUTPUTS

6.1 The annual report

The annual report of PASAI is a very useful document as a reporting and performance measurement tool to members and stakeholders. Donors are the main stakeholders and they require that PASAI gives a true picture of the operations and the achievements. Therefore, I have studied the annual report for 2011/12.

According to the Financial Statements for 2011/12 PASAI had a good financial situation at 30/6/2012 with net assets of \$NZ 3.35 million. The surplus for the year amounted to \$NZ 1.56 million compared

to the budget of \$NZ 0.01 million. Total revenues amounted to \$NZ 3.20 million, which is an increase of 58% or \$NZ 1.18 million compared to the previous year.

According to the statements most of the differences between the actual and budgeted surplus is due to lower costs for the program participants and contractor and consultant expenses. Huge differences between actual costs and budget need to be explained in the coming annual reports.

Part B PASAI Programmes of the Annual report provides comprehensive information about the PASAI activities and achievements during 2011/12. However, there is no information of costs involved for activities and therefore it is recommended to improve the relationship between the financial accounting and reporting of activities in the future annual reports.

I have been informed that the Heads of the member at the last Congress stated that they were very pleased with PASAI activities and the results achieved in their offices. They gave good examples of the impact of the activities. People present at the Congress expressed its appreciation to me for the presentations, and they were convinced that the presenters gave a true picture. The annual report is a compilation of the results achieved for each program. I recommend to consider to supplement the annual report with examples of progress and an analysis of achievements of each member.

6.2 SAI performance measurement framework and peer-reviews

I agree with the suggestion in the draft ADB review report that better and more frequent (e.g. annual) diagnostic assessments for SAIs, including self-assessments are needed. The draft performance measurement framework is an important tool to provide an annual account to members and development partners on the impact the PRAI has towards improving the accountability in the Pacific. It is also the intention that the framework should provide reports on the efficiency and effectiveness of the PASAI Secretariat and the value it adds to PASAI and the impact of the PRAI on individual member's capacity. The performance framework will include an annual on-line survey of SAI Heads, self-assessment by SAI Heads against PASAI's capability model and an annual survey of stakeholders.

The PRAI design included a PASAI capability model with five levels. I ignore level 0 "The SAI is not established or struggling". The model covers five attributes: Audit types, Audit Management, Office Management, Human Resources Management and Information and Communications Technology. The ADB Technical Assistance Consultant's Report from January 2009 PASAI Capability Model stated that the model should assess the levels against six aspects, of which four are critical to an effectively functioning SAI. According to this report "Independence" was the first aspect.

I have studied the institutional capacity building framework for AFROSAI-E. Both AFROSAI-E and PASAI Capability model are divided into five very similar maturity levels. The institutional perspective in the AFROSAI-E framework is based on the following five areas: Independence and legal framework, Organization and management, Human resources, Audit standards and methodology and Communication and stakeholder management. I find that the five attributes are similar to each other. But, I would suggest that the PASAI model more clearly considers the independence and legal framework issue of the members as stated in the Consultant's report from 2009. The report Accountability and Transparency in the Pacific Region 2011 gives good information about the

independence situation in the region, but the issue should be followed up each year and translated into the capability measurement.

AFROSAI-E compiles annually a transversal activity report from the self- assessments. This report contains information from an institutional perspective on the status of the development of each member and public sector auditing in the region. The information enables each individual SAI to benchmark its progress and learn from their counterparts. The report is further an important instrument to monitor the progress in the region against agreed objectives and activities. The report is very useful for the donors. I am willing to introduce the AFROSAI-E questionnaire and the activity report for the PASAI Secretariat.

PASAI has so far not produced any comprehensive report with overall information and the status of each individual SAI. The annual report for 2011/12 provides an overview of how PRAI has been implemented with future challenges and a summary of the report on Trend of Improvements Survey. With a Capability Model in place and an ambitious approach to the development of a performance measurement framework it is my opinion that PASAI has a good platform for evaluating the impact of activities. However, there is a risk that the level is too high to provide a good picture of the individual member's capacity progress. For that purpose, I believe the annual questionnaire to the members should be reviewed and the members requested to make more comments on each question. I believe it is a good idea to send out a guideline with the questionnaire in order to reduce the risk of misunderstandings and inadequate interpretations of the framework.

There is a risk that the members would like to set a better rate than the real situation, but over time I believe that every member would make a more realistic interpretation of their situation and achievements.

The Secretariat should put emphasis on analysing the results of the self-assessments. I agree with the ADB reviewers that a separate report be issued annually where the results are carefully recorded and analysed. This report should provide an overall basis for determining the progress for each member receiving support from PASAI and donors. The report should be presented and discussed to Governing Board meetings and the Congress.

Self-assessments should be complemented by independent evaluations at program and project level, including in relation to the performance of the Secretariat. These could be conducted by consultants or by other members. To reduce costs and increase the exchange of experiences I would recommend to introduce quality assurance peer visits. I propose that each member is visited every three or four years and that the review team consists of auditors from different members. The results from the peer-reviews should not be made public. AFROSAI-E has developed a set of questions for this kind of peer-reviews, which could be requested to be used by PASAI. The results from peer-reviews should be included in the planning on training and operations of PASAI. I want to emphasize that it requires great efforts by the Secretariat to organize and run peer reviews, such as giving out instructions on how, where and when they should be performed and the recruitment of participants. I recommend that a particular staff member is given the task to implement the concept.

7. THE WAY FORWARD TO A FUTURE PRAI

7.1 Conclusions drawn from responses to three key questions

Some of the questions I should draw conclusions on refers to the PRAI. The first one is: has PASAI contributed to the capacity development of SAIs in the Pacific?

On the basis of discussions with some of the Heads of members and stakeholders, together with studies of the ADB draft review report and several documents issued by PASAI, there is no doubt that my answer is yes. I would even like to emphasize that the implementation of PRAI is a success. All the Heads of SAIs I talked to were positive to PASAI and among their statements were: "PASAI is very much appreciated and has made a difference to my SAI", "My office has gained a lot through PASAI", "I strongly support PASAI and after training by PASAI, systems in my office have been changed". My positive conclusion is also based on the fact that the ADB review team gave PRAI an overall assessment "of generally successful and that PRAI was highly relevant, effective (on major outputs), and efficient, and is likely to be sustainable." Without PASAI I believe that many of these successes could not have been achieved. PASAI has trained staff based on manuals, guidelines and reports produced during the last years, which has contributed to the capacity development of the members. According to the annual report 2011/12 page 55, "the success of the Sub-regional Audit Support (SAS) program can be measured through increased capability and improved performance by the auditors and offices that participated". The same kind of conclusion is drawn (page 50) for the results of the Cooperative Performance Audit Programme.

The second question I should draw a conclusion on is: Is the PRAI an appropriate model of capacity development relative to other models?

I have studied several strategic plans for individual SAIs and the existing strategic plans (in one instance called the Corporate plan) in other INTOSAI regional working groups. The strategic goals (or strategic imperatives) in the plans for regional working groups are similar to the PRAI outputs although there are some differences. For example PASAI is the only organisation with the output "Conduct cooperative audits". In other organizations there are specific goals as "Independence of the SAI", "Use of information technology in auditing", "Human resource practices and management development" and "Quality assurance". However, I have noticed that matters such as independence is included in the Capability Model and in PASAI publication Accountability and Transparency in the Pacific Region 2011, Focus Area 1 is Independence of Supreme Audit Institutions. PASAI has also developed Quality Assurance guidelines and a Human Resources Management Manual. Therefore, I have found that the PRAI and PASAI have attended to all important areas for the development of Supreme Audit Institutions.

The PRAI design was developed through an extensive consultation process funded by ADB over a two-year period under the guidance of the members of PASAI. It was carried out with great ambition and by experts who identified SAI good practice features, conducted studies of the status of members concerned and identified factors for a successful SAI. In my opinion the design of the current PRAI was successful and could serve as a good and appropriate model not only for the next PRAI for PASAI, but also for other regional working groups of INTOSAI.

The third question I should draw a conclusion on is: Is the direction proposed in the initial draft 2014-24 strategy appropriate? The PRAI was approved in 2008 for an initial implementation period set for 2008-2012. I believe that the period for the 3-year work plan and budget 2010 to 2012 has been extended to include 2013. An initial draft 2014-2024 strategy is to be prepared as a basis for the second PRAI, for adoption at the next Congress later in 2013. The Governing Board in February 2013 discussed a number of key issues relating to strategy content and strategy development logistics. A diagrammatic visualisation from the 2012 Noumea Congress was also presented, but in my opinion this is on a very high level. Therefore, I am unable to draw any conclusion on the third question. The only comment I would like to make is that the Secretariat, hopefully with assistance of consultants, needs to focus much on the preparation of a process to be followed to develop a strategy and a draft strategy document to be discussed at the Guam Congress. It is a big challenge to prepare a second PRAI with the same high quality as PRAI one and the efforts needed must not be underestimated.

7.2 My recommendations for the new PRAI

Although I greatly venerate the conclusions drawn and the recommendations made by the ADB reviewers I would propose that the following considerations are taken into account when a new strategy for PASAI is being prepared. These proposals are mainly drawn from my own experiences from working with capacity building of SAIs in other regions and from the INTOSAI-Donor Cooperation stocktaking report.

I am convinced that the leadership and management commitment is critical to a successful capacity development in a SAI. To secure real change and improvements the Head of the member, together with other top managers, must provide visible leadership for change and manage the change process strategically and proactively, which could include communication with all staff and recognition of problems. Thus, the initiative to change systems and attitudes must be deeply rooted in the SAI's management. They must also encourage participation of all staff, establish explicit expectations about performance and reward well-performing staff. My experience from unsuccessful projects is that the lack of success is often due to lack of understanding or participation by the managers in the recipient SAI. Therefore, PASAI has to increase the information and discussion with each head and the management team of a member about the objectives of each development cooperation project. A good idea is to sign a Memorandum of Understanding between PASAI and the Head of the member annually regarding projects covering the expectations by the member and the results to be achieved. Another success factor is that managers participate in training and seminars to gain increased understanding of the required changes and enhance their own skills. For example the introduction of electronic working papers requires all levels, including the top management, to be involved almost on a daily basis in the system. Unfortunately, I was told that in some cases managers are not willing to participate in training together with their own staff and in such cases PASAI has to ensure that the managers obtain the necessary training by other means.

It is my experience that top managers, the middle management level and the operational managers need to improve their leadership skills. A way to do this is to approach IDI to introduce the regional Management Development Programme (MDP) in the PASAI region. MDP was launched by IDI in AFROSAI-E to enhance leadership and managerial capacities in the region. If IDI does not accept the

request another similar program should be considered. I would also suggest that PASAI offers more opportunities to Heads of members and middle managers to meet to share experiences and discuss joint issues.

I propose that an annual meeting for the operational managers be introduced where the PASAI Secretariat and relevant consultants introduce all new manuals, guidelines and the developments within the audit disciplines. Also HR, IT, communication and other similar areas should be part of the program. This event should support the sharing of experiences for example about the challenges to introduce new systems and the establishment of networking among the members. These managers need to be aware of the activities of PASAI and should be requested by their AGs to provide inputs on the selection of participants to PASAI training courses and workshops. It is essential that the process of selection of staff to PASAI activities is done in open and transparent manner.

Usually, SAI recipients of capacity development support prefer support provided by other SAIs (also called peers) compared to other service providers. Preference for support from peers is often particularly strong within the audit discipline. I must also underline the value of sharing experiences and skills with peers as an effective tool for knowledge and skills enhancement, for example which is done in the planning and reporting sessions of cooperative audits. Therefore, I recommend PASAI, to initiate a discussion among the members to try to find out whether in the first instance High Income countries are likely to establish partnerships with other members. I have noted the valuable support to PASAI and to some members from the Offices of the Auditors General of New Zealand and Australia, including the twinning programs, but I believe there are other members which may consider to establish partnerships with peers.

With the high dependency on donor support it is likely that donors decide the areas they are supporting within a SAI or to PASAI. There is a tendency that support to SAIs in general focuses more on the development of technical skills within a SAI compared to their capacity development. Technical skills development is more focused to increase the capacity of the individuals, while capacity development is more focused on the structures and relationships which enable the SAI to operate. I would suggest that it is considered that the coming PRAI also includes an institutional strengthening approach for individual SAIs. This approach implies a more holistic view of challenges facing SAIs and the design of solutions. Support should encompass all areas of the SAI if sustainable development is to be achieved. Among these areas are to build more capacity in Communication, HR, and IT. Regarding Communication it is important that the SAI is given support how the SAI could develop routines and skills to communicate with the legislature/decision makers and the media about the duties of the SAI and the results proactively to seek additional funding, support, recognition e t c.

Another key success factor is that the support is predictable and based on long term support. Working with the same donors over long periods of time fosters trust, cooperation and understanding, and reduces transaction costs. To ensure sustainable capacity resulting in clear, real and lasting impact usually takes several years. The Secretariat must therefore carefully analyse and consider whether all support through PASAI offered by donors actually leads to lasting developments in the receiving SAIs.

The PASAI Secretariat should have the capacity to advise a SAI which systems are relevant for a member to use, for example an electronic system for auditing. It could also be an advantage if SAIs in

the region use similar kinds of systems. The future PRAI is recommended to consider to include a project for use of information technology in auditing, like Teammate or a similar system.

Other success factors are the mode of capacity development support and quality of staff. The value of approaches that include practical application of the acquired skills can't be underestimated. The trainers should be highly qualified when it comes to communication skills, cross-cultural competence, and in depth knowledge of public sector auditing. The Secretariat needs to closely monitor all PASAI activities in a systematic way, including regular performance reviews of consultants, in order to be able to give feedback to donors, trainers and also on a constant basis assist to improve the quality of all PASAI support. The new PRAI should recognize the importance of these issues.

I am not aware of the status of strategic plans for the SAIs in the region, but despite that I would strongly recommended that the next PRAI support the preparation of comprehensive and realistic SAI owned strategic plans for each member. Another good reason why each member needs a strategic plan of high quality is that the objectives of capacity development projects should be based on the needs identified in the plan. It is also an advantage if the managers of the members are involved in the strategic planning of their office. This would help the member to understand the importance of strategic issues and the managers could with this knowledge probably make a more strategic contribution to PASAI.

I recommend that the Secretariat should collect all strategic plans from the members of the region for analysis and use the plans for initiating development projects. It should also be a great advantage for the members if the Secretariat could give feedback and assistance regarding the plan to a SAI.

I would propose PASAI to ask the INTOSAI-Donor Secretariat to provide relevant material, as studies etc. for capacity development of SAIs. I have read doctoral dissertations and other studies concerning supreme audit institutions in other regions, which have equal relevance for PASAI and its members as for SAIs in other parts of the world. I would recommend that PASAI involve universities, research centres and similar institutions in the region in order to foster knowledge of performance auditing and propose studies related to public audit in the Pacific and discuss delivering accounting training.

I would recommend that Millennium Goal no 3 Promote Gender Equality and empower women to be taken into consideration when the new PRAI is developed. A critical role in the development of nations and organizations, as for example SAIs are played by women. As an example I would suggest that the gender aspect, for example in the table 4.1 in the Annual Report regarding participants, could be specified with the number of men and women who took part in the training. I have reason to believe that a majority of the managers in a member SAI are men, which often indicates that management teams do not get all the valuable input in decision-making processes. Therefore, to achieve more efficient and effective organizations and higher sustainable impact, I would recommend that the issue of gender equality and empowerment of women is considered in PASAI activities and in the new PRAI. I would also suggest that PASAI adopt a similar Gender Policy as the Pacific Islands Forum Secretariat adopted in 1998.

I have also been informed of the importance that relevant indigenous Pacific values are taken into account in the planning process and conducting of activities. I also discussed cultural issues with some representatives from members and they emphasized the importance that this issue be dealt with in meetings and other forums in order to achieve more effective meetings. I have also been told

that this has been a very acute issue in both of the Accountability and Transparency studies, and that this is an important area of focus in developing the approach to advocacy as recommended by the draft ADB report.

8. THE ORGANIZATION OF PASAI

8.1 PASAI governance with Congress and Governing Board

PASAI consists of the Congress, the Governing Board, and the Secretariat. Its office holders are the Chairperson, the Secretary-General and the Executive Director.

The Congress is the supreme authority, and consists of all PASAI's members. According to the Charter the Congress meets at least once every two years in different member states. The Congress has so far met every year.

The Governing Board sets PASAI's direction under the Congress's guidance, and oversees and directs PASAI's activities. It consists of six representatives from the members, the Secretary General and the Executive Director. So far the Governing Board has met every six months. The meetings have taken place alternately at the annual Congress location and in Auckland, where the Secretariat is located.

The organisation of PASAI is similar to INTOSAI and other regional working groups, with a Congress and a smaller Governing Board. AFROSAI-E is the only exception with a Governing Board comprising all members as the governing body with four committees. PASAI and AFROSAI-E are the only organizations where the supreme body meets every year. However, all the regional working groups except PASAI have established committees, for advocacy, finance and planning, governance and communication or only communication, institutional strengthening or capacity building, HR, auditing, training activities, professional standards, and knowledge sharing.

The Congress with all members and invited guests as outlined in Article 6 is needed to endorse PASAI's long term strategies and direction and decide on important issues. In my opinion it is essential to encourage more active participation by all members in PASAI's governance activities. I would recommend that establishing committees should be considered to increase this participation. In the first instance I would propose that committees are established in the areas of

- PASAI programmes with one or two committees for co-operative audit and for developing communications, especially to improve the impact of the regional reports and advocate transparency and accountability
- Finance, which should oversee matters pertaining to the funding of PASAI and its programmes
- Audit, which should oversee matters pertaining to financial performance of PASAI

To enhance all members' participation in the governance of PASAI I recommend that each member is assigned to the Governing Board or a committee. The Secretariat should provide support to the committees and should prepare terms of reference for each. The terms of reference of the AFROSAI-E committees could be useful as an input.

The Governing Board is currently dealing with many of the matters proposed to be dealt with by the committees. I would suggest that the committees make recommendations to the Governing Board, which in some cases should make decisions on the recommendations and in other instances should forward the recommendation to the Congress or suggest its own recommendation. With this structure the Governing Board would be more able to concentrate on strategic matters, its oversight of the planned outputs and performance of PASAI, and its oversight of the Secretariat.

My observation from the last Governing Board is that the meeting was well prepared with an agenda containing important project and strategic issues. I was told by members representing a region that it is a challenge to collect, compile and express opinions on substantive issues. This is mainly because of a lack of good communication facilities with members in a region, lack of time for preparation, and some cultural differences between members regarding meeting- and presentation techniques. I was, however, also told that there has been progress in the interaction between members and that there were more discussions during this last meeting than before.

In view of the many important issues which the Governing Board shall attend to according to Article 8 Section 4, it is my opinion that the influence by participants primarily on strategic issues in general need to increase. The Congress and the Governing Board meetings should also be arranged in such a way that it facilitates and give opportunities for discussion and knowledge sharing between the members. They should feel comfortable to express their views in a transparent manner. The members are the “owners” of PASAI and they should act and take the responsibility that the organisation works according to the Objective and Mandate outlined in The Charter Article 1.

The Secretariat is therefore recommended to identify, analyse and attend to the challenges participants may feel before and during the Congress and the Governing Board meetings. This should include assisting the members to establish groups for each of the regions of Melanesia, Micronesia and Polynesia, to support the regional Governing Board member to contribute to significant matters and deal with issues of particular interest to each region. The recommendation is also supported by the notes from the meeting in Fiji in December, which states that “most of the SAIs expressed appreciation of the meeting as it was less formal than the Congress and facilitated discussion by everyone. There was also time for everyone to contribute and share their experiences”.

Concerning the frequency of meetings I would suggest that the Congress still meets every year. I also support that the Governing Board continue to meet every six months. I recommend that committees are established by the Congress in September 2013 and that the first meeting for each Committee be held in the first part of 2014 and that subsequent meetings should coincide with the Congress once a year in the second part of a calendar year. The reason for the first committee meetings apart from Congress is that all members of PASAI have to be involved in the development of a new PRAI and be given the opportunity to give their contributions to the new strategic Plan. It could also be an advantage for the participants of a committee to familiarise with each other and set the direction for the committee, so it could be in operation in conjunction with the Congress in 2014.

Based on the suggestion that all Heads of members should meet in the beginning of next year I propose that the Governing Board meeting in the first part of 2014 should be held at the same location and in conjunction with the meetings of the committees. This would also allow other Heads of PASAI members than the members of the Governing Board to be informed and provide input through their representatives to the Governing Board meeting.

I would also recommend to devote time for information and discussions about new guides and other documents by PASAI or INTOSAI and offer training in management and leadership.

8.2 The Chairperson

According to the Charter the head of the member hosting a meeting of the Congress becomes the Chairperson of PASAI. As the Congress so far has met every year, the Chairperson has acted in this position only for one year.

In recent years the Chairperson of PASAI has had only a limited role. At least the last Congress and the last two Governing Board meetings were chaired by the Secretary General. I was told by a Head of a member that the Chairperson of PASAI is "more a figure Head" and the main task is to arrange the Congress.

It's a practice in INTOSAI and most of the regional working groups that a member hosting a Congress should become the Chairperson of the organisation. However, the Congress for these organisations normally meets every three years. AFROSAI-E appoints the Chairperson for three years even though the supreme authority meets every year. Therefore, PASAI is an exception with a Chairperson for one year only. With this limited time period, it is probably difficult to work oneself into the role and fulfil the duties as Chairperson. To provide leadership to the Congress and the Governing Board and represent PASAI in the Pacific and internationally, according to the Charter Article 7 Section 2, requires knowledge of PASAI and an opportunity to create good relations with stakeholders over an extended period of time. If PASAI adopts the ADB recommendation of PASAI moving into more of an advocacy role, the Chairperson needs to be involved more in this work.

PASAI should consider either revising the requirements of the Charter Article 7 or designating a chairperson for more than one year. If a Chairperson should be appointed for more than one year the head of a member hosting the Congress could not automatically become the Chairperson. This is assuming that the Congress will continue to be held every year. Therefore, it should be considered to appoint a chairperson based on competence as skills, commitment and suitability or by other principles, such as rotation between the regional groups.

The Chairperson of PASAI should be encouraged to chair the meetings of the Congress and the Governing Board.

8.3 The Secretary-General

According to the Charter the Secretary-General is responsible to the Governing Board for PASAI's operations, as carried out by the Secretariat and should provide leadership and guidance to the Secretariat. The Secretary -General should also oversee the Executive Director's performance. The Auditor General of New Zealand has been the Secretary-General since PASAI was established.

INTOSAI and the regional working groups also appoint a Secretary-General. In most cases the Secretariat is headed by the Secretary-General. For AFROSAI-E the position is called Chief Executive Officer, who is an Auditor General. Usually, the Secretary-General's role is primarily managerial as acting as a link between the governance bodies and the Secretariat and a decision-maker between

meetings. The role in general is also to manage the relationship and interactions with INTOSAI and other regional working groups.

In the draft report on ADB's review of PRAI it is stated in the executive summary that "the support provided by the New Zealand SAI to the PASAI Governing Board and Secretariat and for the various program initiatives and activities was significant and served as a key factor in the PRAI's overall success". In my opinion it was also necessary that the Secretary-General took a strong oversight role as the Secretariat did not have the appropriate tools to administer all the programmes from the beginning. The demands from the members and in particular from the donors were and still are huge.

However, I have observed that the Secretary-General takes a greater responsibility for PASAI and is involved in a number of tasks relating to both current and long-term operations than could be expected according to the Charter. The PASAI Secretary-General is in general more involved in duties of the organisation than is the case for colleagues in other INTOSAI working groups. In my opinion the Secretariat should be strengthened and given the capacity to undertake the duties required by the Charter and reduce the dependence on the Office of the Secretary-General in areas such as financial management and development of funding strategies.

8.4 The Executive Director and the Secretariat

The Secretariat is the PASAI's administrative organ, and is located in a place determined by the Congress on the Governing Board's recommendation. The Secretariat keeps records and files, and administers PASAI financial affairs. It should also disseminate information to the members, encourage the sharing of knowledge and co-operation, and provide members with support and assistance as directed by the Governing Board. It gives logistical support for meetings and assists the Chairperson, Governing Board, and the Secretary-General to perform their powers and responsibilities.

The Executive Director is the Chief Executive Officer of the Secretariat, and is responsible to the Secretary-General. The Executive Director manages the Secretariat and its resources, appoints or removes staff, oversees staff performance, and performs any other designated responsibilities. The Executive Director also annually prepares a business plan and a three-yearly work program for approval, and manages the plan's implementation once approved.

INTOSAI and all regional working groups have secretariats as their own administrative organs. Most of them have a Director as Head of the Secretariat, and for some a Secretary General is the Head. Usually the Secretariat is staffed with auditing experts, capacity development experts and administrative staff. INTOSAI has for example a Director of Strategic Planning, who shall assist and ensure coordination in the implementation of the strategic plan. The Executive Secretariat of AFROSAI-E is staffed with administrators, an event team and experts in the fields of institutional strengthening, regularity auditing, performance auditing, and environmental auditing.

PASAI's Secretariat is currently staffed with an Executive Director, Office Manager, Administrative Assistant, Capacity Building Advisor and a Technical Support Advisor. IDI funds the remuneration of

the Capacity Building Advisor, AusAid the Technical Support Advisor, and the others are funded by pooled funds from New Zealand MFAT. The Asian Development Bank currently funds PASAI's consultants including a Performance Audit Advisor, Communications Advisor and Legal Advisor on a part time basis. It also funds the Sub-regional Audit Support Program Coordinator and a SAS Expert.

The skills set in the Secretariat need to reflect what is required for implementing the PRAI. The Secretariat should also increasingly be involved in strategic issues and operational support. The Executive Director should ensure that there is a balance between strategic, operational and administrative capabilities. Applying a program and project management approach to the Secretariat's operational support, using the existing Activity Plan but also appointing staff with project management expertise, would improve the ability to manage projects, communicate effectively within and between project teams, manage risks, and evaluate results.

The Executive Director together with the staff of the Secretariat and perhaps the consultants need to prioritize the development of a new strategic plan for PASAI, and if the capacity is not available the Secretariat needs to acquire skills in this field. It is also important that the Secretariat generally acts even more strategically in general to achieve an even more effective Secretariat. For example a strategic plan for the duties of the Secretariat should be developed to ensure that operational plans are aligned with high level strategic documents and are implemented and reported. This is at present more important when a new Technical Advisor recently has been recruited.

Regarding the operational support I would recommend from my observations that the Secretariat should take more responsibility in the management of the PASAI programmes and projects, including co-ordination of the different PRAI-activities, and providing day-to-day support to teams working across the region. The Secretariat also needs to be involved in reporting of outcomes measurement to donors, but also to lift the profile of public auditing in the Pacific through communicating and promoting to relevant regional stakeholders the results published in the Accountability and Transparency Reports and the regional reports on the cooperative performance audits.

The consultants funded by the Asian Development Bank are not present as staff members of the Secretariat. However, the Secretariat should obtain and integrate the consultants' input to the work of the office. For example, the Executive Director should request the consultants to coordinate their activities with the Secretariat regarding content, methods used, timing of training, e t c, and also to ensure effective communication with those consultants who are not physically based at the Secretariat office. The experts should be accountable to PASAI and the Secretariat should follow up, monitor and review their work.

The need for administrative support has increased in recent years and is likely to continue to increase. The Executive Director should constantly pay attention to the workload of the administrative staff and the need for changes within the administrative area. The Secretariat needs to be staffed with more accounting expertise in order to be able for the Executive Director to prepare the annual report, including financial statements. I have experienced the work of the event team in AFROSAI-E has performed for and at seminars, meetings etc. and I would recommend PASAI to consider if there is a need for this kind of specialists.

In my opinion it is essential to build capacity of the Secretariat over time, and reducing the dependence on the Secretary-General and the consultants. This could best be achieved if donors are

supporting PASAI with more pool funding rather than funding dedicated positions. This would give flexibility in determining the Secretariat's capacity requirements, which could change over time.

9. APPENDICES

Appendix 1: World Bank: List of economies

This table classifies economies with populations of more than 30,000. They are divided among income groups according to 2011 gross national income GNI per capita.

The groups are:

low income	\$1,025 or less
lower middle income	\$1,026–4,035
upper middle income	\$4,036–12,475
high income	\$12,476 or more

AUS	Australia	High Income: OECD
ASM	American Samoa	Upper Middle Income
FJI	Fiji	Lower Middle Income
PYF	French Polynesia	High Income: non OECD
GUM	Guam	High Income: non OECD
KIR	Kiribati	Lower Middle Income
MHL	Marshall Islands	Lower Middle Income
FSM	Micronesia, Fed. States.	Lower Middle Income
NCL	New Caledonia	High Income: non OECD
NZL	New Zealand	High Income: OECD
MNP	Northern Mariana Islands	High Income: non OECD
PLW	Palau	Upper Middle Income
PNG	Papua New Guinea	Lower Middle Income
WSM	Samoa	Lower Middle Income
SLB	Solomon Islands	Lower Middle Income
TON	Tonga	Lower Middle Income
TUV	Tuvalu	Upper Middle Income
VUT	Vanuatu	Lower Middle Income

Appendix 2: List of interviewees

Name	Position/Organization
Lyn Provost	PASAI Secretary General, Auditor-General, New Zealand
Bruce Robertson	Assistant Auditor-General, New Zealand
Sarah Lineham	Sector Manager, Office of the Auditor-General, New Zealand
Eroni Vatuloka	PASAI Executive Director
Sinaroseta Palamo-Iosefo	PASAI Capacity Building Advisor
Agnes Tuiai-Aruwafu	PASAI Technical Support Advisor
Sook Ling Vun	PASAI Office Manager
Pearl Segi	PASAI Administrative Assistant
Fuimaono Camillo Afele	Controller and Chief Auditor Samoa
Doris Flores Brooks	Public Auditor, Office of Public Accountability, Guam
Stoney S. Taulung	State Public Auditor, Office of the Kosrae Public Auditor Federated State of Micronesia
Francois Monti	Président de la Chambre territoriale des Comptes, New Caledonia
Pohiva Tu'i'onetoa	Auditor-General, Tonga
Robert Cohen	Deputy Auditor-General, Solomon Islands
Miriam Freeman-Plume	Development Officer New Zealand Aid Programme
MD. Shofiqul Islam	Programme Manager, INTOSAI Development Initiative
Robert Buchanan	ADB/PASAI Consultant
John Hawley	Consultant, Team member of the Independent Review of the PRAI
Hayden Everett	Financial Sector Specialist, Asian Development Bank