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## PRESS RELEASE

### SAI Kiribati Strives to Enhance Audit Practice

**Tarawa, Kiribati (25 October 2019)** – Recognizing the importance of achieving high quality audits and compliance with international standards is key to an effective, efficient and timely audit system.

In a recent audit analysis, the Kiribati Audit Office underwent a review of their audit methodology by the Pacific Supreme Audit Institution (PASAI).

This review follows the successful SAI Performance Measurement Framework (PMF) assessment that was completed for Supreme Audit Institution (SAI) Kiribati in September, and the preliminary results provided useful input.

The 'Strengthening of Public Finance Management and Governance in the Pacific Project' aims to strengthen oversight over public financial management in the Pacific region through improving the budgetary scrutiny, public financial oversight and accountability capacities of parliaments, supreme audit institutions and civil society within the region, aligning with international public financial oversight and accountability standards, and fostering citizen engagement and oversight. The Project is funded by the European Union (EU) and implemented by the United Nations Development Programme (UNDP) in partnership with the Pacific Association of Supreme Audit Institutions (PASAI).

Following the two-week SAI support, the Auditor General, Eriati Manaima said the program was useful in setting a refined methodology for his office.

"This support programme has been useful because it is refining our audit approach to strive towards conducting quality audits according to International Standards of Supreme Audit Institutions (ISSAIs)," said Manaima.

He added, "The requirement for the office to also comply with ISSAIs is prescribed in the current Audit Act. However, we need more efforts to work on our new methodology and are fortunate to have PASAI provide that ongoing technical support."

The support was provided by PASAI Director of Technical Support, A'eau Agnes Aruwafu, who assessed the audit methodology that exists through assisting an audit team to complete the audit of a Kiribati State Owned Enterprise throughout the audit process, from the pre-engagement phase, planning, fieldwork and to the reporting phase.

PASAI's Chief Executive Mr Tiofilusi Tueti said "This audit exercise in Kiribati is a pilot programme and the lessons learned from the approach will provide useful input into supporting other SAIs that are striving to achieve high quality of audits."

The two-week exercise in Kiribati provided the basis to familiarise with the existing audit practice and determine an approach to refine the audit methodology for the conduct of financial audits. This technical support will continue remotely until the audit report is completed to ensure the refined audit methodology is being followed and the opportunity to provide mentoring and training throughout this audit.

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*Photo: The Kiribati Audit Office Audit team and Auditor General Mr Manaima (Far Right) and PASAI Director Technical Support A'eau Agnes Aruwafu (2<sup>nd</sup> from Left)*

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