



# PRESS RELEASE

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## Pacific Government Auditors Strengthen Knowledge of Public Sector Auditing

**Auckland, New Zealand:** The Pacific Association of Supreme Audit Institutions (PASAI) will be delivering its online training, Tier 1: Fundamentals of Public Sector Auditing, to strengthen public sector auditors' knowledge and awareness of their critical role in improving accountability, transparency and integrity of government and public sector entities through the audits they perform.

Forty-eight participants (16 male, 32 female) from government audit offices of the American Samoa Government, the FSM States of Chuuk and Yap, the Republic of Fiji, Guam, the Republic of Marshall Islands, Solomon Islands, and Vanuatu will participate in this online capability development intervention that will be delivered from 14 to 21 September 2020.

The training is targeted at SAI staff, in particular those who are new to the public sector auditing profession. It is also a refresher course for experienced auditors to keep abreast with emerging issues in the profession. The training highlights the importance of understanding the framework for and elements of public sector auditing, an overview of the public sector, the key stakeholders and most importantly, ensuring that audit independence is not impaired or compromised. It further equips public sector auditors with knowledge about the role of the SAI, the ethical responsibilities, the audit process, and other information about the public sector so that they can fulfil their mandated responsibilities effectively and efficiently.

Topics cover will include:

- Fundamental principles of public sector auditing
- Role of the Supreme Audit Institution
- Structure of the public sector and link to public financial management (PFM)
- Overview of the audit process
- Independence and ethical requirements
- Applicable accounting and auditing standards
- Understanding the audited entity and its environment
- Governance and systems of internal control
- Risk and materiality
- Consideration of fraud
- Audit evidence
- Documentation, conclusion, and reporting
- Core competencies of a public sector auditor
- Communication with key stakeholders

The facilitation team includes Esther Lameko-Poutoa, Chief Executive, PASAI, Tiofilusi Tiueti, Specialist Advisor, PASAI and Sinaroseta Palamo-Iosefo, Director Practice Development, PASAI.

One of PASAI's strategic priorities is to enhance SAI capacity and capability by delivering high quality trainings that are aligned with international auditing standards and best practice. Since the establishment of the PASAI Secretariat in

2009, PASAI's Tier trainings have been instrumental in establishing auditing skills and knowledge for staff of SAIs. This training aims to support the SAIs in the professional development of their staff, so that they can conduct high quality and timely audits in line with international audit standards.

Given the growing uncertainties that the pandemic presents, PASAI has transitioned to a blended learning approach to deliver its programs and support to member SAIs, with a focus on online learning in the short term. Secretariat staff has developed the course material and are fully responsible for delivering, managing and evaluating this online training program.

PASAI acknowledges the continuous support of the Australia Department of Foreign Affairs and Trade (DFAT) and New Zealand Ministry of Foreign Affairs and Trade (MFAT).



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