



## MEDIA RELEASE

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### Pacific audit offices supported to conduct financial statements of government audits

**Auckland, New Zealand:** PASAI and the INTOSAI Development Initiative (IDI) continue to guide auditors from six Supreme Audit Institutions (SAIs) in the Pacific under the current round of its Financial Statements of Government (FSG) audit support programme.

Forty-three SAI auditors from Fiji, Kiribati, Papua New Guinea and Vanuatu participated in a week-long online workshop this February, which was the first step in providing support to conduct FSGs audits in accordance with the International Standards of Supreme Audit Institutions (ISSAI) on financial audits.

The participants were also trained on conducting ISSAI Implementation Needs Assessment for financial audits.

The capacity-building workshop was facilitated by IDI Senior Manager, Karma Tenzin, supported by PASAI Director Technical Support, Tiofilusi Tiueti.

The facilitators are using the interactive eLearning workspace that PASAI, in collaboration with IDI, had created to provide support to FSG auditors.

The workspace also contains support material and resources such as the ISSAI-based audit methodology and audit working paper templates.

Post-workshop, PASAI is following up with SAIs on action plans and progress for their audits. Prior to support discussions over Zoom, participating SAIs are sending through an ISSAI implementation needs assessment plan, an audit methodology customisation plan and an FSG audit work plan.

The SAIs will not only complete the audit of selected FSGs in accordance with ISSAIs, but also refine their financial audit methodologies and identify areas that require further capacity building.

SAI Fiji is currently auditing selected FSGs and closely liaising with facilitators from PASAI and the IDI on reviewing the audit works performed so far.

Mr Tiueti was pleased with the engagement of workshop participants and is confident tangible progress is being made to FSG audits.

“We are encouraged by the commitment and efforts of participants, especially in completing templates and related exercises,” he said.

Mr Karma was impressed with the positive attitude demonstrated by the participants during the workshop and ongoing interaction taking place on the virtual workspace, saying, “There is a will and enthusiasm among the FSG auditors to support their respective SAIs to move towards ISSAI-compliant FSG audits”.

He was also encouraged by SAIs’ top management participating in the workshop.

Auditors from the SAIs of Tuvalu and the Solomon Islands were participating in earlier rollouts of the FSG audit support programme, but the Covid-19 pandemic has affected the progress of their audits.

SAI Tuvalu's audit of its 2019 FSG is at its final stage, whereas SAI Solomon Islands' audit of its 2018 FSG will start soon.

Auditors from the SAIs of Samoa and Tonga will participate in this initiative from October 2021, eventually bringing the total to eight SAIs. A quality assurance peer review will be conducted by participating SAIs in this regional programme in 2022. The review should demonstrate the extent of compliance with the requirements of ISSAIs in FSG audits and identify areas requiring further improvement in both audit methodologies and practices.

PASAI acknowledges the support of the New Zealand Ministry of Foreign Affairs and Trade (MFAT), the Australian Department of Foreign Affairs and Trade (DFAT), the European Union (EU) and the United Nations Development Programme (UNDP).

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#### **Background:**

This programme is part of a roadmap for PASAI and its member SAIs to give full effect to the Strategic Priority 3 (SP3) of PASAI's Long Term Strategy 2014–2024 (the Strategy) for the second half of the Strategy's term (from 2019 to 2024). The roadmap is part of the PASAI approach to SAI Support for 2019–2024 which was presented to the Governing Board in February 2020. In particular, this programme will focus on building sustainable capacity for SAIs to enable them to conduct audits according to the International Standards of Auditing according to their authoritative standards (that is, ISSAIs or ISA). Furthermore, other PASAI programmes will contribute to the high quality of audits to ensure sustainability within the SAI and also highlight the interdependencies between PASAI Strategic Priorities. The need for this program is driven by the SAI Needs that were obtained during the 2019 PASAI Congress and through ongoing dialogue with the PASAI Secretariat.

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