



### Twinning between NZOAG and Samoa OAG

As part of New Zealand's twinning support programme, Jonathan Keate and Henry Broughton from the New Zealand Office of the Auditor-General (NZOAG) spent one week during April 2018 with staff in the Samoa Audit Office (SAO).

This was NZOAG's third visit to the SAO. As with the first two visits by NZOAG in 2016 and 2017, the focus was on helping the SAO to implement its 2014-24 ten year strategy, including: updating audit manuals to ensure they were fit for purpose; providing support for SAO in rolling out teammate, and advising on how SAO could move towards greater financial independence and more theme-based reporting to Parliament.

At the SAO's request, the 2018 visit also involved reviewing the work of each of SAO's technical and operational teams and assessing coaching and mentoring needs for team leaders and staff. The SAO has a special investigations unit and a legal compliance unit, so Henry and Jonathan talked about how the New Zealand OAG undertakes investigations and inquiries, as well as briefing the SAO senior managers on the New Zealand Auditor-General's updated strategy and organisational development plan.

The pair were impressed by the highly skilled and dedicated staff in the SAO, the collegiality and teamwork they witnessed and – as always - the warmth and hospitality of their hosts. At the end of the week, Henry and Jonathan produced a report for the SAO on the results of their work, along with additional recommendations.

For the next step in the twinning support, SAO hopes to send senior staff to New Zealand to shadow and observe some of the OAG's work, including briefing Parliamentary committees and the controller function. The twinning relationship is developing as NZOAG get to know the SAO staff better, and is proving mutually beneficial for both twins in the partnership.

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## Pacific Audit Institutions Develop Strategic Plans



The Pacific is one of only two INTOSAI regions piloting a global programme, whose objective is to ensure that audit institutions develop and maintain a strategic planning and management process to achieve strategic outcomes and deliver value and benefits to the citizens.

In April 2018, PASAI and the INTOSAI Development Initiative (IDI) conducted a regional workshop for SAI members to develop their strategic plans and related operational plans. The **'Strategic Performance Management and Reporting' (SPMR)** workshop was held in Nuku'alofa, Tonga with 26 participants from 11 government audit offices attending from Cook Islands, Federated States of Micronesia – National Office and the state audit offices of Kosrae, Pohnpei and Yap, Guam, Republic of Marshall Islands, Samoa, Solomon Islands, Tonga and Tuvalu. Nine of the eleven audit institutions were also represented by their Auditors-General or Public Auditors.

The SPMR programme focuses not only on the strategic planning cycle but on the strategic management cycle, including performance measurement and reporting. The emphasis of the workshop was to help SAIs develop their strategic and operational plans using the evaluation results of their offices through the INTOSAI performance measurement framework (SAI PMF), in particular addressing the deficiencies that were identified in their evaluations. Part of the SPMR programme involves strategic management support, which includes setting up or adapting a monitoring system and establishing baselines for performance monitoring. The programme also provides support and guidance for the SAIs in their writing of the performance report.

Participants appreciated the importance of strategic management to empower the SAI in its mission to lead by example and add value to society, making a difference to the lives of citizens. They will meet again in October 2018 to evaluate their draft strategic plans to ensure development outcomes are realistic and can be supported by their governments and development partners.



Photos: The Strategic Management Workshop participants from SAIs of the Pacific Region with facilitators.



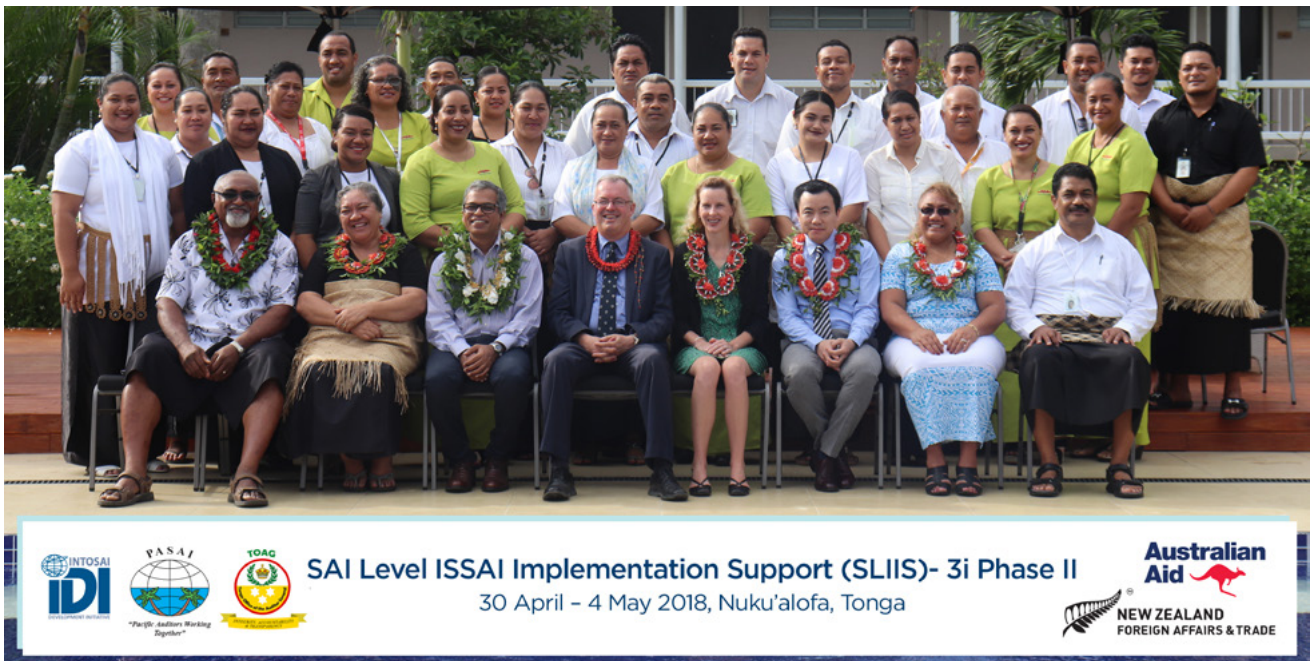
# TOAG gains momentum in adopting ISSAIs



Since 2016, PASAI has provided support to SAI Tonga's project "**Support for the External Oversight Function of the Public Financial Management (PFM) System in Tonga**", which is funded by the Australian Department of Foreign Affairs and Trade (DFAT). The project provides support to the Tonga Office of the Auditor-General (TOAG) as well as the Public Accounts Committee (PAC) of the Legislative Assembly of the Kingdom of Tonga.

In April the TOAG conducted a workshop on Stage II of the implementation of the international auditing standards called the ISSAIs (International Standards of Supreme Audit Institutions). The objective of the workshop was to discuss the ISSAI-based compliance and financial audits methodology, as well as preparing the TOAG audit teams for pilot audits.

Karma Tenzin and Shofiquil Islam of the INTOSAI Development Initiative (IDI) and Sinaroseta Palamo-Iosefo and Eroni Vatuloka of PASAI facilitated the workshop, in which the compliance and financial auditors of SAI Tonga were taken through the audit methodologies with the use of the ISSAI Implementation Handbook. By mapping their current practices, they were able to identify where the standards might provide guidance. This also involved determining and initiating structural changes in the implementation of the ISSAIs.



Opening the workshop, the Australian High Commissioner in Tonga, His Excellency Mr. Andrew Ford, stated that he was happy to hear about the results of the first stage of the ISSAI implementation (mapping the current audit practices to ascertain the implementation needs). He added that this second stage - the adoption of the ISSAI compliant audit methodology and conducting pilot financial and compliance audits - is important in the adoption of the international standards. He reiterated the Australian government's commitment to accountable and transparent Pacific Island states, as government ministries and departments pursue their development outcomes.

At the end of the workshop, SAI Tonga was asked to identify the topics or issues for pilot compliance audits, and the audit entity for financial audit. TOAG, IDI and PASAI have signed an agreement to achieve the objectives of the stage II support and timely completion of the activities.



## IDI Review workshop on the Stakeholder Engagement Programme

PASAI members from Vanuatu, Tuvalu, Samoa, Papua New Guinea, Guam and Cook Islands had the privilege of attending the **IDI Review workshop on the Stakeholder Engagement Programme**, which took place in the Philippines on the 23rd to the 27th of April, 2018.

They were joined by members from the ASOSAI region, most of whom had also participated previously in the initial session in Cambodia in 2017. This follow-up workshop reviewed all Participating SAIs' Stakeholder Engagement Strategy (SES) reports, focusing on four major areas:

- Analysis of SAI Environment;
- Identification of Key Stakeholders;
- Objectives and Strategies, and
- Communication Plan.

Constructive and helpful feedback on respective SAIs' presentations was provided by the workshop tutors and participants. As a result, SAIs were able to identify areas that needed improvement to implement a SES for greater audit impact.

One of the achievements from the workshop was the development of a SES plan template. This template will assist a SAI in the development of its SES plan, as well as guiding each SAI in engaging key stakeholders on the development of its SES plan for greater audit impact.



## 2018 Forum Economic Ministers Meeting (FEMM)

PASAI was officially welcomed to the Pacific Islands Forum Secretariat (PIFS) as an observer at its meetings in 2017. This month PIFS held its 21st **Forum Economic Ministers Meeting (FEMM)** in Koror, Palau and PASAI was represented at this meeting by Public Auditor, Mr. Satrunino Tewid of the Palau Office of the Public Auditor.

The theme of the meeting was “Building Economic Resilience of the Pacific Island Countries through Sustainable Financing Flows”. Some of the key issues discussed included the state of statistics in the Forum Island Countries and an update on the Pacific SDGs Roadmap. The discussions on statistics highlighted: concerns on budgets for national statistics offices; data collection plans, and adequate resources to ensure that data could be collected and analysed to better inform policy-making in the Pacific generally.

The core paper for the 2018 FEMM was a proposal for a ‘Pacific Resilience Facility’, and a Technical Working Group is now being established to look into the feasibility of this proposal. In addition, on the last day of meetings, several dialogues took place including one between the Forum Economic Ministers (FEMs) and the Private Sector on issues relating to disaster risk for business and households, renewable energy, business harmonisation and sustainable financing for Private Sector representation; and between the FEMs and Civil Society Organisations focusing on sports for engaging youth, tackling non-communicable diseases (NCDs) and embracing inclusivity through including people with disabilities, women and the elderly.

There were many insightful and productive discussions held over the three days of meetings and PASAI was honoured to be a part of this meeting as an observer.

For more detailed information on the outcomes of the FEMM meeting go to:

<https://www.forumsec.org/2018-pacific-islands-forum-economic-ministers-meeting-action-plan/>



## New PASAI Communications Advisor

The PASAI Secretariat is very pleased to have on board a new in-house Communications Advisor.

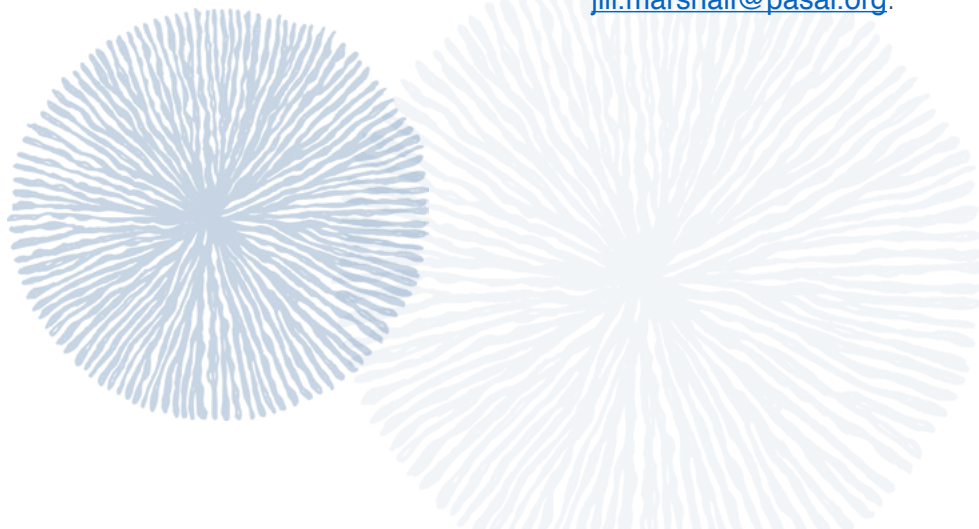
Jill Marshall is a writer, editor and independent publisher with extensive editorial knowledge in both the publishing and business worlds, and Masters' degrees in History from Cambridge University and in Creative Writing from Winchester University. The author of many published novels and editor of hundreds more, Jill also has decades of experience in corporate communications, HR and Training and Development, latterly as Director of Training for the national telecommunications company that became Virgin Media UK.



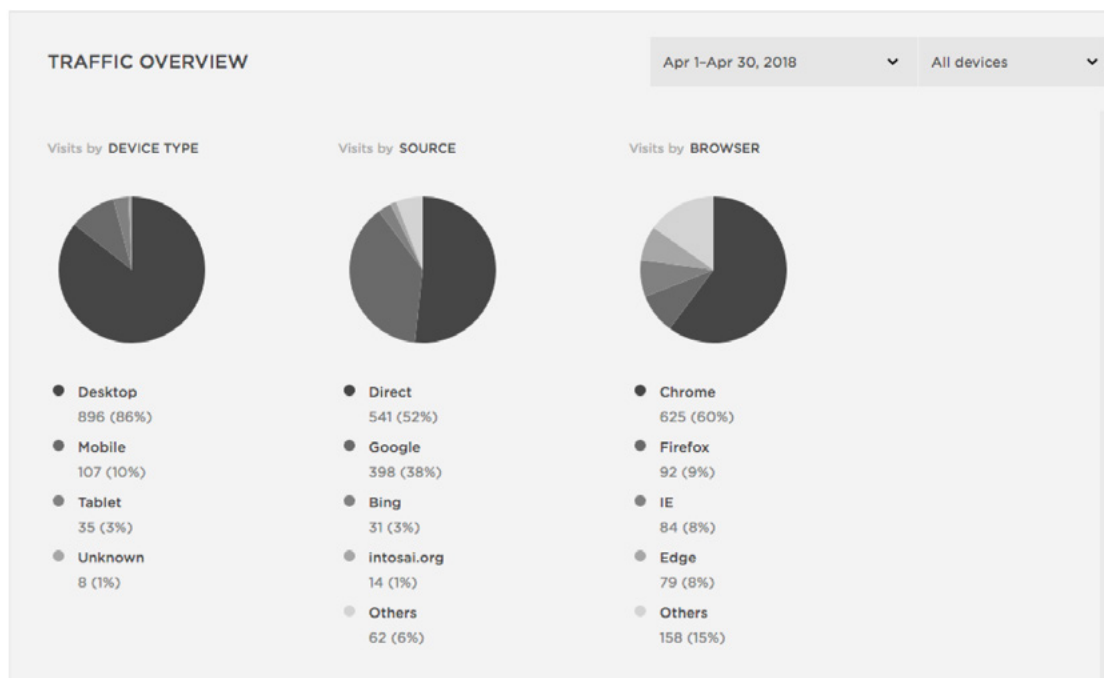
Chief Executive of the PASAI Secretariat, Tiofilusi Tiueti says, 'We are very pleased to welcome Jill to our Auckland-based team, where she will be the first point of contact for communications matters. We would like to thank Jill's predecessor, Tina Vaka, for her excellent work and contribution to the team.'

'As the saying goes, "All good things must come to an end",' says Tina Vaka. 'The last two years as the consultant Communications Advisor/Editor for PASAI have been a tremendous joy and blessing for me. The people and plans of PASAI are passionate and purposeful, which is exciting for the region and gives hope for a better future for our Pacific people. Thank you for this wonderful opportunity to be a part of the PASAI journey.'

As this newsletter will be one of Jill's responsibilities, please contact her with any items you may want included in a future issue, or for any other questions related to communications on [jill.marshall@pasai.org](mailto:jill.marshall@pasai.org).



# PASAI Website analytics - April 2018



## Website Analysis

- During the month of April, the PASAI website saw 857 unique visitors and 2241 page views
- The most popular device used to visit the site were desktops
- 52% of visitors came to the site directly, and 38% of visitors found the site through a google search



In addition to our usual 'Traffic Overview' website analytics for April 2018 we have added the geography of where our website visitors are coming from. The top five countries for this month were: (1) China (2) Australia (3) United States (4) Philippines (5) New Zealand.



A table titled 'GEOGRAPHY' showing the top five countries by visits for April 2018. The date range is 'Apr 1-Apr 30, 2018'. The table has two columns: 'LOCATION' and 'VISITS'. The data is as follows:

LOCATION	VISITS
▶ 🇨🇳 China	241 (23%)
▶ 🇦🇺 Australia	102 (10%)
▶ 🇺🇸 United States	91 (9%)
▶ 🇵🇭 Philippines	74 (7%)
▶ 🇳🇿 New Zealand	60 (6%)

# PASAI CALENDAR

- **15 – 17 May, 2018:** Regional 10th RWGEA Meeting, Brisbane, Australia.
- **4 June, 2018:** Queens Birthday Public Holiday, Auckland, NZ.
- **11 - 15 June, 2018:** IDI/PASAI 6th CPA on Preparedness for Implementation of SDGs, Audit Review Meeting, Nadi, Fiji.
- **21 – 22 June, 2018:** INTOSAI Peer Review Conference, Bratislava, Slovakia.
- **25 – 29 June, 2018:** INTOSAI Regions Co-ordination Meeting, Oslo, Norway.
- **25 June – 6 July, 2018:** SAI PMF Assessment, Nauru.
- **1 July – 29 July, 2018:** F.A.S.T.S Programme, Staff Secondment, Nauru.
- **2 July – 6 July, 2018:** SLIIS Performance Audit support, Nuku'alofa, Tonga.
- **25 July – 27 July, 2018:** F.A.S.T.S Programme Review and Exit Meeting, Nauru.
- **1 August – 3 August, 2018:** Facilitate the Understanding, Analysis and Reporting of Annual Budgets and Financial Reporting and Assurance, Federated States of Micronesia.
- **2 August – 31 August, 2018:** Support SAI on Whole of Government Accounts Audit.
- **6 August – 10 August, 2018:** APIPA Conference, Koror, Palau.
- **6 August – 17 August, 2018:** IDI Certification Programme, Syllabus Development Workshop, Brazil.
- **13 August – 24 August, 2018:** Support SAIs on audit methodology to achieve effective, efficient and timely audits.
- **13 August – 24 August, 2018:** Technical and Legal Support on legislative reform for SAI Fiji, Suva, Fiji.
- **27 August, 2018:** 19th PASAI Governing Board Meeting, Brisbane, Australia.
- **3 September – 6 September, 2018:** INTOSAI CBC and IDI meetings, Kuwait.
- **3 September – 6 September, 2018:** F.A.S.T.S Programme, Nauru.
- **4 September – 6 September, 2018:** PFM Symposium, Nuku'alofa, Tonga.
- **10 September – 14 September, 2018:** Technical and Legal Support on legislative reform for SAI Solomon Islands.
- **24 September – 28 September, 2018:** Quality Assurance Regional Workshop.

For further information, contact the PASAI Secretariat: Email: [secretariat@pasai.org](mailto:secretariat@pasai.org)  
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