



Doris Flores Brooks bids farewell to PASAI



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When Guam OPA joined PASAI in 2006 it marked the start of an era that afforded our staff, senior management and me personally as Public Auditor improved professional development, organisation, leadership, friendships and camaraderie with those throughout the Pacific who share our goal of good governance and transparency.

PASAI continues to offer much needed training and development initiatives that help member countries grow to become world class audit offices, providing high quality audits to the people we serve and promote accountability in our countries.

PASAI has become a leader in INTOSAI because of its cooperative audit programme. In this programme, member countries participate at their discretion in audits appropriate for them. Guam OPA has taken part in three cooperative audits: Solid Waste Management; Debt Management and Procurement. What Guam staff learned from the cooperative procurement audit is that fundamentally the ISSAIs are in sync with Government Auditing Standards.

These cooperative audits have helped Guam OPA staff improve their audit skills, learn from their peers, identify best practice and provide mentoring to other audit offices. These are but some of the many benefits resulting from our participation in cooperative audits and in other PASAI training initiatives.

Another turning point in Guam OPA's involvement was in 2011 at the Tonga Congress when Eroni Vatuloka, the then PASAI executive director, asked me if Guam would host PASAI's 2013 meeting. In keeping with the Chamorro and Pacific-wide custom of not refusing a request for help, I agreed that Guam would be the venue. This became a highlight for Guam's growing participation in a wide variety of PASAI-sponsored activities designed to foster accountability and transparency.

At the 2013 Congress in Guam, Einar Gorrissen (now the IDI Director-General) presented the SAI Performance Measurement Framework. Today nearly a dozen PASAI members, including Guam, are participating in the SAI PMF assessment. Individual reports are expected to be released before the end of 2018.

The Government Auditing Standards issued by the Comptroller General of the United States require Guam and other U.S. affiliated audit offices to have a quality-control peer review every three years, a review that focuses mainly on performance and financial audit quality. The SAI PMF, on the other hand, holistically reviews the entire audit process, encompassing independence, audit quality, human resource management, communication and other relevant areas of the audit organization.

The SAI PMF assessment will identify strengths, acknowledge weaknesses, and provide a roadmap of what, where and how to improve our respective offices. This will be particularly helpful for Guam OPA as it transitions to a newly elected Public Auditor in August.

Based on my experience as a PASAI board member, I encourage all member nations to participate as fully as possible in PASAI's programs. The size of an island nation does not matter, as we saw when Tuvalu - a nation with a population of less than 12,000 - successfully hosted the 2017 PASAI Congress. I encourage audit entities throughout the Pacific to be immersed in PASAI's activities and encourage your staff to take part in training programs and become members of the PASAI board.



As we say in Guam, Un Dang Ku Lu Si Yu'os Ma'ase to the PASAI Secretariat of Tio, Sina, Agnes, Natalie and Eroni for all their guidance, help and, more importantly, the friendship they have given Guam OPA and me over these many years.



To my fellow PASAI members and, in particular, my APIPA colleagues, Guam OPA and I have learned and benefitted from our collective involvement these past 18 years. There has been great synergy from our mutual involvement, and the sum of the parts has come to be greater than the whole.

I wish the best to PASAI and all of its member states as you continue to advocate good governance, accountability and transparency in your islands.

Farewell and God Speed.

Doris Flores Brooks, C.P.A., C.G.F.M.

Public Auditor of Guam, 2001-2017

Leading by example: Fraud Awareness Training in Pohnpei

A key finding of PASAI's [2015 Accountability and Transparency Report](#) was that SAIs can promote ethical governance in the public sector by "being a model organization and leading by example". One of the methods by which this can be achieved is by working with other government agencies to provide ethics-related training to civil servants.

Leading the way with its Community Outreach Programme, the Pohnpei Office of the Public Auditor (POPA) actively promotes public awareness of fraud and corruption in the public sector and how they can be prevented. As part of this programme, on June 22, 2018 POPA conducted a fraud awareness workshop for the 2018 FSM Police Academy participants at their camp site, the Saladak Elementary School in U.

In the past four years, POPA has received and investigated thirty six cases involving abuse, fraud, misuse, mismanagement, mishandling and misappropriation of public resources.

Eleven of the thirty six cases received and investigated are now filed and prosecuted in the Pohnpei Supreme Court. Some were referred to the appropriate management for administrative action, including but not

limited to suspension, termination or restitution of monies and related resource gone missing. Other complaints received were unfounded.

The Fraud Awareness Workshop was delivered by Ms. Sophia Pretrick, Investigative Advisor, Ms. Alice Etse, Audit Manager, and Iso Ihlen K. Joseph, Pohnpei State Auditor.



MOU signed between Vanuatu and Queensland Audit Offices

On 17th May 2018, Queensland and Vanuatu Audit Offices signed a Memorandum of Understanding (MOU) to mutually cooperate in areas of importance to the development of the Vanuatu Audit Office.

The MOU was signed by the Vanuatu Auditor General, Caleb Sandy, and Deputy Auditor General of Queensland, Daniela Bird.

This arrangement, known as the twinning arrangement, is part of the efforts of ACAG and PASAI for Pacific SAIs to collaborate on areas that they consider necessary for assistance in growth for their developing SAIs, and is a form of development assistance from ACAG member offices to the Pacific Island Audit Offices.

The twinning arrangement with Queensland Audit Office is a new pathway in capacity development, in knowledge-sharing and in upskilling for the Vanuatu National Audit Office, and forms an important strategic alliance between the two bodies.

The initial consideration in the MOU is for Queensland Audit Office to assist in training and developing staff in performance audit, including audit of SDGs, with further assistance to the Vanuatu Office as mutually agreed. The QAO will also provide - on a remote basis and from the Queensland Office - other services that can benefit the development of the Vanuatu National Audit office.

Vanuatu National Audit Office looks forward to Queensland's contribution to its vision which is 'to make a difference in the lives of the people of Vanuatu, through strengthening the accountability, transparency, and integrity of government and public entities'.



Signing the MOU are the Vanuatu Auditor General, Caleb Sandy, and Deputy Auditor General of Queensland, Daniela Bird.

Nauru Audit Office's performance is assessed against international standards



Nauru Audit General and staff with SAI PMF assessment team, with PASAI FASTS Programme Secondee, Ms Sisilia Fe'iloaki (2nd from left)

Using the INTOSAI SAI Performance Measurement Framework (SAI PMF), the Pacific Association of Supreme Audit Institutions (PASAI) and the INTOSAI Development Initiatives (IDI) have continued their collaboration to measure the performance of the Nauru Audit Office (NAO) against INTOSAI Standards for Supreme Audit Institutions (ISSAIs).

Irina Sprenglewski, IDI's SAI PMF Advisor and Sinaroseta Palamo-Iosefo, PASAI's Director of Practice Development, conducted the assessment on 25 June to 5 July 2018 via the SAI PMF, which has been developed specifically to assess the performance of SAIs.

A holistic and evidence-based framework for voluntary assessments of SAI performance against the ISSAIs and other established international good practices for external public auditing, the SAI PMF is a multi-purpose, universal tool that can be applied in all types of SAIs, regardless of governance structure, mandate, national context and development level.

The SAI PMF examines both the internal processes of the SAI's audit and non-audit functions in relation to its legal foundations and environment. This holistic overview provides the SAI with an objective basis to demonstrate ongoing relevance to citizens in line with the objectives in ISSAI 12 "Value and Benefits of SAIs – making a difference to the lives of citizens". Though the NAO has not officially adopted the ISSAIs, it has the objective to do so in the future and therefore wished to benchmark its performance against these and other 'good practice' standards.

The role of the SAI is critical in strengthening accountability and transparency in Government, so while the NAO measures the performance of other government entities, it was also critical that the performance of NAO was measured at some point. Assessing the performance of public auditors helps them identify their strengths and weaknesses and areas where improvement is required, so that necessary actions are taken to strengthen them and, in this case, to enhance NAO's capabilities, enabling them to deliver value and benefits to Nauruan citizens through the audits that they are required by legislature to conduct.

The purpose of this specific assessment was to:

- evaluate the performance of the NAO
- determine whether the NAO is achieving its goals
- document benefits of the work done by the NAO,
- document constraints to providing services to audit clients, and
- identify areas that need improvement.

Mr Manoharan Nair, Auditor General of Nauru (below with IDI's Irina Sprenglewski) welcomed the assessment and is looking forward to using the results to help his Office identify areas of their operations that requires improving. Mr. Nair is confident that after the assessment report is in hand, his SAI could work towards overcoming its flaws, if any, and would be in a position to work further to promote good governance by strengthening internal control and auditing standards.

He also expressed his gratitude to Asian Development Bank (ADB) for funding for the project, IDI for extending technical assistance and PASAI for advocating the gauging of the SAI. This assessment is supported by the ADB as part of the Technical Support programme delivered by PASAI for the Nauru Audit Office. IDI funded the technical support through Ms Sprenglewski's participation as a member of the assessment team.



International and Regional Forums

PASAI Secretariat represented the PASAI region at two main international forums during the month of June. Mr. Tiofilusi Tiueti, Chief Executive of the PASAI Secretariat attended these forums.



Conference 2018 - Motivating and Equipping SAIs to carry out Peer Reviews, 20 – 22 June 2018, Bratislava, Slovakia.

More than 100 participants from INTOSAI members including the regions attended this important conference. Organised by the Sub-Committee on Peer Review of the INTOSAI Capacity Building Committee (CBC), the conference was hosted by SAI Slovakia as chair of the Sub-Committee.

The aim of the conference was to:

- underline peer review position as a method to apply various INTOSAI assessment tools;
- support more global application of peer review as a method using various individual assessment tools;
- present testimonials and lessons learned on peer review tools used as method;
- strengthen the comprehensive global knowledge about the individual tools' advantages;
- provide inspiration for capacity development, learning and cooperation within the INTOSAI community.

INTOSAI bodies, SAIs, and the regions shared good practice and experiences on peer review through presentations and panel discussions around three main themes:

1. The SAI leading by example through carrying out peer reviews
2. Peer review tool to improve SAIs performance
3. Good practices in a peer review

An expected output of the conference is a paper about peer review as method for SAI assessment within INTOSAI community to be published in late 2018.

PASAI valued the importance of peer review as an important piece in SAIs' quests for high quality audits, and one of the critical tools for assessing SAIs performance to essentially demonstrate the true value and benefits of SAIs to society and citizens. Peer review approach is an important area to consider for PASAI future programmes.

[Learn more about the conference here](#)

Working Level Meeting of INTOSAI-Regions Coordination Platform, (25 - 27 June 2018) and IDI-Regions Consultation Meeting, (28 June 2018), Oslo, Norway.

PASAI participated in the first Working Level Meeting of INTOSAI-Regions Coordination Platform that was held from 25 - 27 June 2018, in Oslo, Norway. The INTOSAI-Regions Coordination Platform was established to provide a single platform to INTOSAI organs and regional organisations for tactical and operational coordination and alignment of common efforts, exploring synergies, tracking and evaluation of progress, and knowledge-sharing. This was a development from the annual IDI-Regions workshop with participation from most of the INTOSAI organs, such as the Capacity Building Committee (CBC), Professional Standard Committee (PSC)

and Knowledge Sharing Committee (KSC), the INTOSAI Presidency, the INTOSAI General Secretariat and the INTOSAI journal.

Presentations and group discussions were held on various strategic including the:

- INTOSAI value chain and the need for broader coordination and alignment;
- ISSAI Implementation – challenges and opportunities;
- New Strategic Development Plan for INTOSAI Framework of Professional Pronouncement (IFPP);
- INTOSAI information systems, information gathering, and information sharing;
- INTOSAI issues suggested by regions;
- Capacity strengthening initiatives – globally, regionally and/or inter-regionally;
- Professional Education for SAI Auditors;
- Implementation of Quality Assurance (QA) of non-IFPP public goods;
- Enhancements to INTOSAI Community Portal and Update on revision of the INTOSAI website;
- Capacity and funding of INTOSAI Regional Organizations;
- Issues from the INTOSAI General Secretariat;
- INTOSAI risks and emerging issues;
- Regional representation at the global level;
- Consultation on IDI Strategic Plan 2019-2023 ; and
- thoughts about 2019 meeting.

A roundtable of all Regional Organisations was held which was coordinated and moderated by EUROSAI. The regions held insightful discussions, sharing their experiences relating to SAI demand-driven capacity development needs assessments tools and approach; Institutional/ Organisational strengthening of Regions and their Secretariats; Financing/Publication of financial information; Members' engagement activities; Communication methods, and Regional products. As the roundtable identified various areas for synergies among the regions, the regions all agreed that the roundtable adds value for the regions and therefore should continue in future years.

The final day was an IDI-Regions Consultation Meeting with discussions on how to provide benefits to all regions facilitated by the INTOSAI Donor Secretariat, on IDI work streams, and generic issues and feedback on IDI follow-up from the previous meeting.

In the margins of the meeting, PASAI Chief Executive also had bilateral meetings with IDI staff on certain global programs that involved the PASAI region, and also met the PASAI Reviewer, Riselia Bezerra of Bezerra International Consulting, to discuss the arrangements for PASAI's mid-term review of PASAI implementation of its Long-term Strategic Plan 2014-2024.

[More information about the Oslo meeting is available here.](#)



New Secretary-General for PASAI

When he was sworn in to the role of Controller and Auditor-General of New Zealand on 2 July 2018, John Ryan also became PASAI's new Secretary-General, providing leadership and guidance to the PASAI Secretariat and advise to PASAI's Congress and Governing Board.

An accountant and member of Chartered Accountants Australia and New Zealand, John has had a long and successful career in New Zealand's public sector. He has held senior executive positions in a range of government organisations, including district health boards, as well as in the private sector. His experience spans corporate functions, regulatory and operational management, and assurance. Most recently, he has held the position of Deputy Director-General for the Ministry for Primary Industries.



John has led some of the largest programmes of capital works in the public sector. He also has a background in change management and developing new and improved ways of working in large service delivery organisations.

As well as extensive experience as a leader of people and programmes, John has contributed widely to his community and the arts sector in particular. Before his appointment, he was a board member of the Royal New Zealand Ballet, the New Zealand Festival and the Wellington Jazz Festival.

Says PASAI Chief Executive, Tiofilusi Tiueti, 'We welcome John to the PASAI family. We look forward to John's support and guidance in the future and to continuing the collaborative work with the office of the Secretary-General.'

In the meantime, all in PASAI offer heartfelt thanks and much appreciation to the outgoing Secretary-General, Greg Schollum, for his outstanding contribution to PASAI's successes and great guidance to the Secretariat over the past 18 months.'

In the short period of time since his appointment, John has already established strong links within PASAI, and is looking forward to meeting all the members, partners and staff at the upcoming [Congress](#) in August 2018.



Changes for Guam's Office of Public Accountability

The Honourable Doris Flores Brooks who was elected for her fifth term as Public Auditor of Guam on January 2, 2017 in the Justice Monessa G. Lujan Appellate Courtroom of the Guam Judicial Center, has resigned from her post in order to pursue the seat as Guam's non-voting delegate in the United States Congress. The election for delegate will be held in November 2018.

During her Inaugural Remarks in 2017, Doris commented, "When I took office in January 2001, I never imagined that I would do so four more times." She offered great appreciation to her team, calling them 'a great crew' for herself as a 'captain'.



Her deputy, Yukari Barnes Hechanova, stepped in as Head of the SAI on 11 June 2018, and will continue to lead Guam's Office of Public Accountability until a new Public Auditor is elected in late August 2018. Ms. Hechanova is one of three candidates for Public Auditor.



Reporting on the reporting

By PASAI's Chief Executive, Tiofilusi Tiueti

Recently, it was a very great pleasure for us to be able to pass on outstanding news from the Audit Office of New South Wales, when they won several awards for their 2016/2017 Annual Report at the Australasian Reports Awards in Sydney, Australia.

After winning the overall 'Report of the Year' category last year, the team - headed up by Margaret Crawford, Auditor-General for New South Wales - were thrilled to repeat their success by grabbing a gong in three different categories, including awards for the best online annual report and best governance reporting, and the much-coveted gold award for reporting.

We were especially thrilled for this team because we know first-hand how difficult it is to lift auditing reports beyond what is basically clear and correct, to what could be considered to be engaging, informative and, perhaps most importantly, completely transparent.

In fact, even though our programmes and the support we've rolled out for our Strategic Priority 2 on Advocacy and Engagement underpin all this, excellence in report-writing is still one of those goals we all have in PASAI that seems very obvious to note down and commit to achieving, but not so easy to implement.

At this very moment, for instance, I'm in the process of gathering the source data and information for the 2017/18 Annual Report, and the challenges are many. How do we combine input from many different SAs, initiatives and programmes, strategic priorities and even individuals, while making it consistent, relevant and readable? How do we present information that lights us up as auditors but may not be so interesting – or even understandable – to a member of the public? How do we show how much we've done and where and when we've done it, without drowning the reader in data?

The answer is ... like this. Just like the NSW Audit Office has done, by combining clarity and complex information into visual, digestible chunks. By being just as open and transparent about the things we haven't achieved as we are about the highlights and success stories. By striving continually to improve our written (and verbal!) communication in every respect, remembering at all times who exactly we're writing for, and to what purpose. Even this blog in the bulletin is an innovation, aimed at introducing a slightly more informal and informative tone to the newsletter, and opening it up to more items of general interest and importance.

So this isn't just a shout out to NSWAO in their moment of glory. It's also a thank you – for taking the lead on a priority that we've started upon but maybe not taken as far as we could. Working with all of you and our Communications Advisor, we'll be aiming to tread a similar path in the future.

Please take a look at [the award-winning report](#).

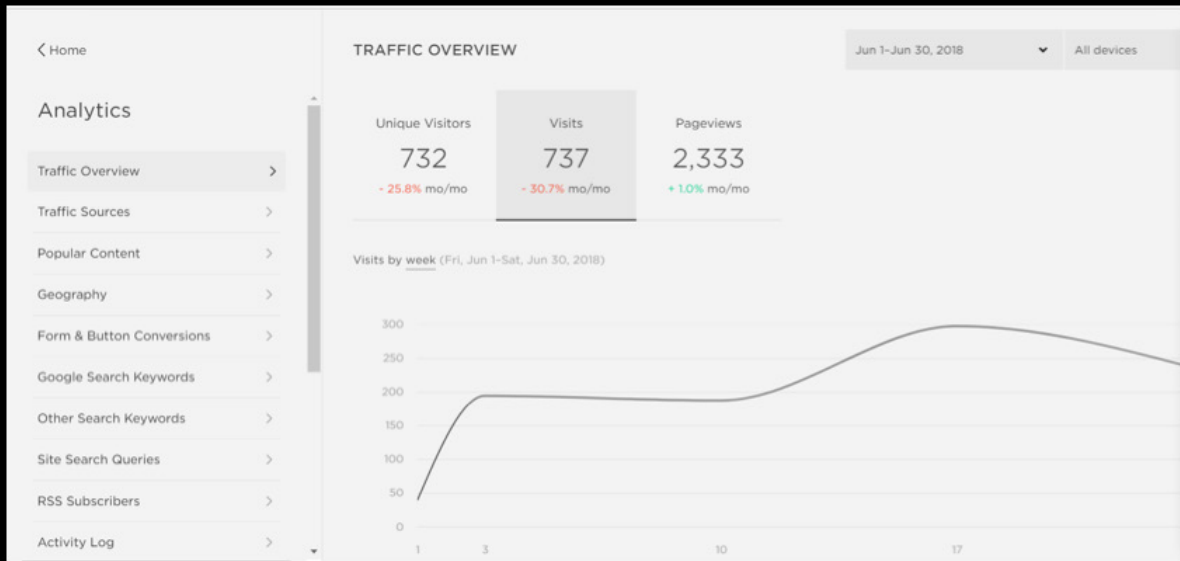
I hope you'll be as inspired as I am.

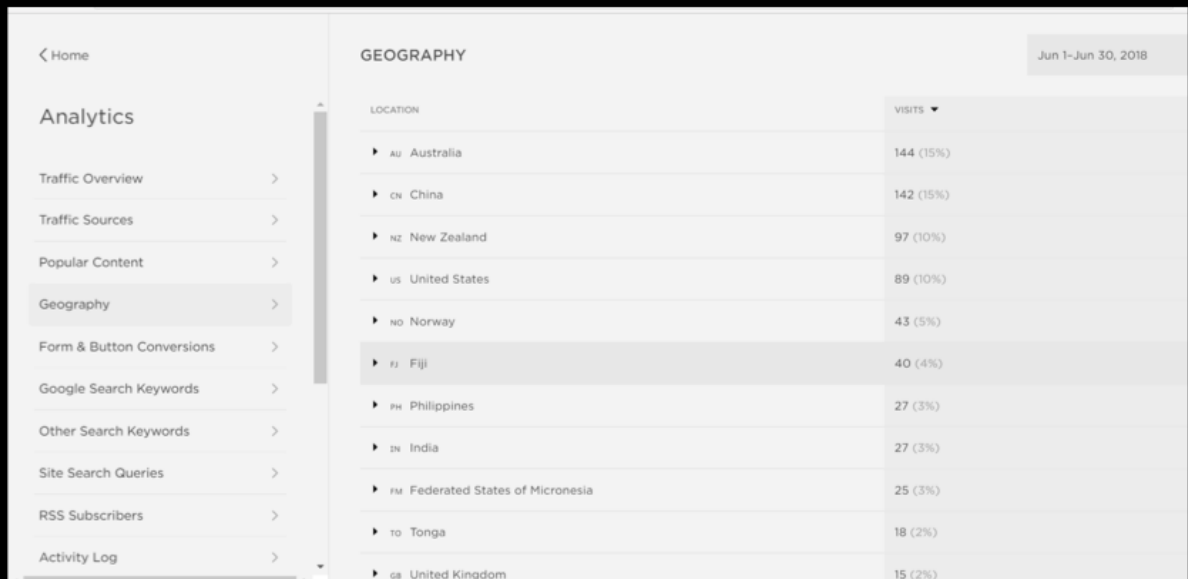


(Left to right) Trevor Tye and Renee O'Kane, members of the Communications team, Margaret Crawford, Auditor-General for New South Wales and Barry Underwood, Director, Office of the Auditor-General

Tiofilusi Tiueti
Chief Executive
PASAI

PASAI Website and Social Media analytics - June 2018

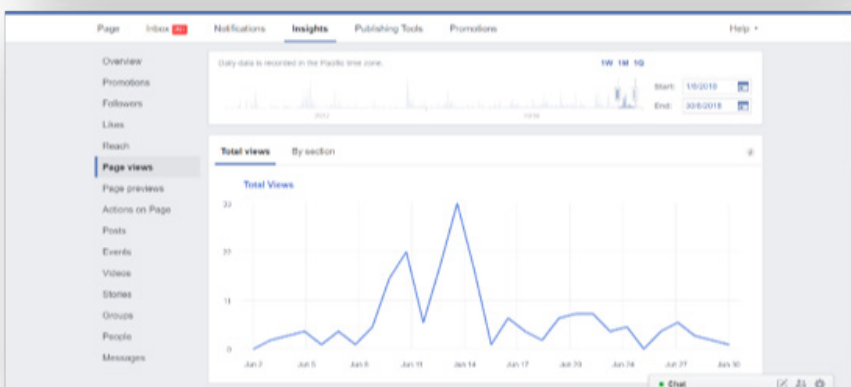




Alongside our June statistics for the PASAI website, we are also highlighting some analytics from the PASAI Facebook Page.

In June 2018, we had 2898 page views, and we can check from month to month whether traffic to our social media sites has increased or decreased.

We can also see how spikes in the use of our social media sites correlates to what we put on there, and utilise that information to drive traffic to the right site for maximum impact. In June, for instance, the press release about the Nauru Audit Office created a stir!



PASAI CALENDAR

- **25 July – 27 July, 2018:** F.A.S.T.S Programme Review and Exit Meeting, Nauru.
- **30 July – 3 August, 2018:** IDI SPMR Product Development Workshop, Norway
- **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.
- **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.
- **28 August – 30 August 2018:** 21st PASAI Congress, 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.
- **1 October – 5 October 2018:** Enhancing PFM systems, Fiji.
- **1 October – 5 October 2018:** Strategic Plan support, PNG



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(If you no longer wish to receive this bulletin, please email secretariat@pasai.org)

