



IMPACT Conference 2018

It was billed as a conference for big thinkers to better understand how the public sector is changing, and the recent IMPACT conference in Sydney didn't disappoint. The International Meeting of Performance Audit Critical Thinkers (IMPACT), held from 20 – 21 March 2018, showcased the perspectives of Australian and international speakers across a range of topics, bringing together public and private sector thinkers from across the country and overseas to share insights and discuss the biggest challenges facing government today.

Almost 200 delegates attended the two-day event, providing an invaluable opportunity for professional learning, networking and deep discussions into some of the biggest questions auditors face collectively.

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Throughout the event, delegates were given the opportunity to listen to renowned international thought leaders as well as Auditor's-General from Australia, British Columbia, Canada and the Philippines, on topics that affect auditors both today and into the future. These included presentations on changing government landscapes, the value of social impact, citizen-centred auditing and the auditor of the future.

The event also saw delegates take part in breakout sessions, where they learnt more about areas of interest from experts in the field including the use of emerging data technologies in the auditing process and the role of public audit in the face of unprecedented change. Delegates even got a chance to find out more about how artificial intelligence could play a role in the audit of the future.



Host of the IMPACT Conference 2018, Margaret Crawford, Auditor-General for New South Wales summed up the importance of the event in her closing presentation to attendees.

'It's been an incredible two days of very rich content, and I think we've been very blessed by the quality of speakers. IMPACT has presented us with an enormous diversity of views, but there's been much comforting commonality as well', said Ms Crawford.



'The big take away for me was the notion of legibility of government, rather than just transparency. And the need for objectivity, for a disinterested perspective, while at the same time recognising the importance of context and empathy. What the conference confirmed is that we have an incredibly important and respected role, and that we absolutely make a difference.'

'The real power is bringing fantastic people together and sharing ideas, looking to the future and asking how can we do better. I know that we're all striving to do that.'

The IMPACT conference was attended by members of PASAI including the Australian National Audit Office, ACT Audit Office, Audit Office of New South Wales, Fiji Office of the Auditor-General, Office of the Auditor-General, New Zealand, Office of the Auditor-General, Solomon Islands, Office of the Auditor-General, Tonga, Queensland Audit Office, Victorian Auditor-General Office and Western Australian Office of the Auditor-General.



IMPACT conference is an initiative of the Australasian Council of Auditors General (ACAG). Find out more about ACAG at <https://www.acag.org.au/>.

Tier 1: Fundamentals of Public Sector Auditing Training in Nauru

PASAI facilitated a Tier 1: Fundamentals of Public Sector Auditing training for the Nauru Audit Office (NAO) from the 20th – 23rd March, 2018. SAI Nauru has 10 technical staff; two are on study leave and the remaining staff all attended the training. Three staff from Nauru's Treasury Department also participated in the training. PASAI's Director of Practice Development, Mrs Sinaroseta Palamo-Iosefo facilitated the training and Mr Emosi R. Qiokacikaci of the Fiji Office of the Auditor General assisted her. He is seconded to SAI Nauru for a month to assist with the audit of whole of government financial accounts.



This training is part of the technical support to Nauru Audit Office which is funded by the Asian Development Bank (ADB). It provided some foundational information on public sector auditing as defined and guided by the International Standards for Supreme Audit Institutions (ISSAIs). The training included an overview of the public financial management (PFM) cycle and the role of the SAI as the government auditor, in strengthening good governance, accountability and transparency in the public sector. Furthermore, participants were introduced to an overview of international auditing standards encapsulated in the ISSAI framework and the importance of adopting and complying with appropriate and approved auditing standards. The pre-requisites for a functioning SAI was also highlighted, which enables the SAI and its staff to deliver its mandate as conferred by legislature.

The training also included an overview of the fundamental principles of public sector auditing as well as additional principles specific for each of the three types of audit that can be conducted in public sector auditing – namely compliance, financial and performance auditing.

The Chief Secretary of Nauru, Mr Bernard Grundler in his opening remarks at the opening ceremony commended Mr Manoharan Nair, Auditor-General, for bringing the first in-country training to their



shores, as it would be costly to send each staff overseas to attend training of this kind. Mr Grundler alluded to the fact that having the training locally also provided an opportunity to other NAO stakeholders, such as the Treasury department, to attend and enhance their knowledge and skills on public sector auditing and understand the linkage between their role as preparers of the whole of government financial accounts to the work of the NAO.

Mr Grundler again graced us with his presence to present certificates to the participants and officially close the training. Mr Grundler reiterated integrity as a core and fundamental principle that auditors and government officials should uphold, no matter the circumstances.

The Auditor-General, Mr Manoharan Nair expressed his appreciation to PASAI and its development partners for the continuous support rendered to NAO.



Training participants and facilitators with Chief Secretary (front row first from left) and Auditor-General (front row second from right).

PASAI's South - South Co-operation F.A.S.T.S Programme

One of PASAI's strategic priorities is to work with our Pacific SAIs to achieve high quality audits, particularly Financial Statements of Government (FSG) or Whole of Government (WOG) accounts or Public accounts (PA). A key project to give effect to achieving this priority involves providing much needed capacity to our PASAI members that are lagging in the audit of their FSG/WOG and/or PA.

The Nauru SAI is one of PASAI's smallest members and one of the Pacific's fragile states. In June 2017 the Government of Nauru produced the FSG/WOG accounts for the 2013/2014 financial year for the first time after a 15-year gap. Consequently the Nauru SAI has also completed the audit of these FSG/WOG accounts, however they lack the staff resources and capacity to continue this momentum to audit the 2015/2016 financial audits.

PASAI is piloting its South-South Co-operation programme for Nauru SAI called the "Financial Audit Secondment Technical Support" or "F.A.S.T.S" programme. The aim for this programme will not only be sustainable but it will allow the Nauru SAI to achieve its audit mandate at a high quality and in a timely manner. The FASTS programme works to engage public auditors from PASAI members to provide the much-needed capacity required by Nauru SAI to carry out its core mandate.

This month the first secondee from Fiji SAI is Mr Emosi Rokoleakai. He will be engaged at Nauru SAI for one month providing technical support to the financial auditors to conduct the WOG accounts and support the Auditor-General.

The PASAI Director Technical Support A'eau Agnes Aruwafu conducted a briefing in Brisbane prior to his departure to Nauru. The Auditor-General of Nauru Mr. Nair Manoharan met Mr. Emosi Rokoleakai when he arrived in country on Sunday 11 March 2018.

A secondee from Samoa SAI and Tonga SAI are expected to be engaged in May 2018 and July 2018 respectively in the future.

PASAI gratefully acknowledges the support of ADB to enable this programme to be implemented. PASAI is also appreciative to Fiji SAI Auditor-General Mr. Ajay Nand and Nauru SAI Auditor-General Mr. Nair Manoharan for their support of this regional programme.



Mr. Emosi Rokoleakai with PASAI Director of Technical Assistance, A'eau Agnes Aruwafu in Brisbane, Australia.

PASAI attends PFTAC Steering Committee Meeting

PASAI was represented by its Public Financial Management (PFM) Advisor Mr Eroni Vatuloka at the Pacific Financial Technical Assistance Centre (PFTAC) Steering Committee meeting held at the Pacific Island Forum (PIF) Secretariat in Suva, Fiji on 27-28 March 2018. PIF member countries represented by Ministers and senior officials of the Ministry of Finance, development partners and stakeholders attended the meeting.



The purpose of the meeting was to review and endorse the 2018 performance of PFTAC in the region and endorse a proposed programme for 2019. It also looked at PFTAC's strategic issues and financial sector developments, especially FinTech developments and crypto-currency.

The Governor of the National Reserve Bank of Tonga, Mr Sione Ngongo Kioa chaired the meeting. The meeting was relocated from Tonga to Fiji because of the devastating effects of tropical cyclone Gita that hit the island kingdom in February 2018. Fiji's Attorney-General and Minister for Economy, Hon Aiyaz Sayed-Khaiyum welcomed the delegates to the meeting.

Mr Vatuloka participated as a member of a panel to discuss the fiscal transparency in the Pacific island states on the first day of the meeting, following the late withdrawal of the Vanuatu government official. Mr Vatuloka used the opportunity to highlight to the committee and stakeholders the role and work of PASAI in the region. He shared his experience on public financial management (PFM) in Tonga and discussed a PFM improvement that could be considered. This involves budget preparation and execution, financial reporting, audit assurance and Parliamentary scrutiny, and anti-corruption measures. He also answered general questions relating to PFM challenges in the region.

IDI's Certification Programme

The INTOSAI Development Initiative (IDI) organised a strategy development meeting for the SAI Audit Professionals Certification Pilot from the 5th – 9th March 2018 in Oslo, Norway. This workshop brought together experts in audit training, development and certification from SAIs, INTOSAI regional organisations and the Institute of Internal Auditors (the IIA). PASAI's Director of Practice Development, Mrs Sinaroseta Palamo-Iosefo attended the meeting.

The main objective of the meeting was to develop a strategy to have in place an institutional framework and organisational structures for implementing the various phases of the IDI's pilot SAI Auditor Professionals Certification pilot. The certification pilot is part of IDI's ISSAI implementation initiative programme and is based on the competency framework for public sector audit professionals at supreme audit institutions endorsed at INCOSAI in December 2016. The competency framework is based on the INTOSAI Standards for Supreme Audit Institutions (ISSAIs) and covers the three audit streams (financial, performance and compliance).

This programme builds on developments already in existence from work carried out by other INTOSAI task groups and committees, namely the competency framework, which was developed by the Task Group on INTOSAI Certification of Auditors (TGIAC). After the XXII INCOSAI, the Governing Board transformed this body into the Task Force on INTOSAI Auditor Professionalisation (TFIAP) under the Capacity Building Committee (CBC) to build upon the achievements of the TGIAC and, in particular, to develop "specific professional development options based on (the) competency framework, including auditor certification".

For IDI (and indeed, for the INTOSAI community) this pilot marks a significant change in their approach to capacity development that, rather than simply certifying attendance and completion of the training, the



intention is to certify professional competencies. Thus, the pilot must give particular attention to ensuring that the evaluation of candidates is relevant, transparent and objective.

A summary of key issues and resolutions from the meeting were submitted to IDI's Governing Board on 12 March 2018 for consideration and endorsement.

Meeting delegates from IDI and INTOSAI Community

Global SAI Young Leaders International Interaction

Members of PASAI participated in the Global SAI Young Leaders (SYL) workshop in Chennai, India on 19-29 March 2018, as part of the INTOSAI Development Initiative's (IDI) Global SYL programme. Twenty-four candidates from 19 SAIs in the INTOSAI community participated with their coaches in the workshop. Of the 24 SAI Young Leaders, the following four are from the PASAI region.

1. Ms. Alani Draunidalo; coach is Mr. Kuruwara Tunisalevu (Audit Director) – SAI Fiji
2. Ms. Cherrylyn Somcio; coach is Ms. Alice Etse (Audit Manager) – SAI Pohnpei
3. Ms. Sisilia Feiloaki; coach is Mr. Sefita Tangi (CAG) – SAI Tonga
4. Ms. Oceanbaby Penitito; coach is Mr. Fuimaono Camillo Afele (CAG) – SAI Samoa

The two-week programme was about the SYL discovering themselves and the change (through their "change strategy") they can contribute to the betterment of their respective SAIs. There were four major aspects that were constantly reiterated throughout the workshop, with the thought that these would help with the implementation of the change strategy.

1. Discover Self
2. Grow People – Coaching
3. Discover Universe – Appreciate ISSAIs
4. Create Value – Community Values (Accountability, Commitment, Empathy, Excellence and Integrity)

The SYL change plan is based on the GROW (Goal, Reality, Options, Way forward) model of coaching designed by Sir John Whitmore. The model was preferred by the group as it provides a structured framework which can be applied to all four aspects of the integrated SYL change plan. Thus each SYL will be revising their current SYL change strategy so that the changes can be reflected.

An integrated SYL change plan was developed by the group during the discussions and the four major aspects were reviewed, streamlined and incorporated in to the plan through the following;

Me plan	Facilitates growth of the young leader on a personal level
Coaching plan	Enables a synergistic relationship between the coach and the young leader
Exposure plan	Assists to identify other growth and exposure opportunities within the SAI at all levels
Change Strategy	Provides for a plan of action to achieve the goals of the change strategy proposal



Standing (l-r): Alani, Allen, Fuimaono Camillo, Sisilia, Sefita, Kuruwara; Front row (l-r): Cherrylyn, Alice and Oceanbaby.

This was the first international interaction for SYL and their respective coaches. The second interaction will be in October 2018.

Congratulations! Twin girls for PASAI Director.

This month PASAI congratulates Director of Technical Assistance, A'eau Agnes Aruwafu and her husband Mr. Francis Aruwafu on the safe birth of their twin daughters on the 21st March, 2018 in Brisbane, Australia. They have named their daughters Senerita Tima Faith Aruwafu (named after A'eau's sister and mother) and Salome E'ete Hope Aruwafu (named after Francis' grandmother and mother). Faith and Hope are names from 1 Corinthians 13:13 in the bible.

A'eau Agnes Aruwafu is currently on maternity leave in Brisbane, Australia until August 2018. PASAI wishes her and her family all the best as they embark on this new journey together.

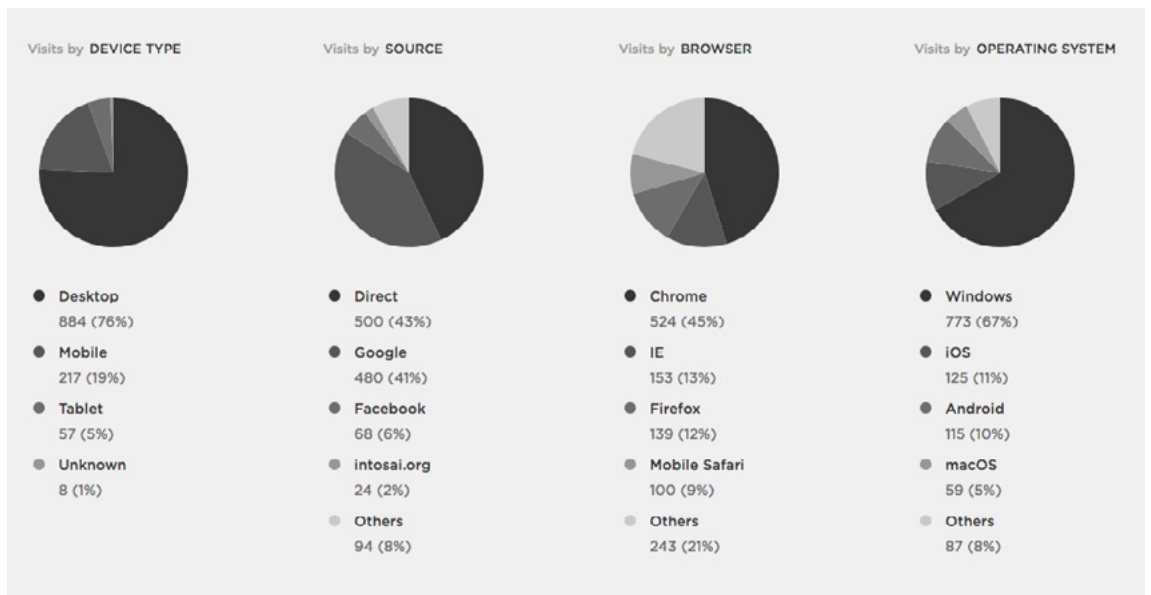
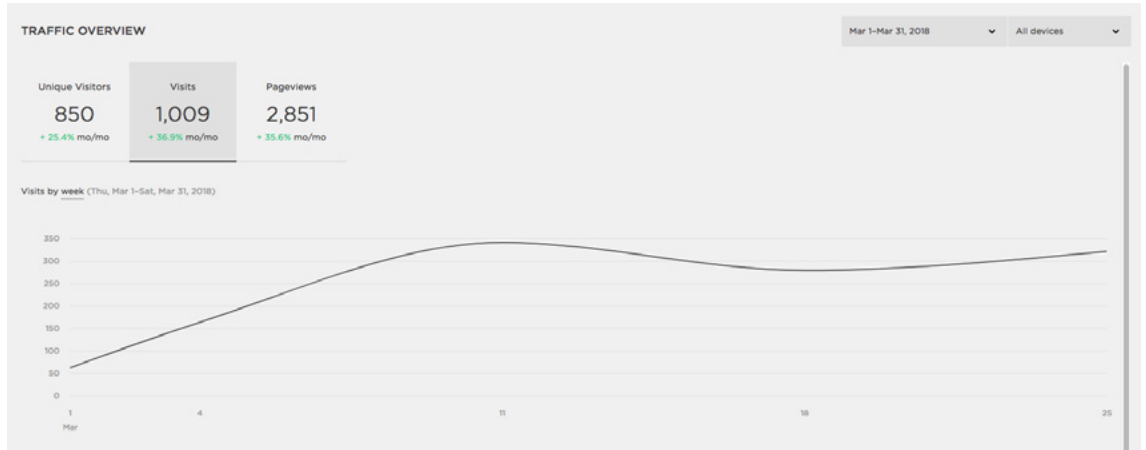


Mr. Francis Aruwafu and A'eau Agnes Aruwafu welcoming their twin daughters home.



Proud parents with their beautiful twin daughters.

PASAI Website analytics - March 2018



Website Analysis

- During the month of March, the PASAI website saw 850 unique visitors and 2851 page views
- The most popular device used to visit the site was desktop
- 43% of visitors came to the site directly, and 41% of visitors found the site through a google search



TECHNICAL SUPPORT UPDATE

Our Technical Update section of the bulletin will resume in our August 2018 issue.

PASAI CALENDAR

- **30 March – 2 April, 2018:** Easter Weekend, Public Holiday, Auckland, NZ.
- **23 – 27 April, 2018:** IDI/PASAI Regional, Strategic, Performance Management and Reporting (SPMR) Workshop, Nuku'alofa, Tonga.
- **25 April, 2018:** ANZAC Day, Public Holiday, Auckland, NZ.
- **30 April – 4 May, 2018:** ISSAI Implementation 3i Programme for Tonga SAI, Nuku'alofa, Tonga.
- **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, Joint Reporting 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.

Editor's Note: we would like to thank all our PASAI members who have contributed to our March 2018 Bulletin. Your contributions are invaluable.

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