



Pacific Association of Supreme Audit Institutions (PASAI)

Minutes of Governing Board meetings

Access to information

PASAI members, Donors, International and Regional Partners

PASAI Reference Number

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Issued and effective

28 February, 2018

Review

Policy reviewed in November 2022 and to be reviewed every two years [next review November 2024]

Content

Policy on Minutes of Governing Board meetings

- Standards for minute taking
- Objectives of the minutes
- Responsibility for the minutes
- Style requirements
- Process for developing the minutes

Applicable to

All PASAI staff

Issuer

Chief Executive of PASAI

Contents

| | |
|--|---|
| SECTION I – PURPOSE AND APPLICATION | 3 |
| SECTION II – SCOPE..... | 3 |
| SECTION III – POLICY | 3 |
| • Standards for minute taking..... | 3 |
| • Objectives of the minutes | 4 |
| • PASAI Incorporated | 4 |
| • Responsibility for the minutes..... | 4 |
| • Style requirements | 5 |
| • Process for developing the minutes | 6 |
| SECTION IV – EFFECTIVE DATE | 7 |
| SECTION V – REVIEW DATE | 7 |
| SECTION VI – ISSUER..... | 7 |
| SECTION VII – CONTACT AND ACCESS..... | 7 |
| SECTION VIII – RELATED DOCUMENTS..... | 7 |
| Appendix: Style for Minutes | 8 |



Minutes of Governing Board meetings Policy

SECTION I – PURPOSE AND APPLICATION

1. The purpose of this Minutes of Governing Board meetings policy is to address :
 - a) the standards and objectives for the minuting of meetings of the Governing Board;
 - b) style requirements; and
 - c) the processes for preparing and circulating minutes.

SECTION II – SCOPE

2. This policy applies to:
 - a) minutes of PASAI itself and of the Pacific Association of Supreme Audit Institutions Incorporated (“PASAI Incorporated”).
 - b) PASAI’s office holders (including the Chairperson, members of the Governing Board, the Secretary-General, and their delegates); and
 - c) PASAI’s staff (including the Chief Executive, employees, consultants, and contractors).

SECTION III – POLICY

Standards for minute taking

3. PASAI is an international organisation, which:
 - a) Is a regional organisation of INTOSAI and plays a significant role in influencing and delivering INTOSAI’s strategies and programs.
 - b) Is one of a number of regional organisations promoting good governance in the Pacific, working closely with development partners and other stakeholders.
 - c) Operates under a formal governance structure, in accordance with its Charter and the rules of PASAI Incorporated, in an environment (including distance and

infrequency of meetings) that depends on clear communication and strong internal documentation.

- d) Administers significant programs, for which it has legal obligations and accountabilities.
4. These characteristics require a relatively formal approach to minute taking for the Governing Board, which is PASAI's primary governance body.
 5. The minutes of a meeting form only one part of the record of a meeting. The record also includes the agenda and the meeting papers, including those circulated in advance and those tabled at the meeting.

Objectives of the minutes

6. The minutes should achieve two objectives:
 - a) keeping a formal record of the Governing Board's decisions (the primary objective); and
 - b) informing both participants and readers of matters discussed at a meeting, to the extent necessary to explain a decision (the secondary objective).
7. Minutes should err on the side of brevity. It is not necessary for the minutes to contain detailed records of all Board discussions. Neither do the minutes need to replicate what is said in the meeting papers.

PASAI Incorporated

8. Meetings of the Governing Board can "double" as meetings of the governing body of PASAI Incorporated.
9. There may be occasions on which separate minutes should be recorded, in particular where a significant financial or other decision is being made. However, in most instances it is appropriate to record at the outset that the minutes are those of a meeting of the governing body of PASAI Incorporated, which happened simultaneously with the meeting of the Governing Board of PASAI; and to note in any particular item that the chairperson of the meeting identifies a decision as being made by or in respect of PASAI Incorporated.

Responsibility for the minutes

10. PASAI's Charter requires the minutes of every meeting of the Governing Board to be sent to the head of every member SAI (as well as the Board members) "as soon as practicable

after the meeting, whether or not the minutes have been confirmed by the Governing Board”. Meeting this standard requires a shared, collaborative approach by all concerned.

11. Those with shared responsibility include:
 - a) **the Chief Executive and the Secretary-General**, who are responsible for preparing the agenda for the meeting, in a manner that is structured, logical, and capable of forming the basis for effective minutes afterwards;
 - b) **the authors of meeting papers**, who need to ensure that:
 - i. their papers follow the required format and contain clear recommendations that, if accepted, can be translated directly into the minutes;
 - ii. their papers also contain sufficient written commentary that, if taken as read, explains the decision and does not need to be replicated in the minutes; and
 - iii. they take notes of any additional discussion at the meeting, and are available to assist in having that material inserted into the minutes to the extent necessary (bearing in mind the need for brevity);
 - c) **the chairperson of the meeting**, who should be prepared to summarise any discussion or decisions, or other matters for recording in the minutes, that depart from what is in the meeting papers; and
 - d) **the minute taker**, who is responsible for ensuring that an item-by-item record of the key decisions is taken at the time of the meeting, and then collates the minutes with the help of everyone else concerned.

Style requirements

12. The Appendix contains guidance on style, reflecting the desired level of formality.
13. In keeping with the primary and secondary objectives set out above, minutes should:
 - a) be constructed around the formal agenda for the meeting (noting any change in the order of agenda items to the extent appropriate); and
 - b) record the nature of each item, and whether it was a matter for noting or discussed; refer to any papers that were considered (by the paper’s title or description, not its content); and record formally the outcome of the item (in particular, the terms of any resolution).

14. Papers that have been circulated with the agenda may be referred to in the minutes, but need not be summarised. It is sufficient for the minutes to say that “The Board considered and discussed the paper”. Only the recommendations should be extracted and reproduced in the minutes (with necessary modifications), along with any additional decisions as recorded at the time.

Process for developing the minutes

15. The process is set out in the following table, which can also function as a checklist.

| Step required | Person responsible | Time frame | Checklist |
|--|---|---|-----------|
| Pre-meeting | | | |
| Agenda produced and circulated to preparers of papers | Chief Executive | Two weeks before papers due for circulation | |
| Papers produced, using required templates | Preparers, with input from other staff as required | One week before papers due for circulation | |
| Minute taker designated | Chief Executive | One week before meeting | |
| At meeting | | | |
| Where meeting doubles as meeting of PASAI Inc, this to be noted and members reminded of the dual capacity, with additional reference at time of particular items | Chairperson/Chief Executive | | |
| Notes taken of salient points of discussion, and any modifications or additions to decisions as recommended | Preparers | | |
| Motions and resolutions summarised and noted, including any departures from recommendations or additions | Chairperson (prompted by Chief Executive or preparers if necessary) | | |
| Overall record is taken, item by item | Minute taker | | |
| After meeting | | | |
| First skeleton draft is prepared, recording basic information on each item (with reference to the papers) | Minute taker | One week after meeting | |
| Additional content provided (including any necessary discussion) | Preparers and Chief Executive | Two weeks after meeting | |

| | | | |
|---|-----------------|-------------------------------|--|
| points and additional decision points) | | | |
| Draft minutes completed and sent to Secretary-General and Chairperson | Chief Executive | Three weeks after the meeting | |
| Completed but unconfirmed minutes sent to Board members and all SAI Heads | Chief Executive | One month after the meeting | |

16. The PASAI Charter, PASAI Code, PASAI Incorporated rules, PASAI Code of Conduct, PASAI Governance and Operational Policy, PASAI Conflicts of Interest Policy, PASAI Human Resources Policy, and PASAI Financial and Asset Management Policy are relevant to, and will be applied in the administration of, this policy.

SECTION IV – EFFECTIVE DATE

The Policy is effective as of 28 February, 2018.

SECTION V – REVIEW DATE

The Minutes of Governing Board meetings Policy was reviewed in November 2022 and is to be reviewed after two years from this last review date.

SECTION VI – ISSUER

The Issuer of this Policy is the Chief Executive for PASAI.

SECTION VII – CONTACT AND ACCESS

- i. **Contact.** For questions relating to this Minutes of Governing Board meetings Policy, please contact PASAI Secretariat at secretariat@pasai.org.
- ii. **Access.** The Policy can also be accessed at <http://www.pasai.org>

SECTION VIII – RELATED DOCUMENTS

- i. PASAI Charter
- ii. PASAI Incorporated Rules
- iii. PASAI Governance Code
- iv. PASAI Governance and Operational Policy
- v. PASAI Human Resources Policy
- vi. PASAI Financial and Asset Management Policy
- vii. PASAI Code of Conduct
- viii. PASAI Conflict of Interest Policy

Appendix: Style for Minutes

To achieve a reasonably formal style:

- ❖ Those present at the meeting should be recorded by name, and with reference to the SAI they represent and any office held by PASAI. Staff and consultants should be recorded as being “In attendance” with names and position titles. Other parties (for example, representatives of development partners) should be recorded as “Observers”, and listed by name, position/role, and organisation.
- ❖ Minutes should be written in reported speech (i.e. using the past tense and distinguishing between events at the meeting and events preceding the meeting: for example, “ The Board discussed the paper reporting on the co-operative performance auditing program. The paper noted that the topic for the next co-operative audit had been selected at the previous planning meeting”).
- ❖ All text should be in full grammatical prose, avoiding abbreviation or excessive use of bullet points.
- ❖ Names (when they need to be recorded) should be recorded with both first and family name, with care to spell names correctly at all times.
- ❖ Office holders may be referred to by office (e.g., the Chairperson, Secretary-General).
- ❖ Each item must conclude with an outcome, which can be recorded using terms such as “noted” , “agreed” , and (more formally) “resolved” .