



Training

➔ 4 workshops

- Communications and media workshop (**Fiji**)
- Strategic management workshops (online and in **Guam**)
- Financial Audit Manual (profit-oriented public entities) workshop (**Vanuatu**)

➔ 7 SAI-level coaching sessions

- Development and implementation of Communications Strategy – SAIs **Kiribati and Papua New Guinea**



Communications and reporting

➔ 56 social media posts

➔ 109 more followers (on Facebook, LinkedIn and Twitter)

➔ 5 reports

- internal evaluation reports (3)
- report to external stakeholders (2)

➔ 5 media releases

➔ 3 blog posts

➔ 1 newsletter



Other

- Held PASAI's 24th Congress in **Palau**
- SAI country visits to **Kiribati** for independence advocacy / strategy development
- Financial audit technical assistance for SAIs **Papua New Guinea** and **Solomon Islands**
- Performance audit manual review for SAI **Tuvalu**
- Participation in global programmes: **TAI Audit**
- Attended the **IDI's Women's Deliver Conference meeting**

PASAI in the news

The Kaselehlie Press and the Saipan Tribune published our media release on our Communications and Media training in Fiji in February 2023 as Pacific audit staff hone media, communications skills. The Kaselehlie Press also published our media release on the Congress in Palau in March.



Programme delivery by SAI

Melanesia Fiji



- SP2
- Communications and media training
- SP3
- ISSAI compliant FSG audit QA review
- Financial Audit Manual workshop
- SP4
- HR Champions programme webinar

Papua New Guinea



- SP2
- Communications and media training
- Comms strategy, operational plan and process doc technical assistance
- SP3
- Technical assistance to update FSG audit
- ISSAI compliant FSG audit QA review
- Financial Audit Manual workshop
- SP4
- HR Champions programme webinar

Solomon Islands



- SP2
- Communications and media training
- SP3
- Technical assistance to update FSG audit
- ISSAI compliant FSG audit QA review
- Financial Audit Manual workshop
- TAI audit programme
- Financial audit technical assistanc

Vanuatu



- SP2
- Communications and media training
- SP3
- ISSAI compliant FSG audit QA review
- Financial Audit Manual workshop

Micronesia Chuuk



- SP4
- Enhancing Strategic Management Capabilities Programme

FSM National



- SP2
- Communications and media training
- SP4
- PMS technical assistance review

Guam



- SP2
- Communications and media training
- SP4
- Enhancing Strategic Management Capabilities Programme
- HR Champions programme webinar

Kiribati



- SP1
- Audit legislation technical assistance
- Independence stakeholder consultation workshop
- Independence strategy and action plan development
- SP2
- Communications and media training
- Comms strategy, operational plan and process doc technical assistance
- SP3
- ISSAI compliant FSG audit QA review
- Financial Audit Manual workshop

Kosrae



- SP4
- Enhancing Strategic Management Capabilities Programme

Marshall Islands



- SP2
- Communications and media training
- SP4
- HR Strategy development

Nauru



- SP2
- Communications and media training

Northern Mariana Islands



- SP2
- Communications and media training

Palau



- SP2
- Communications and media training
- SP4
- Enhancing Strategic Management Capabilities Programme

Pohnpei



- SP2
- Communications and media training
- SP4
- Enhancing Strategic Management Capabilities Programme
- PMS technical assistance review
- HR Champions programme webinar

Yap



- SP2
- Communications and media training
- SP4
- HR Champions programme webinar

Polynesia American Samoa



Cook Islands



- SP2
- Communications and media training
- SP3
- Financial Audit Manual workshop
- SP4
- HR Champions programme webinar

Samoa



- SP2
- Communications and media training
- SP3
- ISSAI compliant FSG audit QA review
- Financial Audit Manual workshop

Tonga



- SP3
- ISSAI compliant FSG audit QA review
- Financial Audit Manual workshop
- SP4
- HR Champions programme webinar

Tuvalu



- SP2
- Communications and media training
- SP3
- ISSAI compliant FSG audit QA review
- Financial Audit Manual workshop
- Performance audit manual review
- SP4
- Enhancing Strategic Management Capabilities Programme

Programme activities and achievements

The Strategic Priorities (SPs) 1–4 outlined in the PASAI Strategic Plan 2014–2024 guide our programme of work.

SP1: Strengthened SAI independence and communications

Our first strategic priority is to strengthen SAI independence to enable SAIs to effectively deliver on their mandates. We do this by providing SAIs with resources, guidance and technical assistance (TA) on legal reform. We also work with SAIs to strengthen their communications function, enabling them to communicate the impact, value and benefits of their work to key stakeholders.

SAI Independence Programme

Our independence programme supports SAIs to advance their independence through strategy formulation, advocacy with stakeholders in the SAI country and legislation amendments and reform.

Following our one-on-one, interactive virtual workshops with our member SAIs, we are focusing on providing support to SAIs on legislative reform and to develop their independence strategies mapping out steps to strengthen audit independence. We are also carrying out in-country visits to support SAIs with the above activities and to ramp up our advocacy work.

Kiribati Audit Act review – TA legal support

The Kiribati Auditor-General reviewed draft legislative amendments developed by our consultant, and documents related to the Kiribati Audit Act review and related legislation. The consultant revised and proposed amendments to the Kiribati Audit Act only (and not the Constitution) taking into consideration some key findings from the stakeholder consultation workshop. The Bill with the proposed amendments will be submitted to the Office of the Attorney General.

Our Chief Executive and the legal consultant worked and supported SAI **Kiribati** in person in the public consultations of the proposed amendments to the Kiribati Act. It is important for PASAI to support our SAIs as they take these big progressive steps to achieve audit independence.

There was tremendous representation from the public sector, private sector and civil society at the workshops. The public raised some tough questions about governance and accountability of the SAI, such as if such independence was endorsed by Parliament. It was important to have these conversations and discussions in the open to ensure that the public is clearly informed about the role of the SAI and why independence is vital for the effectiveness of its role to hold governments to account in managing public finances.

Our Chief Executive, legal consultant and the Auditor-General also met with members of the Public Accounts Committee advocating for SAI independence and the scrutiny of audit reports in Parliament.

SP2: Strengthened governance, transparency, accountability and integrity through advocacy

Our second strategic priority is to advocate for strengthened governance, transparency, accountability and integrity. We do this through our partnerships with regional organisations and by raising the visibility of related issues through our communications function.

Accountability and Transparency Study

We sought clarification from three SAIs on their contributions this quarter. The final review and design of the report is finalised, and its launch and publication is scheduled for 18 May 2023.

PEFA Assessment – Palau

PASAI worked in collaboration with PFTAC in the PEFA assessment of Palau in November and December. The finalisation of the report is in progress.

PASAI Communications Programme

This programme consists of workshops, coaching sessions and technical assistance in the following areas: Communications Strategy and Implementation, Report Writing, Interpersonal Communications, Leading Audit Teams, Using Multimedia Effectively, Dealing with the Media and Engagement with Stakeholders.

Communications and Media Workshop

We held a four-day workshop on Communications and Media training was held in Nadi, Fiji to strengthen the communications capability of SAIs. Twenty-four participants (16 female, 8 male) from 16 SAIs learnt how to use **social media** and **multimedia** to increase the visibility of the work and role of their SAIs. They also learnt how to develop a **communications operational plan** to effectively embed communications activity into SAI day-to-day operations.

In the **media preparation** session, facilitators supported participants to prepare for a media interview, and how to draft a media release. During the **media practicum**, facilitators paced workshop participants through a mock media interview. Feedback on messaging, delivery and non-verbal communication was provided to participants. A real-time media case study (provided by SAI Papua New Guinea) was used for group discussion.

The **stakeholder engagement event** preparation session focused on peer-to-peer learning. PASAI facilitators used the *talanoa* facilitation style to enable participants to share and discuss their experiences of a recent stakeholder engagement event. Participants used the PASAI Stakeholder Engagement Toolkit and other material to prepare for their next stakeholder engagement event. The session closed with group presentations, feedback from facilitators and a discussion on key learnings and what works well within the Pacific regional context.

The workshop design included a strong emphasis on applied learning using practical exercises and case studies. We prepared various handouts and worksheets, and facilitated group discussions to encourage peer-to-peer learning and best practice sharing.

Communications Strategy – SAI-level support

We are providing support to SAIs **Kiribati** and **Papua New Guinea** to develop their Stakeholder Engagement Strategy, Operational Plan/Calendar and other policy and process documentation to build the capability of the SAI's communications functions. The SAI Kiribati project was nearing completion by the end of the quarter with work with SAI Papua New Guinea in progress.

PASAI monthly blog series

We publish monthly blog posts on topical and technical areas of interest that are relevant to our member SAIs. In this quarter, we published blog posts on:

- **Establishing a quality assurance function at SAI Fiji** (February 2023) – covers what was needed to establish the QA function, its impact and how other member SAIs are progressing in their QA reviews.
- **The power of language to create a culture of equity and inclusion** (March 2023) – discusses the use of language to foster an inclusive organisational culture that values diversity and provides equal opportunities to all regardless of their gender, physical ability, ethnicity and socio-economic background.
- **Embracing the media to increase the impact of audit work** (March 2023) – uses recent regional examples of government audit offices working with the media to increase the impact of their audit work.

Other international organisations have shared the blog posts on their communications channels increasing global digital coverage, visibility and uptake. For example, the INTOSAI Journal retweeted the link to our first March blog post.



PASAI eLearning Specialist, Danial Sadeqi, conducting a mock media interview to SAI staff in one of many small group sessions

SP3: High quality audits on a timely basis

Our third strategic priority is focused on SAIs achieving high quality audits in a timely manner. Our programme of work aims to build SAI capability to ensure up-to-date Financial Statement of Government (FSG) or Whole of Government (WOG) reports are audited in line with international auditing standards and benchmarks. It is also to ensure financial, compliance and performance audits are conducted in accordance with international auditing standards in a timely manner.

Support institutional continuity of SAI with a focus to prevent a further backlog of FSG audits

Our 'Financial Statement of Government (FSG) audit programme' requires 20 SAIs to update us on the progress of their FSG audits and provides support to the SAIs with audit backlogs.

SAI **Fiji** has completed its 2020 and 2021 FSG audits but is yet to issue draft Management Letters.

We are providing a consultant to SAIs **Papua New Guinea** and **Solomon Islands** – their 2018 FSG audits are in progress, and will be used in the PASAI-IDI Financial Audit FSG ISSAI Compliance programme. Having recently received the signed FSG from the Department of Finance for 2019, 2020 and 2021, SAI Papua New Guinea is planning multi-year audits. The 2019–2021 FSG for Solomon Islands are still not yet ready.

SAI **Vanuatu** has recruited an independent consultant to assist with its 2018 and 2019 FSG audits but has been hampered by a cyber-attack of government IT infrastructure since November 2022. The 2020 FSG are still not ready, but will be used in the PASAI-IDI Financial Audit FSG ISSAI Compliance programme.

SAI **Cook Islands** awaits the financial statements from the Ministry of Finance for 2020, 2021 and 2022.

SAI **Nauru** has still not received the 2021 and 2022 accounts and awaits the Ministry of Finance to address issues with the draft 2020 accounts.

Technical Assistance for FSG Audits

Our support to SAIs **Papua New Guinea** and **Solomon Islands** for their audits of the 2018 FSG was completed this quarter. We have made provision to support to these two SAIs for their audits of the 2019 FSG.

SAI level support for efficient and timely FSG audits in compliance with ISSAIs

In collaboration with the INTOSAI Development Initiative (IDI), we continued to provide SAI-level support to eight SAIs for efficient and timely FSG audits in compliance with ISSAIs.

The FSG audits for six SAIs (**Fiji, Kiribati, Samoa, Solomon Islands, Tonga** and **Tuvalu**) have been completed, with the remaining two (**Papua New Guinea** and **Vanuatu**) in the finalisation stage.

SAI **Tonga** is the only one this quarter to have completed and provided results of an ISSAI Implementation Needs Assessment for Financial Audit (iCAT).

Enhancing Quality Control and Quality Assurance systems

We are providing support to SAIs by co-ordinating the final phase of the programme, the QA review of the audits completed with the support from us and IDI.

The QA reviews of SAIs **Fiji, Kiribati** and **Tuvalu** were completed this quarter. Consultants are scheduled to conduct QA reviews of SAIs **Papua New Guinea, Samoa, Solomon Islands** and **Tonga** in the last quarter of the financial year.

Financial Audit Manual workshop

Twenty-four senior staff (17 female, seven male) from SAIs in the Cook Islands, Fiji, Kiribati, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu participated in this five-day face-to-face workshop from 13 to 17 March 2023. The Institute of Chartered Accountants in England and Wales (ICAEW) developed a Financial Audit Manual suitable for SAIs to carry out efficient, effective and compliant audits of small to medium sized state-owned enterprises.

Two of our programme directors delivered this training in Vanuatu with updated existing training materials which included case studies, activities and practical content to make the workshop more interactive. They focused on ensuring financial audits of commercial bodies comply with the requirements of international standards.



PASAI programme director, Sagar Adhau, delivering the FAM workshop to various SAI staff in Vanuatu

Performance Audit Manual

We reviewed a performance audit manual for SAI **Tuvalu**.

IDI Transparency Accountability and Inclusiveness (TAI) audits

This is an IDI-facilitated global cooperative compliance audit on the use of emergency funding in response to health and socio-economic crises caused by COVID-19. IDI and PASAI collaborated with SAIs **Solomon Islands** and **Tuvalu** to work on the TAI Audits.

SAI **Solomon Islands** published its audit of the 'emergency public procurement supplies by the Ministry of Health and Medical Services (MHMS)' in February with substantial media coverage.

Financial Audit Support

We trained staff at SAI **Solomon Islands** to do QA reviews to ensure it achieves audit quality, including those outsourced to private audit firms. Support to SAI **Vanuatu** for financial audit has been put on hold due to other SAI priorities.

SP4: Enhanced SAI capacity and capability

Our fourth strategic priority is focused on building the capacity and capability of SAIs to undertake their mandates in a way that can be measured against the SAI PMF.

Enhancing Strategic Management Capabilities Programme

We provide technical assistance support to SAIs who require the development of a strategic plan and an operational plan. In this quarter, we provided support to the six SAIs of **FSM Chuuk, FSM Kosrae, FSM Pohnpei, Guam, Palau** and **Tuvalu**.

We facilitated five, part-day online sessions from 13 to 17 February for 15 staff (12 female, 3 male) to build knowledge of strategic management processes and concepts. Fourteen staff (10 female, 4 male) then participated in an in-person workshop from 10 to 16 March in Guam to build their facilitation skills, to lead and manage the process to develop their SAI's strategic plans, operational plans for the first year and develop frameworks to monitor and report on the implementation of their strategies.

Participants in the workshop learnt effective facilitation skills, spent time developing a session for the strategic planning process and practised facilitating a session of their choice.



PASAI consultant, Pritom Phookun, delivering a strategic management workshop to various SAI staff in Guam

SAI Performance Monitoring Systems

We provided technical assistance to develop and implement appropriate performance monitoring systems (PMS) to SAIs **FSM National** and **FSM Pohnpei** last December. This quarter, we reviewed the consultant's final reports for each SAI which includes the SAI's PMS, monitoring plan and data collection process. We will facilitate any further work needed between the SAIs and the consultant.

Human Resource Management (HRM) programme

In collaboration with the Swedish National Audit Office (SNAO), we continued the delivery of our HRM programme to build SAI capability in this area. This work includes the following elements:

- **Support on Human Resource (HR) Strategy** – We continued to support SAI **Marshall Islands**, to complete its HR Strategy. We have agreed to suspend further support to SAI **Solomon Islands** while it undertakes a World Bank funded project involving restructuring.
- **HR Champions Programme** – We planned the delivery of this comprehensive programme with the first of six modules to be run in person in May. We held a webinar for SAI heads on 2 February to provide an opportunity for them to ask questions about the programme. Representatives from seven SAIs¹ attended the webinar.
- **Review of PASAI HR Guide** – We reviewed the draft chapters ahead of this guide's expected use in the HR Champions Programme (above).

¹The Cook Islands, Fiji, FSM Pohnpei, FSM Yap, Guam, Papua New Guinea and Tonga

Regional and international meetings and collaboration

Meetings

We are committed to working with our regional and international partners. We attend and participate in regional and international meetings and forums.

In January, our Director Monitoring, Evaluation and Reporting (MER) and Gender and Inclusion Focal Point attended the IDI meeting on the Women's Deliver Conference with other representatives from IDI, OLACEFS and AFROSAI-E.

International collaboration

We collaborate with regional and international organisations and SAIs to deliver capability development initiatives to the Pacific region.

We are collaborating with HR experts from SAI **Sweden** to deliver our **HRM programme**. There are further details about this at the end of the SP4 section of this report.

In March our Director North met with the Governor of Guam to discuss her financial management system being updated to include the Department of Revenue and Taxation, and related matters.



Doris Flores Brooks and the Honourable Lourdes Leon Guerrero



Attendees of PASAI's 24th Congress in Koror, Palau

Governance matters

We held our 33rd Governing Board meeting in Palau on 27 February 2023. We presented a report which provided an overview of the Secretariat's work during the first seven months of the financial year.

The Governing Board agreed on recommendations for the approval of PASAI's 24th Congress, which followed from 28 February to 3 March 2023.

Representatives of 22 PASAI member offices, supporting development partners and dignitaries from local and overseas ministries attended the four-day meeting hosted by SAI **Palau**.

The President of the Brazilian Federal Court of Accounts and newly appointed Chair of INTOSAI, Minister Bruno Dantas, acknowledged the importance of the 'Blue Economy', conveyed how environmental audits are a focus of INTOSAI and invited our member audit offices to contribute to the global initiative, ClimateScanner.

The theme of the four-day Congress was 'Looking to the future,' which enabled SAI heads, PASAI Secretariat staff and other attendees to reflect on our progress nearly nine years into our 10 year Strategic Plan and start work developing its next strategy with help from a facilitator from Beasley Intercultural.

Congress attendees also benefited from presentations and video contributions by:

- Dr Margit Kraker, INTOSAI Secretary-General;
- Kaleb S Udui Jr, Minister of Finance, Government of Palau;
- Richelle Turner, the Australian Ambassador to Palau;
- Anhela Bochi, PFM Technical Specialist, the United Nations Development Programme (UNDP) Pacific Office;
- Archana Shirsat and Shofiqul Islam, INTOSAI Development Initiative;

- Leonard Chan, Senior Advisor, New Zealand Ministry of Foreign Affairs and Trade;
- Patricia McKenzie, Practice Manager, World Bank;
- Vivi Niemenmaa, Secretary-General, INTOSAI Working Group on Environmental Auditing;
- Jessica Du, Editor of the International Journal of Government Auditing and Government Accountability Office USA; and
- Jason Aubuchan and Drummond Kahn, Graduate School USA.

Through a series of panel discussions comprised mainly of heads of member audit offices, Congress attendees also reflected on issues related to institutional independence, securing quality in a SAI's core mandate and enabling audit impact.

Recommendations of the Governing Board that SAI heads adopted are outlined in the [Congress Communiqué](#). Notable among them was the admission of the Australian Capital Territory Audit Office and the Office of the Auditor General for Western Australia as new PASAI members.

