



PASAI Quarterly Report

Pacific Association of Supreme Audit Institutions

October – December 2022



Training



Communications and reporting



Other

➔ 14 workshops

- Strategic planning of compliance and performance audits (1)
- IPSAS/IFRS (7)
- IT Policies and implementation (3)
- Performance monitoring systems (2)
- HR Strategy (1)

➔ 5+ SAI-level coaching sessions

- Development and implementation of Communications Strategy – SAIs **Cook Islands, Samoa and Solomon Islands** (3)
- Leadership (2)
- HR Strategy – SAIs **Marshall Islands, Solomon Islands and Tuvalu** (3)

➔ 125 social media posts

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

- ### ➔ 6 reports
- **internal evaluation reports** (3)
 - **regional reports** (2)
 - **report to external stakeholders** (1)

➔ 5 media releases

➔ 3 blog posts

➔ 1 newsletter

- SAI country visits to **Nauru, the Federated States of Micronesia (FSM) and Samoa** for independence advocacy / strategy development
- FSG audit completion by SAIs **American Samoa, Kiribati and Samoa**
- Financial audit technical assistance for SAI **Solomon Islands**
- **TeamMate** audit software updates rolled out to eight SAIs
- Participation in global programmes: **TAI Audit**
- Presented at the **AFROSAI-E Gender, Diversity and Inclusion** Online Forum
- Participation in various meetings and events at the **XXIV INCOSAI**
- Participation in the **AFROSAI-E Monitoring, Evaluation, Reporting and Learning Working Group** meeting
- Regional representation in **IDI's SAI PMF Resource Persons Product Development** Workshop

PASAI in the news

The Samoa Observer published one of our media releases as Pacific audit offices undergo accounting training on 27 October 2022.

The International Journal of Government Auditing published our article CSO Engagement a New Opportunity For Many Pacific Island SAIs: PASAI Stakeholder Engagement.



Programme delivery by SAI

Melanesia Fiji



- SP3
- ISSAI compliant FSG audit QA review
 - Strategic planning of compliance and performance audits training
 - IPSAS/IFRS training
- SP4
- SAI Head leadership programme
 - Information Technology programme

Papua New Guinea



- SP3
- Technical assistance to update FSG audit
 - Strategic planning of compliance and performance audits training
- SP4
- SAI Head leadership programme
 - Information Technology programme

Solomon Islands



- SP2
- Comms strategy, operational plan and process doc technical assistance
 - TAI Audit programme
 - Financial audit technical assistance
- SP4
- SAI Head leadership programme
 - HR Strategy development
 - Information Technology programme
- SP3
- Technical assistance to update FSG audit
 - Financial audit practice review
 - IPSAS/IFRS training

Vanuatu



- SP3
- Financial audit in-country support
- SP4
- SAI Head leadership programme
 - Information Technology programme

Micronesia Chuuk



- SP3
- Strategic planning of compliance and performance audits training
- SP4
- SAI Head leadership programme

FSM National



- SP1
- Independence action plan development
 - performance audits training
- SP2
- Comms strategy, operational plan and process doc technical assistance
 - PMS technical assistance
- SP3
- Strategic planning of compliance and performance audits training
- SP4
- SAI Head leadership programme
 - Information Technology programme

Guam



- SP4
- SAI Head leadership programme
 - Information Technology programme

Kiribati



- SP1
- Audit legislation technical assistance
- SP3
- Strategic planning of compliance and performance audits training
 - IPSAS/IFRS training
- SP4
- Strategic planning technical assistance
 - SAI Head leadership programme
 - Information Technology programme

Kosrae



- SP3
- Strategic planning of compliance and performance audits training
- SP4
- SAI Head leadership programme

Marshall Islands



- SP3
- Strategic planning of compliance and performance audits training
- SP4
- SAI Head leadership programme
 - HR Strategy development

Nauru



- SP1
- Independence strategy and implementation plan development
- SP4
- SAI Head leadership programme

Northern Mariana Islands



- SP4
- Strategic planning technical assistance
 - SAI Head leadership programme

Palau



- SP4
- SAI Head leadership programme
 - Information Technology programme

Pohnpei



- SP1
- Independence strategy and action plan development
- SP4
- PMS technical assistance
 - SAI Head leadership programme

Yap



- SP3
- Strategic planning of compliance and performance audits training
- SP4
- SAI Head leadership programme

Polynesia American Samoa



- SP4
- SAI Head leadership programme

Cook Islands



- SP1
- Independence discussions
- SP2
- Communications strategy coaching
- SP3
- IPSAS/IFRS training
- SP4
- SAI Head leadership programme
 - Information Technology programme

Samoa



- SP1
- Independence Strategy development
 - Independence advocacy (in-country)
- SP2
- Communications strategy coaching
- SP3
- Financial audit practice review
 - Strategic planning of compliance and performance audits training
- SP4
- IPSAS/IFRS training
 - SAI Head leadership programme
 - Information Technology programme

Tonga



- SP3
- IPSAS/IFRS training
- SP4
- SAI Head leadership programme
 - Information Technology programme

Tuvalu



- SP3
- ISSAI compliant FSG audit QA review
 - Strategic planning of compliance and performance audits training
 - IPSAS/IFRS training
 - TAI Audit programme
- SP4
- SAI Head leadership programme
 - HR Strategy development
 - Information Technology 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.

We have discussed options with SAI **Cook Islands** to develop independence strategies so that steps to progress independence gaps are identified and followed. SAI **Fiji** plans to re-submit the proposed amendments following elections and the formation of the new government. SAI **Vanuatu** has also indicated that it will re-submit proposed amendments when its new government is voted in.

In-country visits

Our Director Practice Development visited SAI **Nauru** from 24 to 27 October. The visit included a presentation on SAI independence to the Head of SAI and staff, followed by the development of a SAI Independence Strategy and implementation plan. SAI Nauru's responses to PASAI's Regional Gender Assessment were also discussed.

Our Director North visited SAIs FSM National and FSM Pohnpei from 14 to 18 November.

In **FSM National**, our Director North met with the Head of SAI and his team to discuss updates on SAI independence. We discussed how to strengthen SAI operational and financial independence and explored the local context and challenges to achieving or maintaining SAI independence. We worked to develop the SAI Independence Strategy, and supported the SAI to develop an action plan to address weakness identified in the SAI PMF report.

In **FSM Pohnpei**, we met with the Pohnpei Public Auditor and his team. We learnt about SAI priorities and challenges, and staff training requirements. We also supported the Head of SAI and his team to develop an action plan to strengthen areas of improvement identified in the SAI PMF report.

Staff training requirements and responses to the PASAI Regional Gender Assessment questionnaire were also discussed during visits with both SAIs.

Our Chief Executive and Deputy Secretary-General visited SAI **Samoa** between 12 and 16 December to develop an Independence Strategy 2023–25, advocate for independence with government leaders and officials, work with the SAI to improve the standard of FSG audits and progress work on the SAI's Communications Strategy.

Our team met with the Deputy Prime Minister and Minister of Audit, Speaker, Deputy Speaker and Deputy Clerk of the Legislative Assembly, and the members of the Finance and Expenditure Committee, to advocate for the SAI's independence, its work and reports.

Our team met with the Chairman and members of the Public Service Commission to discuss the processes and good practices relative to the independence of the SAI Head and staff. The team also met with officials at the Ombudsman office to discuss good and ethical governance, accountability, transparency and integrity. We also held meetings with local audit office staff to confirm training requirements, and with MFAT and DFAT in-country representatives.



Sinaroseta Palamo-Iosefo, Director Practice Development (front), with staff from SAI Nauru



Meeting with members of the Samoa Public Service Commission. From left to right: Sarah Markley, (Deputy Secretary-General, PASAI and Director International Engagement, SAI New Zealand), Laura Cannon (Sector Manager – Local Government, SAI New Zealand), Esther Lameko-Poutoa (Chief Executive, PASAI), Fonoti Perelini Perelini (Commission Member), Gatoloaifaana Tilianamua Afamasaga (Commission Member), Muaausā Marshall Maua (Assistant Controller and Auditor General, SAI Samoa) and Nonu Lemauga Saleimoa Vaai (Commission Chairman)

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) to strengthen financial and organisational independence, and on provisions related to the appointment and removal of the Auditor-General. This work was conducted remotely, and we are planning an in-country visit to Kiribati in January 2023 to work with the SAI in the stakeholders consultation workshop relative to the proposed amendments to the legislation.

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

The data collection process is complete. The draft report is in progress, with final report review and sign off expected in January 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 Strategy – SAI-level support

SAI	Programme activities this quarter
• FSM National	We provided technical assistance to SAI FSM National in the previous quarter to develop its Stakeholder Engagement Strategy, Operational Plan/Calendar and other policy and process documentation to build the capability of the SAI's communications functions. In early October, the work was completed and approved by the Head of SAI.
• Solomon Islands	We provided technical assistance on the above to SAI Solomon Islands in October. We also built SAI capability on effectively using social media to raise the visibility of their work.
• Cook Islands • Samoa	On our behalf, SAI New Zealand is supporting these SAIs under their existing twinning arrangements to revise and update their communications strategies, and has met with each SAI in online coaching sessions. This work is 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:

- [Understanding the government financial audit opinion](#) (October 2022) – uses the financial audit report of the government of Guam as an example to explore the different elements and terminology used in a government financial audit opinion.
- [The IntoSAINT programme is ready to kick off again](#) (November 2022) – explains the organisational benefits of an integrity assessment, and PASAI's intention to roll out the IntoSAINT tool in the Pacific region.
- [Governance, external audit and accountability – why it matters](#) (December 2022) – explores how timely financial reporting, communication with citizens and scrutiny by the Legislature all contribute to promoting government accountability.

Other international organisations have shared the blog posts on their communications channels increasing global digital coverage, visibility and uptake. For example, INTOSAI published a link to our November blog post on its [CBC website](#).

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.

Three SAIs completed their FSG audits during the quarter, **American Samoa** (2021), **Kiribati** (2020), and **Samoa** (2021).

SAI **Fiji's** 2020 and 2021 FSG audits are currently under review. The draft Management Letter is expected to be issued in January 2023.

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.

SAIs **Nauru** and **Vanuatu** have recruited independent consultants to assist them with FSG audits for 2019–20 and 2018–19 FSG audits respectively. Delays in resolving management letter issues and the subsequent signing of the accounts with the Departments or Ministries of Finance have resulted in slow progress for the above four SAIs.

SAI **Cook Islands** has also experienced delays in the 2020 FSG audits, and is planning to audit the 2020 and 2021 FSGs at the same time. However, the financial statements for both years are not ready.

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 SAIs¹ for efficient and timely FSG audits in compliance with ISSAIs.

We are moving forwards with QA reviews of the FSG audits that have been completed on our online learning platform and in person. The QA reviews for SAIs **Fiji** and **Tuvalu** are in progress. Reviews for the remaining six SAIs will commence in January 2023.

Audit issues regional report

In December we published the [analysis of audit issues and recommendations for 20 PASAI members 2022](#) regional report. The report examines the main issues these SAIs raised in their three most recent years of financial statements of government audit reports.

It also examines management letters or internal control recommendations, and is supported by reference to SAI Performance Measurement Framework (PMF) and Public Expenditure and Financial Accountability (PEFA) reports where available.

The questions examined are:

- What are the issues reported by SAIs?
- What is the significance and impact of those issues on government operations and public sector financial management?

Taking into account those issues, the report develops eight proposals and a reporting model.

Enhancing Quality Control and Quality Assurance systems

Our work to review the financial audit practices of selected SAIs is in progress, starting with the countries that we are visiting in person. We started the review and documentation process for **Solomon Islands** in September and **Samoa** in December. Review criteria includes a combination of the PEFA indicators for audit coverage and standards and the relevant SAI PMF indicators (SAI-9 to SAI-11).

Compliance and Performance Audit – Strategic Audit Planning training

We delivered virtual training on strategic audit planning for compliance and performance audits. The aim of the training was to enhance SAIs' coverage of significant issues that are likely to have an impact on improving the conduct of government operations and programmes through compliance and performance audits.

Over a five-week period starting in early October, participants learnt about the audit planning process, different methods and criteria used when selecting and prioritising audit topics and how to consider and mainstream inclusiveness in audits. A multi-modal approach was used including 'live' webinar-style workshops, experience sharing via panel and group discussions and a practicum. Best practice examples from SAIs Fiji, New Zealand and Tonga were discussed, and an audit selection template was shared.

Participants demonstrated their applied learnings during online SAI presentations. Facilitator feedback on how to improve audit topic identification and prioritisation strengthened learnings. Some SAIs shared how their audit selection processes have improved directly as a result of the training – for example SAI Fiji is updating its performance audit manual and methodology to include additional audit selection and prioritisation criteria taught in the workshop.

Attended by 34 SAI staff (18 female, 16 male) from 10 SAIs², the workshop achieved a 100 per cent overall satisfaction rating for meeting participant learning needs and improving their current/future job performance. The audit selection and planning template shared was well received with 96 per cent of participants agreeing (33 per cent) and strongly agreeing (63 per cent) that the template was useful in audit selection and planning. A summary of SAIs' prioritised audit topics has been compiled and will be used to determine targeted support upon SAI request.

IPSAS/IFRS training

In collaboration with the University of the South Pacific, we delivered a series of online workshops on the International Public Sector Accounting Standards (IPSAS) and the International Financial Reporting Standards (IFRS). This training aimed to equip public auditors with updated knowledge of applicable IPSAS/IAS/IFRS and an understanding of how financial transactions should be recognised and disclosed in government entities' financial statements, resulting in high-quality audits conducted in accordance with international financial and auditing standards.

Webinar style workshops included group discussions, practical exercises and case studies. Online coaching sessions of up to two hours were made available to each participating audit office throughout the training. Twenty participants (16 female, 4 male) from seven public audit offices³ participated in a series of seven online workshops from 26 October to 7 December. The workshop achieved a 100 per cent overall satisfaction rating for meeting participant learning needs and improving their current/future job performance.

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 are collaborating with SAIs Solomon Islands and Tuvalu to work on the TAI Audits.

SAI **Tuvalu** has completed the audit of the COVID-19 Socio-Economic Packages paid by Ministry of Finance, and submitted the report to Parliament in June 2022. SAI **Solomon Islands'** audit of the 'emergency public procurement supplies by Ministry of Health and Medical Services (MHMS)' is still in progress.

Financial Audit Support

We provided technical assistance support to SAI **Solomon Islands** to ensure that its audits are of high quality, including those outsourced to private audit firms. This project includes a review of working papers and training of senior staff, and was completed in December

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.

Strategy, Performance Measurement and Reporting Programme

We provide technical assistance support to SAIs who require the development of a strategic plan and operational plan. In this quarter, we provided support to SAIs American Samoa, FSM Pohnpei and FSM National to design and implement strategic plans and performance monitoring systems.

¹Fiji, Kiribati, Papua New Guinea, Vanuatu, Tonga, Samoa, Solomon Islands and Tuvalu

²Federated States of Micronesia (FSM) National, FSM Chuuk, FSM Kosrae, FSM Yap, Fiji, Kiribati, the Marshall Islands, Papua New Guinea, Samoa and Tuvalu

³The Cook Islands, Fiji, Kiribati, Samoa, Solomon Islands, Tonga and Tuvalu

SAI	Project status
• American Samoa	On hold until the assumption of duty of the new Territorial Auditor, and confirmation of SAI availability to proceed with this work.
• FSM National • FSM Pohnpei	We provided technical assistance to develop and implement appropriate performance monitoring systems (PMS). Online support and in-country workshops were used to train SAI staff on how to use and maintain the PMS. This work was completed in December.



PASAI consultant delivering PMS workshop to staff of FSM National

SAI Performance Measurement Framework (PMF)

In November we published our [regional report on SAI performance](#) summarising the results of our twenty participating SAIs.

In addition to summarising the PMF assessments, the report includes:

- analysis at regional, sub-regional and income levels
- connections to our Strategic Priorities and
- recommendations for future support and capability development.

The report represents the enormous amount of work and cooperation involved in completing these comprehensive assessments across our vast region. The individual assessments have already yielded much fruit, informing customised SAI workplans and establishing a baseline against which we can demonstrate improvement.

The INTOSAI CBC also re-published our announcement on its website: [PASAI: SAI PMF Regional Report now available](#).

We shared our experience and journey in implementing SAI PMF in our region at the **IDI SAI PMF Resource Persons Product Development Workshop** – from when SAI PMF was introduced to the region in August 2013 to the publication of the regional report in November 2022.

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 provide support to SAIs **Marshall Islands, Solomon Islands and Tuvalu**. During this quarter, six SAI staff (3 female, 3 male) participated in online workshops and coaching sessions to support SAIs in developing their HR strategies and operational plans. SAI **Tuvalu** has completed its HR Strategy, and the remaining SAIs are close to completion.
- **HR Champions Programme** – A design workshop was held in Auckland from 14 to 18 November. Discussions were held on programme overview, content, delivery and timelines. We discussed an overall evaluation approach including a draft intervention logic. We also explored how to mainstream gender equality and inclusion into the course content.
- **Review of PASAI HR Guide** – The project team met in Auckland from 21 to 23 November to discuss feedback received from an Advisory Group consisting of Pacific Heads of SAI. This work is in progress, and the revised manual is expected to be published in May 2023 and used in the HR Champions Programme. To mainstream gender and inclusion into the guide, we have included a newly drafted chapter on this topic.

Information Technology (IT) programme

All updates The TeamMate project with eight SAIs (Cook Islands, Fiji, FSM National, Guam, Papua New Guinea, Samoa, Solomon Islands and Tonga) is in progress, and all updates have been completed. Our work to identify and select an alternative audit software solution is in progress.

This programme was designed based on the primary recommendations outlined by the PASAI Regional IT Needs Assessment, completed in 2022. It identified several areas where improvements could be made to strengthen IT systems in the region.

Supported by cyber security service providers InPhySec, we held three online regional workshops on IT Policies and their implementation from 16 November to 14 December. Through our IT programme, we made a comprehensive package of IT policies available to all our member SAIs. This included guidelines on asset management, operational security and cloud use to provide SAIs with a strong and secure foundation for safe and efficient IT operations.

Twenty-seven participants (13 female, 14 male) from 11 SAIs⁴ participated in the workshops. The workshop achieved a 96 per cent overall satisfaction rating for meeting participant learning needs and improving their current/future job performance.

Leadership programme

The second phase of our leadership programme aims to facilitate a strong network of SAI leaders across our region, and to equip them with a platform to support each other and address emerging challenges through sharing experiences and solutions.

We continued with our community of practice sessions for SAI leaders on 26 October and 15 December. During the sessions, SAI leaders discussed SAI actions needs related to the following webinars delivered by SAI New Zealand:

- [Enabling the integrity system to thrive](#) (19 October 2022)
- [Strengthening public sector integrity to combat corruption: A Q&A with the Rt Hon Helen Clark](#) (7 December 2022).

⁴The Cook Islands, the Federated States of Micronesia (FSM) National, FSM Yap, Fiji, Guam, Kiribati, Palau, the Marshall Islands, Tonga, Tuvalu and Vanuatu

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.

On 1 November, our Director Monitoring, Evaluation and Reporting (MER) and Gender and Inclusion Focal Point presented at the **AFROSAI-E Gender, Diversity and Inclusion (GDI) Online Forum** on the topic: 'The impact of organisational culture on GDI initiatives'.

From 7 to 11 November, our Secretary-General, Deputy Secretary-General and Chief Executive participated in the **XXIV INCOSAI** in Rio de Janeiro, Brazil. Members of our team attended the following meetings of the Governing Board, Capacity Building Committee, Knowledge Sharing Committee and plenary sessions.

Our Secretary-General, the Controller and Auditor-General of New Zealand, presented the PASAI Regional Report at the First General Plenary Session, and spoke as a panel member on 'fight(ing) corruption to build public sector confidence'.

At a peer-to-peer side event, our Deputy-Secretary-General, Director of International Engagement at SAI New Zealand, discussed its benefits and our regional twinning partnerships. As PASAI representative to the INTOSAI Governing Board, the Controller and Auditor-General of Samoa presented a report on PASAI's progress to the Governing Board.

On 18 November, our Director MER attended the inaugural **AFROSAI-E Monitoring, Evaluation, Reporting and Learning Working Group** meeting to provide cross-regional technical expertise and capability building in this area.

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**. In November, we collaborated with its International Development team and HR staff from SAIs **Kiribati** and **Samoa** to co-design the **HR Champions programme**. We also reviewed the PASAI **HR Guide** and discussed publication timeframes.

From 5 to 9 December, our Director Practice Development attended the five-day **IDI SAI PMF Resource Persons Product Development Workshop**. Attended by representatives from all INTOSAI Regions, the workshop covered updates on the number of SAI PMF assessments completed across the INTOSAI community, number of reports published and experience sharing by members of the group. The group also reviewed and suggested improvements to training material.

On 5 December our Director North accompanied senior audit office staff from the North Pacific to attend training on generally accepted government auditing standards (GAGAS) in Guam. She also attended the Association of Pacific Islands Public Auditors (APIPA) principals meeting the following day.



Annie Subactagin-Matto
(Director MER) presenting
at AFROSAI-E's GDI Forum



Seated, left to right: Ihlen K Joseph (Pohnpei Public Auditor), Satrunino Tewid (Palau Public Auditor), Haser Hainrick (National Public Auditor, Federated States of Micronesia), Benjamin JF Cruz (Guam Public Auditor) and Dora I Deleon Guerrero (Temporary Public Auditor of the Northern Mariana Islands)
Standing, left to right: Monique Wedderburn (Program Manager, Graduate School USA), Sarah Mori (Senior Auditor, SAI Chuuk), Franny Johnny (Administrative Officer, SAI FSM National), Atmita Jonathan (Assistant Auditor-General, SAI Marshall Islands), Drummond Kahn (Instructor, Graduate School USA), Miriama Naivalu (Audit Manager, SAI FSM National) and Doris Flores Brooks (PASAI Director – North)

Governance matters

We held our 32nd Governing Board meeting in Auckland on 24 and 25 November. We presented a report which provided an overview of the Secretariat's work during the first four months of the 2022–23 financial year.

The Governing Board endorsed the revisions proposed for 10 of PASAI's policies that had become due for a review.

We contracted the New Zealand Institute of Directors to facilitate an evaluation session with the Governing Board. The intention is to ensure we provide the relevant support and capacity development initiatives to the Board to strengthen its governance role.

Governing Board members and Secretariat staff also gathered to commence work on developing PASAI's next Strategic Plan, set to start in mid-2024.



Attendees of PASAI's 32nd Governing Board meeting gather outside the conference venue



Helena Lindberg (Auditor General of SAI Sweden) and John Ryan (PASAI Secretary-General and Controller and Auditor-General of New Zealand) signing an MOU witnessed by Esther Lameko-Poutoa (PASAI Chief Executive)



Staff from PASAI and SAIs Kiribati, Samoa and Sweden co-designing the HR Champions programme in Auckland

