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Tiofilusi Tiueti leaves behind a lasting legacy

Tiofilusi Tiueti leaves his role at the office this month to become the Minister of Finance for the Government of Tonga.

Known to most as “Tio”, Mr Tiueti joined the Secretariat as its Chief Executive in 2015. He led the development of the new BLUE (Build, Liaise, Undertake, Evaluate) SAI delivery approach and the signing of new funding agreements positioning PASAI to move forward with certainty.



Tio with staff of the PASAI Secretariat and Office of the Secretary-General

In response to COVID-19, he put into motion PASAI's digital transformation programme enabling our team to continue to virtually deliver our capability development programmes. During his tenure the Secretariat made great strides towards establishing itself as a learning and knowledge institution for public auditing.



Mr Tiueti's strong association with the regional audit community extends long before his time at PASAI. Office records show him as a participant of a performance audit workshop in Samoa some 20 years ago. He was a delegate from the Tonga Office of the Auditor General, back when the Secretariat was known as "SPASAI".

Tio at a SPASAI workshop in 2002

Before joining PASAI, Mr Tiueti worked for many years at the World Bank in Washington DC and in the Ministry of Finance in Tonga. He has been a tireless advocate for effective public finance management, SAI independence and audit quality on regional and international stages.

Mr Tiueti has served for the last year and a half as PASAI's Director – Technical Support. He has been instrumental in steering PASAI's service delivery through the last few years of travel restrictions as a familiar face for a variety of online training workshops.

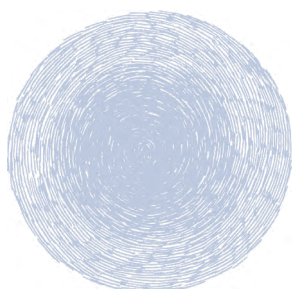
He has led, procured and managed a variety of technical assistance services provided by our expert consultants to our member SAIs during this time as well.

Behind the unmissable smile and bright, patterned shirts is an imposing wealth of knowledge on financial and performance auditing. Mr Tiueti's integrity, dedication and commitment, and the value of the relationships he has built and maintained over many years is similarly impossible to quantify.

PASAI's loss is Tonga's gain. We wish him well in taking on this enormous new responsibility, as he continues to serve and build a stronger Pacific region.



At a workshop in Fiji in 2017





TeamMate audit software rollout in 2016



At a former office location with some familiar faces



In India for Sustainable Development Goal preparedness

Upcoming support for SAI IT systems

In 2021, SAIs from across the Pacific region took part in our first ever information technology (IT) assessment project. The project completed by Unisphere Solutions Limited resulted in a report that identified the current state of IT and the development and support needs for our member SAIs.

The PASAI Secretariat and Governing Board have since considered what support we can provide to SAIs to address the IT needs identified in the report. We are committed to helping SAIs to advance in this area and outline below work already performed and projects planned for the coming months.

As well as participating in our projects, we encourage SAIs to consider the details in the report related to their SAI and to seek bilateral support for projects you would like to prioritise. Make sure you keep an eye on what PASAI is planning so we avoid duplication of effort. And please keep your PASAI Director informed of your progress.

Project 1: Keeping TeamMate going for existing users

The report identified that supporting SAIs who were TeamMate users to keep the platform operational was the most urgent need in the region.

A few SAIs were facing challenges to meet the TeamMate fees and also needed to transition to an updated version of the platform. The review identified there would be a big impact on audits in the region if SAIs using TeamMate had to return to auditing using paper or other less structured methods of maintaining their audit files.

We negotiated a contract with TeamMate to support the use of the platform and the implementation of an upgrade to TeamMate+. The transition work was completed several months ago.

We will cover the costs of TeamMate+ for these SAIs until June 2023. From July 2023 SAIs will need to source funding for any on-going costs.

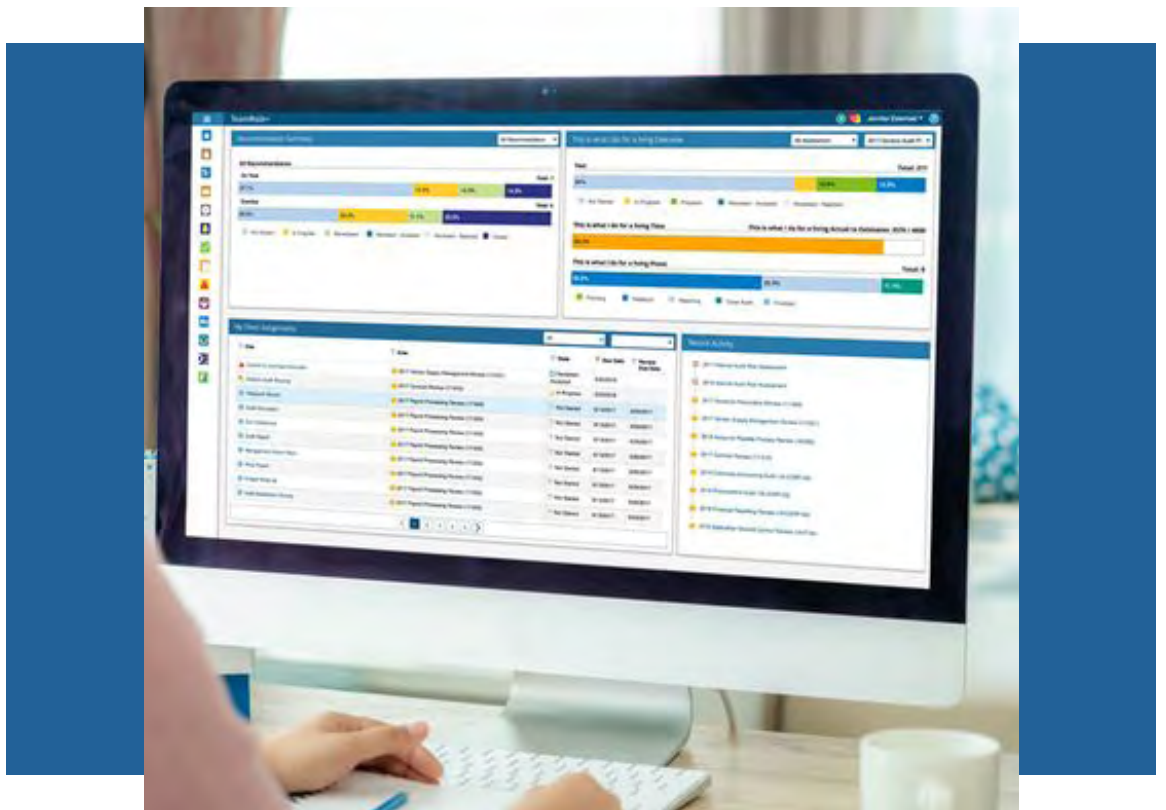


Image source: [Wolters Kluwer](#)



Project 2: Finding an alternative IT audit platform

There is a lot of TeamMate's functionality as a platform that our SAIs do not use. This makes the costs to SAIs high and for many this cost is unsustainable in the long term.

Identifying an alternative practice management tool / IT audit platform that would be effective and appropriate for all SAIs across the region is a priority for us.

Many of the developed SAIs in the region have recently completed or are in the process of procuring a new IT platform solution. The Office of the Secretary-General is therefore working with Audit New Zealand, SAI Australia and other Australian state audit offices to support this project.

It's now time for all our member SAIs to engage in this work so we can identify our regional 'non-negotiable' criteria for an IT audit platform solution. Once we have the criteria in place we will be better positioned to look at the options that align to our member SAIs' unique needs.

We will soon send out information about focus groups to discuss SAI level 'non-negotiables' in an IT audit platform and hold online meetings during October. Information from these workshops will give us a better understanding of which SAIs want support from us to move to an IT audit platform and the plans of those currently using TeamMate tools.

From there we will plan the next stages of this project. We expect this will likely involve hiring a technical expert to support PASAI through the product selection and implementation processes.

Keep an eye out for more details on focus group sessions coming to SAI heads and IT contacts soon.

Project 3: IT policies – The essential foundation for safe IT operations

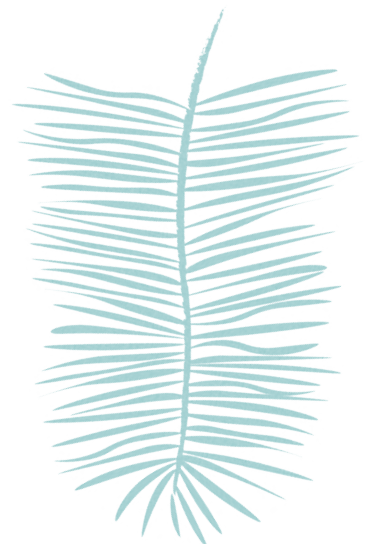
The IT assessment project identified improving SAIs' IT-related policies as a high priority and something well suited to a regional PASAI-led approach. There are many aspects of an IT environment and lots of challenges across the region but getting IT policies right and implementing them effectively are critical steps to achieving increased maturity in a SAI's operation.

We have appointed Inphysec Limited, a Wellington-based IT consultancy, to deliver this project for us.

In the coming months, Inphysec will develop a set of policies that all Pacific SAIs can apply. We will roll out these policies through a series of three workshops before the end of 2022.

In 2023, the Inphysec team will offer SAIs support to implement the policies into your local operations. The policy set will suit a range of IT maturities. So, whether your SAI has limited experience in IT operations or has a team of staff dedicated to supporting your office in this area, there will be something for you. Policies will range from things as simple as how to manage regular password updates to the more complex challenges like how to respond to an incident.

We're excited to be able to offer this support to our member SAIs and hope to see a high level of uptake to the workshops when we confirm the dates soon.



ACPAC inspires improvement at SAI Solomon Islands

The Auditor-General of Solomon Islands, David Dennis, had no time to waste during a recent trip to Wellington, New Zealand, for the annual Australasian Council of Public Accounts Committee Conference in July.

For the first time, members of the Pacific Network of Public Accounts Committee were invited to attend as well.

Under current statutory arrangements, Mr Dennis holds the role of Secretary of the Solomon Islands Public Accounts Committee (PAC). He attended the conference in that capacity alongside the Clerk to the Committee and Chair of the PAC, the Honourable Douglas Ete.

Mr Dennis drew inspiration from the various presentations speakers made at the conference saying, "Our eyes were opened in terms of how the combination of quality audit outputs and effective community engagement can really guide government actions and build trust in it."

While in Wellington, Mr Dennis visited the New Zealand Parliament and the Office of the Auditor-General of New Zealand (SAI NZ).

Meeting SAI NZ's Sector Performance and Parliamentary groups to learn how they brief committees and work with members of parliament left quite an impression on Mr Dennis. Among the resources shared was a code of practice for working with parliament.

Since then Mr Dennis has already secured a consultant from the United Nations Development Programme to codify his office's future parliamentary engagement. This will help preserve his office's independence and put in writing a framework to discharge his statutory duties.

"It's clear SAI NZ is a valued stakeholder in New Zealand's public finance management system. I look forward to a time when we in the Pacific can develop a similar high regard for the work of SAIs," he said.



ACPAC Conference attendees. Image source: [New Zealand Parliament](#)

Reflecting on the importance of relationships and his priorities, he added, “As well as strengthening SAI independence, I’m keen to more meaningfully engage CSOs and other stakeholders in the accountability cycle.”

The Chief Executive of PASAI, Esther Lameko-Poutoa, and Controller and Auditor-General of New Zealand, John Ryan, were among those who presented at the conference. They spoke about the importance of SAI independence and how strong public finance management systems help maintain trust in times of crisis, respectively.

Other presenters talked about how PACs can support intergenerational wellbeing and stewardship. The [presentations](#) are available to view and download online.

Representatives from about 20 parliamentary jurisdictions across the region attended the conference in person and online.

SAI Guam co-sponsors new audit standard training

More than 100 audit and accounting professionals from dozens of departments and agencies attended multiple days of lease accounting training in Guam this September.

The Guam Office of the Public Auditor co-sponsored the training delivered by Graduate School USA at the Dusit Thani Guam Resort.

A new American Governmental Accounting Standards Board (GASB) standard has recently changed how people in certain jurisdictions perform lease accounting.

The training, paid by the US Department of Insular Affairs, catered to people who are responsible for the accounting of leases and those who may be responsible for auditing whether that accounting has been done correctly.



Jason Aubuchon, Program Director at Graduate School USA; BJ Cruz, Public Auditor of Guam; Edward Birn, Director of Department of Administration; and Doris Flores Brooks, Director (North) PASAI

Equity in performance auditing

The following is an edited excerpt from an article published by [Risk Insights](#). PASAI is not affiliated with Risk Insights but has its permission to share this content.

Equity in context

Performance audits have traditionally focused on the 'three Es' (effectiveness, efficiency and economy). Some performance audits may also focus on ethics and compliance.

However, there has been an increase in performance audit work that focuses on or includes another E: equity.

Performance auditors are focusing on equity in their work in several ways

Equity appears in performance audit work in various forms:

1. Work programme or cross-audit theme

- Equity is a theme in the planned portfolio of performance audits
- Equity is deliberately considered for each audit

2. Focus of the programme/service/activity

- Equity is the objective of the programme/service/activity being reviewed
- Equity is one of the objectives of the programme/service/activity being reviewed

3. Audit objective

- Equity is stipulated as the audit objective
- Equity is included as one of the audit objectives or lines of inquiry (with one or more of the other three Es, compliance and ethics)
- Equity is directly or closely related to the audit objective

4. Findings

- Equity is neither the objective nor a key focus area, but the findings identify issues relating to equity
- Equity is raised as an internal finding (such as workplace equity)

5. Non-audit reports

- Equity is a single area of focus in research/advisory reports
- Equity is a thematic area of focus in research/advisory reports drawn from previous audits

6. Audit office operations, reporting and communication

- Equity is a focus area for corporate practices (such as HR, procurement), alongside diversity, inclusion and accessibility
- Equity is a focus area for reporting and communications, alongside diversity, inclusion and accessibility

Each of these categories demonstrates how performance auditors are incorporating equity into their work. The full article, [Equity in performance auditing](#), expands on the above, and includes examples from PASAI members and other SAIs around the world.



SAI New Caledonia staff visit nickel processing site, start Strategic Plan

It was no ordinary day in August when staff from the Territorial Audit Office all had to wear personal safety equipment.



Territorial Audit Office staff on a site tour

They began with a visit to the Doniambo industrial site of the Society Le Nickel (SLN), a subsidiary of Eramet, the world's leading producer of ferronickel, located on the outskirts of Nouméa. SLN, with its mining sites spread throughout the territory, is one of the island's main economic engines. In fact, New Caledonia's growth is very closely linked to the nickel industry.

A guided tour gave Territorial Audit Office staff a close look at the industrial process, including the chance to see nickel casting and the control room of all the mines SLN operates.

The Territorial Audit Office has audited some of the stakeholders in the nickel industry, including the semi-public companies of the provinces and their subsidiaries¹, as well as companies supplying and distributing electricity², an essential factor in SLN's competitiveness.

SLN's Communications Manager obligingly answered staff questions about the company's financial situation, the exportation of minerals and the arrival of a temporary docked power station to replace the old electricity supply plant.

Staff devoted the afternoon to discussions about the office's Strategic Plan. The challenge is to bring the priorities of SAI France's national Strategic Plan, JF2025, to life in the specific context of the Territorial Audit Office in New Caledonia. After all, the small South Pacific office operates in an institutional, legislative and regulatory environment that is rather different from the one of metropolitan France.

1 See in particular the report on the [Caledonian Territorial Company for Industrial Participation](#), shareholder of SLN.

2 See in particular the report on [New Caledonia Energy](#), a project company that will finance, construct, operate and maintain a future power plant.

Office staff started by reflecting on its vision, mission and values based on INTOSAI models³.

Citizens trust their local institutions and elected representatives based on the quality of the management of the entities providing services to the public and the integrity of their leaders. Respecting the public financial order and being a high performing and transparent public service underpin this trust and are therefore of general interest. The Territorial Audit Office, an independent third party, informs the public and guarantees the fundamental right of citizens to call to account any public official regarding their administration.

The Territorial Audit Office contributes to the Improvement of public management through its recommendations and reports. Its mission is to audit the performance of public management, to ensure financial rules and regulations are respected and to contribute to the evaluation of public management and services.

Its values are those of independence, both of the institution and of its members, of considering the facts and opinions of those with an interest in our audits and of taking our decisions by collective deliberation.

Territorial Audit Office staff held workshops on the relevance of its audits, the quality of its reports, internal and external communication, its influence on public financial management, staff skills and the quality of life at work. Staff were able to report on each workshop's main conclusions at the end of the day.



Nickel casting

The discussions were rich and there was no shortage of ideas, whether to improve cross-functionality within the office, limit turnover, facilitate the integration of newcomers or adapt the programme to the reality of the office's resources.

However, the office's Strategic Plan is not yet complete. Staff still need to formalise these discussions and clarify their commitments to create an operational action plan with relevant implementation and result indicators. A second working session is therefore scheduled to take place before the end of the year to achieve this result.

³ See for example [INTOSAI-P 12](#) or the [SAI Performance Measurement Framework](#)

SAI New Zealand publishes new good practice guidance on performance reporting

The Office of the Auditor-General New Zealand (OAG) recently published good practice guidance on performance reporting. Performance reporting is the main way that public organisations in New Zealand explain to Parliament and the public how well they have used public money to deliver services and achieve outcomes, and ultimately create value. Performance reporting plays an important role in maintaining public trust and confidence in the public sector.

The new guidance covers the basics, provides tips for setting up a good framework and performance indicators, describes the essential qualities of performance reporting and lists the many resources on this topic.

The OAG also produced guidance to help public organisations in central government prepare better reports on their performance. The guidance was the result of collaboration between the OAG, Audit New Zealand (the OAG's audit service providing business unit) and the Treasury. Together, the group looked at about 40 annual reports and chose good examples of:

- reporting on what is important;
- providing a coherent account of performance; and
- reporting on impacts and the contribution to outcomes.

The goal is that this guidance will support an increase in how clear and meaningful performance reporting on service provision is. This is crucial for accountability, and in helping to improve the effectiveness and efficiency of public organisations.

This [guidance on performance reporting](#) is available online.



Free online course on using data analysis in audits

Data analysis techniques enable auditors to take raw data and uncover patterns to extract valuable insights from it and, in doing so, improve the quality of audits.

The Netherlands Court of Audit has developed a self-paced online course, Data



analysis in audits, freely available to staff from all SAIs worldwide. There are no specific prior knowledge requirements for the course, although basic knowledge of statistics might be helpful.

This course is available in English and French on the AFROSAI-E Learning Platform. Its four modules will take a learner about 90 minutes to complete.

The modules are:

- Opportunities for using data analysis in audits
- From audit objective to data question
- The use of the statistical program R in auditing
- How to start a project with R

If you are interested, there are simple [instructions](#) for accessing the course.

SAI Samoa nominated as regional representative to INTOSAI



PASAI members voted in favour of SAI Samoa standing for election as a member of the INTOSAI Governing Board for a further six-year term. Controller and Auditor-General of the Samoa Audit Office, Fuimaono Camillo Afele, has filled this role since 2016.

Following its last meeting on 23 June 2022 the PASAI Governing Board recommended to the PASAI Congress that SAI Samoa be re-nominated to the role.

The six INTOSAI Governing Board members who represent regional organisations will be replaced by INCOSAI XXIV this November in Rio de Janeiro, Brazil.

Fuimaono Camillo Afele

Audit Office of New South Wales demonstrates contagious integrity

The Auditor-General for New South Wales, Margaret Crawford, delivered a keynote address at this year's Australasian Reporting Awards. The NSW Audit Office was also recognised with its 13th consecutive Gold Award for reporting excellence.

Ms Crawford emphasised the importance of 'walking the talk' when it comes to reporting, saying, "That means reporting the good, the bad and the not so good."



Expanding on this, Ms Crawford told the room, "It's important that our internal health checks and reporting processes do all the things we recommend to others. We want our commitment to integrity to be contagious."

Margaret Crawford



Staff from the Audit Office of NSW attend the Australasian Reporting Awards 2022

Attendees had questions about who audits the Audit Office of NSW and how it gathers and addresses staff feedback.

Ms Crawford also discussed cyber security as an evolving risk, highlighting how COVID-19 and new systems and technologies have made the governance of personal information more acute. This is a key theme identified in the Audit Office of NSW's [Annual Work Program 2022–25](#).

The awards seminar also gave staff from the Audit Office an opportunity to receive specific feedback from adjudicators on how to improve on the 2021–22 Annual Report.

New Public Auditor for Kosrae State

A man experienced in state and national government financial machinations officially started in started his new role of Public Auditor for Kosrae on 15 July 2022.



Palikkun Kilafwasru, originally from the Kosraen village of Malem, was most recently involved in the administration and programme level management of grant assistance from the United States of America to the Federated States of Micronesia.

Prior to this, he was the administrator of the Kosrae State Government's economic planning office. He was also involved in facilitating the development and implementation of the annual state budget.

Palikkun Kilafwasru

Of his new role Mr Kilafwasru stated, "The Public Auditor plays a key role in ensuring the accountability of public resources and that services provided to the public are conducted in accordance with applicable laws and regulations, and are conducted effectively, economically and equitably."

The father of five added, "I am honored and committed to shoulder these responsibilities and look forward to working with fellow peers in the audit community."

The Secretariat commends Palikkun Kilafwasru on his appointment and looks forward to working with him as well.



Upcoming events / online training

23 September	31 st Governing Board meeting
26–30 September	International Financial Reporting Standards workshop
5, 6, 12 October and 1 November	Performance and compliance audit workshop
24–28 October	FSG support FY2019 – SAI Solomon Islands
2 November	Audit issues and solutions webinar
7–11 November	XXIV INCOSAI
24 November	32 nd Governing Board meeting

Dates may change. Find updated information about our events on the [eLearning calendar](#).



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