



Media release

7 September 2021

Pacific SAIs ready to conduct pandemic-related audits

Auckland, New Zealand: Eight auditors (6 female, 2 male) from supreme audit institutions (SAIs) in the Solomon Islands and Tuvalu are participating in the INTOSAI Development Initiative (IDI) global cooperative compliance audit on the “Transparency, Accountability and Inclusiveness of the use of emergency funding for COVID-19” (TAI audits).

IDI is delivering the initiative using an integrated education and audit support framework consisting of four main components: education, social learning, other resources and audit support.

PASAI’s Director Practice Development and two auditors—one each from the SAIs in Samoa and Tonga—are also playing important roles in the initiative. They are facilitating some of the online education and will mentor the SAIs throughout the audit process.

The global cooperative audit includes more than 20 SAIs from the African, Asian, Caribbean and European regions. It commenced in June 2021 and is expected to be completed by the end of this year. SAIs are currently in the planning phase and will commence the audit fieldwork in September.

The participating SAIs had the option to select either emergency public procurement, socio-economic packages or the vaccine rollout as the focus of the audit based on their country context and priorities.

TAI audits aim to contribute to:

- enhancing transparency, accountability, and inclusiveness in the use of emergency funding for COVID-19
- setting up of more transparent, accountable, and inclusive frameworks for public spending during emergencies in the future
- strengthening the allocation and utilisation of emergency funding to reach those who are furthest behind and
- prioritising vulnerable sections of society who are disproportionately affected by the pandemic.

To date, nine (of 11) workshops have been delivered covering the key concepts and considerations for a TAI audit and how these concepts are integrated in the normal audit process, from planning through to reporting. SAIs are taking an agile approach and determining a manageable audit scope to ensure impactful, realistic and timely recommendations are provided to audited entities.

PASAI acknowledges the support of the IDI, the New Zealand Ministry of Foreign Affairs and Trade (MFAT) and the Australian Department of Foreign Affairs and Trade (DFAT).

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Contact information:

Sinaroseta Palamo-Iosefo, **Director Practice Development** PASAI, Auckland, New Zealand

E: sina.iosefo@pasai.org P: +64 9 304 1275

Website: www.pasai.org

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