



## **Pacific Association of Supreme Audit Institutions**

### **Communique from the 14th Congress, Nuku'alofa, Tonga**

The heads of supreme audit institutions ("SAIs") in the Pacific have celebrated real progress in implementing the Pacific Regional Audit Initiative ("PRAI"), and are planning the next steps.

The PRAI was developed to address the challenges posed by variable standards of public auditing in the Pacific. It provides support within the overall framework of regional co-operation under the Pacific Plan as endorsed by the Forum Leaders in 2005. Strong public auditing practices are central to achieving good governance outcomes which, in turn, can contribute to improved economic performance and growth outcomes for Pacific island countries.

The 14<sup>th</sup> Congress of the Pacific Association of Supreme Audit Institutions was held in Nuku'alofa, Tonga from 2 to 5 August 2011. The Congress brought together the heads of twenty-one SAIs and regional audit offices from throughout the Oceania region, together with representatives of development partners and other key stakeholders.

The theme of the Congress was *The Value and Benefits of SAIs*. The theme drew on the Johannesburg Accords (adopted at the XX INCOSAI held in Johannesburg, South Africa in 2010).

The Congress reaffirmed the regional basis of the PRAI and its relationship with the Pacific Plan. It received reports on the completion of several major achievements under the PRAI in 2010 and 2011.

The first round of the *Subregional Audit Support* program was successfully completed in 2010. The program involves a cooperative approach to the completion of financial audits in Kiribati, Nauru, and Tuvalu. The first round saw the completion of financial audits and the presentation of reports by the respective SAIs to their countries' legislatures. The audits have had significant benefits for in-country public financial management and governance, and for the capacity development of the three SAIs and their staff. The second round of the program commenced in June 2011 in Kiribati, and will be completed in early 2012.

PASAI's first cooperative regional performance audit, the *Pacific regional cooperative performance audit into solid waste management*, was completed in 2010. The project involved participation by ten member SAIs, and resulted in individual country reports (seven of which have now been presented to the respective country legislatures) and an overarching regional report (available at [www.pasai.org](http://www.pasai.org)). Fieldwork on a second audit, involving the management of safe drinking water, has been completed. The project is now in the reporting phase. The Congress also endorsed the commencement of a third audit, into sustainable fisheries management across the Pacific region.

PASAI's capacity building program continues to show significant success. The Congress endorsed new manuals on human resource management, quality assurance, and reporting, and acknowledged the involvement of personnel from contributing SAIs across the region in their development. These valuable resources are now available for use by all of PASAI's members, and have already been in demand from other INTOSAI regional groups. Their production complements PASAI's ongoing training programs for personnel of its member SAIs.

For the future, the Congress endorsed the adoption of a performance framework for PASAI. The framework has been prepared under the oversight of PASAI's governing board, and with the support of its development partners and stakeholders. Its implementation will enable the PRAI's achievements to be measured with reference to improved governance, consistent with the Pacific Plan, and other outcomes.

The challenge recognized by the Congress, consistent with the theme of the meeting, is to sustain the work of PASAI for the duration of the PRAI and beyond, both regionally and in the work of individual SAIs in their respective country systems. PASAI intends to progress these matters, both with its own development partners and as a member of the international SAI community.

Participants in the Congress were most grateful for the extensive organizational work by staff of the Tonga SAI and PASAI's Secretariat, and the leadership and hospitality provided by the Auditor-General of Tonga as the Congress host. PASAI now looks forward to another year of collective and individual endeavour to improve auditing, and its contribution to improved accountability and transparency, in the Pacific.

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