



# Media release

15 June 2023

## Government auditing improvements mapped out in Tuvalu during PASAI visit

**Funafuti, Tuvalu:** Senior representatives from the Pacific Association of Supreme Audit Institutions (PASAI) spent five days in Tuvalu's capital last week to, among other things, plan how they can support the Office of the Auditor-General (OAG) with its audit capabilities in the coming 2023–2024 financial year.

PASAI Chief Executive, Esther Lameko-Poutoa, and Programme Director, Sinaroseta Palamo-Iosefo, also met Auditor General, Imase Taai Kaunatu, in person to discuss the progress and implementation of the OAG's independence strategy.

Having met with other senior leaders in person, Ms Lameko-Poutoa reflected, "Tuvalu has passed legislation providing financial and organisational independence to the OAG but its implementation remains a challenge.

"It's clear from our dialogue with various government officials they are in support of implementing SAI independence for better governance and public financial management."

A previous Performance Measurement Framework (PMF) assessment of the OAG identified scope for improvement in the formalisation of its internal governance policies, procedures and practices. Ms Palamo-Iosefo worked with the OAG to plan the review of its documentation.

The OAG performs audits of Tuvaluan government agencies in accordance with the International Standards of Supreme Audit Institutions (ISSAI). PASAI used the ISSAI Compliance Assessment Tool (iCAT) to review the OAG's performance audit practices and documented its processes and methodologies.

Ms Palamo-Iosefo said, "We discussed avenues to address gaps identified in both the iCAT review and a recent quality assurance review of the OAG's financial audits."

Mses Lameko-Poutoa and Palamo-Iosefo met with Finance Secretary, Taufia Patolo, and Ministry of Finance staff who prepare the financial statements of government (FSG), which are the accounts audited annually by the OAG.

They also met the Acting Clerk of the Legislative Assembly and members of the parliament's Public Accounts Committee to convey the importance of pursuing the OAG's independence and to discuss their role in the scrutiny of the audited FSG, audit recommendations and the follow-up process.

In meeting the Chair of the Tuvalu Association of Non-Government Organisations (TANGO), Faiatea Latasi, and a member of TANGO's Board, the PASAI team promoted the OAG's role in strengthening Tuvalu's public finance management, advocated for the importance of SAI independence in fulfilling this role and sought TANGO's support with the OAG's pursuit for independence.

Before returning to the PASAI Secretariat office in Auckland, Mses Lameko-Poutoa and Palamo-Iosefo also made a courtesy visit to the Acting Australian High Commissioner, Antony Walter, and New Zealand Ministry of Foreign Affairs and Trade (MFAT) Senior Development Programme Coordinator, Belinda Malaefou, both stationed in Funafuti.

PASAI acknowledges the support of MFAT and the Australian Department of Foreign Affairs and Trade (DFAT).

-----END-----

**Contact information:**

Esther Lameko-Poutoa, **Chief Executive PASAI**, Auckland, New Zealand

E: [secretariat@pasai.org](mailto:secretariat@pasai.org) P: +64 9 304 1275

Website: [www.pasai.org](http://www.pasai.org)

All Secretariat [media releases](#)



PASAI Chief Executive, Esther Lameko-Poutoa, presenting to staff of the Office of the Auditor General, Tuvalu



PASAI Programme Director, Sinaroseta Palamo-Iosefo, delivering a presentation on Human Resource Management



Left to right: Acting Clerk to Parliament, Lakaga Uniuni; Auditor General, Imase Taai Kaunatu; PAC Member, the Hon Monise Laafai; PASAI Chief Executive, Esther Lameko-Poutoa; and Programme Director, Sinaroseta Palamo-Iosefo



Left to right: Auditor General, Imase Taai Kaunatu; Finance Secretary, Taufia Patolo; PASAI Programme Director, Sinaroseta Palamo-Iosefo; and Finance Assistant Secretary, Asau Leama