

## Media release

## 27 July 2021

## Programme pushes Pacific Island supreme audit institutions closer to independence

**Auckland, New Zealand**: The Pacific Association of Supreme Audit Institutions (PASAI) is delivering a series of coaching sessions to SAIs to developing processes and procedures to achieve independence.

SAI Heads and senior staff in charge of policy formulation and strategy from 20 SAIs in PASAI's Polynesian, Melanesian and Micronesian subregional member groups will actively participate in this programme, which starts tomorrow and extends well into 2022.

PASAI directors will facilitate customised workshops for each SAI and start by explaining the SAI's external assessment on independence under the SAI Performance Measurement Framework (PMF) which includes scores on different aspects of independence.

Cumulative SAI PMF results for SAIs in the Pacific indicate some score poorly on the legal framework underpinning their independence and in practical, organisational matters of independence. The scores are worse still for the independence of SAI Heads and staff (transparency of appointment and susceptibility of removal) and financial independence (having a sufficient budget and the ability to allocate it appropriately).

The participants will discuss their options to progress an independence strategy that addresses the issues identified in the SAI PMF assessment.

PASAI will also collect information from the SAIs to confirm progress of their independence initiatives and may arrange for a short-term consultant to assist the SAI in the implementation of an independence strategy or review of their legal framework.

PASAI Chief Executive, Esther Lameko-Poutoa, explained, "The greater the independence of a SAI, the more likely it will be able to strengthen parliamentary scrutiny and effectiveness of the public sector, improve public service delivery and deter fraud in public administration".

Former Secretary General of the International Organization of Supreme Audit Institutions declared the *Lima Declaration of Guidelines on Auditing Precepts* "is held to be the Magna Carta of government auditing". It covers SAI independence in detail and states:

"Supreme Audit Institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence.

"In their professional careers, audit staff of Supreme Audit Institutions must not be influenced by the audited organisations and must not be dependent on such organisations."

It further emphasises that SAIs shall be:

- provided with the financial means to enable them to accomplish their tasks;
- entitled to apply directly for the necessary financial means to the public body deciding on the national budget; and
- entitled to use the funds allotted to them under a separate budget heading as they see fit.

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

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