



Media release

22 February 2024

PASAI director visits Kosrae State and the Marshall Islands

Auckland, New Zealand: Performance Audit Director for the Pacific Association of Supreme Audit Institutions (PASAI), Mike Scott, visited the Marshall Islands last week to provide in-person technical support on performance auditing. This immediately followed a weeklong visit to the Office of the Kosrae Public Auditor in the Federated States of Micronesia.

The Kosrae State Legislature had recently specified three audit topics for the Public Auditor, Palikkun Kilafwasru, to carry out performance audits on.

Mr Scott explained, “A performance audit is an objective examination of whether citizens are well served by the spending of public money. Performance Audits examine how economically, efficiently, effectively, and equitably public money is spent. To take one example, the Kosrae Public Auditor will audit the government’s construction of the Utwe Gym. By planning the objective and scope of the audit, and considering how to engage with the auditee, we set the Kosrae team up to make insightful findings and provide valuable recommendations to action.”

Mr Scott also worked with the Kosrae audit staff to plan the other two audits and provided guidance on how to document audits according to international standards, which will help them in making enhancements to their methodology following a recent peer review.

In the Marshall Islands, Auditor-General, Junior Patrick, and his staff at the Office of the Auditor-General hosted Mr Scott during his mission.

Mr Scott undertook a quality assurance review of one of the office’s audits, noting a well-documented audit file and a high-quality draft report, and offering advice on areas to support them in continuing to advance the quality of their work. He also spent two full days on staff capacity building, enhancing the auditors’ skills on topics ranging from report writing to risk management and compliance with auditing standards.

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).



PASAI Performance Audit Director, Mike Scott; and Kosrae State Public Auditor, Palikkun Kilafwasru (second and third from left); with staff from the Office of the Kosrae Public Auditor



Mike Scott planning audits with staff from the Office of the Kosrae Public Auditor



Performance audit capacity building training for the staff of the Office of the Auditor-General, Republic of Marshall Islands



Mike Scott and Auditor General, Junior Patrick (back row, centre), with staff from the Office of the Auditor-General

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