

Evaluation Report

Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Submitted by

Tetra Tech International Development Pty Ltd
ABN 63 007 889 081

June 2023



Contents

Executive Summary	iii
Introduction and background	iii
Evaluation purpose and scope	iii
Key evaluation questions and objectives.....	iv
Summary of key findings and recommendations.....	iv
1 Introduction.....	1
1.1 Evaluation purpose and objectives.....	1
1.2 Evaluation scope	2
1.3 Overview of PASAI	2
1.4 The 2014-2024 Strategy and five Strategic Priorities (SPs).....	5
1.5 Context of PFM and Public Auditing in the Pacific Region.....	6
1.6 Structure of the Evaluation report.....	8
2 Methodology on a map.....	9
2.1 Challenges and limitations.....	9
3 The relevance, coherence and efficiency of the modality of support provided by PASAI.....	11
3.1 Key findings	11
3.2 Conclusion.....	14
3.3 Recommendations to enhance PASAI's relevance and coherence	14
4 Progress made by PASAI towards achievement of SPs and overall programme outcomes	15
4.1 Key findings - achievement of SPs and programme outcomes.....	15
4.2 Recommendations for SP1.....	18
4.3 Recommendations for SP2.....	20
4.4 Recommendations for SP3.....	24
4.5 Recommendations for SP4.....	27
4.6 Recommendations for SP5.....	29
4.7 Key findings – PASAI's responses to the varying needs of SAIs	30
4.8 Recommendations to enhance PASAI's response to the varying needs of SAIs.....	32
4.9 Conclusion.....	32
5 Sustainability and impact	33
5.1 Key findings	33
5.2 Conclusion.....	33
5.3 Recommendations to enhance sustainability and impact.....	34
6 Inclusion approaches.....	34
6.1 Key findings	34
6.2 Conclusion.....	37
6.3 Recommendations to enhance inclusion in PASAI's approach and ways of working	38
7 Overall conclusions.....	39
Annexes	40

List of Tables

Table 1: Evaluation objectives	iv
Table 2: Summary of key findings and recommendations	v
Table 3: Evaluation objectives and key evaluation questions	1
Table 4: Most recent PEFA Scores for PASAI members	8
Table 5: SP1 areas of work and key milestones	15
Table 6: SP2 areas of work and key milestones	18
Table 7: SP3 areas of work and key milestones	21
Table 8: PEFA Indicator PI 30.3 - External audit follow-up - Scores Over Time	22
Table 9: PEFA Indicator PI 30.3 - External audit follow-up - Scores Over Time	23
Table 10: SP4 areas of work and key milestones	24

List of Figures

Figure 1: PASAI membership overview	4
Figure 2: PASAI's 2014-2024 Strategy	5
Figure 3: SAI PMF Average score	6
Figure 4: SAI PMF Scores by SAI	7
Figure 5: Methodology and stakeholders consulted on a map	10
Figure 6: SAI PMF average scores for Domain A	16

List of abbreviations and acronyms

ADB	Asian Development Bank
AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
ANAO	Australian National Audit Office
APEC	Asia-Pacific Economic Cooperation
APIPA	Association of Pacific Island Public Auditors
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
CIAO	Cook Islands Audit Office
CSO	Civil Society Organisation
DAC	Development Assessment Criteria
DFAT	Australian Government Department of Foreign Affairs and Trade
DPs	Development partners
EFA	Equal Future Audits
EU	European Union
FSG	Financial Statements of Government
FSM	Federated States of Micronesia
GEDSI	Gender equality, disability and social inclusion
HRM	Human resource management
INTOSAI	International Organization of Supreme Audit Institutions
IDI	INTOSAI Development Initiative
IFPP	INTOSAI Framework of Professional Pronouncements
ISSAIs	International Standards of Supreme Audit Institutions
LMS	Learning Management System
MER	Monitoring, Evaluation and Reporting
MFAT	New Zealand Ministry of Foreign Affairs and Trade
MTR	Mid-term Review
OAG	Office of the Auditor-General
ODA	Official Development Assistance
PAC	Public Accounts Committees
PASAI	Pacific Association of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability
PESA	Professional Education for SAI Auditors
PFM	Public Finance Management
PFTAC	Pacific Financial Technical Assistance Centre
PIANGO	Pacific Islands Association of Non-Governmental Organisations
PIFS	Pacific Islands Forum Secretariat
PMF	Performance Measurement Framework
PNG	Papua New Guinea
PRAI	Pacific Regional Audit Initiative
PSC	Public Service Commission
QA	Quality Assurance
QC	Quality Control
SAIs	Supreme Audit Institutions
SAS	Sub-Regional Audit Support
SDG	Sustainable Development Goals
SNAO	Swedish National Audit Office
SPs	Strategic Priorities
SPC	The Pacific Community
TA	Technical Assistance
UNDP	United Nations Development Programme
USP	The University of the South Pacific
WOG	Whole of Government

Acknowledgements

This evaluation was commissioned by the Pacific Association of Supreme Audit Institutions (PASAI) and was undertaken by Tetra Tech International Development (Tetra Tech). The team consisted of Monica Wabuke as Evaluation Team Leader, Rachel George as the Project Director, Simon Whitehead as the Public Finance Management Specialist, Kiali Molu as the Kiribati Local Consultant, Lisa Faerua as the Vanuatu Local Consultant and Paul Lee as the Evaluation Analyst

The Evaluation was undertaken from December 2022 to June 2023. The Evaluation team would like to thank the PASAI Secretariat and its member Supreme Audit Institutions (SAIs) in the Pacific, Australia, and New Zealand as well as the Australian Department of Foreign Affairs and Trade (DFAT) and the New Zealand Ministry of Foreign Affairs and Trade (MFAT). The Evaluation would like to acknowledge the inputs from other development partners, regional stakeholders, national governments representatives in-country, in-country partners and representatives of civil society organisations who gave up their valuable time to provide insights during this evaluation. The report is richer and more nuanced due to your contributions.

Overall, the Evaluation team appreciates the high level of support and engagement it received from all the people and institutions with which it interacted with. The stakeholder consultation list is attached in Annex 6.

Executive Summary

Introduction and background

The Pacific Association of Supreme Audit Institutions (PASAI) commissioned Tetra Tech International Development (Tetra Tech) to undertake the evaluation of PASAI's delivery against its 2014-2024 Strategy (the Evaluation) from December 2022 to August 2023. This Report presents the Evaluation findings and recommendations to inform the development of the new PASAI Strategy.

PASAI is the official association of supreme audit institutions in the Pacific region. PASAI is one of seven regional organisations belonging to the International Organization of Supreme Audit Institutions (INTOSAI). PASAI acts as a vital intermediary to bring services from INTOSAI organisations, particularly the INTOSAI Development Initiative (IDI), to the Pacific region. The work of PASAI is focused on the five Strategic Priorities (SPs) as set out in its 2014-24 Strategy. This long-term strategy marks the second phase of assistance from key development partners.

**PASAI HAS 29
MEMBER SUPREME
AUDIT INSTITUTIONS
(SAIs)**



**THE 20 DEVELOPING
MEMBER SAIs ARE
SPREAD ACROSS
THREE SUB-REGIONS**



The SPs are as follows:

SP 1 Strengthen SAI independence

SP 2 Advocacy to strengthen governance, transparency, accountability and integrity

SP 3 High quality audits by Pacific SAIs

SP 4 SAI capacity and capability enhanced

SP 5 PASAI Secretariat capable of supporting Pacific SAIs

PASAI implements its 2014-2024 Strategy and the five SPs through several activities that service SAIs through capability and capacity building. This is achieved through providing capacity development and training programmes; delivering and facilitating regional workshops (both online and in-person); conducting in-country visits to support SAIs capacity and capabilities, supporting SAI independence goals through local advocacy; providing technical expertise and assistance; supporting technology updates for SAIs; supporting SAIs' efforts to amend legislation for full independence; reducing audit backlogs of SAIs; and supporting the development of guidelines, manuals and SAIs' annual reporting on their activities.

Evaluation purpose and scope

The objectives of the Evaluation are to: assess what progress has been made towards achieving the agreed programme outcomes and PASAI's SPs; assess the effectiveness and efficiency of the modality of support provided; and provide lessons learned and success stories related to delivery modality approaches and sustainable change results.

The Evaluation:

- Covered PASAI's delivery of its Strategy with a focus on achievements and progress since the completion of the Mid-term Review (MTR) that was undertaken in 2018–19
- Includes the support provided to the PASAI Secretariat by the Controller and Auditor-General of New Zealand in his role as Secretary-General of PASAI.

Key evaluation questions and objectives

The Evaluation responded to the objectives and key evaluations questions as outlined in the Terms of Reference (TOR). The TOR outlined three evaluation objectives and nineteen key evaluation questions. Table 1 below shows the evaluation objectives that guided the analysis and structure of this Report. Table 3 shows the specific key evaluation questions underlying each evaluation objective.

Table 1: Evaluation objectives

Objective	Description
Objective 1: Relevance, Coherence and Efficiency	<ul style="list-style-type: none">To assess the relevance, coherence and efficiency of the modality of support provided through the vehicle of PASAI
Objective 2: Effectiveness and Impact	<ul style="list-style-type: none">To examine the progress made towards the programme outcomes and PASAI's SPs within its 2014-2024 Strategy
Objective 3: Sustainability and Impact	<ul style="list-style-type: none">To identify the key learnings to increase positive impact in the future

The Evaluation drew on evidence from a literature review, existing reporting, programme documentation, SAI Performance Measurement Framework (PMF) assessment results, Public Expenditure and Financial Accountability (PEFA) assessments, and primary qualitative data through in-person remote stakeholder interviews and focus group discussions. The data collected provided a comprehensive picture of PASAI's performance and enabled the Evaluation team to triangulate findings in a robust manner.


Summary of key findings and recommendations



The table below presents a summary of key findings and recommendations made within this Evaluation Report.

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Table 2: Summary of key findings and recommendations


Evaluation objective	Summary of key findings	Recommendations
 Relevance and coherence	<p>The five SPs remain highly relevant to PASAI, member SAIs and other stakeholders. However, PASAI has varying levels of influence to effect change across all the SPs, with a range of external factors enhancing or hindering progress. The five SPs and PASAI's mandate are also aligned with other INTOSAI members and development partner's strategic priorities.</p>	<p>The next Strategy should articulate SPs that are strategic and relevant for PASAI within the Pacific context, and focus efforts first on SPs where PASAI has implementation and resourcing clarity. Outlining SPs that PASAI can implement directly as opposed to SPs that require strategic and delivery partners will help ensure that PASAI aligns efforts and resources to areas it has greater and direct influence. This will also enable the further developing and maintaining of strategic partnerships that support achievement of SPs where PASAI has indirect influence.</p>
	<p>A coordinated regional approach continues to be the most effective and efficient modality to support SAI capability and capacity development. The highly specialised nature of public auditing requires an expert regional body as PASAI, that is able to understand the technical issues that SAIs face. PASAI provides valuable linkages to international networks that bilateral programmes could not. PASAI also provides the crucial networking and peer-to-peer collaboration opportunities for SAIs.</p>	<p>Continue supporting SAI capability and capacity development through a coordinated regional approach, with some bilateral funding and support recommended as requested to support other areas of technical assistance and twinning arrangements. The coordinated regional approach of PASAI ensures that subject matter experts are providing advice on how to best build SAI capability by providing that is grounded in best practice, while ensuring the most efficient allocation of resources to build SAI capability.</p>
	<p>Feedback from the Northern Pacific SAIs indicates that at times PASAI's support is less suited to them when compared to Southern Pacific SAIs. The countries and territories of the Northern Pacific have significantly different systems of government to that of the Southern Pacific countries. Most member SAIs in the Northern Pacific are required to follow US accounting and auditing standards. Overall, there is a perception from some member SAIs that the Secretariat has limited visibility and understanding of the Northern Pacific context.</p>	<p>Consider addressing the needs of Northern Pacific SAIs in the new Strategy. This could include an increased focus on delivering training programmes on US Government Auditing Standards (the Yellow Book) or providing support to the investigative units of the Northern Pacific SAIs. This would require close coordination with the Association of Pacific Island Public Auditors (APIPA), which is also providing workshops for public auditors in the Northern Pacific countries.</p>

Evaluation objective	Summary of key findings	Recommendations
	<p>PASAI's good work at the regional and national levels lacks visibility with key national stakeholders. Most officials working in Australian and New Zealand High Commissions consulted noted limited knowledge of PASAI and their work in the respective countries. This may be partly due to the high turnover of staff in these postings and reduced travel over recent years due to COVID-19. However, the Evaluation observed limited PASAI engagement of with locally engaged development partner staff (besides sending invitations for relevant workshops). Though engagement with development partners is changing, with a recent increase in engagement with MFAT posts facilitated by staff in MFAT Wellington.</p>	<p>PASAI and its core development partners should facilitate greater coordination between PASAI and bilateral programmes and other stakeholders in-country. PASAI could improve the visibility of their work through increased coordination with bilateral programmes in the countries they are working in. Increased engagement with DFAT/MFAT posts in particular would support more joined-up approaches on programming for improved Public Finance Management (PFM). MFAT and DFAT could facilitate better coordination and coherence of investments by sharing more information with their Posts and by connecting PASAI to their other relevant programmes working in the PFM space.</p>
<p>Efficiency</p> 	<p>Resourcing has increased in recent years, but there are still concerns that the PASAI Secretariat is not adequately resourced to deliver the full range of strategic and technical activities within the Strategy. The current leadership and quality of staff within the PASAI Secretariat was perceived as appropriate and suited to achieve PASAI's SPs, and the sheer level of activities and outputs from the small Secretariat team was seen as remarkable. However, multiple Secretariat team members noted that there are significant pressures arising from the level of multitasking at present and that staff were spread too thinly across activities to continue producing quality outputs.</p>	<p>Consider the scale, scope and skillsets of the Secretariat to deliver the next Strategy. Given the high workloads and multitasking required to undertake existing work, the scope and scale of PASAI's mandate will need to be carefully considered in the new Strategy. It will be important to consider what responsibilities lie with PASAI, twinning partners (if twinning arrangements are reinvigorated), and other strategic partners, as well as consider how the allocation of responsibilities are communicated to key stakeholders to minimise potential duplication and inefficiencies. The absorptive capacity of SAIs and modalities used by PASAI should be considered as part of this process.</p>
<p>Effectiveness and impact</p> 	<p>Advocacy to strengthen governance, transparency, accountability and integrity is seen as both a gap and opportunity for PASAI and member SAIs at the national and regional levels. Noting PASAI only has indirect influence on SAI independence, opportunities exist to strengthen the wider transparency and accountability environment through strategic partnerships and closer engagement with national and regional actors.</p>	<p>Elevate strategic partnerships with national, regional, and international partners to support SAIs independence and enhance advocacy and transparency. The attainment of SAI independence (SP1) is a challenging yet critical process. Advocacy to enhance governance, transparency, accountability and integrity (SP2) is heavily influenced by the socio-political contexts of countries where SAIs operate. Collaboration, strategic partnerships, and effective stakeholder is necessary to achieve these SPs and maximise "windows of opportunity" that arise within the varying socio-political contexts. The next Strategy should elevate strategic partnerships with stakeholders to ensure that PASAI is able to continue the momentum of its efforts to date.</p>

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Evaluation objective	Summary of key findings	Recommendations
	<p>PASAI has enhanced the capacity and capability of SAIs through some of their high-quality training programmes that comprise of relevant technical content, competent facilitators and speakers. Opportunities exist for PASAI to support the professionalisation of the trainings. Assessments against SP4 indicate that PASAI has done well as reported by both PASAI and member SAIs to enhance SAI capability and capacity, including SAI capacity for conducting different types of audits.</p>	<p>Consider a shift towards competency-based training (if feasible) to enhance professionalisation of the practice. PASAI should continue to build on the resources available through the LMS and continue the transition towards self-paced learning based on a competency framework for audit professionals (using the INTOSAI framework as a reference). Given the wide appreciation of the PESA-P programme being offered in collaboration with IDI, this model of professional education could be expanded where appropriate to other programmes offered by PASAI.</p>
	<p>PASAI's provision of technical expertise that leverages established twinning arrangements is highly valued by participating SAIs and is widely seen as an effective and sustainable modality of building capacity. The most valued twinning arrangements are those where long-term trusted relationships – this includes the twinning relationships between SAI PNG and the Australian National Audit Office (ANAO) and SAI Samoa and SAI Cook Islands with the New Zealand Office of the Auditor-General. These successful twinning programmes had regular engagement and two-way deployments. There was significant interest from SAIs in twinning arrangements for ongoing, longer-term support.</p>	<p>Reinvigorate existing twinning arrangements and establish new arrangements as part of the new Strategy. Twinning arrangements with the Australian State SAIs and the New Zealand Audit Office with options for secondments to enhance capacities and capabilities for sustainability should continue. Also, PASAI should facilitate a review of previous twinning arrangements with the Australian State SAIs to determine if there were any barriers to building a long-lasting partnership. For the Northern Pacific SAIs, PASAI should progress potential twinning arrangements with the US Government Accountability Office (US-GAO) as well as with the French Territories.</p>
	<p>Evidence shows PASAI's quality of reporting has improved with the resourcing of the monitoring and evaluation capabilities, however, there is room for improvement. Gaps in monitoring and reporting remain with regard to outcomes reporting, measuring behaviour change and the impact of PASAI capacity building efforts.</p>	<p>Consider resourcing for outcomes measurement and reporting to measure PASAI's behaviour change and impact. PASAI has adequate activity monitoring and reporting, but more resources (financial and human) are required to measure outcomes and impact. PASAI will need to allocate funding for outcomes and impact evaluations as part of its M&E allocations to ensure that the assessments are conducted. Doing this will ensure that PASAI is able to implement fully its Monitoring, Evaluation and Reporting (MER) framework and capacity building measurement framework and provide evidence of the results.</p>

Evaluation objective	Summary of key findings	Recommendations
	<p>Less active engagement with some “non-participating” SAIs is seen as a missed opportunity. Several stakeholders noted that the current Strategy had not fully gained from members, in particular the non-participating members. Stakeholders from the French Territory SAIs felt that they could have participated more in the areas of knowledge sharing, cooperation, and local twinning arrangements. Some stakeholders from these SAIs felt that there was a missed opportunity of them not engaging in the recent SAI PMF process and cooperative audits. Though PASAI extended engagement to these SAIs, they were limited by the fact that their offices are not SAIs but territorial branches of SAI France. Future efforts should consider how to work and engage with them especially in the areas of twinning arrangements and audit quality.</p>	<p>Consider an increased focus on cooperation, collaboration, and knowledge sharing amongst all member SAIs. The updated Strategy should carefully consider how the participation of all 29 of the member SAIs can be encouraged, particularly the “non-participating” SAIs. The updated Strategy could place a higher emphasis on the importance of regional cooperation, collaboration and knowledge sharing between the SAIs (as opposed to the current focus of building capability of the 20 participating SAIs). This could help ensure that the available knowledge and experience of member SAIs is fully utilised.</p>
	<p>While there is evidence that PASAI promotes gender equality and the rates of female participation in training programmes are strong, there are other aspects of inclusion that are yet to be considered. For example, a few SAIs suggested that PASAI could consider inclusion more broadly, better understand the barriers to inclusion in the Pacific, and look to understand how its work can help address discrimination and marginalisation in relation to disability, poverty, ethnicity, age and other characteristics.</p>	<p>Consider gender analyses in programme design, developing a Gender Equality, Disability and Social Inclusion (GEDSI) Strategy and/or Action Plan as well as dedicating time, effort and resources to targeted inclusion activities. Mainstreaming gender across PASAI’s programming can be improved by undertaking gender analyses at the outset of developing new and/or when revising its capacity development and training programmes.</p>
<p>Sustainability</p> 	<p>The limited absorptive capacity of many members SAIs presents a significant risk to the effectiveness and sustainability of PASAI’s training programmes - this is acknowledged and being addressed to some degree by PASAI. Numerous stakeholders raised concerns about the ability of member SAIs to absorb the high number of PASAI offerings due to their routine work obligations. The absorptive capacity of some SAIs are being further stretched by accepting offers of additional assistance from other development partners. PASAI has responded through increased engagement with SAIs to understand their training needs and absorptive capacity.</p>	<p>Continue the strong focus on understanding the absorptive capacity of members SAIs when developing training schedules and consider supporting development of tailored SAI capacity building plans based on the SAI PMF. PASAI should continue its close engagement with SAIs when planning training programmes - the volume and timing of training programmes may need to be reconsidered. Close engagement could include support to help SAIs prioritise accepting support from PASAI and other development partners that are providing complementary assistance.</p>

1 Introduction

The Pacific Association of Supreme Audit Institutions (PASAI) is the official association of supreme audit institutions (SAIs) in the Pacific region. PASAI is one of seven regional organisations belonging to the International Organization of Supreme Audit Institutions (INTOSAI). PASAI acts as a vital intermediary to bring services from INTOSAI organisations, particularly the INTOSAI Development Initiative (IDI), to the Pacific region. PASAI has 29 member SAIs, of which 20 developing SAIs are spread across three sub-regions.

1.1 Evaluation purpose and objectives

PASAI commissioned Tetra Tech International Development (Tetra Tech) to undertake the evaluation of PASAI's delivery against its 2014-2024 Strategy (the Evaluation) from December 2022 to August 2023. The objectives of the Evaluation are to:

- Assess what progress has been made towards achieving the agreed programme outcomes and PASAI's Strategic Priorities since the Mid-Term Review of PASAI's 2014-2024 Strategy
- Assess the effectiveness and efficiency of the modality of support provided
- Consider lessons learned and success stories related to delivery modality approaches and sustainable change results.

The Evaluation will be used as a critical input to complement, and add to, the significant data held and shared by PASAI. It will be made available in appropriate forms to the PASAI Governing Board, members, development partners and other stakeholders to inform the development of the new PASAI Strategy and future programming.

The Evaluation responded to the objectives and key evaluation questions as outlined in the Terms of Reference (TOR). The TOR outlined three evaluation objectives and nineteen key evaluation questions. The evaluation objectives are aligned with the Organisation for Economic Co-operation and Development's Development Assistance Committee (OECD-DAC) evaluation criteria that assess the relevance, coherence, effectiveness, efficiency, impact and sustainability of programmes. The evaluation has analysed and structured the report based on these evaluation objectives and key evaluation questions underlying each objective (noting that some of the objectives and key evaluation questions overlap as acknowledged in the TOR). To this end, some analysis and findings for some objectives overlap across chapters as sections.

For better flow, analysis and structuring of the report, the first two objectives within the TOR have been reordered, while the third objective has remained the same as per the TOR. Renumbering the objectives to start with relevance, coherence and efficiency helps provide good contextual background of PASAI's relevance and areas of support before presenting the assessments of its overall effectiveness and impact. A list of the full evaluation objectives, key evaluation questions and sub-questions (together with a breakdown of how and where the Evaluation Report has responded to the objectives and questions) is provided in Annex 1. The reordered evaluation objectives and key evaluation questions that guided the analysis and the structure of this Evaluation report are explained in Table 3 below.

Table 3: Evaluation objectives and key evaluation questions

Objective	Description	Key evaluation questions
Objective 1: Relevance, Coherence, and Efficiency	To assess the relevance, coherence and efficiency of the modality of support provided through the vehicle of PASAI	<ul style="list-style-type: none"> • Is a coordinated regional approach or a bilateral approach to SAI capability and capacity development the most effective way to deliver respective International Development Cooperation Programmes? • Is PASAI a sufficiently recognised and respected contributor to governance enhancement in the region? Is PASAI able to effectively influence the performance of the public financial management system at local and regional levels? • Has the activity successfully enhanced the SAI peer network within the region and reduced the

		<p>SAI Head isolation that is inherent in their independent role?</p> <ul style="list-style-type: none"> • Has PASAI delivered an effectively coordinated capability and capacity enhancement programme during the current contract period/since the mid-term review? • Has PASAI implemented sufficiently robust systems and processes to ensure efficient programme delivery and outcome success? • KEQ: Has the activity applied an inclusive approach to programme delivery and sufficiently addressed cross-cutting issues such as gender equality, disability inclusion and child protection?
<p>Objective 2: Effectiveness and Impact</p>	<p>To examine the progress made towards the programme outcomes and PASAI's Strategic Priorities within its 2014-2024 Strategy</p>	<ul style="list-style-type: none"> • To what extent is the activity contributing to sustained improvement in the public financial management systems of member countries? • Have activity outputs been of high quality, timely and cost-effective? To what extent have programme outputs contributed towards achieving higher-level outcome goals? • To what extent has the PASAI programme responded to the varying needs of SAIs across the region arising as a result of country size, development progress and extent of impacts of event outside of SAI and/or country control?
<p>Objective 3: Sustainability and Impact</p>	<p>To identify the key learnings to increase positive impact in the future</p>	<ul style="list-style-type: none"> • What modality, scope and organisational changes, if any, are required to increase the impact of future programme design and delivery? • What organisation structure changes, if any, are required to increase the impact of future programme design and delivery? • What programme scope changes are required, if any, to increase future impact? • What modality approaches have resulted in the most impactful and sustainable change results? • Have modalities been successfully modified to respond to the varying needs of SAIs in small island states and other resource-constrained situations?

1.2 Evaluation scope

The scope of the Evaluation included PASAI's delivery of its 2014-2024 Strategy with a focus on achievements and progress since the completion of the Mid-term Review (MTR) which was undertaken in 2018–19. The scope of the Evaluation also includes the support provided to the PASAI Secretariat by the Controller and Auditor-General of New Zealand in his role as Secretary-General of PASAI. This support is separately funded by the New Zealand Ministry of Foreign Affairs and Trade (MFAT) and includes support for the governance and management of the programme, some programme delivery, and contribution to the twinning arrangements through long-term supportive relationships with the Supreme Audit Institutions (SAIs) of Cook Islands and Samoa.

1.3 Overview of PASAI

PASAI promotes transparent, accountable, effective, and efficient use of public sector resources across the Pacific region. It contributes to that goal by working across the Pacific and helping its member SAIs improve the quality of public sector auditing to be compliant with applicable auditing standards. PASAI has a total of 29 SAI members, of which 20 are participating SAIs (or beneficiaries of programmes) spread across three sub-regions. Member SAIs contribute to the financing of PASAI through membership fees.

Geographic scope and establishment of PASAI

As a Pacific regional organisation, PASAI guides, empowers and supports member SAIs to undertake the important and necessary task of improving the quality of public sector auditing in their relevant jurisdictions to high and internationally recognised standards. SAIs play a pivotal role in facilitating good governance and providing timely and high-quality audits for improving Public Finance Management (PFM). PASAI's geographic scope is expansive and covers a large majority of the Pacific Island countries and overseas territories across the three sub-regions of Melanesia, Micronesia and Polynesia.

The SAIs in the Pacific Region have long recognised the value of working together at a regional level and established various arrangements over the years to facilitate this, which led to the formalisation of these arrangements and the establishment of PASAI in 2008. PASAI was established as a New Zealand registered incorporated society that operates in alignment with these legal requirements, including completing audited annual accounts to New Zealand's accounting standards.

Governance, management and implementation

PASAI is governed by a Charter which sets out the roles and responsibilities of the PASAI Congress, Governing Board, Secretary-General, and Chief Executive. The Governing Board represents members from across the three sub-regions of the Pacific (Melanesia, Micronesia, and Polynesia) and the members from supporting countries in the region (Australia, New Zealand and the French-supported SAIs of New Caledonia and French Polynesia). The Secretary-General's role is currently held by the Controller and Auditor-General of New Zealand who holds delegations to provide oversight of spending and activities of the Secretariat on behalf of the PASAI Governing Board and Congress between meetings. The Office of the Auditor-General New Zealand provides regular support to the PASAI Secretariat (located in Auckland, New Zealand).

The work of PASAI is focused on the five Strategic Priorities (SPs) as set out in its 2014-24 Strategy (see 4.1). This long-term strategy marks the second phase of assistance from development partners. The SPs are: SP1 – strengthen SAI independence; SP2 – advocacy to strengthen governance, transparency, accountability and integrity; SP3 – high-quality audits by Pacific SAIs; SP4 – SAI capacity and capability enhanced; and SP5 – PASAI Secretariat capable of supporting Pacific SAIs.

PASAI implements its 2014-2024 Strategy and the five SPs through several activities that service SAIs through capability and capacity building. This is achieved through providing capacity development and training programmes; delivering and facilitating regional workshops (both online and in-person); conducting in-country visits to gather information and assist SAIs with completing accountability and transparency reports; providing technical expertise and assistance; supporting technology updates for SAIs; supporting SAIs' efforts to amend legislation for full independence; reducing audit backlogs of SAIs; and supporting the development of guidelines, manuals, and SAIs' annual reporting for their activities.

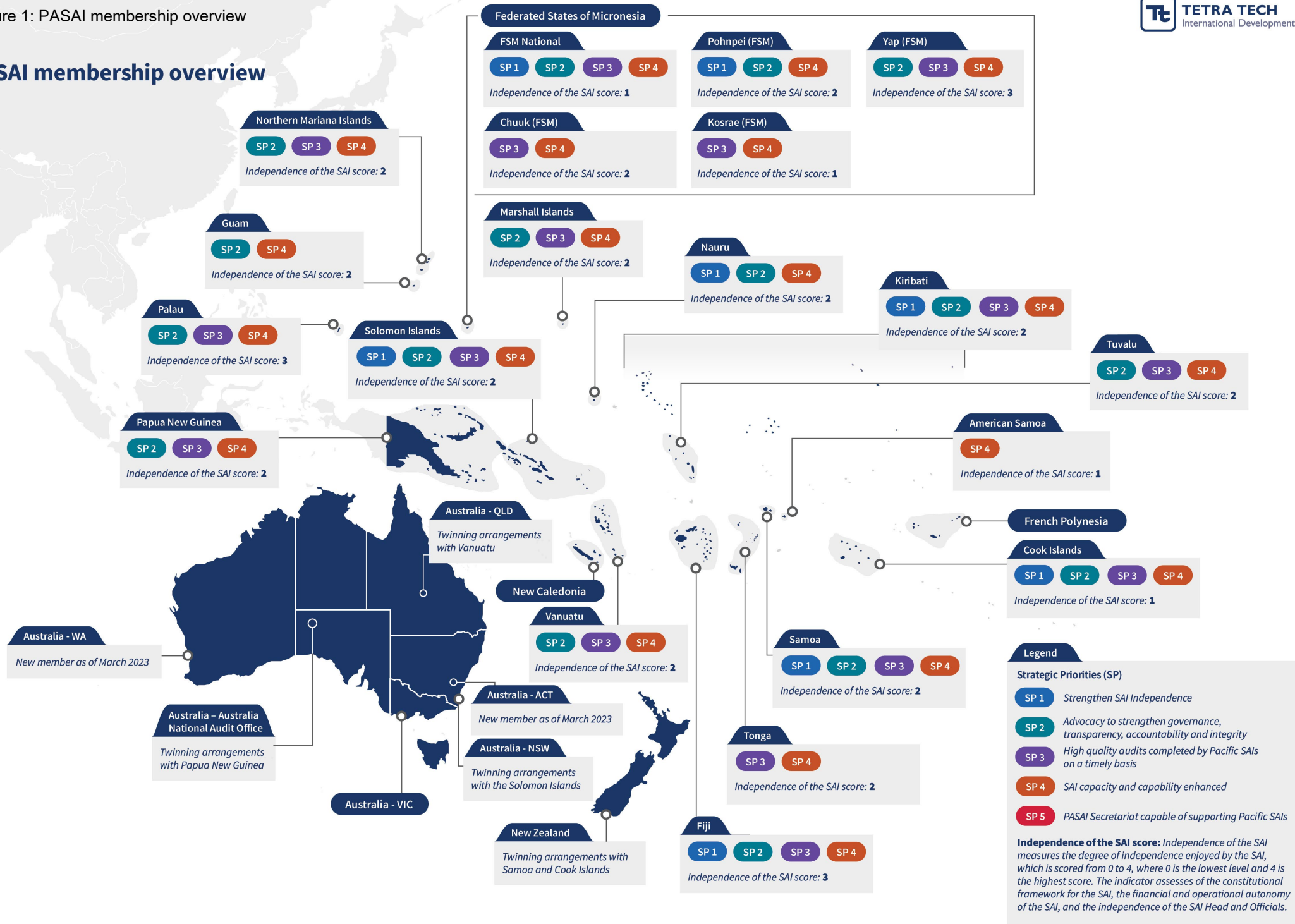
PASAI Membership

The first recorded Congress of members was held in 1988 when it was called the South Pacific Association of Supreme Audit Institutions (SPASAI). The 12th Congress was held in 2009 with the name changed to PASAI to extend its membership to include the Northern Pacific SAIs. It had 26 members then with FSM Chuuk joining later. In 2014–15, there were 27 SAI members which remained the same in the period of assessment. More recently, as of March 2023, PASAI now has 29 members after two additional Australian States became members at the March Congress held in Palau. The two new members include the Australian Capital Territory Audit Office and the Office of the Auditor General for Western Australia.

Throughout the years, PASAI has provided considerable support to each SAI relevant to the 2014-2024 SPs. Figure 1 below is a summary of PASAI membership that shows member SAIs, the support they provide (based on the Quarterly Reports July 2022 – March 2023, see Annex 10) or receives from PASAI aligned to the SPs as well as the SAI independence score as per the SAI PMF scores.

Figure 1: PASAI membership overview

PASAI membership overview



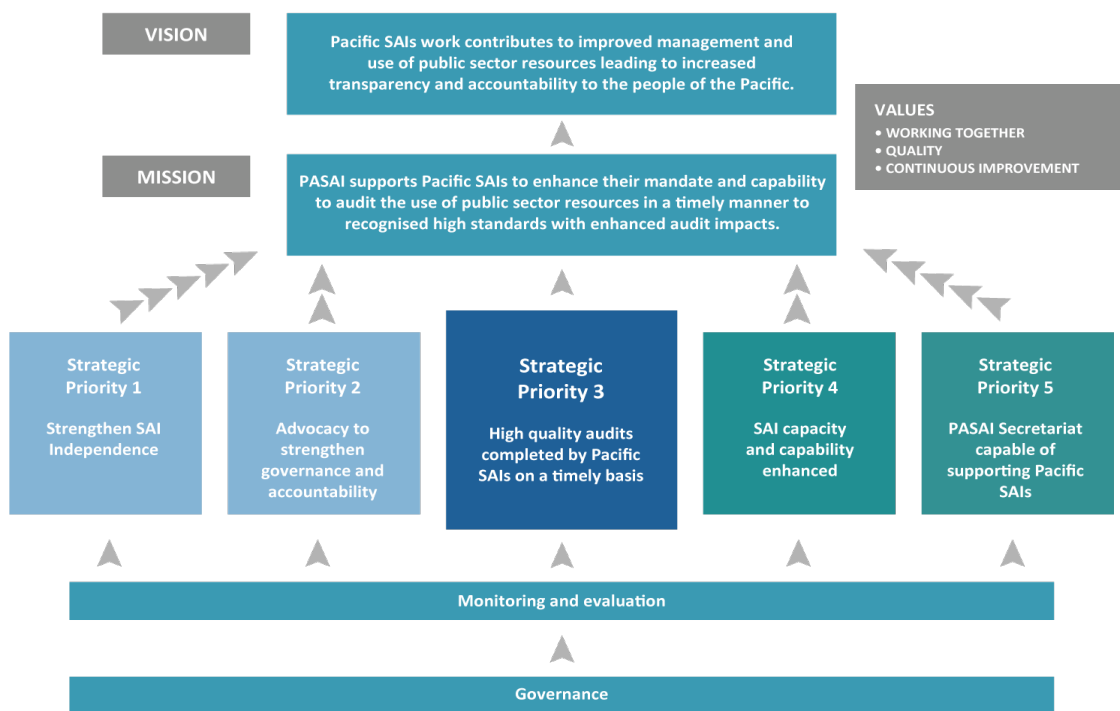
1.4 The 2014-2024 Strategy and five Strategic Priorities (SPs)

The development of the 2014-2024 Strategy was partly informed by a number of assessments and diagnostic exercises. In particular, two evaluations of the Pacific Regional Audit Initiative (PRAI) in 2012–13 informed the process for developing the PASAI strategy and current organisational structure. In addition, the 2011 Accountability and Transparency Report provided PASAI with information about the state of independence and resources available to SAIs in the Pacific region, the budget and scrutiny role of the legislature and its committees, and actors in the public sector within which the SAI operates, including civil society interface with the government and the SAIs. The Report concluded that the picture of accountability and transparency was mixed across the region and recommended focused and coordinated efforts from PASAI, its member SAIs, and partners supporting good governance. Areas of concern were the independence of SAIs, timely completion of audits, legislative scrutiny of audits, and interaction between SAIs and civil society organisations (CSOs) and media organisations.

The 2014-2024 Strategy was developed to address the various gaps identified in the above assessments. The stated objective of PASAI’s long-term strategic plan for the period of 2014-2024, its strategic priorities, and its intended impact are represented in the graphic below:

SP 1	strengthen SAI independence: focuses on strengthening SAIs’ legislative framework and resource basis to enable them to fulfil their mandates
SP 2	advocacy to strengthen governance, transparency, accountability and integrity: build on existing partnerships with regional stakeholders, be influential in the PFM space, and develop additional partnerships to pursue improvement in the PFM cycle in the region
SP 3	high quality audits completed by Pacific SAIs: focus on improvement in the timeliness and quality of the audits of the Financial Statements of Government/Whole of Government financial audits.
SP 4	SAI capacity and capability enhanced: focus on improving SAI management processes in order to improve audit quality standards.
SP 5	PASAI Secretariat capable of supporting Pacific SAIs: focus on the capabilities and resources of the Secretariat to support member SAIs.

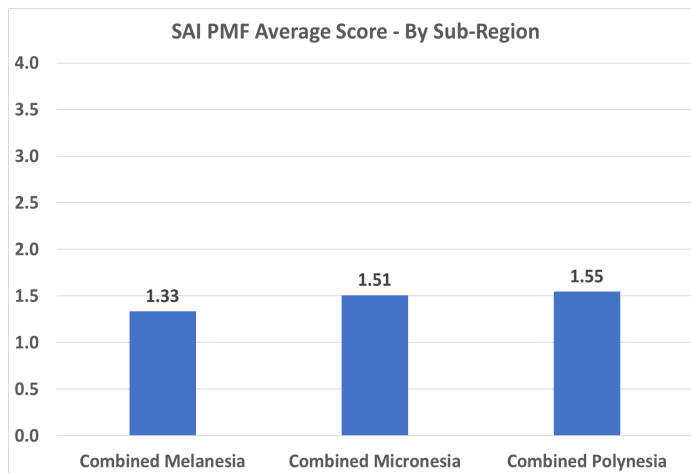
Figure 2: PASAI’s 2014-2024 Strategy



Source: PASAI 2014-2024 Strategic Plan

1.5 Context of PFM and Public Auditing in the Pacific Region

Figure 3: SAI PMF Average score



The diversity of the Pacific region is also reflected in the diversity of the PFM and public auditing environments across the region.

Member SAIs are operating in countries and territories with extremely varied cultures, populations, geographies, income levels and political systems. Each country or territory has its own unique PFM legislative framework, with many countries having frameworks similar to the Westminster system of Government, while most Northern Pacific Countries are following a more US-aligned Congressional system of Government. The systems in place for transparency and accountability vary significantly in each country, as do the institutions responsible for supervision and oversight of public finances. Furthermore, key PFM stakeholders in each country, such as public

auditors, Ministries of Finance & Public Accounts Committees (PACs) are all at different stages of development. Some countries in the region have documented PFM reform roadmaps and are at various stages of implementation of major reforms, such as revisions to PFM legislative frameworks (Marshall Islands and Fiji) or upgrades to Financial Management Information Systems (Solomon Islands and Marshall Islands). Considering all the above, PASAI is operating in an extremely diverse and complex environment – there is no “one size fits all” solution that can be applied across the region. To successfully fulfil its mandate, PASAI and other regional PFM institutions require a thorough understanding of the political and technical context in each country it is operating. It also requires an agile and adaptive approach that responds to changes in this diverse and complex context.

Assessments carried out in the region using the SAI Performance Measurement Framework (PMF) and Public Expenditure and Financial Accountability (PEFA) frameworks provide valuable information on SAI capability at the institutional, organisational, and professional levels and on the overall effectiveness of the external audit function. These assessments provide a snapshot of SAI capability at a given time, and when repeated at regular intervals can provide evidence of SAI progress over time.

PASAI has recently completed the assessment of all 20 participating SAIs in the region using the SAI PMF, providing a crucial data to assess their performance against international auditing standards and best practices. The SAI PMF is an INTOSAI tool that provides SAIs with a framework for the assessment of their performance against the INTOSAI Framework of Professionals Pronouncements (IFPP) and other established international good practices for external public auditing. The SAI PMF measures performance across six domains and 25 indicators and assesses both audit and non-audit functions.

SAI PMF indicators are scored using a numerical scale from 0 to 4, where 0 is the lowest level and 4 is the highest score. Scores broadly correspond to the level of development in the area measured by the indicator in keeping with the practices of INTOSAI capability models. The SAI PMF was conducted by PASAI from 2016 to 2022 using a combination of third-party (consultants) and peer-review approaches. PASAI issued the SAI PMF Regional Report in December 2022 to summarise the results of the SAI PMFs – the results for each sub-region across the six domains and 25 indicators are summarised in Annexes 2 to 5. The completion of the SAI PMF process is a significant milestone for PASAI, and the data obtained provide a valuable baseline for future assessment of changes in SAI performance. Repeated SAI PMF assessments will be critical to inform evidence-based planning and programming in both PASAI and its member SAIs.

SAI PMF results on SAIs’ overall performance, capability and capacity

SAI PMF results by subregion show that SAIs in Polynesia have been assessed as performing at the highest level with an average score of 1.55 across the 25 indicators, SAIs in Micronesia have been assessed at a slightly lower level of performance with an average score of 1.51 while the Melanesian SAIs have been assessed as the weakest overall with an average score of 1.33 across all indicators (see Figure 3).

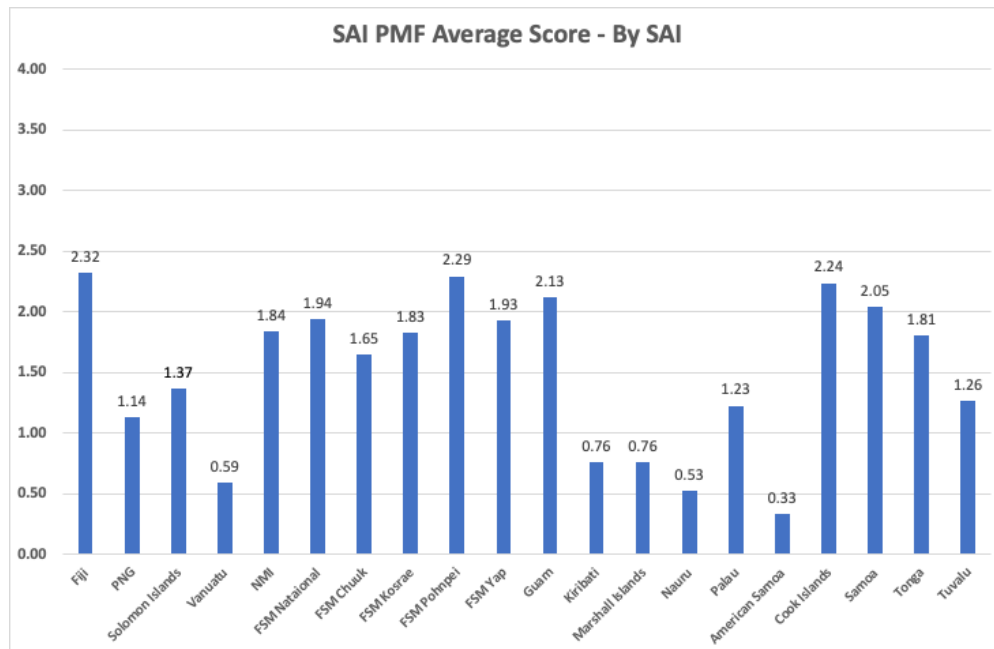
When analysed by individual SAIs, there are significant variations within each sub-region, with high and low-scoring SAI in each sub-region (see Figure 4). For instance, within Melanesia, the Office of the Auditor-General (OAG) in Fiji has been assessed as the best-performing SAI with an average score of 2.32 whereas the OAG in Vanuatu was

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

assessed with an average score of 0.59. In Micronesia, the Office of the Pohnpei State Auditor was the highest performing SAI with an average score of 2.29 whilst the Department of Audit in Nauru was assessed with an average score of 0.53. In Polynesia, the Cook Islands Audit Office (CIAO) was assessed with the highest average score of 2.24 while the Office of the Territorial Auditor in Samoa received the lowest average score of 0.33.

Figure 4: SAI PMF Scores by SAI



PEFA assessment on SAIs capability across the region

PEFA assessments carried out across the region also provide valuable contextual information on SAI capabilities and linkages with the wider accountability cycle. The PEFA programme provides a framework for assessing and reporting on the strengths and weaknesses of PFM using quantitative indicators to measure performance. The 2016 PEFA framework identifies 94 characteristics (dimensions) across 31 indicators of public financial management (indicators). The performance of each indicator and dimension is measured against a four-point ordinal scale from A to D – A is given if the evidence demonstrates that an internationally-recognised level of good performance is achieved, and a D score indicates that performance is below the basic level. Two indicators in the PEFA Framework most relevant to the effectiveness of the external audit function – are *External Audit and Legislative Scrutiny of Audit Reports*.

The most recent scores for PASAI members that have undergone PEFA assessments for these are set out below in Table 4, noting that not all members have undertaken a PEFA assessment. While some of the PEFA assessments were carried out several years ago, the results demonstrate some correlation with the results of SAI PMF Assessments. Analysis of the PEFA results shows weak scores in both external audit and legislative scrutiny of audit reports in seven countries (Nauru, French Polynesia, Cook Islands, Tonga, New Caledonia, Vanuatu and Solomon Islands) scoring D in both the indicators with only Tuvalu, Marshall Islands scoring a B and C respectively. These low scores demonstrate some correlation with SAI PMF results which shows relatively low scores for legislative scrutiny of audit reports (SP2) and external audit (SP3) (see 4.2).

Table 4: Most recent PEFA Scores for PASAI members

Country/Year of Assessment	PEFA Indicator relevant to external audit	
	External Audit	Legislative scrutiny of audit reports
Nauru (2022)	D	D
French Polynesia (2022)	D+	D
Cook Islands (2021)	D+	D
Tonga (2020)	D+	D
Fiji (2020)	C+	B+
New Caledonia (2019)	D+	D+
Samoa (2014*)	D+	B+
Vanuatu (2013*)	D	D+
Solomon Islands (2012*)	D+	D
Tuvalu (2011*)	B+	B
Marshall Islands (2012*)	C	C+

*These PEFA assessments were carried out using the 2011 PEFA framework, which has different criteria for measuring the External Audit Indicator. Source: PEFA Secretariat (2023)

While the results of the SAI PMF and PEFA provide useful insights into SAI performance, the severe capacity constraints in the Pacific Island Countries should be also considered when interpreting these results. Many of the Pacific Island Countries have long been losing skilled workers through outbound migration, and this has been exacerbated in recent times with the opening of borders after the COVID-19 pandemic. This loss of skilled workers has the potential for a long-term negative impact on the capacity of SAIs across Pacific Island Countries. The limitations of the PEFA tool, which is a general assessment intended to be used in much larger countries are highlighted in a paper by Haque, Knight, and Jayasuriya (2015).¹ The paper highlights that capacity constraints due to skilled labour shortages can often limit the potential of Pacific Island Countries to meet “best or good practice”, and that there is a high correlation between population and PEFA scores. Whilst the paper focuses on the PEFA only, it is reasonable to assume that there would be similar limitations for Pacific SAIs in meeting best practices defined in the global SAI PMF tool. This highlights the need to consider the context and the absorptive capacity of each country when planning public financial management and public audit reform programmes. Taken together, the SAI PMF results and the PEFA assessment scores illuminate a challenging operating context for PASAI that is exacerbated by the capacity and capability limitations of SAIs,

remote locations and challenging socio-political environments. To this end, PASAI results and performance (see 3.1, 4.1, 5.1 and 6.1) should be read in this context.

1.6 Structure of the Evaluation report

The next chapter of the Evaluation Report provides a snapshot of the Evaluation methodology, before presenting the Evaluation findings. The report chapters are structured by the key evaluation objectives (see 1.1) which were grouped together and guided both the analysis and structure of the Report. In each chapter, relevant key findings, conclusions, and recommendations are provided. The last chapter provides an overall conclusion of the Evaluation. The Report includes text boxes that provide exemplars, lessons learned, and best practice examples based on existing literature as follows:

Exemplars
The Report features blue boxes with exemplars on areas PASAI has performed well

Lessons Learned
The Report features purple boxes with key lessons learned

Best practice insights
The Report features teal boxes with best practice insights from literature and stakeholder consultations

¹ Haque, Knight, and Jayasuriya. 2015. Capacity Constraints and Public Financial Management in Small Pacific Island Countries. <https://www.pefa.org/resources/capacity-constraints-and-public-financial-management-small-pacific-island-countries>

2 Methodology on a map

This Evaluation was carried out as a collaborative, participatory and ‘open’ exercise with emphasis on providing progress updates and emerging findings to PASAI as they emerged to inform early discussions on the next Strategy. The Evaluation adopted a mixed-methods, exploratory approach across all phases of the Evaluation that allowed data and evidence to be analysed in a manner that recognises what PASAI has achieved, what stakeholders perceived PASAI’s mandate to be, what challenges remain, and what could be done within the duration of the Strategy.

The methods and data collection processes are presented visually in Figure 5 below. The views and perceptions of interviewed stakeholders from all participating and non-participating SAIs, PASAI Secretariat, implementing partners and development partners are referenced in this Report to amplify voice and meaning of the findings.

2.1 Challenges and limitations

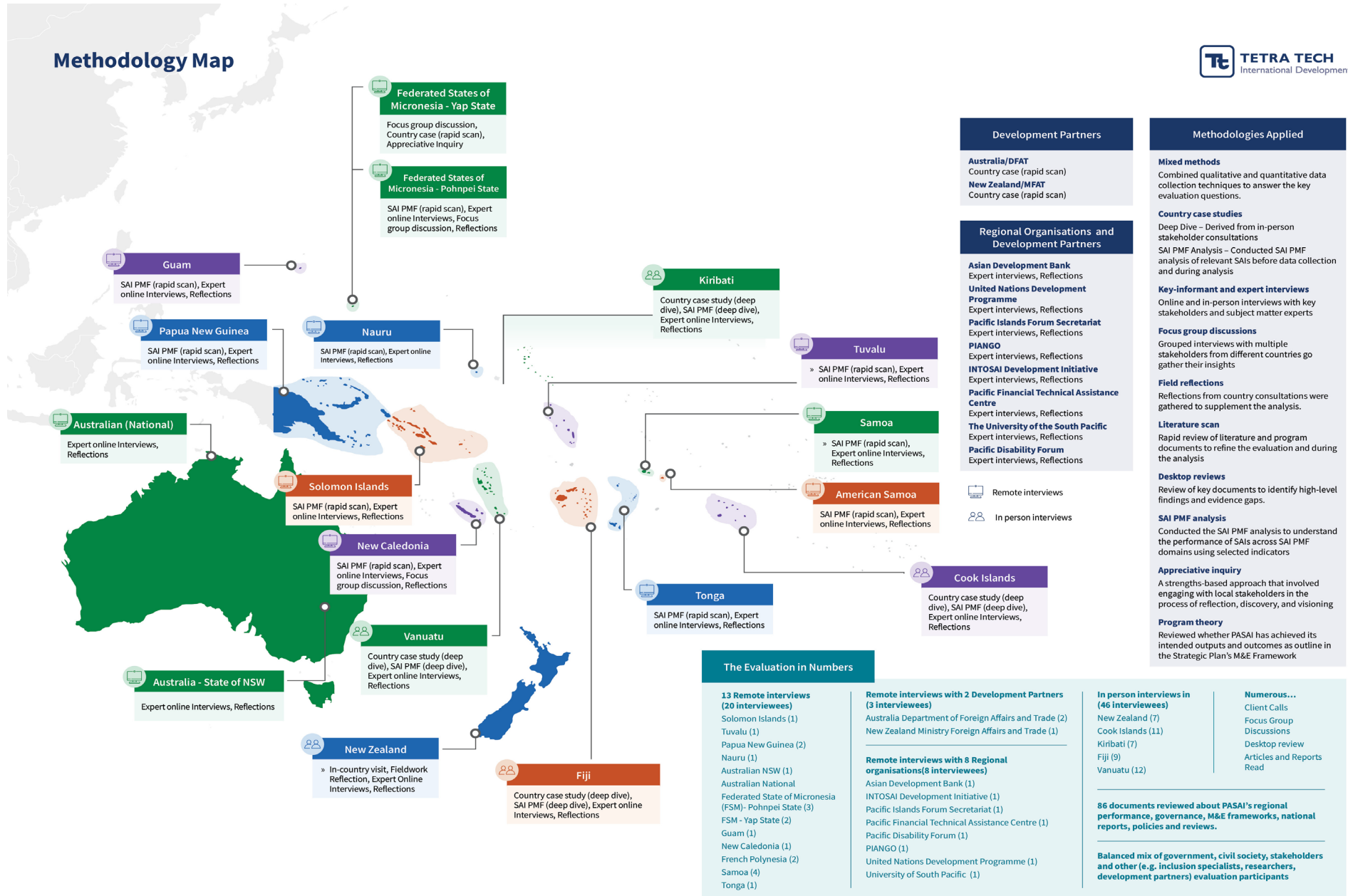
Below are some of the key challenges and limitations faced during this evaluation.

Challenge / Limitation	Details
Internet connectivity impacting the quality of the data collection process	<ul style="list-style-type: none"> This was particularly challenging as the internet connectivity in some countries such as Nauru, Palau and Marshall Islands often proved to be quite intermittent, disrupting the flow of the interviews. Similarly, even though the evaluation team had provided advance notices to some SAIs to conduct remote consultations, two SAIs (Palau and Marshall Islands) did not participate in this evaluation. It is important to note that the Auditor’s office for both Palau and Marshall Islands had agreed to join at the appointed time but were unable to participate due to internet connectivity issues.
Unavailability of some stakeholders for interviews	<ul style="list-style-type: none"> During the stakeholder consultations, a few participating and contributing SAIs were unable to participate due to prior commitments and limited availability to partake in remote consultations. Some SAIs declined to partake in remote consultations as they viewed their contributions to the evaluation to be limited. In some cases, certain SAI states had nominated other SAI members to represent their views. Overall, seven SAI members (Australian States Queensland and Victoria, American Samoa, FSM National, FSM Chuuk State, FSM Kosrae State, and Northern Mariana Islands) and two development partners (European Union and World Bank) did not participate in this evaluation and the findings for this report did not benefit from their insights and recommendations.
Remote interviews	<ul style="list-style-type: none"> Remote interviews were at times challenging to conduct due to the lack of face-to-face interaction. Remote/virtual interviews limit the ability of the interviewer to read non-verbal clues, probe further and build rapport with respondents to undertake deeper conversation. Face-to-face engagement is especially important in the Pacific Islands and was distinguished in the countries where the evaluation conducted in-country consultations (Kiribati, Vanuatu, Fiji and Cook Islands where stakeholders freely and openly engaged with the evaluation team beyond the allocated time for interviews).
Data gaps and lack of publicly available PEFA assessments data and reports	<ul style="list-style-type: none"> Accessing and verifying the data quality for PEFA assessment. Some data sources and reporting did not provide up-to-date data and some data points were missing limiting the ability to assess trends. PEFA assessments are carried out at irregular intervals, depending on the priorities of each government in the region. In some cases, even when PEFA assessments are conducted challenges can arise in obtaining full acceptance of by governments and endorsement by the PEFA Secretariat (as the case of the 2013 assessment for Fiji and the 2019 assessment for Papua New Guinea). In addition to this, seven of the 20 jurisdictions where participating SAIs are based are unable to conduct full PEFA assessments due to their status as American Territories or sub-national governments.
Lack of baseline data	<ul style="list-style-type: none"> PASAI does not have baseline data for the SPs which posed a challenge during analysis and reporting for this evaluation. Though the 2014-2015 baseline Annual Report was developed; it contains no baseline indicators data which has limited the evaluation’s ability to assess progress made in achieving SPs and programme outcomes over time.

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Figure 5: Methodology and stakeholders consulted on a map



3 The relevance, coherence and efficiency of the modality of support provided by PASAI

This chapter presents the key findings on relevance and coherence of PASAI's regional work as implemented in the 2014-2024 Strategy and responds to objective two of the evaluation as outlined in the TOR. The chapter explores whether PASAI strategy, SPs and areas of work are relevant to members SAIs, whether the regional approach and modality of support provided by PASAI is relevant in the Pacific region and assesses the level of influence PASAI has across the region to improve PFM work in the Pacific. In concluding the chapter, the Evaluation provides options on how PASAI can enhance its relevance and influence by outlining strategic partnerships and emerging areas of work. For specific key evaluation questions that guided this chapter, see Table 3.

3.1 Key findings

Relevance of PASAI's SPs

The five SPs remain highly relevant to PASAI, member SAIs and other stakeholders. Most SAIs noted that the SPs are very closely aligned with their own strategic plans and are therefore very relevant. A review of available strategic plans for the member SAIs provided evidence that the same priorities were included, although often with slightly different emphasis. Improving audit quality (aligned to SP3), strengthening independence (aligned to SP1) and improving communication with stakeholders (aligned to SP2) were common elements through all the member SAIs' strategic plans that were reviewed. Many of the strategic plans also adapted organisational strengthening (aligned to SP4) in their strategic plans. Through this review and consultations with member SAIs, it is evident that the PASAI SPs are highly relevant and aligned with the strategic focus of its member SAIs.

There is a high degree of interdependence between the SPs.

For example, if a SAI has adequate capability and independence and is able to effectively fulfil its mandate to deliver timely and high-quality audits, the benefit and impact of the audit report and findings increase. Conversely, if a SAI is delivering poor quality audits and has weak organisational capacity and capability, then it would not be able to successfully lobby for independence and/or utilise audit findings to strengthen governance and accountability. As one stakeholder noted, "PASAI needs to focus on all SPs as they are so interconnected – all areas are critical and if one part is not working well the rest will fail". Consequently, it is crucial that PASAI continues to focus its support on all the SPs moving forward.

The SPs are internationally relevant as demonstrated by their alignment with the priorities of other SAI bodies and the SAI Performance Management Framework (PMF). The international relevance of the PASAI SPs is confirmed when reviewing the INTOSAI Strategic Plan for 2023-2028, which includes priorities for SAI independence, audit quality and standards, and strengthening organisational capacity and resilience. Other regional SAI bodies such as the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) and the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) also include very similar priorities in their strategic plans. The international relevance of the SPs is also demonstrated by the close alignment with the SAI PMF Framework which includes all the PASAI strategic priorities. It should be noted that INTOSAI has additional strategic priorities that are relevant to its function, such as promoting and supporting equality and inclusiveness and enhancing strategic partnerships. Meanwhile, other regional organisations tended to include considerations of partnerships and inclusion as part of their three to four key priorities.

PASAI's contribution to improved PFM systems in the Pacific Region

The unique role of auditors general and their limited access to support and professional associations within smaller countries elevates the importance of the five SPs and PASAI.

In general, SAI member stakeholders consulted were of the view that SPs will remain relevant so long as Auditor-General roles and SAIs exist across the Pacific. Some SAIs noted the professional isolation of auditors general arising from the inherent independence required for their role, and that the networking that PASAI offers to Heads of SAIs is invaluable. This was noted in interviews as especially important when dealing with challenging political situations in their respective jurisdictions. Through being a part of discussions with member SAIs that were facilitated by PASAI, the

Relevance of the SPs to member SAIs

A stakeholder from the Samoa Audit Office noted "The PASAI strategic priorities are directly relevant to our situation. We are a small SAI – it's good to have a regional organisation working together with us to support our development". A stakeholder from the Cook Islands Audit Office noted "the PASAI SPs are directly relevant to us, as they are the same as our SPs, which are to increase our independence and public scrutiny". A stakeholder from the Tonga Office of the Auditor General noted that "PASAI plays a crucial role as the coordinating agency to the small SAIs in the region. It's good that donors recognise this and that PASAI is there for us". Stakeholders from the Pohnpei Office of the Public Auditor also confirmed PASAI's relevance, stating that PASAI is providing training that suits their needs and that they had recently increased their independence with the support of PASAI.

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

SAI heads were able to identify other SAIs experiencing comparable issues and seek advice and support from these SAIs.

Most staff in member SAIs are unable to access professional accounting or auditing associations within their own countries. Only six participating member SAIs have access to a local professional accounting body providing staff with varying levels of support – these are the SAIs in Fiji, Papua New Guinea (PNG), Solomon Islands, Vanuatu, Guam and Samoa. This meant that regional bodies such as PASAI have even greater relevance for the remaining member SAIs that are unable to access this support within their jurisdictions. Overall, PASAI was seen as a connector of SAIs to regional and international audit institutions and networks, and this is one of its key value-adds as seen by the member SAIs in the Pacific region. In general, SAI members valued that PASAI is providing networks, spaces and opportunities for Pacific SAIs to interact with global actors and apply global auditing standards. Given the many similarities of auditing standards and practices across the globe, the opportunity for Pacific SAIs to interact with global actors, share their experiences and have options for peer reviews was noted as one of PASAI's benefits. For instance, SAI Fiji noted that it has established networks with AFROSAI-E and has received technical support through the provision of audit manuals through a collaboration brokered by PASAI.

PASAI has varying levels of influence to effect change across all the strategic priorities, with a range of external factors enhancing or hindering progress. Stakeholders noted there is more capacity to influence audit quality and timeliness (SP3) and SAI capacity and capability (SP4), when compared with SAI independence (SP1) and advocacy to strengthen governance, transparency, accountability, and integrity (SP2). It is also acknowledged that PASAI and the SAIs have limited influence over the timeliness of the audit (SP3), given the dependence on Ministries and departments to complete annual financial statements in accordance with statutory accounts preparation deadlines. PASAI is perceived by stakeholders as being extremely effective at supporting SAIs in building technical audit capacity (SP3), and this was intentionally included as the central priority of the 2014-2024 Strategy. PASAI has successfully focused much attention during the period of the Strategy on clearing audit backlogs and improving audit quality. The achievement of SAI independence (SP1) is less within the control of PASAI and is highly dependent on the political context in each country at any given time. The journey to full independence for any SAI is a long and complex process that involves advocacy with a range of stakeholders on legislative changes. Key stakeholders highlighted the importance of PASAI in working with SAIs to lay the foundations for independence while waiting for opportunities or entry points for independence to arise. SAI Tonga's 33-year journey to independence is cited as a key example, where relationships were built, and support was provided over a long period and improvements were made incrementally as the political environment shifted. The ability of SAIs and PASAI to advocate for better governance, transparency and accountability is also highly dependent on the political environment in which SAIs are operating, with some SAIs noting they had been restricted in their dealings with CSOs and media.

SAIs have prioritised the strategic priorities in line with their own context, needs and political economy. For example, the Cook Islands Audit Office (CIAO) noted that they had deliberately been clearing audit backlogs (SP3) and building organisational capability (SP4) over recent years rather than focusing on strengthening their independence or increasing advocacy and engagement with stakeholders. This was deemed a deliberate strategy due to the political environment in the country at the time. However, the CIAO did note they had been laying the groundwork for increased independence by engaging in foundational conversations with key stakeholders. This groundwork is seen as crucial to ensure the eventual success of SP1 and SP2 which were still seen as highly relevant. A stakeholder from the SAI Fiji noted that audit quality (SP3) had been the most relevant and important for them over recent years, noting that they can achieve nothing without high-quality audits. The stakeholder also noted that SP4 was incredibly important for them as they needed this to be a more functional organisational. It was noted that once their office had credibility with the government by working on SP3 and SP4, they would have a stronger position to argue for increased independence (SP1). SP2 was noted as critical but more difficult to progress in the political environments of recent years. The SAI heads acknowledged that while PASAI may not have made progress against certain SPs in recent years, this did not diminish their importance. Strong collaboration and joint advocacy with other key regional stakeholders are also viewed as extremely relevant in these politically restricted circumstances. The SAIs noted the importance of PASAI's role in advocacy as a regional organisation (see 5.2) that is connected to global initiatives and sought for PASAI to undertake more in-country advocacy with key stakeholders in the PFM sector in collaboration with SAIs when the time is right.

The 2014-2024 Strategy requires the provision of support to SAIs at both the technical and strategic levels, and this broad mandate presents challenges for the PASAI Secretariat. Under the current Strategy, PASAI is delivering core training to improve audit quality and strengthen SAI capacity, and at another level, it is providing strategic advice on supporting SAI independence and advocacy. The skill sets required for the delivery of this core technical training vary significantly from the stakeholder engagement of high-level government officials on strategic and national issues. Stakeholders noted that the PASAI Secretariat can be stretched quite thinly at times to be able to do all these activities well. Several stakeholders felt a greater focus is required on high-level advocacy for independence and supporting SAI engagement with Parliament and Public Accounts Committees (PACs),

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

however, it is not clear if the current delivery and resourcing model is best suited to enable this. PASAI is already responding to this challenge to some degree through strategic partnering with other stakeholders to complement its own resources. The OAG of New Zealand has recently led the delivery of a webinar series on building strong national integrity systems in the Pacific. This brought together members from a broad range of PFM agencies to hear speakers coming from various parts of the PFM accountability framework discuss relevant cross-cutting issues impacting SAIs and PFM. This is a good example of strategic partnering by using the OAG of New Zealand's convening power and reputation to draw interest to these topics.

The regional relevance of PASAI's strategy is also demonstrated by alignment of its work with the priorities of its core development partners, DFAT and MFAT, as well as other key development partners.

MFAT's Strategic Intentions 2021-2025 specify the development of more effective and accountable institutions, partnering with regional institutions that are effective and well governed, and supporting stronger economic governance so that Pacific Island Countries can sustain better use of resources as key priorities. DFAT's Partnerships for Recovery Policy also specifies stability and economic recovery as key focus areas, which include goals for improved governance and providing advice on public financial management to partner governments. Supporting key oversight institutions at the country level and regional institutions such as PASAI is very much in line with both MFAT and DFAT priorities. PASAI is also well recognised by the Australian and New Zealand Governments as making a valuable contribution to auditing and financial management in the region, with long standing funding relationships and cooperation with the two countries' national SAIs. The relevance of PASAI's strategy was further corroborated by the development partners and regional implementing partners, who noted that PASAI's work is relevant in the Pacific region in driving enhanced transparency and accountability in the PFM sector.

Regional stakeholders and implementing partners acknowledged the key role that PASAI plays in PFM improvement across the Pacific. PASAI's expertise and strong relationships with the SAIs is recognised by regional level implementing partners and development partners. The appreciation of PASAI's expertise is demonstrated by the fact that it has been conducting PEFA assessments alongside PFTAC in several countries in recent years. PASAI publications such as the Accountability and Transparency Reports and the recent SAI PMF Regional Report are also appreciated as valuable resources by regional stakeholders working in PFM. The recent webinar series run by the OAG New Zealand in partnership with PASAI was widely appreciated by a range of regional and country-level stakeholders, with much praise for the high-calibre speakers and insightful discussions.

PASAI's good work at the regional and country level lacks visibility with key country-level stakeholders. Most officials working in Australian and New Zealand High Commissions that were interviewed in the countries visited for this evaluation had very limited knowledge of PASAI and their work in the respective countries. This may be partly due to the high turnover of staff in these postings and reduced travel over recent years due to COVID-19, however, there has been a lack of engagement of PASAI with development partners when conducting in-country activities (besides inviting them to join workshops when relevant). It was however noted by MFAT that there has been a recent increase in engagement with New Zealand posts which has been facilitated by MFAT Wellington. While most other key stakeholders working across the accountability cycle (e.g., Finance Ministries, Public Accounts Committees, and Public Service Commissions) in the four countries visited had strong working relationships with the local SAI and a clear understanding of their mandate, they had very little knowledge of PASAI's work and mandate. PASAI was reported to have more visibility in countries where advocacy work was done around strengthening the independence of the SAI, which is the result of workshops held with the key stakeholders.

Relevance of PASAI's approach and modality of support

A coordinated regional approach continues to be the most effective and efficient modality to support SAI capability and capacity development, with bilateral support recommended to support twinning arrangements between PASAI members. The current delivery modality is a coordinated regional approach, channelling support through the regional INTOSAI body, who has expertise in public auditing and has members from the 22 countries/territories in the Pacific region. PASAI can add value in several ways that a bilateral approach using technical advisers funded through bilateral programmes could not. Public auditing is a highly specialised field, requiring years of specialised training and a professional certification in most instances – PASAI has critical expertise in issues such as SAI independence and auditing standards. PASAI provides valuable linkages to international networks such as IDI and INTOSAI, as well as the other regional INTOSAI bodies – this provides opportunities for PASAI members to participate in critical programmes such as the SAI PMF, twinning programmes, and the PESA-P programme. PASAI also provides crucial networking and peer-to-peer collaboration opportunities for SAIs and directly addresses the issue of professional isolation of SAI heads. The regional support modality of PASAI also supports an efficient allocation of resources, with an expert regional body analysing where development funding is best spent across the region in a coordinated and cohesive manner. PASAI is also delivering many of its training programmes at the regional level and has been able to invest in an online learning management system – these are valuable resources that couldn't be created with a bilateral approach of

supporting each SAI separately. The regional approach also provides the opportunity for shared technical resources across SAIs, which is particularly valuable for the smaller SAIs who may not be supported otherwise due to the size of bilateral programmes and the small number of staff in the audit offices. The alternative approach of providing technical support to SAIs through bilateral programmes has the advantage of the local DFAT/MFAT posts having a deep understanding of the country context, however, this knowledge can be shared with PASAI with increased coordination as per the recommendations in section 3.3. It is however recommended to continue supporting twinning programmes through bilateral programmes, such as the example where funding for Australian National Audit Office employees is funded through the PNG bilateral DFAT program (see section 4.1 below).

3.2 Conclusion

The five SPs within the 2014-2024 Strategy remain relevant for PASAI and its stakeholders, with many members SAIs having the same overarching priorities as PASAI. The 2014-2024 Strategy can be assessed as relevant based on its alignment with the strategic priorities of other INTOSAI bodies and development partners. PASAI's crucial mandate will continue to be relevant given the isolation of SAI heads and the limited support to SAIs in their own countries. While it is acknowledged that PASAI does not have control over all of the SPs, and it has been harder for PASAI and member SAIs to make progress against the higher-level priorities of SAI independence and advocacy to strengthen governance, the interdependence of all the SPs means that a continued focus is required on each of these. Member SAIs are prioritising their work on the SPs based on the political environments in each of their countries, and progress is highly dependent on these environments. However, PASAI's continued relationship-building and support is highly valued and can be leveraged when windows of opportunity arise. The broad scope of the Strategy which covers both technical and strategic activities presents a challenge for a small organisation such as PASAI, and resourcing for this needs to be carefully considered. PASAI is already responding to this challenge through strategic partnering with other stakeholders to complement its own resources. A new PASAI Strategy should recognise that the benefit of increased stakeholder engagement of PASAI with member SAIs is equally important as increased SAI independence.

3.3 Recommendations to enhance PASAI's relevance and coherence

Recommendation 1: The next Strategy should articulate SPs that are strategic and relevant for PASAI within the Pacific context, and focus efforts first on SPs where PASAI has implementation and resourcing clarity. The Evaluation found that even though SP1 and SP2 are important, the achievement of the objectives within these SPs are not within PASAI's direct influence. In contrast, PASAI has more direct influence over intended outcomes within SP3, SP4 and SP5. The future Strategy should outline SPs within PASAI's direct influence and clearly articulate the modalities and partnerships needed to achieve intended outcomes. This will also enable the further developing and maintaining of strategic partnerships that support achievement of SPs where PASAI has indirect influence.

Recommendation 2: Continue supporting SAI capability and capacity development through a coordinated regional approach, with some bilateral funding and support recommended as requested to support other areas of technical assistance and support such twinning arrangements. The coordinated regional approach of PASAI ensures that subject matter experts are taking key decisions on how to best build SAI capability and allocate funding across the region. It provides access to international networks and ensures the most efficient allocation of resources to build SAI capability.

Recommendation 3: PASAI and its core development partners could facilitate greater coordination between PASAI and bilateral programmes and other stakeholders in-country. PASAI could improve the visibility of their work through greater coordination with bilateral programmes in the countries they are working in – this could be achieved through routine meetings with development partners working in the PFM space when conducting in-country activities. If Australian and New Zealand High Commission staff have better knowledge of the work of PASAI, then could better ensure other activities within the bilateral programme works in unison, and they could reinforce the messages and advocate with key stakeholders in their respective countries. Where possible, any bilateral TA support provided to SAIs should be closely coordinated with PASAI to ensure that it is aligned with existing support provided by PASAI. MFAT and DFAT could support increased coordination by sharing more information with their High Commissions and by connecting PASAI to other relevant programmes and they are funding that are working in the PFM space. DFAT and MFAT could potentially leverage better outcomes and coherence across their investments in the PFM space by facilitating increased collaboration between key stakeholders in the region.



4 Progress made by PASAI towards achievement of SPs and overall programme outcomes

This chapter presents the analysis and findings relating to PASAI’s effectiveness and impact and performance against its programme outcomes, its 2014-2024 Strategy and the five SPs within it and responds to objective one of the evaluation as outlined in the TOR. The chapter first assesses the extent to which PASAI was expected to, and did, achieve its SPs and associated results. For each SP, this chapter outlines progress made, and some key results and milestones achieved in relation to the SPs’ objectives. The key milestones and results achieved are based on a documentation review of PASAI’s Annual Reports (2019 to 2022) and an analysis of stakeholder interviews conducted for this Evaluation.

This chapter also explores how well PASAI engages and works with member SAIs by assessing the extent to which PASAI has responded to the varying needs of SAIs across the region and contributed to sustained improvement in the PFM systems of member SAIs. To support better performance measurement of achievements against PASAI’s Strategy, this chapter concludes by assessing the PASAI Monitoring and Evaluation (M&E) system and approach, and whether it is fit for purpose to measure PASAI’s work and expected results. The following sections present the key findings and analysis based on a triangulation of the SAI PMF and PEFA assessment scores, stakeholder consultations conducted for this Evaluation, and PASAI programme reporting to assess how PASAI has performed towards achieving its programme outcomes.

4.1 Key findings - achievement of SPs and programme outcomes

SP1: Strengthen SAI independence

Under this SP, PASAI supports and encourages its members to be independent and sustainable institutions that drive public sector governance and service delivery for the benefit of the people. Further, the 2014-2024 Strategy notes that recognition and resourcing through each SAI’s country legislative framework is important to enhance its standing with key stakeholders and the people to advocate for improvements in the PFM cycle. For SP1 to be deemed as achieved, the outcome measure as noted in the Strategy is “improvements in SAI independence and resourcing and consequent ability to communicate relevance to citizens and elected stakeholders”.

Table 5: SP1 areas of work and key milestones

Areas of work	Some key results and milestones for the strategy period (2019–2022)
<p>A. SAIs are independent with a modern mandate consistent with the UN General Assembly Resolution on SAI Independence and the Lima and Mexico Declarations</p>	<ul style="list-style-type: none"> • 15% of member SAIs (n=3) are fully independent (Palau, Tonga, and FSM-Yap) • 10% of member SAIs (SAI Chuuk and Nauru) have developed independence strategies. PASAI has developed an independence strategy template and shared it with all SAIs to support their independence journeys • By 2022, PASAI had assessed the legal frameworks for all 20 participating SAIs against international best practice • PASAI has completed a review of relevant audit legislations of 19 SAIs (except SAI Fiji)
<p>B. SAI independence is supported by adequate resources and capability</p>	<ul style="list-style-type: none"> • 65% of member SAIs have taken some action after PASAI’s advice to strengthen their independence • PASAI is supporting and monitoring the progress of the legislative reviews of 11 members
<p>C. SAIs demonstrate and effectively communicate their independence and relevance to citizens and other stakeholders</p>	<ul style="list-style-type: none"> • 16 member SAIs meet with their PACs at least once a year to discuss audit reports, budget issues and other matters
<p>D. SAIs share information and promote independence within their SAI and support other SAIs to meet challenges to their independence</p>	<ul style="list-style-type: none"> • Only 20% of member SAIs required to produce annual reports do so every year. For instance, SAIs Fiji, FSM Pohnpei, Guam and Nauru issued their 2021 annual reports in FY 2021–22 while the remaining 16 SAIs were still the process of doing so

Key findings for SP1

Member SAIs are at very different stages of their independence journey, but PASAI continues to support independence strategies with member SAIs through legal and technical advice. The performance of PASAI towards achieving SP1 can be measured with a detailed analysis of the results of the SAI PMF for Domain A – Independence and Legal Framework, which assesses the legal mandate of the SAI and its independence. Within this, relevant indicators include:

- *SAI 1 – Independence of the SAI* measures the degree of independence enjoyed by the SAI, by assessing the key aspects of independence as identified in INTOSAI’s Lima Declaration and Mexico Declaration. This includes an assessment of the constitutional framework for the SAI, the financial and operational autonomy of the SAI, and the independence of the SAI Head and Officials.
- *SAI 2 – Mandate of the SAI* considers the sum of the operational power allocated to the SAI in the legal framework, and considers whether the mandate is sufficiently broad, access to information and the SAI’s right and obligation to report.

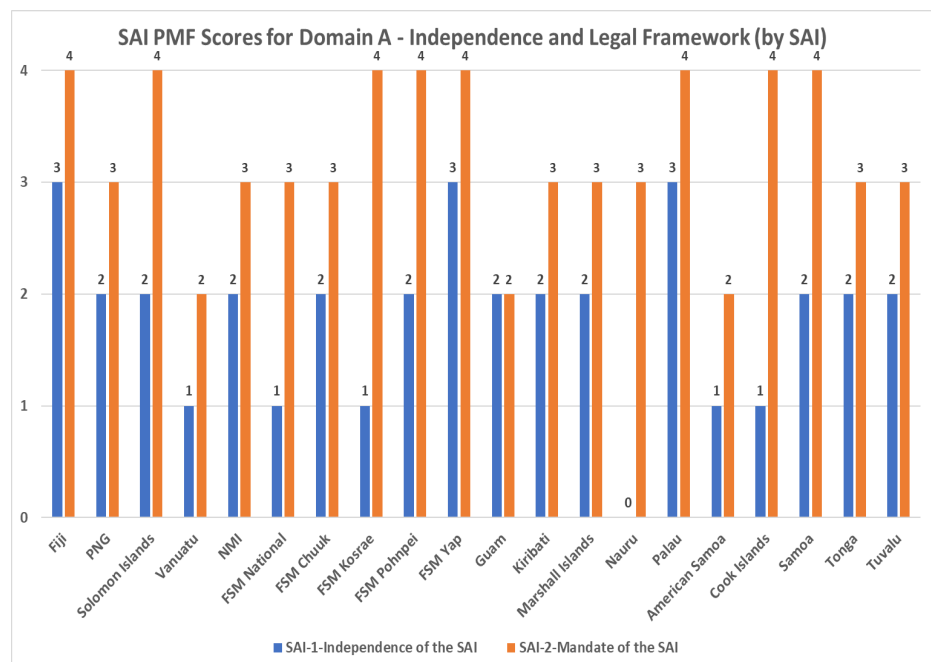
Analysis of Domain A results by SAI shows three SAIs (Fiji, FSM Yap, and Palau) have an average score of 4 (managed level), while twelve SAIs were assessed with an average score of 3 (established level). Five SAIs received an average score of 2 (developing level) and these include SAI Northern Marianas Islands, SAI FSM National, SAI Guam, SAI Nauru, and SAI American Samoa.

Further analysis of Domain A by Indicator SAI 1 (independence of the SAI) shows an average score of 1.8 across SAIs which denotes the basic level of progress (see Figure 6 below). This means that on average only basic elements of independence exist across the SAIs when compared with the key aspects of independence as identified in INTOSAI’s Lima Declaration and Mexico Declaration. Further analysis by Indicator SAI 2 (mandate of the SAI) shows a much higher score of 3.3 which is defined as established as per the SAI PMF scores. This means that across majority of the SAIs mandates are in place as expected and in accordance with the INTOSAI standards, however, most SAIs have only basic levels of independence.

When interpreting Indicator SAI 1 scores, it is important to note that despite some SAIs having made significant steps forward with independence, this is not always reflected in assessed scores. The example of Guam was provided where the SAI is technically not independent using the SAI PMF criteria (which require constitutional recognition), but due to the SAI having an elected SAI Head and having financial autonomy it actually has a strong form of independence and protection relative to its context. SAI Pohnpei was also cited as having made some significant steps forward in independence but due to the system of government they are scored poorly in the SAI PMF.

The SAI PMF results for Domain A (independence and mandate of SAIs) are corroborated by the PASAI reporting and stakeholder interviews that noted that only three-member SAIs are independent, while 65 per cent of member SAIs have taken action to strengthen their independence. Even though there is no baseline data from 2014 to show how many SAIs are now

Figure 6: SAI PMF average scores for Domain A



independent as a result of PASAI’s support, PASAI has prioritised SAI independence support over the years.

For members not fully independent, PASAI continues to support independence efforts through the provision of legal reviews and advice and SAI independence strategy templates to support SAIs independence legislation efforts. Other than the three independent SAIs, stakeholder consultations noted that by the time of this Evaluation, PASAI is supporting enhancing independence for SAI Pohnpei, SAI Fiji, SAI Vanuatu and SAI Kiribati through the

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

provision of legal advice and support in legislation drafting and review. On the other hand, reporting notes that some SAIs have gone ahead and taken action based on the legal and technical advice provided (SAI Cook Islands, SAI Kiribati, SAI Marshall Islands, SAI PNG, SAI Solomon Islands and SAI Tonga).

PASAI support for SAI independence

SAI Pohnpei was supported intensively by PASAI to strengthen their independence. PASAI assisted with drafting of legislation and advocacy to strengthen their independence and mandate after the SAI PMF review highlighted weaknesses in their independence in the legal framework. PASAI provided a legislative adviser who visited Pohnpei and conducted workshops involving various stakeholders before drafting the legislation. The Adviser was also critical in advocating with stakeholders such as legislators and the Attorney-General. SAI Pohnpei noted that this groundwork and support from PASAI was critical because the new audit legislation was passed in their Legislature in September 2021. Because of this, SAI Pohnpei noted that they can now control their own human resources and are independent from the executive branch of government. For instance, now when they submit their budget the governor can't change their budget, but it's only the Legislature that can change the budget.

Though the cornerstone of PASAI's and SAIs' work, independence of SAIs is a challenging and long process that is highly influenced by the socio-political environment within the relevant jurisdictions. For instance, SAI Vanuatu's journey to independence has been a long one with minimal progress made so far. Since 2016, SAI Vanuatu stakeholders noted that they have been working on the legislation to parliament on independence and by the time of the Evaluation, the Bill is yet to be tabled in Parliament. Despite slow progress, PASAI has continued to provide legal reviews and legislative support to SAI Vanuatu. PASAI Secretariat staff acknowledged this challenge noting that though important, they have an indirect influence to drive this SP forward. However, most stakeholders noted that even though PASAI has limited and indirect influence over SAIs' independence, it remains an area that they can highly influence given the perception of PASAI as an "external" party. SAI Fiji and SAI Vanuatu noted that they would like to see PASAI engaged more in their legislation efforts because of their regional mandate and a perception that PASAI's input is impartial.

Even though PASAI only has indirect influence on SAIs' independence, opportunities exist to influence the process through strategic partnerships and closer engagement with national and regional stakeholders. The MTR (2019) noted that overall, most SAIs in the region have a long path to achieve full independence and that support towards independence should have a long-term outlook with strategies and entry points to support members as and when the political context changes. National stakeholders consulted noted that successful SAI independence journeys will be highly dependent on the relationships and partnerships that PASAI builds and sustain with national actors across the Pacific. The 2021–22 Annual report noted that the COVID-19 pandemic affected the ability of PASAI to engage closer with members due to travel restrictions. Furthermore, when travel restrictions eased, reporting notes that competing priorities and workloads to address backlog from the pandemic meant that close engagement was still a challenge. However, PASAI Secretariat staff noted that the situation has improved now and PASAI is continuing to liaise with members through in-country visits in some instances to assess SAIs progress in developing independence strategies that will outline support needed so that PASAI can deliver support in the best way possible.

Overall, it was widely acknowledged that the independence of SAIs as outlined in SP1 is important for achieving the other SPs and fully realising the benefits of achieving them. This is because an independent SAI has the decision-making powers needed to secure adequate resourcing (financial and human), conduct advocacy and stakeholder engagement (SP2), capability to conduct high-quality audits (SP3 and SP4) needed to achieve the fulfil the mandate of a SAI. How PASAI approaches supporting SAIs to achieve independence in the next Strategy is critical because of the interconnectedness with the achievement of other SPs. Careful attention should be given in segmenting the SAI independence journeys and developing strategies to support them on their independence efforts but also outlining how the other SPs areas of work would be implemented in those contexts. Even though this is being done in some ways, the future Strategy should map and articulate this and use the strategies as entry points for work planning discussion with SAIs.



4.2 Recommendations for SP1

Recommendation 4: Elevate strategic partnerships with national, regional, and international partners to support SAIs independence and enhance advocacy and transparency. The attainment of SAI independence (SP1) is a challenging yet critical process. Advocacy to enhance governance, transparency, accountability and integrity (SP2) is heavily influenced by the socio-political contexts of countries where SAIs operate. Collaboration, strategic partnerships, and effective stakeholder is necessary to achieve these SPs and maximise “windows of opportunity” that arise within the varying socio-political contexts. The next Strategy should elevate strategic partnerships with stakeholders to ensure that PASAI is able to continue the momentum of its efforts to date.

SP 2: Advocacy to strengthen governance, transparency, and accountability

The 2014-2024 Strategy notes that SP2 focuses on the efforts of PASAI itself and its support to member SAIs for advocacy for broad improvements to the PFM cycle. This work ranges from advocating for resources/expertise so that financial statements can be produced for audit to advocating for audit reports presented to legislatures to be properly scrutinised and recommendations actioned and followed up.

Table 6: SP2 areas of work and key milestones

Areas of work	Some key results and milestones for the strategy period (2019–2022)
A. Reporting on the Status of Annual Transparency and Accountability in the Pacific	<ul style="list-style-type: none"> Developed three Accountability and Transparency in the Pacific Reports (2009, 2011 and 2015). A fourth report was launched in May 2023. It has been delayed due to COVID-19. The Report looks at the regional status of SAI independence, audit finding follow-up and other issues of concern to SAIs and provides relevant information to PASAI and partners to support the strengthening of PFM in the Pacific
B. Engaging with SAIs and Stakeholders	<ul style="list-style-type: none"> Over the Strategy period, PASAI carried out workshops with parliaments across the Pacific. Indirect results from these workshops have been changes in Standing Orders of Parliament to allow tabling of audit reports and allowing committees to scrutinise the annual reports of government entities
C. SAIs Contributing to Improved Public Financial Management	<ul style="list-style-type: none"> PASAI reported that six out of eight SAIs in their most recent PEFA assessment (2022) have an improvement in their PI-30.1 ‘Audit coverage and standards’ results (see Table 8 and Table 9 on PEFA scores), however the evaluation was unable to substantiate the results due to a lack of comparative data. The six SAIs are Cook Islands, Fiji, Marshall Islands, PNG, Solomon Islands and Tuvalu
D. Building strong partnerships with Regional Organisations with an interest in enhanced Accountability and Transparency	<ul style="list-style-type: none"> PASAI continues to work collaboratively with various organisations and partners such as University of South Pacific (USP), Pacific Island Forum Secretariat (PIFS), Pacific Financial Technical Assistance Centre (PFTAC), United Nations Development Programme (UNDP), World Bank (WB) PASAI has observer status with the Forum Economic Ministers Meeting

Key findings for SP2

Advocacy to strengthen governance, transparency, accountability and integrity is seen as a gap and opportunity for PASAI and member SAIs at the national and regional levels. The performance of PASAI towards achieving SP2 can be measured with detailed analysis of the results of the SAI PMF for Domain F - Communications and Stakeholder Management, which assesses how well SAIs are demonstrating their relevance to stakeholders. Within this, relevant indicators include:

- SAI 24 – *SAI communications with the Legislature, the executive arm of Government and the Judiciary*, measures the degree to which SAIs engage and communicate with the state actors and different arms of government.
- SAI 25 – *SAI communications, with the media, citizens and CSOs* assesses how well SAIs engage with the non-state actors and the citizens.

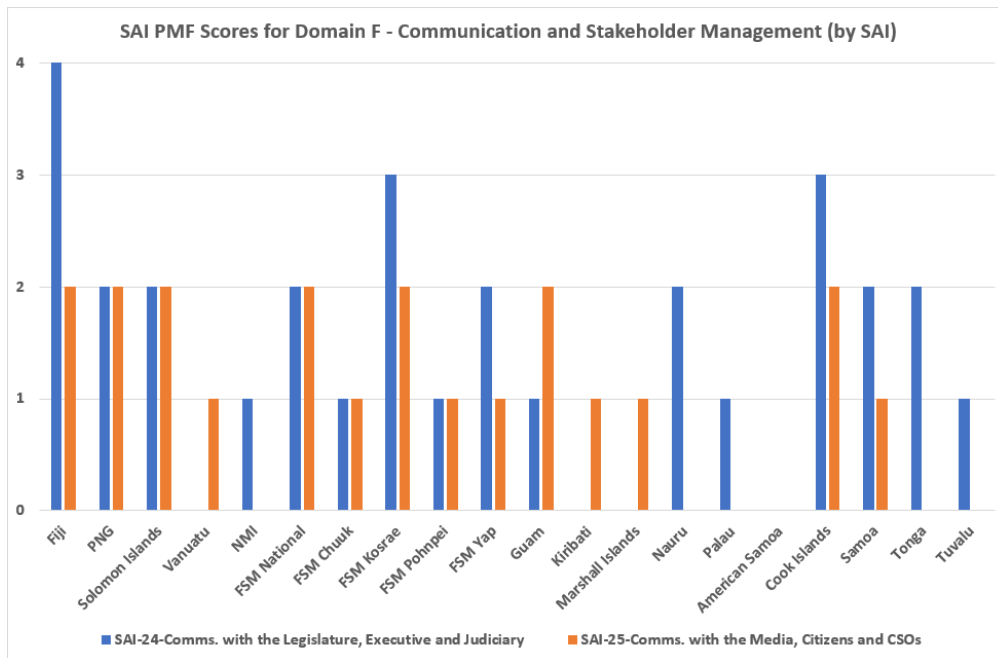
Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Analysis of Domain F average scores by SAI (Figure 6) shows three SAIs (Fiji, FSM Kosrae and Cook Islands) with an average score of 3 (established level) which means the three SAIs have established mechanisms to engage both their state and non-state actors. Six SAIs (SAI PNG, SAI Solomon Islands, SAI FSM National, SAI FSM Yap, SAI Guam and SAI Samoa) were assessed with an average score of 2 (developing level). Nine SAIs received an average score of 1 (founding level) meaning these SAIs have minimal stakeholder engagement with the state and non-state actors. SAI American Samoa was assessed with a score of zero for both indicators in Domain F, meaning that this stakeholder engagement and communication is not established or barely functions.

Further analysis of indicator SAI 24 (SAI communications with the Legislature, the executive arm of Government and the Judiciary) shows the average across all SAIs is only 1.5, which is in the midrange of emerging and developing levels. Analysis of indicator SAI 25 (Communication with the Media, Citizens and Civil Society Organisations) shows the average score for the SAIs is even lower at 1.1. This means that on average SAI engagement with state actors is stronger than with non-state actors. The analysis also indicates that there is significant work ahead to improve communication with key stakeholders to reach international best practice, particularly for communication with the media, citizens and CSOs.

Figure 7: Average scores for Domain F



The low scores on SAIs' engagement with state and non-state actors is corroborated by the stakeholder consultations which reported that close engagement with state and non-state actors such as the Public Accounts Committees (PACs), media, and CSOs is weak. The current Strategy links PASAI's support for advocacy and engagement with these stakeholders' work to increase the independence of SAIs (SP1). PASAI could benefit from having a stronger and closer relationship with these actors as a mechanism to enhance advocacy and enhance transparency after tabling the audit reports. Engaging with these actors will be useful, especially in contexts where the socio-political context does not allow SAIs to do so. PASAI has recently offered programmes on Communications and Media Training and Effective Stakeholder Management that are aimed at improving communication and the impact of audit reports with these stakeholders.

Working with CSOs for better advocacy in the PFM space

The International Budget Project’s Papers on the ‘Role of Civil Society Organisations in Auditing and Public Finance Management’ noted that CSOs contribute to public finance management in many ways. Firstly, they provide independent information on the impact of the budget on poor communities. Secondly, they can help build budget literacy among citizens and facilitate debates on the impact of budget to citizenry and lastly, CSOs provide training on public finance to citizens, media and parliament and therefore strengthen capacities to understand and scrutinize budgets and audit reports. Though a small actor and player, the paper notes that CSOs impact on audits and budgets is growing. The Paper provided an example where CSOs in Mexico monitored government spending on maternal mortality while in South Africa, CSOs advocated for the new financial management Act to curb overspending. In conclusion, therefore, the Paper noted that SAIs across the world can cooperate with CSOs in the audit process and leverage CSOs community and local networks, their skills to detect corruption and partner with CSOs to augment SAIs limited capacity to undertake performance and procurement audits. Though the lessons are global, PASAI could learn from these experiences on ways and means to work with CSOs on advocacy and scrutiny of audit reports and findings.

Opportunities exist to expand strategic partnerships with CSOs and regional partners to move the advocacy work forward. PASAI has been working in partnership with UNDP to build the capacity of PACs of a number of countries to give them a better understanding their financial oversight role within the legislative process. There are opportunities for PASAI to expand its advocacy efforts through strategic partnerships with regional stakeholders and national actors already working in the PFM space. UNDP launched the ‘Accountable Public Finances to Serve Pacific People – Vaka Pasifika’ Project in 2022. The objective of the Project is to support accountability of public finances through collaborations and partnerships with SAIs, Public Service Commissions (PSCs), Ombudsman, CSOs, governments and regional organisations. Given its grassroots traction and relationships with CSOs such as Pacific Islands Association of Non-governmental Organisations (PIANGO), stakeholders within PASAI and the UNDP noted that there is strategic value for PASAI to further explore and strengthen partnerships and collaborations with the Project to advance advocacy efforts by articulating areas of collaboration and complementarity to avoid duplicity of efforts.



4.3 Recommendations for SP2

Recommendation 5: Consider working with CSOs, media and relevant non-state actors to enhance transparency and accountability and better engagement and dissemination of the audit reports. PASAI is already offering high-quality courses to SAIs on CSO and media engagement (both online and in person) – these are intended to strengthen SAIs’ capability to effectively engage, communicate and improve relationships CSOs and the media. Regional CSOs such as the Pacific Islands Association of Non-Governmental Organisations (PIANGO) share the same broader goals and values with PASAI of improving transparency and accountability and could complement existing PASAI’s work if they were engaged more closely. PIANGO has a network of CSOs across the Pacific that are already working in the transparency and accountability space. PASAI could also consider expanding its programmes to build the capacity of CSOs and Media at the country level to assist in the dissemination of audit findings to citizens – this could increase the impact of audits with them lobbying on issues of transparency and accountability. The new Vaka Pasifika project (UNDP) also includes activities on strengthening the engagement of SAIs with CSOs and the media, and therefore any such work would need to be closely coordinated with PASAI to ensure there is no duplication.

Recommendation 6: PASAI could expand the existing communications training to support SAIs to prepare simplified audit briefs for PACs and provide further training to PACs and members of Parliament. PASAI has been working in partnership with UNDP to build PAC capacity, but there is still significant demand from PACs and Legislatures to better understand audit findings and financial reports, and various instances were noted where SAIs were required to support PACs in interpreting the meaning of audit reports. PASAI is already offering online and in-person training to strengthen SAI capability to effectively engage, communicate and improve relationships with PACs and Legislatures and this has been well received by SAIs – it is recommended this good work could be further expanded/adapted to also include PAC members, representatives from the Legislatures and other key agencies responsible for PFM.

SP 3: High-quality audits by Pacific SAIs

The 2014-2014 Strategy notes that SP3 is central to actioning the strong commitment by PASAI to achieving a significant improvement in the timeliness and quality of the Financial Statements of Government (FSG) or Whole of Government (WOG) financial audits. To achieve this, the Strategy further notes that PASAI works in partnership with regional organisations and key stakeholders to promote the effective preparation and scrutiny of audited financial statements of Pacific Island Governments.

Table 7: SP3 areas of work and key milestones

Areas of work	Some key results and milestones for the strategy period (2019–2022)
A. Up-to-date Financial Statement of Government FSG or WOG reports are audited	<ul style="list-style-type: none"> 46% of member SAIs achieved scores of C or better for the PEFA PI-30.1 'Audit coverage and standards, in their last PEFA assessment 50% of member SAIs have experienced delays in the completion of FSG audits. This is due to upstream delays in the preparation and submission of accounts by the Ministries of Finance to SAIs
B. SAIs produces high-quality financial audits in accordance with national/international standards	<ul style="list-style-type: none"> In FY 2021, 30% or 10 of member SAIs did not have up to date FSG audits within 12 months of completion of the FSG reporting period
C. SAIs produces high-quality performance audits of government and regional programmes	<ul style="list-style-type: none"> 55% of SAIs maintained a formalised system for follow-up of audit recommendations. Other SAIs carry out follow up at the next audit or have follow-up practices for high-risk findings
D. Quality Assurance	<ul style="list-style-type: none"> 13 SAIs have an independent review completed to assess their overall system of quality control within a minimum of three years As of FY 2021–22, eight SAIs have Quality Control (QC) processes in place for some, but not all, audit streams (financial, performance and compliance audits)
E. Each SAI is audited annually to set an example to public entities in the Pacific	<ul style="list-style-type: none"> As of FY 2021–22, 75% (or 15) of our member SAIs have audit manuals that are compliant with ISSAIs

Key findings for SP3

High quality audits by Pacific SAIs were noted by PASAI stakeholders as the cornerstone of PASAI’s work with some improvement in audit quality across SAIs. PASAI has supported SAIs to conduct high-quality audits through training, workshops, technical assistance, and the provision of audit software (TeamMate). For example, to enhance capacity to conduct high-quality audits, PASAI delivered the Sub-Regional Audit Support (SAS) which was deemed as a successful capacity building programme for smaller SAIs of Kiribati, Nauru, Tuvalu and Solomon Islands, that enabled their public accounts to be up-to-date and audited to recognised high standards, while building the capacity of financial auditors. The programme began in 2009 and was completed in 2016 because the objectives were achieved and these SAIs were confident to conduct audits applying the knowledge and skills learned from SAS. Though the SAS programme is out of scope for this Evaluation, it speaks to one of the efforts by PASAI to support high quality audits for smaller SAI during the Strategy period.

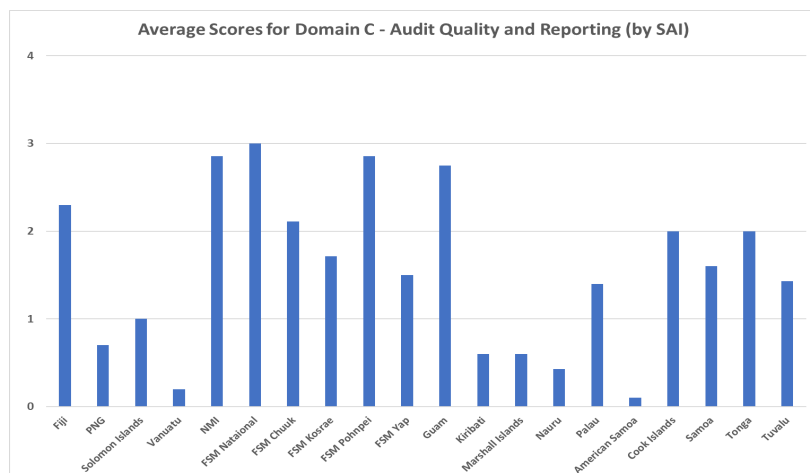
Reporting also notes that PASAI works closely with PFTAC and the United States (US) Department of Interior through a collaborative partnership to strengthen PFM where they develop joint workshops and strategies to ensure public accounts are audited on time based on Westminster audit systems (led by PFTAC) and Congressional audit systems (US). Though the Evaluation did not find evidence of how the partnership with the US has benefitted SAIs in the Northern Pacific, PASAI acknowledges these partnerships as being beneficial to strengthen in-country public financial management capacity and enhance accountability mechanisms. PASAI also supports audit-quality through co-operative audits, quality assurance, and offering general technical support such as developing audit resources, remote support, or in using electronic audit tools.

Several factors, including the COVID-19 pandemic, led to audit delays impacting on the consistent achievement of SP3. The audit delays were sometimes due to delays in preparation of financial statements by external stakeholders and because of delays in completing audits by SAIs (or outsourced providers). This affected the momentum gained before 2020 but the situation is improving as PASAI conducts more in-country visits to provide onsite support.

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Figure 8: Average scores for Domain C by indicator



PASAI support to SAIs to enhance their quality of audits is supported by the analysis of the SAI PMF results for Domain C – Audit Quality and Reporting. This domain measures audit coverage and assesses the quality, process, and results of the three types of audit disciplines (financial, performance and compliance) against the ISSAIs. Analysis shows that four SAIs (SAI Northern Marianas Islands, SAI FSM National, SAI FSM Pohnpei and SAI Guam) achieve an average score of 3 (established level). Seven SAIs (SAI Fiji, SAI FSM Chuuk, SAI FSM Kosrae, SAI FSM Yap, SAI Cook Islands, SAI Samoa, and SAI Tonga) were assessed with an average score of 2. Six SAIs (SAI PNG, SAI Solomon Islands, SAI Kiribati, SAI Marshall Islands, SAI Palau and SAI Tuvalu) received an average score of 1 which is basic in the SAI PMF. SAI Vanuatu, SAI Nauru, and SAI American Samoa received an average score of 0 for Domain C, meaning that the feature is not established or barely functions according to the SAI PMF framework.

Progress on SP3 can also be measured by looking at changes in relevant PEFA indicators over time. From the 20 countries/territories that PASAI is operating in, only eight of these have had more than one PEFA assessment that is publicly available through the PEFA Secretariat online dataset. PASAI has included two indicators in its performance indicator framework – these are PEFA dimension 30.1 and PEFA dimension 30.3.

Table 8: PEFA Indicator PI 30.3 - External audit follow-up - Scores Over Time

Country/Territory and year of PEFA Assessment	1st PEFA	2nd PEFA	3rd PEFA
Solomon Islands (2008 and 2012)	B	B	
Vanuatu (2006 and 2013)	D	D	
Samoa (2006, 2010, and 2014)	A	D	C
New Caledonia (2012 and 2019)	D	D	
Tonga (2010 and 2020)	C	D	
Cook Islands (2011, 2015 and 2021)	A	C	B
French Polynesia (2015 and 2022)	D	D	
Nauru (2010 and 2022)	D*	D	

PEFA dimension 30.1 - Audit coverage and standards measure the key elements of external audit in terms of the scope and coverage of audit, as well as adherence to auditing standards. The results indicate that four countries/territories have seen a decline in performance against this dimension while four countries/territories are unchanged. These results show that performance in four countries/territories has declined over time, three countries/territories remained unchanged while only French Polynesia saw an increase in performance against this dimension. The apparent decline in performance for these audit quality indicators should be interpreted with caution, as many of assessments date back as far as 2006 and are outside the period of this evaluation, and that there are also

issues with PEFA scores for small Pacific Island Countries (as noted in Section 1.5). It is also difficult to draw conclusions due to data gaps and lack of publicly available PEFA assessments. This challenge with obtaining reliable PEFA comparative data is out of the control of PASAI and highlights the importance of conducting regular SAI PMF assessments in the future to measure PASAI and its member SAIs' performance. Any new Strategy should ensure that a routine timetable is set for conducting the SAI PMF and securing funding for this should be a priority for PASAI and its donors.

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Table 9: PEFA Indicator PI 30.3 - External audit follow-up - Scores Over Time

Country/Territory and year of PEFA Assessment	1st PEFA	2nd PEFA	3rd PEFA
Solomon Islands (2008 and 2012)	B	C	
Vanuatu (2006 and 2013)	D	D	
Samoa (2006, 2010, and 2014)	A	B	B
New Caledonia (2012 and 2019)	B	C	
Tonga (2010 and 2020)	C	C	
Cook Islands (2011, 2015 and 2021)	C	C	C
French Polynesia (2015 and 2022)	D	D*	
Nauru (2010 and 2022)	D*	D	

PASAI's Annual Report 2021–22 reported an improvement in results for PEFA indicator 30.1 Audit Coverage and Standards. PEFA Dimension 30.3 - External audit follow-up assesses the extent to which effective and timely follow-up on external audit recommendations or observations is undertaken by the executive or audited entity. The results for this this dimension are presented in Table 9, however PASAI is no longer reporting the results of this indicator (opting to use data from the SAI PMF instead). In the absence of baseline data to compare changes and trends over time, with 10 SAIs ranging between developing and established level in the SAI PMF Domain for

Audit Quality, it could be argued that there are minor improvements in the audit quality. Even though improved audit quality could be due to multiple factors and improvements cannot be credited to PASAI alone, the minor improvement shows that PASAI support in this area is contributing to improved quality in some ways. PASAI's contributions to improving audit quality was reported in programme reporting and corroborated by interviews with SAI stakeholders. Most SAI staff interviewed noted that the audit training and workshops have been useful to build their skills and knowledge for conducting audits. For instance, stakeholders in SAI Fiji and SAI Vanuatu noted that through support from PASAI, they have ramped up cooperative and performance audits with SAI Vanuatu getting ready to start conducting performance audits in 2023. SAI Kiribati reported that they are applying audit knowledge and skills learned from PASAI to improve audit quality and quality assurance an area that they have been underperforming.

SAI stakeholders noted that co-operative audits were useful and effective. PASAI defines co-operative audits as audits which involve multiple SAIs working together on a single audit with guidance from international experts. Co-operative audits not only raise the capacity of SAIs, but also results in high quality audits and improve the quality of audit reports. Stakeholders interviewed noted that the elements of co-operative audits that they learned by getting trained together, making plans, going away and doing the audits and then coming back together with facilitators and other SAIs to review the working papers and audit reports as very effective. In SAI Fiji, one of the leaders noted that she learned a lot, and this helped SAI Fiji establish their compliance audit function. The SAI Head in the Cook Islands considered himself a product and result of the leadership capability building, and years of technical training received from PASAI. The new skills and knowledge acquired enabled the SAI Head to be well-positioned to undertake the foundational work required to take the SAI Cook Islands forward.

Twinning arrangements, co-operative audits, peer to peer reviews and support during the SAI PMF assessments, and PASAI's post-training and support through mentoring and coaching have enhanced the delivery of high-quality audits. Using SAI staff as trainers and mentors was also noted as an effective way to share skills and knowledge and the PESA-P training based on a competency framework and formal assessment was useful in enhancing technical understanding of the audit practice. The support for upgrading TeamMate though expensive for PASAI was widely appreciated by most stakeholders. Some SAI noted they could NOT afford the upgrade costs and development partners noted the joint negotiation resulted in a much more cost-effective solution for the region.



4.4 Recommendations for SP3

Recommendation 7: Consider how the SAI PMF and other PASAI assessments can be conducted on a regular basis to collect evidence on SAIs capability over time. While the evidence base for SAI training needs has improved significantly with the SAI PMF assessments now completed for all 20 participating SAIs, the updated Strategy should consider how evidence of SAI capability will be continually gathered over time. The SAI PMF has provided an invaluable evidence base to help PASAI transition to a programme that meets the needs of SAIs more effectively. The completion of the previous 20 assessments was carried out over a period of six years, with some stakeholders noting the challenges of resourcing the assessments. PASAI should consider how future SAI PMF assessments can be undertaken in an efficient and consistent manner, as measuring these scores over time will provide evidence of progress and guide the focus of PASAI and the member SAIs. Conducting SAI PMF consistently will enable assessments and results of PASAI’s contributions to SAIs capability and capacity given that PEFA assessments are not consistent (see 1.5) making assessing progress over time challenging. Consideration should also be given to how publications such as “The Accountability and Transparency in the Pacific Region Report (2015)” and the “Analysis of audit issues and recommendations for 20 PASAI members” provides evidence for PASAI to determine SAI capability and training needs.

SP 4: SAI capacity and capability enhanced

The 2014-2024 Strategy notes that SP4 is focused on PASAI’s support to SAIs to strengthen their capacity to implement their work to improved quality standards. PASAI notes that the capability and capacity support should be ongoing to achieve the transparent, accountable, effective, and efficient use of public sector resources in the Pacific region.

Table 10: SP4 areas of work and key milestones

Areas of work	Some key results and milestones for the strategy period (2019–2022)
A. SAIs develop and implement their own comprehensive and realistic strategic plans	<ul style="list-style-type: none"> 15 member SAIs have strategic plans compared to 11 SAIs in 2014 when the Strategy was endorsed. Of these 15 SAIs, 11 have operational plans in place to implement their strategic plans
B. SAIs adopt and apply the INTOSAI PMF	<ul style="list-style-type: none"> PASAI has completed the SAI PMF assessment for 20 member SAIs 14 member SAIs have adopted audit standards that are consistent with relevant ISSAIs or international standards across the three audit streams, reflected in their ISSAI-compliant audit manuals
C. SAIs plan for and use PASAI training resources and programmes	<ul style="list-style-type: none"> 13 SAIs had an independent review completed to assess their overall system of quality control within a minimum of three years As of FY 2021–22, eight SAIs have QC processes in place for some, but not all, audit streams (financial, performance and compliance audits) Senior management representatives from 16 SAIs have participated in the Leadership Programme designed to enable effective leadership of SAIs and to build a strong cohort of leaders in the region. For 2021–22, 29 participants (8 women, 21 men) attended the Leadership Programme. Four SAIs have Human Resource strategies and eight SAIs have Human Resource policies and procedures in place to support improvements in SAI capability management 11 member SAIs have information systems in place with policies and procedures to support the implementation and use of these systems No member SAIs have a gender policy in place (see Chapter 7)

Key findings for SP4

Given the varying levels of capacity and capability across member SAIs, PASAI is supporting SAIs across the region using a suite of capacity-building initiatives, including technical assistance, twinning arrangements and training programmes. As outlined in Section 2.5, the public audit and PFM contexts vary across countries and sub-regions providing evidence that targeted support is required. Technical Assistance (TA) remains a key component underpinning PASAI's work, though reports are mixed as to the effectiveness and sustainability of this modality of support. Several stakeholders noted that TA inputs of shorter durations (e.g., two-week inputs) are not very effective and don't always produce sustainable results. Several SAIs expressed their preference for longer-term TA inputs – this on-the-job training is preferred as it is seen as more sustainable and allows SAIs to complete their audits at the same time. Several SAIs are requesting long-term TA support directly from donors and on occasions, this has been provided without any coordination from PASAI. The cost-effectiveness of the provision of dedicated long-term TA by some bilateral programmes to some of the smaller SAIs in the region must also be considered. An example of better coordination between the bilateral programmes and PASAI was noted in Solomon Islands, where a proposal for a long-term TA for performance audit was initially developed through the local DFAT post and is being funded, recruited and managed via PASAI. Some stakeholders noted that PASAI is unable respond quickly enough to requests for TAs at present, requesting that a pool of resource persons or consultants be created that can be deployed more quickly upon request. However, PASAI Secretariat stakeholders noted that the requirement to follow best practice open market procurement practices meant that members expectations of timelines could not always be met.

PASAI has enhanced the capacity and capability of SAIs with some of their training and workshops deemed of high quality because of training content, competent facilitators and speakers. Opportunities exist for PASAI to develop a competency-based training framework to support professional development. SP4 (SAI capacity and capability enhanced) is closely linked to SP3 and a strategic priority that PASAI has done well as reported by both PASAI Secretariat staff and SAI stakeholders. SAI staff noted improved capacity in conducting the different types of audits. Through trainings and workshops, SAI staff have shared lessons, insights, and strategies on how to conduct different audits. PASAI provision of audit manuals and guidelines was reported as an effective mechanism to sustain capabilities.

The SAI PMF was noted by SAIs as one of the most successful ways PASAI has enhanced capacities and capabilities but also supported learning and application on audit knowledge and skills as well as enhancing SAI to SAI peer networks with one SAI Fiji staff noting that through SAI PMF “we were auditors, students and peers all at the same time”. The SAI leadership programme provided by PASAI was also noted as useful with SAI staff in PNG noting that through the program, their two OAG deputies have become more effective managers and appreciated the opportunity to share their experiences and learn from other SAIs in the region. Also, using SAI staff as trainers and mentors for other SAIs has been effective. For instance, SAI Fiji staff member was trained in Quality Assurance (QA) which helped SAI Fiji and other SAIs in establishing their QA functions (facilitated by PASAI).

Though in its pilot phase, the Professional Education for SAI Auditors (PESA-P) training is highly regarded. Some member SAIs stakeholders appreciated the PESA-P pilot training which is an initiative delivered online by the IDI – a training model based on a competency framework that incorporated formal assessments, reflections and digitised learning covering competencies of all audit streams delivered on an integrated education and learning platform. The learning outcomes for PESA-P covers a full range of competencies that are universally required by SAI auditors. During the training, these outcomes are mapped to the performance needs and goals of the SAI auditors as part of their professional growth. The interviewed stakeholders noted that PASAI could move towards this type of “more professionalised” competency-based trainings. Doing this will support develop valuable characteristics and skillsets in SAI staff, leading to better skills, greater employability, and life-long learning.

Post-training support is an effective way of enhancing the application of knowledge and skills in the workplace

Literature notes that one learning intervention is rarely sufficient for participants to improve performance, change behavior or retain new information. It takes varied practice, lots of review and workplace support to become competent in new skills. Further evidence notes that it is difficult for participants to find time to engage in long-term learning opportunities. Post-training support is noted as an effective way to bridge this challenge by providing ongoing learning and reflection as training participants continue to learn and apply the knowledge and skills learned at their workplace. Post-training support can be provided through mentoring and coaching, curating training digital content, developing learning portals, facilitating online post-training discussions, and inviting participant generated content (can be through social media) and if possible, working with participants managers to explore opportunities of support. It is noted that post-training support has to be intentional and included as part of the training design for it to be resourced, implemented, and measured.

Overall, the perception of the effectiveness of PASAI’s training programmes varied among the SAIs.

PASAI was required to transition to an online training model very quickly due to COVID-19, with the Learning Management System (LMS) being established to support online training. Many stakeholders acknowledged the value of the LMS and online training, with an appreciation for the flexibility this provided – the CIAO has even set up a dedicated online training room. Other SAIs found the transition to online training more difficult, noting they found it more difficult to absorb the learnings through the LMS and it was more difficult for facilitators to make sure participants understood the materials. The cooperative audit training programme was noted as a good example of effective capacity building, where SAI staff were learning by doing. Stakeholders appreciated the programme as this included some structured training, as well as some practical elements requiring audits to be performed and then coming back together with facilitators and other SAIs to share learnings. The programme was recognised as being the catalyst for SAI Fiji establishing their compliance audit function. To further strengthen the effectiveness of training programmes, PASAI has recently implemented action plans that need to be completed during some training courses where participants set out how they will apply the learnings back in their own SAI, and this is supposed to be followed up by facilitators and coaches throughout the plan. However, there are still

concerns that the training provided are not being fully absorbed and applied by staff afterwards (which was also a finding of the mid-term review).

PASAI’s provision of technical expertise that leverages established twinning arrangements is highly valued by the SAIs and is widely seen as an effective and sustainable modality for ongoing capacity building.

The most valued twinning arrangements are those where long-term trusted relationships are in place and they are funded by DFAT or MFAT – this includes the twinning relationships between SAI PNG and the Australian National Audit Office (ANAO) and SAI Samoa and SAI Cook Islands with the New Zealand Office of the Auditor General. These successful twinning programmes had regular engagement and two-way deployments where staff from both SAIs have been attached to their twinning partners. While long term twinning arrangements with funding arrangements in place were generally appreciated by most stakeholders, it was noted by PASAI and SAIs that there were instances where PASAI and the relevant Auditor-General Office offered the same support to SAIs. Therefore, there needs to be greater visibility and clarity about the roles of PASAI to minimise any duplication of services offered.

Decades-long partnership between the ANAO and PNG AGO provides capacity building opportunities

The partnership is focused on building institutional capacity and facilitating the sharing of auditing knowledge between the two offices, and is currently funded by DFAT under the PNG Institutional Partnerships Program. There are currently two ANAO deployees who are working in the PNG AGO on long term deployments. The program also provides individual capacity building opportunities for junior and middle manager PNG AGO staff, including through placements in the ANAO’s graduate program and in partnership at other state audit offices. This provides the selected PNG AGO officers with development opportunities through exposure to technical expertise and culture in Australia, and the majority of these staff are still working with the PNG AGO. The Auditor-General for Australia highlighted the program offers benefits for both organisations. The ANAO deployees benefit from a broader perspective of the region and they are viewed as more resilient and potential leaders upon returning from their placements. The Auditor-General for Australia also highlighted that Australia can learn from the auditing practices of other regional SAIs.

There have also been several twinning relationships between SAIs and the Australian States with funding provided by the Commonwealth, however, these have struggled to gain momentum due to COVID-19, and some have now expired. The Australian State SAIs also expressed concerns over the lack of alignment and coordination between support provided under twinning programmes and support provided by PASAI. Several SAI stated during

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

consultations that they were seeking to activate twinning arrangements with Australian State SAIs but were running into issues with the Australian SAIs not currently having any funding to support these twinning programmes.

The practice of using highly skilled staff from SAIs across the region on various PASAI and IDI initiatives is seen as very beneficial, and value add by PASAI to both the SAIs providing the resource persons and the SAIs receiving the support. PASAI has built up a skilled cadre of trainers and leaders to support these peer-to-peer activities such as supporting other SAIs in reducing audit backlogs, conducting cooperative audits, and completing SAI PMFs. While some SAIs noted it was sometimes challenging to release staff for these activities, they felt that much is learned through these exchanges and this is often applied when the officers return home. Though challenging to release staff, most SAIs noted that they would like this to continue in some form because in the Pacific, peers appreciate learning and working together with the people from the region through PASAI and IDI initiatives.



4.5 Recommendations for SP4

Recommendation 8: Reinvigorate existing twinning arrangements and establish new arrangements as part of the new strategy that also includes the Northern Pacific SAIs. Twinning arrangements with the Australian State SAIs and the New Zealand Audit Office with options for secondments to enhance capacities and capabilities for sustainability should continue. Given the overwhelming interest in twinning arrangements, PASAI should prioritise reinvigorating existing arrangements and establishing new arrangements as part of the new strategy. PASAI should facilitate a review of previous twinning arrangements with the Australian State SAIs to determine if there were any barriers to building a long-lasting partnership. PASAI could further explore expanding the use of twinning partnerships to include some of the French Territories and supporting Northern Pacific SAIs to partner up with SAIs in the United States building on the efforts that started in 2019 but stalled with COVID-19. PASAI reported to the evaluation that they have secured in principle twinning arrangements with the United States Government Accountability Office (US -GAO) and are exploring funding and coordination support. Overall, PASAI noted that twinning arrangements will be a key feature of the new Strategy and will include resourcing responsibility for oversight and coordination of the programme within the Secretariat to ensure the work done by partners is accurately documented, measured and managed.

Recommendation 9: Consider a shift towards competency-based training (if feasible) to enhance the professionalisation of the practice. It is recommended that PASAI continues to build on the resources available through the LMS and continue the transition towards self-paced learning based on a competency framework for audit professionals (using the INTOSAI framework as a reference). Given the wide appreciation of the PESA-P programme being offered in collaboration with IDI, it is recommended that this model of professional education be expanded where appropriate to other programmes offered by PASAI. Given the issues being experienced by many SAIs with staff retention and the need to constantly train new officers, PASAI should consider how to provide training programmes on core areas on a regular ongoing basis (i.e., on an annual or six-monthly basis rather than as one-off programmes). This could help build a critical mass of trained staff in the SAIs of the region, making them more resilient in the face of high staff turnover.

Recommendation 10: Continue delivering blended training with strategic decisions on what training can be delivered remotely or in person. PASAI will need to determine the appropriate mix of online and in-person programmes going forward. While the cost-effectiveness and efficiency of online training is evident, a blended approach is recommended in recognition of the importance of face-to-face engagement and networking for the SAIs. Programmes that combine both online and in-person offerings could be structured so that the in-person component is offered at the end as an incentive to successful participants. It is recommended that PASAI conducts further research into the challenges experienced by the SAIs in the transition to online training, to determine if the issues are related to infrastructure, connectivity or other factors.

SP 5: PASAI Secretariat capable of supporting Pacific SAIs

The 2014-2024 Strategy notes that SP5 endeavours to ensure that the requisite staff skills are available in the Secretariat to ensure the achievement of SP1 to SP4. In addition to working together to build capacity, this SP focuses on the further development of resources and repositories by the PASAI Secretariat to ensure that examples, experiences and best practices are documented and made available to all PASAI members and by other regions. At the Strategy design, PASAI was aware that the success of the Strategy relied heavily on the capability of the Secretariat to support member SAIs.

Key findings for SP5

While resourcing of the PASAI Secretariat has increased in recent years, there are still some concerns that the Secretariat is not adequately resourced to deliver the full range of strategic and technical activities required within its Strategy. The current leadership and quality of staff within the PASAI Secretariat was perceived as appropriate and suited to achieve PASAI's SPs, and the sheer level of activities and outputs from the small Secretariat team is remarkable. The PASAI Secretariat is benefitting from new staff recruited for monitoring and evaluation (also responsible for gender), eLearning, and communications in recent years, with a wide range of stakeholders acknowledging better quality outputs from those areas and that PASAI is more responsive as a result. However, multiple Secretariat team members noted that there are significant pressures arising from the level of multitasking at present and that staff were spread too thinly across activities to continue producing quality outputs. Secretariat staff are expected to provide high-level advocacy advice one day and then provide detailed technical training to SAIs the next day. There are concerns that the high workloads may be preventing key Secretariat staff from having a more strategic focus. SAI Fiji noted they would like PASAI to have a larger pool of experts on call to support the SAIs when required, noting that some of their requests for support in performance audits, IT Audits and TeamMate but has had a delayed response from PASAI. PASAI Secretariat stakeholders noted that PASAI cannot resource or fund all SAI requests and has to balance very carefully ensuring there is a fair allocation of support across the region, and that the next strategy will aim to be clearer about focus areas so that expectations are more easily met. PASAI Secretariat stakeholders were fully cognisant of the absorptive capacity issues faced by SAIs when considering resourcing levels, noting the solution is not as simple as adding more staff or consultants, which is consistent with the findings of this evaluation. The scope and scale of PASAI's mandate will need to be carefully considered to ensure that Secretariat staff are not stretched too thinly and all the activities in a future strategic plan can be delivered.

PASAI's administration and procurement processes have been strengthened over recent years, with more room for improvement to ensure the sustainability of PASAI's operations. The Secretariat has benefited from the HR, procurement, legal and administrative support provided by the New Zealand Office of the Auditor-General – this back office support has brought about an efficient delivery model for PASAI. However, a range of internal and external stakeholders raised concerns with PASAI's procurement processes. Internal stakeholders noted concerns with the timeliness and complexity of procurement and travel processes for the Secretariat, noting a lack of procurement guidelines and templates. There was a clear consensus on the need to further streamline and simplify systems and processes to enable Secretariat staff to focus more on providing technical and strategic support to SAIs rather than focusing on internal operational aspects. In 2019, PASAI entered into a partnership with the European Union (EU) and the UNDP, as part of the "Strengthening of Public Finance Management and Governance in the Pacific Project". However, PASAI was unable to pass the Pillar Assessment process that would allow it to administer the EU funding directly, and as such the funding was channelled through UNDP. In the following years, UNDP and PASAI worked together on implementing the project and building PASAI's capacity to take over the funding. PASAI issued a separate Procurement Policy in September 2019 (this was previously part of the Financial and Asset Management Policy) and this policy has been updated again in March 2022. PASAI also has issued a follow detailed Procurement Manual in April 2021. A review of these documents during this evaluation indicated the procurement policy, processes and procedures detailed are generally in accordance with international best practice. The EU grant agreement was eventually amended in 2021 to alter the modality of implementation to reduce PASAI's involvement due to the earlier challenges and difficulties arising from restricted working arrangements through the COVID-19 pandemic.

Evidence shows the PASAI's quality of reporting has improved with the resourcing of the monitoring and evaluation capabilities, however, outcomes reporting remains a gap. In assessing the PASAI's monitoring and evaluation systems to monitor the 2014-2024 Strategy, evidence shows that there have been improvements over time. As part of the Strategy, PASAI has a results-based Monitoring, Evaluation and Reporting (MER) framework that guides its monitoring and reporting. The MER framework initially developed in 2015 and revised in 2018 as part of the recommendations of the MTR contains objectives, targets, and proposed actions to achieve results. The 2018 logic model revisions included outcomes that described what success looked like, indicators that

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

included both qualitative and quantitative variables, baselines that borrowed from a mix of data sources and targets set for a three-to-four-year timeframe.

In total 24 indicators were included across the five SPs. Analysis of the framework indicates many output level indicators with fewer outcome indicators on results achieved. Future considerations should explore reducing the number of output indicators, including more outcomes indicators, and setting up data collection processes and resources to help report on outcomes and the impact of their capacity-building initiatives. Though PASAI measures outcomes through periodic evaluations and reviews (2018–19 MTR) and end-of-project evaluation (this Evaluation), the time lag between the reviews denies PASAI the ability to understand and document outcomes and impact as they occur. Also, noted as a concern that warrants attention is how to measure the interconnectedness of PASAI SPs. A future MER Framework should articulate the best way to measure synergies between SPs, and the level of influence PASAI has over achieving particular indicators (or a set of indicators aligned to particular SPs).

Measuring behaviour change and the impact of PASAI capacity building efforts remains a challenge. To measure the outcomes of the capacity building such as trainings, workshops, and technical assistance, PASAI has developed a capacity development monitoring and measurement approach that includes participants' post-event satisfaction surveys as well as behaviour changes assessment as a result of the capacity building provided. There is evidence from post-event surveys that shows participants' satisfaction with the training delivered. From the 2021–22 Annual Report, 94% of workshop participants reported that their training effectively met their learning and development needs, 95% of participants noted that their training effectively improved their job performance while 95% of workshop participants reported that the training was effective in improving their understanding of key concepts.

However, there is very little evidence to show how PASAI measures behaviours and the impact of their training after they have been delivered. This challenge is not unique to PASAI alone but common across international development because measuring training outcomes is resource intensive and expensive and limited by the fact that the impact of capacity building is highly affected by the participants' workplace and whether it's conducive to applying the knowledge and skills learned. Given that PASAI's work, and mandate is delivered through capacity-building initiatives, there is merit and value for PASAI in the next phase of the Strategy to develop and resource for behaviour and impact measurement approaches. Doing this will help PASAI not only show people trained and their post-event feedback, but also systematically show the behaviour and impact PASAI workshop participants are having at the workplace.



4.6 Recommendations for SP5

Recommendation 11: Consider the scale, scope and capability of the Secretariat to deliver the next Strategy. Given the current challenges the PASAI Secretariat is experiencing with high workloads and multitasking, the scope and scale of PASAI's mandate will need to be carefully considered in the new Strategy. Consideration will need to be given as to whether PASAI is understaffed to deliver the mandate or whether too many activities are being scheduled with the existing level of resources. The mix of skillsets in the PASAI Secretariat, as well as external consultants, will also require consideration to ensure that the strategic level priorities can be effectively supported. The absorptive capacity of SAIs and modalities used by PASAI should be considered as part of this review as several stakeholders noted that they are already stretched to fully leverage the current level of PASAI's programmes.

Recommendation 12: Consider the skill set of the PASAI Secretariat and delivery modalities for providing technical, advocacy and strategic services to SAIs across the region. The PASAI Secretariat is reported to have good technical skills and capabilities to support SAIs to deliver high-quality audits, however, the strategic capabilities needed for stakeholder engagement, relationship building and lobbying for independence were noted as an area that could be strengthened. The next Strategy should explore how to balance these required capabilities so that PASAI can progress its core technical function of supporting SAIs to deliver high-quality audits while also having the strategic skills required for advocacy with key decision-makers across the SAI jurisdictions and the Pacific region. Consideration should be given to how PASAI can develop further strategic partnerships to supplement and complement internal PASAI Secretariat resourcing, using the success of the ongoing partnering with the OAG New Zealand on the integrity webinar series as a reference.

Recommendation 13: Consider resourcing for outcomes measurement and reporting to measure PASAI's behaviour change and impact. PASAI has adequate activity monitoring and reporting, but more resources (financial and human) are required to measure outcomes and impact. Doing this will ensure that

PASAI is able to implement fully its MER and capacity building measurement framework and provide evidence of the results.

4.7 Key findings – PASAI’s responses to the varying needs of SAIs

This section presents findings and analysis of how well PASAI engages and works with member SAIs. The section primarily focuses on assessing the extent to which PASAI has responded to the varying needs of SAIs across the region and whether PASAI is sufficiently recognised and respected as a contributor to public financial management improvement in the region. **Since 2019, the new PASAI leadership has pivoted the Secretariat towards greater relationship building and improved member SAI engagement and has provided more contextualised support based on SAI needs as indicated by the SAI PMF results.** A key finding of the MTR was that PASAI’s programme of activities lacked connection to the needs of the member SAIs due to the lack of a reliable evidence base. Despite the challenges presented by the COVID-19 pandemic, which stopped all in-country engagement for several years, there has been a concerted effort from the PASAI leadership to engage more closely with SAI heads on their needs since 2019. Each PASAI Programme Director has been allocated a portfolio of SAIs for which they are responsible for engaging on training needs. The Programme Directors are required to meet at least quarterly with each SAI within their portfolio (virtually or in person where possible), and the SAIs are now making direct requests for training through their portfolio director. The Programme Directors triangulate requests for training against the evidence from the SAI PMF and Accountability and Transparency Reports published by PASAI. Consideration is also given to the absorptive capacity of the SAIs given their programme of work commitments and other PASAI activities as well as their history of applying learnings from past trainings. The PASAI Secretariat meets fortnightly to review requests for support from SAIs to determine whether they can be supported. Most SAI heads interviewed noted that the SAI PMF has enabled more tailored support to SAIs based on their identified needs post-2019. While it remains too early to tell how well this new approach is working, most stakeholders noted that the primacy of elevating relationships and in-country engagement is the most effective and pragmatic approach that PASAI can use in the region.

Tailored in-country training is particularly beneficial for smaller SAIs in the region

PASAI and IDI jointly delivered the Financial Statements of Government (FSG) Audit Programme for the Office of the Auditor-General in Tuvalu in January 2020. The objective of the training was to build the capacity of auditors in conducting the audit of the FSGs, in accordance with International Standards of Supreme Audit Institutions (ISSAIs). The programme was delivered with two weeks of in country support and involved a detailed assessment of working papers for past audits for compliance with the ISSAIs. Following the assessment tailored training was delivered to address the identified weaknesses. This training was hailed a success by OAG Tuvalu stakeholders and resulted in adapting their audit methodology to be compliant with the ISSAIs. This tailored approach means that training is directly relevant to the needs of the beneficiary SAIs. The delivery of this training programme in country also meant that more officers from OAG Tuvalu were able to attend the training, making this more sustainable and effective.

PASAI has employed a dual approach for the delivery of programmes, with some being delivered at the regional level and some at the country level with mixed results. PASAI's approach of delivering programmes in-country is seen as particularly beneficial to the smaller SAIs, as this provides an opportunity for international templates and tools to be adapted to the local context with direct support. Examples of in-country support provided to SAIs include the FSG Audit Program, Cooperative Audit Programmes, and Sustainable Development Goal (SDG) Audits. These programmes were delivered by an international expert working alongside a SAI resource person (peer trainer from the region). Despite more tailored approaches since 2019, some programmes are still delivered on a regional basis – the transition to remote working during COVID-19 necessitated the delivery of online regional workshops. As demonstrated in the SAI PMF results (see 5.1), SAIs’ capability varies widely across the region and challenges were noted with the regional approach to training. Stakeholders from SAI Fiji gave an example of online performance audit training that was set at a very basic level for SAIs that did not already

have an established performance audit function. Whilst the training provided the opportunity to share their knowledge based on their functioning performance audit unit, they felt they would have been more suited to be used as resource persons (peer trainers) rather than participants. The recent Communications and Stakeholder Engagement courses delivered by PASAI were cited by both SAIs and PASAI Secretariat team members as a more successful example of training adapted for SAIs at different levels of maturity. Online regional workshops were delivered for seven SAIs on the development of communication strategies and operational plans. The workshop was followed up with online coaching being provided for four SAIs who were able to successfully develop their communications strategies and operational plans.

PASAI appointed two regional directors in late 2021 and some SAIs in those regions felt PASAI was now closer to them and that their interests were now better represented, while others noted that they had yet to see any benefit from these positions being in place. PASAI's appointment of two regionally based Audit Technical Directors was aimed to bring better regional insights to the PASAI Secretariat, with one focusing on the SAIs in the North Pacific and one focusing on the SAIs South Pacific (Melanesian Sub-Region). The role of Director (North) was filled by the former Public Auditor of Guam and the role of Director South was filled by a former SAI Fiji Officer. In stakeholder interviews, the recruitment was noted by almost all SAIs as a very useful and efficient way of working in the region and is helping to bring PASAI Secretariat closer to the SAIs and the region. Stakeholders from SAI Vanuatu noted that with the recruitment of the Director (South), they do not have to go through the PASAI CEO for every request which has enhanced quick communication and shorter feedback loops. Stakeholders from SAIs Pohnpei and Yap had confidence that Director North understands the operating context and will better represent their interests with PASAI. In terms of the results of these appointments, some SAIs noted they had yet to see any strategic benefit from the position, which may be the result of the restrictions on travel due to the COVID-19 pandemic which prevented face to face engagement between the SAIs and the regional directors.

Feedback from the Northern SAIs indicated that sometimes PASAI's support is less suited to them when compared to the Southern SAIs. The countries and territories of the North Pacific have significantly different systems of government to the South Pacific Countries and most of the member SAIs operating there are required to follow US accounting and auditing standards. With the PASAI Secretariat being based in Auckland and the majority of Secretariat Staff and consultants coming from the Southern Pacific countries, there is a perception from some member SAIs that the Secretariat lacks understanding of the Northern Pacific context. Member SAIs from the North Pacific asserted that the PASAI Secretariat team did not have a full grasp of their obligations to use US Government Auditing Standards and provided several examples where PASAI's support was not contextualised to the North Pacific. Though PASAI programme documentation mentioned PASAI partnership with the US Department of Interior to build SAIs capacity on Congressional audit systems, there was no evidence whether this partnership is benefitting the Northern SAIs. The recent creation of the position of Director (North) in the PASAI Secretariat is viewed as a positive development for increasing relevance to the Northern Pacific member SAIs.

Lesson learned on supporting Northern Pacific SAIs

While the recent creation of the position of Director (North) in the PASAI Secretariat is viewed as a positive development for increasing relevance to the Northern Pacific member SAIs, the examples below were provided by stakeholders where PASAI's support was said to not be contextualised to the Northern Pacific:

1. A stakeholder from a Northern Pacific SAI stated that they had "contemplated not renewing their membership" because PASAI offered minimal benefit, while being very time-consuming due to a high volume of information requests.
2. Most Northern SAIs use US Government Auditing Standards (also known as the Yellow Book), however PASAI trainings are based on the International Standards of Supreme Audit Institutions (ISSAIs). Member SAIs from the North Pacific asserted that the PASAI Secretariat Team didn't understand their obligations to use the Yellow Book.
3. Many SAIs in the North Pacific have investigation units as they are using an American aligned model – they have requested training on this from PASAI but so far this has not been provided.
4. When the SAI PMF was conducted, stakeholders noted they were assessed using ISSAI rather than the yellow book. They noted that the investigative unit work was assessed using the compliance audit standards from the ISSAIs, but this is different to compliance audits.

To ensure increased relevance of PASAI to all members, ideally, the Secretariat staffing would be more representative of its membership and tailored training should be offered to Northern Pacific SAIs.

Not actively engaging “non-participating” SAIs is seen as a missed opportunity for this Strategy. Several stakeholders noted that the current Strategy had not encouraged the active participation of all SAI members, the non-participating members. PASAI refers to the twenty SAIs that are beneficiaries of training and capacity building activities as participating SAIs, while the remaining seven members are referred to as “non-participating” members. Whilst the 2014-2024 Strategy listed French Polynesia and New Caledonia as participating SAIs, the two SAIs have transitioned to being non-participating SAIs at their own request since that time. Stakeholders from the French Territory SAIs felt that they could have participated more in the areas of knowledge sharing, cooperation, and local twinning arrangements. Stakeholders that were interviewed from these SAIs felt that there was a missed opportunity by not including them in the SAI PMF process and cooperative audits in recent years. Stakeholders from the PASAI Secretariat clarified that when the SAI PMF programme was developed, the SAI heads of French Polynesia and New Caledonia at the time opted not to participate because of the unique nature of their institutions (i.e., they are branches of SAI France). PASAI stakeholders also confirmed that the French Territory SAIs could be included in future SAI PMF programmes, and they could also complete a self-assessment against the SAI PMF. One of the Australian State member SAIs interviewed noted their involvement in PASAI was a “bit of a mystery”. Despite the fact they had attended several Congresses, they felt uncertain about what role the Australian States are supposed to be playing in PASAI, especially given they are not actual SAIs (i.e., not at the national level), and would like their status clarified. These stakeholders also noted that the larger jurisdictions in Australia have the resources and are willing to contribute more support to the activities of PASAI, but they are uncertain about how to engage more clearly.



4.8 Recommendations to enhance PASAI’s response to the varying needs of SAIs

Recommendation 14: Continue aligning with SAIs’ priorities and capabilities. PASAI should continue to align its support to member SAI needs and priorities based on the maturity and the size of the SAI, and results of the SAI PMF. This could include the development of ‘country engagement and support packages’ that show countries’ need and priorities aligned to the SPs including the initiatives/modalities that PASAI will adopt to support the SAIs. Doing this will provide a clear matrix of initiatives specific to each SAI and initiatives common across the SAIs that warrant regional support. This should assist in ensuring the continued delivery of cost-effective regional level training which is complemented by country level support and mentoring for specific SAIs as required.

Recommendation 15: Further consideration be given to addressing the needs of Northern SAIs in the new Strategy. While some actions have already been taken to strengthen PASAI’s connections to the North (e.g., the recruitment of the Director North position), it is recommended that this is explored further in the new Strategy. This could include an increased focus on delivering training programmes on US Government Auditing Standards (the Yellow Book) or providing support to the investigative units of the Northern SAIs. Should the partnership with US Department of Interior be active, this could be one of the mechanisms to train and support Northern SAIs on US auditing standards. This would require close coordination with the Association of Pacific Island Public Auditors (APIPA), which is also providing workshops for public auditors in the Northern Pacific.

Recommendation 16: Consider an increased focus on cooperation, collaboration, and knowledge sharing. The updated Strategy should carefully consider how the participation of all 29 of the member SAIs can be encouraged, particularly the “non-participating” SAIs. The updated Strategy could place a higher emphasis on the importance of regional cooperation, collaboration and knowledge sharing between the SAIs (as opposed to the current focus of building capability of the 20 participating SAIs). This could help ensure that the available knowledge and experience of member SAIs is fully utilised.

4.9 Conclusion

The results of SAI PMF and PEFA assessments, reporting and stakeholder consultations indicate that SAI capability varies greatly across the region and the various domains measured and that more support will be required to reach “best practice”. The wide-ranging results highlight the challenges that PASAI faces in providing support to 20 SAIs that are at very different stages of maturity. The results are very mixed on a geographical basis and based on the domains in the SAI PMF. The results of the assessments also highlight the continued need for support of regional SAIs so that they can continue to progress towards international best practices. PASAI’s resourcing has increased in recent times, however, there are still concerns around the level of resourcing and amount of multitasking required by Secretariat team members. PASAI experienced difficulties in administering project funding from the EU due to the complex procurement requirements, and there are concerns that this impacts PASAI’s sustainability.

The delivery of a regional programme that meets the needs of SAIs operating within such a diverse range of contexts and environments is challenging, but PASAI is taking steps to ensure its relevance. Increased

engagement with SAIs and the use of the SAI PMF results to plan activities have led to more contextualised support since 2019. PASAI's approach of supporting smaller and lower-capacity SAIs in the country has been effective when utilised, with examples of sustained improvement in SAI capability as a result. Ensuring the relevance of regional-level training to all participants has proved more challenging for PASAI given the wide range of SAI capacity and maturity. The appointment of regional based directors has been seen by the majority of stakeholders as bringing PASAI closer to these regions and the SAIs even though their strategic impact is too early to tell. The relevance of PASAI's programme of activities for the Northern Pacific SAIs and other non-participating SAIs needs clarity. PASAI's role in improving regional PFM is widely appreciated by key regional stakeholders, however, it lacks visibility with stakeholders at the national level.

5 Sustainability and impact

This chapter presents findings on overall impact and sustainability Of PASAI's programmes of work. It explores the modality, scope and organisational changes to increase the impact of future programmes as well as modalities and approaches likely to results in impactful and sustainable changes. With the future in mind, the chapter also presents whether and how these results are sustainable and what could be done to enhance sustainability.

5.1 Key findings

The limited absorptive capacity of member SAIs presents a significant risk to the effectiveness and sustainability of PASAI's training programmes - this is acknowledged and being addressed to some degree by PASAI. Numerous stakeholders from the PASAI Secretariat and member SAIs noted that some SAIs are unable to take full advantage of PASAI's programmes due to their own busy work schedules, particularly around the peak times for conducting FSG audits. These stakeholders felt that PASAI was delivering too many training programmes without proper consideration of the absorptive capacity of the SAIs. Stakeholders also raised concerns that the absorptive capacities of some SAIs are being further stretched by accepting offers of additional assistance from other development partners (e.g., the Vaka Pasifika Project). With a potential scaling up of support for SAIs from other development partners, there is a risk of crowding out the space and overwhelming the SAIs. PASAI has responded to the concerns through increased engagement with SAIs on their training needs (see section 4.1) and by requiring that the absorptive capacity of SAIs is considered by the Programme Directors when evaluating any training requests received from the SAIs, as well as considering the previous history of applying learning after training.

Overall, the sustainability of the results achieved remains a challenge and the biggest concern of the member SAIs with opportunities for embedding sustainability mechanisms through twinning arrangements, secondments, SAI-to-SAI partnerships and working with non-state actors within the accountability and transparency cycles at the national and regional level. Most stakeholders noted that the absorption of skills from trainings and the sustainability of the knowledge and skills at the SAIs in the face of high staff turnover is a challenge that warrants PASAI's attention. Suggestions for improving the sustainability of results achieved included: continuation of twinning arrangements with the Australian States Audit Offices and the New Zealand office of the Auditor General with a focus on secondments where possible to support capacity building and on-site technical support with Pacific SAIs. Also further supporting SAI to SAI partnerships and secondments more so from least resourced and small Pacific SAIs with the more mature SAIs was noted as a mechanism to enhance sustainability. Also, continuously providing manuals, guidelines, and materials and further embedding 'learning by doing and 'train-the-trainer' models; as well as continuing training exchanges was also recommended.

5.2 Conclusion

PASAI's work in supporting SAIs capacities and capabilities is improving with results in some areas of with enhanced capacities and capabilities to conduct high-quality audits across the region. However, the limited absorptive capacity of member SAIs continues to present a significant risk to the effectiveness and sustainability of PASAI's programmes and areas of work. The absorptive capacity constraints and contextual challenges (see 1.5) makes sustainability and impact of PASAI work challenging.



5.3 Recommendations to enhance sustainability and impact

Recommendation 17: Continue to evaluate the absorptive capacity of members SAIs when developing training schedules and consider supporting SAIs in developing capacity building plans to assist in prioritising offers of support from PASAI and other development partners. It is recommended that PASAI continues to engage closely with SAIs when planning and scheduling training programmes, ensuring that absorptive capacity is a key consideration. The volume and timing of training programmes delivered by PASAI may also need to be reconsidered. It is also recommended PASAI continues to support its member SAIs in developing capacity building plans based on the results of the SAI PFM and strengthen their capability to assess and prioritise offers of external support – this should aid SAIs in evaluating the suitability of certain PASAI offerings for their current level of maturity, as well as offers of support from other development partners.

6 Inclusion approaches

This chapter though aligned to evaluation objective one, is presented as a standalone chapter and presents the evaluation findings on whether PASAI has applied an inclusive approach across its programme delivery and operations. It primarily focuses on how PASAI has addressed gender equality and social inclusion, given the increasing focus by PASAI on inclusion since 2019. Acknowledging that inclusion is broader than gender equality this section refers to inclusion to include PASAI work on gender equality, disability and social inclusion of marginalised groups such as young people and people living in rural communities. To a lesser extent, this chapter also discusses how PASAI has addressed other cross-cutting issues such as child protection and risk management.

Given the nature and mandate of PASAI as a regional organisation, employing an inclusive approach requires consideration and action at several levels, including: (1) PASAI's own internal operations and governance; (2) PASAI's programme delivery; (3) supporting member SAIs to incorporate inclusion into their own operations and delivery. Overall, a review of progress reporting and internal documentation shows that PASAI sought to lead by example and facilitate up-to-date knowledge sharing on gender equality and inclusion. Most PASAI Secretariat staff were broadly aware of how PASAI could promote gender equality across the identified levels and had broad awareness of the current activities and gaps relating to gender equality and inclusion.

PASAI's overarching gender goal of mainstreaming inclusion is appropriate given its nature as a regional organisation and remit to deliver capacity development programmes and advocate for greater governance, transparency, accountability, and integrity. PASAI's goal is to promote gender equality and women's empowerment in the Pacific through its programmes and activities, and to support member SAIs to enhance the gender focus in their audit practice. It is important to note that PASAI can only encourage member SAIs to develop their own gender policies and initiatives via training, technical assistance and resource sharing to enhance their gender and inclusion focus. PASAI has limited direct control over the gender initiatives and outcomes at the SAI levels as this fall within the responsibility of the Heads of SAIs. This is clearly documented in the Gender Policy and is well understood by Secretariat staff.

6.1 Key findings

This section presents the key findings across the various levels identified: (1) PASAI's own internal operations and governance; (2) PASAI's programme delivery; (3) supporting member SAIs to incorporate inclusion into their own operations and delivery.

PASAI's own internal operations

Since 2016, PASAI has demonstrated an increasing commitment and focus on incorporating gender equality and inclusion by developing and regularly updating its policies. In 2016, the PASAI Gender Policy was developed and endorsed by the Governing Board to meet the requirements of development partners and legislation. Reflecting what is within PASAI's control and influence, the Gender Policy applies to PASAI Secretariat staff (including contractors and consultants) and the Governing Board. The Gender Policy was later revised in 2018 and then in 2022 and is intended to be reviewed every two years.

The PASAI Secretariat and Governing Board are yet to achieve gender balance, noting that there has consistently been a greater number of women employed by the Secretariat and a significantly higher number of men forming part of the Governing Board since 2016. This finding is not surprising as the composition of the Governing Board is driven by a requirement for balance from representatives across the

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Pacific. It should also be noted that SAIs have little influence about the appointment process for the SAI Head. From the period of 2016 to 2023, there has been an annual average of seven staff within the PASAI Secretariat, with an average of five women. Within the Governing Board, there has been an average of nine members since 2016, with an average of one woman appointed. The low representation of women within the Governing Board is reflective that most leadership positions in SAIs (in particular the Heads of SAIs) are held by men. While PASAI's Gender Policy states that it will promote gender equality at the levels of PASAI management and staffing and seek a gender balance in decision-making fora such as PASAI's Governing Board, it is important to acknowledge that PASAI can only encourage gender balance within the SAIs and Governing Board but cannot dictate this.

Since responsibility for gender equality within PASAI was formally allocated in 2019–2020, there has been enhanced incorporation of gender with monitoring, reporting and learning. The Director of Monitoring and Evaluation was also appointed as the Gender Focal Point due to the focus on reporting and collecting sex-disaggregated data. Since 2019, PASAI Secretariat Staff have attended several virtual courses and symposiums on Gender (one run by the IDI and another through an Asia-Pacific Economic Cooperation (APEC) Symposium) to learn more about gender mainstreaming. Staff acknowledged that they are still learning how to mainstream gender and social inclusion in their overall programming and move beyond one-off advocacy and knowledge sharing (e.g., through social media posts and blogs on performance audits on gender issues, disability, or International Women's Day).

While there is evidence that PASAI is broadly aware of global efforts by INTOSAI to promote gender equality and inclusion, there is room for greater engagement and alignment with INTOSAI and other regional organisations to better leverage resources and initiatives on gender equality and inclusion. One of INTOSAI's five key priorities is to promote and support equality and inclusiveness within the INTOSAI community. The IDI has a Gender Policy based on its Gender Institutional Self-Assessment. The IDI incorporates a gender lens when designing new initiatives by conducting gender analyses. A few of PASAI's Secretariat staff were aware of INTOSAI's TOGETHER programme which aims to consider ethics, gender, inclusion and human resource management, and a number of staff attended the online launch and explanatory webinar of the Gender Annex of IDI's Global Stocktaking Report 2020.

PASAI's programme delivery

PASAI has effectively collected sex-disaggregated data on programme participation, which is showing a strong gender balance with more than 50 per cent female participation in all but one year since 2016.

Since 2016, PASAI has collected sex-disaggregated data for its various capacity development programmes, and this is reported in its annual reports. Reporting shows sex-disaggregated data by programmes and by Strategic Priorities in accordance with the MER Framework. With the exception of the 2018–2019 financial year, PASAI's annual reports show that there is a slightly higher level of female participation since 2016. Most PASAI Secretariat staff viewed the consistent and high participation of women in PASAI's training programmes as successful in terms of meeting requirements for achieving gender equality and considered that inclusion more broadly is somewhat achieved on the basis that no participants (including people with disabilities) are excluded from the capacity development programmes. Anecdotally, PASAI requests that Heads of SAIs nominate participants to consider gender equality in the nomination process for training programmes. Documentation reviews show no clear reporting on gender outcomes and benefits to women after attending training.

PASAI Secretariat efforts to embed gender mainstreaming is gradually increasing, as evidenced through recent efforts to mainstream gender in the Human Resource Management (HRM) and Communications programmes. At present, there is no evidence of gender analyses being undertaken to inform the development of new training and capacity development programmes to understand and address barriers to inclusion. However, PASAI has been actively considering gender considerations for select programmes that will have the greatest impact for member SAI capability. For example, PASAI recently collaborated with the Swedish National Audit Office (SNAO) to develop an online HRM programme to support mainstreaming gender and social inclusion in member SAIs' operations. The programme aims to support participating SAIs to develop and implement a strategy to enhance the HR function and recruit, retain and develop talent in a competitive global employment market. The Programme was rolled out to members SAIs in 2022 to support development of their HR strategies, with an initial train-the-trainer workshop held in May 2023 in Fiji where all 20 SAIs were invited with nine SAIs on the HR champions programme participating. The workshop held in Fiji is one of the six Modules in the full HR Champions programme, which will be delivered over a period of 18 months. Further, the HRM Guidance Package has been tailored for the Pacific and is close to being published. Another example involves PASAI's efforts to develop an 'Inclusive Language Checklist' for the Communications Programme, to help SAIs understand the importance of using inclusive language and highlight the benefits and impacts on the reader.

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

PASAI recently commissioned a regional gender assessment that is reviewing SAIs' gender contexts and their willingness to mainstream gender as well as policies in place for Gender equality, disability and social inclusion (GEDSI) and sexual harassment. PASAI had requested support from IDI, AFROSAI-E and SPC to prepare the regional gender assessment prior to its application. To date, PASAI has collected data from four SAIs, noting that collecting data from additional SAIs would be occurring across 2023. The results from this assessment will be used to inform gender issues for a future Gender Strategy. Broadly, most stakeholder groups acknowledged that further consideration is necessary to determine how PASAI resources and future inclusion initiatives (whether mainstreamed or targeted) can demonstrate a greater focus on inclusion.

Supporting member SAIs to incorporate inclusion into their own operations and delivery

In its 2021–22 Annual Report, PASAI reported that there are no member SAIs that have a gender policy in place and that this is a strategic area for focus in 2022–23. PASAI does not consistently or frequently collate trend data on the gender balance within member SAIs, meaning it is unable to verify any long-term improvement in SAI policies and practices to promote gender equality within SAIs. PASAI Technical Directors collect this data via surveys about SAI capacity when undertaking in-country travel, which has recently been re-commenced since borders reopened. It should be noted that INTOSAI collects this information every three years as part of its Global Stocktaking Report, however, regional and country breakdowns are not provided to the PASAI due to INTOSAI's strict data sharing protocols. In the future, PASAI can still however collect this data through surveys undertaken in-country or SAI PMF assessments.

There are mixed views between member SAIs and other regional organisations on whether gender equality, disability and social inclusion is an issue relevant to the PFM sector in the Pacific, however, development partners and PASAI note that PASAI should continuously advance inclusion and explore entry points and opportunities to advance GEDSI. Most SAIs were unaware of cross-cutting issues and inclusion elements as it relates to their core functions, and the extent to which gender could be considered in their operations and delivery. As such, they were unable to comment on PASAI's performance with regard to supporting member SAIs in relation to gender and inclusion. A number of SAIs reported a high proportion of women in their workforce (e.g., Cook Islands, Kiribati, Vanuatu). Other SAIs noted that gender equality is not a significant issue in the Pacific region and encouraged actors in the PFM space to better understand the issues in the Pacific (which are different from other regions). For instance, one SAI noted that gender equality though important was not a major priority in their country in the face of SAI capacity and capability constraints and suggested that Equal Futures Audits which addressed broader discrimination and marginalisation to address several forms of inequality, in particular poverty and discrimination against migrants, could be more beneficial. A few SAIs were appreciative of the existing training and communications about GEDSI from PASAI.

Development partners indicated that PASAI should advance inclusion by continuously exploring opportunities and entry points with SAIs to understand the gender equality, disability and social inclusion issues within the PFM sector. Some regional organisations considered that PASAI could do more to facilitate gender equality through its programming and better engage with regional and development partners within the PFM sector to help achieve this goal. Broadly, stakeholders acknowledged that there is room for improvement in terms of advocating for key stakeholders within the PFM sector to collectively promote gender equality, noting progress for country-based advocacy work is challenging and depends on windows of opportunity and the priorities of the relevant jurisdictions /partner governments.

Gender performance audits as entry point to enhancing inclusion in Pacific SAIs: A case study of Gender Performance Audit in Fiji and how it has sparked interest

The Office of the Auditor-General in Fiji undertook a performance audit on gender in 2019. Of the 20 participating SAIs, only SAI Fiji has gender as a focus in its Strategic Plan. The SAI Fiji Gender Performance Audit and other supporting communications were circulated to SAIs to increase the visibility and significance of this work. As a result, two other SAIs (Guam and Palau) have clearly expressed their interest and willingness to receive support to conduct a Gender Performance Audit and be trained on how to undertake them. SAI Guam also expressed interest in being trained on how to conduct Equal Future Audits (EFAs), which focus on inequalities caused by poverty, ethnicity, gender, disability, and migration, and is offered by IDI. Several SAIs commented that support tailored to the Pacific and from PASAI to conduct this type of audit was a practical opportunity to advance gender equality and inclusion in their programmes and public sector.

There is some evidence that PASAI is encouraging SAIs to apply a gender lens in operations and audit delivery from the perspective of knowledge sharing. In 2019, PASAI published a *Gender Equality and Inclusion: A Strategic Priority of SAIs* that provided practical suggestions to strengthen gender equality and inclusion in the workplace through developing a Gender Strategy and Action Plan, a gender-responsive budget, and using disaggregated gender data, conducting gender-based analysis to monitor, evaluate, and improve the effectiveness of SAI policies and initiatives aimed at reducing gender inequality. Later in 2020, PASAI published the *Gender Performance Audit: Key Considerations and Best Practice*. In 2022, PASAI uploaded a blog post on how SAIs can build and retain a skilled, gender diverse workforce, and become gender responsive organisations by incorporating gender equality and inclusion in their core values, strategies, and audit work plans.

While PASAI does encourage SAIs to undertake Gender Performance Audits or consider gender issues as a part of performance audits, uptake and implementation of Gender Performance Audits is dependent on the capacity and interest of the relevant members SAIs. PASAI sees the potential for SAIs, through their audit work, to assess the quality of government engagement in gender equality. In its Gender Policy, PASAI encourages member SAIs to consider gender in audits relating to health and education sectors at the

very least given the available equality indicators and seek to uncover any differential impact on the lives of citizens. However, in line with PASAI’s directions to provide more tailored support to members, PASAI notes that it is conscious of supporting member SAIs in line with their own priorities for undertaking performance audits and, therefore, has been careful to influence the topics of performance audits. There was acknowledgement within the PASAI Secretariat that at least one of its Technical Directors in PASAI should be trained on Gender Performance Audits to better support SAIs.

Addressing of related and other cross-cutting issues

In its annual reporting, PASAI sufficiently addresses the cross-cutting issues of risk management, child protection, and health and safety to the extent that it is relevant to PASAI’s operations and programming. PASAI does have a Child Protection Policy, Risk Management Policy and Health and Safety Policy – all of which were reviewed and updated in November 2022. Annual reporting shows that PASAI considers and reports on PASAI’s overall risk profile and risks at the Strategic Priorities levels during the Governing Board meeting. However, reporting on whether and how the risks materialised and what actions were taken are not evident (with the exception of matters relating to COVID-19). While Child Protection and Health & Safety Policies exist, until its recent 2022 Annual Report, there was limited reporting against compliance or matters relating to these policies. As reported, the health and safety of PASAI Secretariat staff are overseen with advice from SAI New Zealand and the Office of the Secretary-General with reference to New Zealand Government advice and guidance.

6.2 Conclusion

With regard to PASAI’s internal operations, the lack of gender balance within the Governing Board may be offset by the higher participation of women within the PASAI Secretariat for the interim. However, it should be noted that the charter, powers, roles, and responsibilities across these governance and management functions are different. Further data should be collected and communicated on gender equality within PASAI’s management and Governing Board, to enable decision-making about appointments and considerations on how to minimise any potential adverse impacts from a lack of gender balance. The clear allocation of responsibilities for gender within the PASAI Secretariat since 2019–20 has been instrumental for PASAI to take a more structured and proactive approach to consider and reporting on gender in particular. PASAI has indicated plans to continue undertaking the regional gender assessment and utilising the findings to develop a Gender Strategy.

With regard to programme delivery, PASAI has seen over 50 per cent female participation in its capacity development and training programmes for all but one year since 2016. However, there is limited evidence that PASAI has actively promoted women’s participation and/or sought to measure gender and inclusion outcomes.

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

While PASAI frequently collects robust sex-disaggregated data, there is no evidence that it is being used to support decision-making. Using sex-disaggregated data, together with gender analyses, can be better utilised to inform future programming. Overall, PASAI's approach to inclusion and gender within its programming can be more proactive and strategic, through completing the regional gender assessment and gender analyses, engaging with regional organisations to better understand the gender and inclusion issues within the PFM sector in the Pacific and, if appropriate, develop and implement more targeted gender and inclusion initiatives. However, all efforts should be considerate of the size, nature, and mandate of PASAI.

While PASAI's growing focus on gender equality (and its corresponding gender goal) is appropriate given its nature as a regional organisation, remit, and policy, PASAI should consider broadening its inclusion considerations beyond gender equality to include discrimination and marginalisation with relation to disability, poverty, ethnicity, age and other characteristics. Overall, PASAI is well positioned to continue to lead by example and facilitate up-to-date knowledge sharing on gender equality and social inclusion with SAIs, and national and regional organisations within the PFM sector. There are opportunities to engage and better leverage regional and global partnerships to facilitate this.



6.3 Recommendations to enhance inclusion in PASAI's approach and ways of working

Based on the evaluation findings presented above, PASAI should consider the following to maintain and enhance an inclusive approach to its programming and operations.

Recommendation 18: Continue to advance inclusion and gender balance at the Secretariat and promote women in SAI leadership through professional development. PASAI should continue to strive for gender balance within the Secretariat, maintain staff awareness of its gender policy and initiatives, and upskill in the areas of gender analysis and mainstreaming. It can also support women in leadership through professional development of women managers in SAIs as a long-term strategy to advancing women into leadership positions in the SAIs.

Recommendation 19: For PASAI's programme delivery, consider undertaking gender analyses at design stages, developing a Gender and Social Inclusion Strategy, and dedicating time, effort and resources for targeted inclusion activities. Mainstreaming gender across PASAI's programming can be improved by undertaking gender analyses at the outset of developing new and/or revising its capacity development and training programmes. If comprehensive, the continuing regional gender assessment may constitute gender analysis to inform both a broader Strategy / Action Plan but also specify actions for capacity development/training programmes. Where relevant and in the longer-term, gender analysis should be broadened to be a 'Gender Equality and Social Inclusion Assessment' to understand how PASAI's programmes can address other social inclusion issues and other forms of discrimination or marginalisation relating to disability, poverty, ethnicity and age. Consider developing a Gender and Social Inclusion Strategy / Action Plan that incorporates both programmatic elements and demonstrates how gender and inclusion will be considered in the design, implementation and monitoring of programmes. This will support the achievement of gender and inclusion outcomes. More broadly, PASAI should also consider dedicating more efforts to supporting more targeted activities (e.g., Women in leadership) to encourage women's participation in the PFM sector and to undertake Gender Performance Audits.

Recommendation 20: Support member SAIs to incorporate gender and social inclusion into their own operations and delivery and enhance gender performance audits by leveraging global resources. This could be through supporting SAIs to develop gender policies by rolling out the HRM Programme and strategic planning workshops that PASAI conduct with SAIs. They should also assess gender equality and inclusion through Gender Performance Audits and/or Equal Futures Audits that are tailored to the Pacific region. Lastly, PASAI should continue to leverage regional and global resources for supporting SAIs to undertake gender analysis and assessments for its own operations and performance audits that will benefit both the public sector and society.

Recommendation 21: Improve reporting and communication of risk mitigation to enhance learning and the overall achievement of SPs. Though PASAI has a good risk management approach more can be done such as continuing to revise and update other policies (e.g., child protection and health & safety) will also help to ensure compliance to legislation and development partner requirements and minimise risks to PASAI's operations and programming.

7 Overall conclusions

The Evaluation set out to assess what progress has been made towards achieving the agreed programme outcomes and PASAI's SPs, explore the effectiveness and efficiency of the modality of support provided and provide lessons learned and success stories related to delivery modality approaches and sustainable change results.

The Evaluation notes that the five SPs within the 2014-2024 Strategy remain relevant for PASAI and its stakeholders, with many members SAs having the same overarching priorities as PASAI. Stakeholders reported that PASAI's mandate is crucial and will continue to be relevant given the unique role of SAI heads and the limited support available to SAs in their own countries. The Evaluation found that a coordinated regional approach continues to be the most effective and efficient modality to support SAI capability and capacity development.

While it is acknowledged that PASAI does not have direct influence over all SPs and achieving SP1 and SP2 is notably more challenging and reliant on factors outside of PASAI's control, the clear interdependence of all the SPs means that a continued focus on each SP is still required. The broad scope of the Strategy which covers both technical and strategic activities presents a challenge for a small organisation such as PASAI, and resources for both aspects need to be carefully considered. A new PASAI Strategy should consider the scope and resourcing at the Secretariat to support effective implementation and monitoring of all SPs.

The Evaluation found that member SAs have made steady progress toward achieving their strategic priorities, with evidence of enhanced capacities and capabilities to conduct high-quality audits across the region. The results of SAI PMF and PEFA assessments, reporting, and stakeholder consultations indicate that SAI capability varies greatly across the region and the various domains measured and that more support will be required to reach "best practice". The wide-ranging results highlight the challenges that PASAI faces in providing support to 20 participating SAs that are at very different stages of maturity. The results of the assessments also highlight the continued need for support to SAs within the Pacific region so that they can continue to progress towards international best practices.

The delivery of a regional programme that meets the differing needs of SAs will continue to require dedicated and tailored efforts including in enhancing gender equality across the governance board and through systematic training. Future achievement of the SPs is predicated on PASAI increasing stakeholder engagement with member SAs, development partners, and other strategic partnerships at the national, regional, and international levels.

Annexes

Annex 1: Key evaluation objectives and questions

This Annex shows the Evaluation objectives and key evaluation questions as outlined in the TOR, and where and how the Evaluation has responded to them in the Report. For more on how the evaluation objectives and key evaluations questions have been addressed and guided the analysis and structure of the Report, please see section 2.1.

Objective	Description	Key evaluation questions	Section 3.1	Section 4.1	Section 5.1	Section 6.1
Objective 1: Effectiveness and Impact	To examine the progress made towards the PASAI Strategic Plan 2014-2024 programme outcomes since the mid-term review was completed in 2019.	To what extent is the activity contributing to sustained improvement in the public financial management systems of member countries?		✓		
		To what extent has the delivery modality effectively contributed to Australian and New Zealand ODA policy goals?		✓		
		Have activity outputs been of high quality, timely and cost-effective?		✓		
		To what extent have programme outputs contributed towards achieving higher level outcome goals?		✓		
		To what extent has the PASAI programme responded to the varying needs of SAIs across the region arising as a result of country size, development progress and extent of impacts of events outside of SAI and/or country control?			✓	
Objective 2: Efficiency, Relevance, Coherence, Sustainability	To assess the effectiveness and efficiency of the modality of support provided through the vehicle of PASAI.	In the context of increasing economic, social and political challenges impacting the Pacific region is a coordinated regional approach or a bilateral approach to SAI capability and capacity development the most effective way to deliver respective International Development Cooperation Programmes?	✓			
		To what extent do the key assumptions regarding the role of PASAI to contribute to member SAIs development remain valid?		✓		
		Has PASAI delivered an effectively coordinated capability and capacity enhancement programme during the current contract period/since the mid-term review?		✓		

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Objective	Description	Key evaluation questions	Section 3.1	Section 4.1	Section 5.1	Section 6.1
		Is PASAI a sufficiently recognised and respected contributor to governance enhancement in the region? Is PASAI able to effectively influence the performance of the public financial management system at local and regional levels?	✓			
		To what extent are the ambitious outcome goals of the 2014- 24 PASAI Strategy a valid basis for assessing PASAI's success?		✓	✓	
		To what extent is there a role for this Activity, up to this time, and in the future, to prevent performance regression by SAIs and other key players in the public financial management system?	✓	✓		
		Has the activity successfully utilised the spectrum of SAI development present in the region through facilitation of peer-to-peer based capacity development?		✓		
		Has the activity successfully enhanced SAI peer network within the region and reduced the SAI Head isolation that is inherent in their independent role?	✓	✓		
		Has PASAI implemented sufficiently robust systems and processes to ensure efficient programme delivery and outcome success? Consideration to include procurement and resourcing approach, attention to cross-cutting issues including gender, environment, child protection and risk management	✓			✓
		Has the activity applied an inclusive approach to programme delivery and sufficiently addressed cross-cutting issues such as gender equality, disability inclusion and child protection?				
Objective 3: Sustainability and Impact	To identify the key learnings to increase positive impact in the future.	What organisation structure changes, if any, are required to increase the impact of future programme design and delivery?			✓	
		What programme scope changes are required, if any, to increase future impact?			✓	
		Have modalities been successfully modified to respond to the varying needs of SAIs in small island states and other resource constrained situations?			✓	

Annex 2: SAI PMF Scores by Sub-Region

Indicator	Domain	Combined Melanesia	Combined Micronesia	Combined Polynesia	Combined all countries
	A. Independence and Legal Framework	2.6	2.5	2.4	2.5
SAI-1	Independence of the SAI	2.0	1.8	1.6	1.8
SAI-2	Mandate of the SAI	3.3	3.3	3.2	3.3
	B. Internal Governance and Ethics	1.1	1.1	1.6	1.2
SAI-3	Strategic Planning Cycle	1.0	0.6	1.6	1.0
SAI-4	Organisational Control Environment	0.5	0.9	1.0	0.9
SAI-5	Outsourced Audits	0.8	1.5	1.5	1.2
SAI-6	Leadership and Internal Communication	2.5	1.7	2.4	2.1
SAI-7	Overall Audit Planning	0.5	0.8	1.4	0.9
	C. Audit Quality and Reporting	1.0	1.6	1.4	1.5
SAI-8	Audit Coverage	1.0	1.5	0.8	1.2
SAI-9	Financial Audit Standards and Quality Management	1.8	1.4	1.2	1.4
SAI-10	Financial Audit Process	1.0	0.8	1.6	1.1
SAI-11	Financial Audit Results	1.0	1.9	2.4	1.8
SAI-12	Performance Audit Standards and Quality Management	1.3	2.6	1.4	1.9
SAI-13	Performance Audit Process	1.3	2.0	1.6	1.7
SAI-14	Performance Audit Results	0.8	2.0	0.8	1.4
SAI-15	Compliance Audit Standards and Quality Management	1.0	1.2	1.5	1.2
SAI-16	Compliance Audit Process	1.0	1.5	1.3	1.3
SAI-17	Compliance Audit Results	0.3	1.7	1.8	1.4
SAI-18	Jurisdictional Control Standards and Quality Management	N/A	N/A	N/A	N/A
SAI-19	Jurisdictional Control Process	N/A	N/A	N/A	N/A
SAI-20	Results of Jurisdictional Controls	N/A	N/A	N/A	N/A
	D. Financial Management, Assets and Support Services	2.3	1.5	2.6	1.9
SAI-21	Financial Management, Assets and Support Services	2.3	1.5	2.6	1.9
	E. Human Resources and Training	1.3	1.1	1.1	1.2
SAI-22	Human Resource Management	2.0	1.4	1.2	1.5
SAI-23	Professional Development and Training	0.5	0.9	1.0	0.9
	F. Communication and Stakeholder Management	1.9	1.1	1.1	1.3
SAI-24	Communication with the Legislature, Executive and Judiciary	2.0	1.3	1.6	1.5
SAI-25	Communication with the Media, Citizens and Civil Society Organisations	1.8	1.0	0.6	1.1
	Average Score	1.3	1.5	1.5	1.5

Source: PASAI SAI PMF Regional Report (2022)

Annex 3: SAI PMF Scores for Melanesian Sub-Region

Indicator	Domain	Office of the Auditor-General (Fiji)	Auditor-General's Office (Papua New Guinea)	Office of the Auditor-General (Solomon Islands)	Office of the Auditor-General (Vanuatu)	Combined Melanesia
	A. Independence and Legal Framework	3.5	2.5	3.0	1.5	2.6
SAI-1	Independence of the SAI	3	2	2	1	2.0
SAI-2	Mandate of the SAI	4	3	4	2	3.3
	B. Internal Governance and Ethics	2.0	1.0	0.8	0.4	1.1
SAI-3	Strategic Planning Cycle	2	1	1	0	1.0
SAI-4	Organisational Control Environment	2	0	0	0	0.5
SAI-5	Outsourced Audits	2	1	0	0	0.8
SAI-6	Leadership and Internal Communication	3	2	3	2	2.5
SAI-7	Overall Audit Planning	1	1	0	0	0.5
	C. Audit Quality and Reporting	2.3	0.7	1.0	0.2	1.0
SAI-8	Audit Coverage	1	1	2	0	1.0
SAI-9	Financial Audit Standards and Quality Management	4	1	1	1	1.8
SAI-10	Financial Audit Process	1	1	1	1	1.0
SAI-11	Financial Audit Results	3	0	1	0	1.0
SAI-12	Performance Audit Standards and Quality Management	3	1	1	0	1.3
SAI-13	Performance Audit Process	3	1	1	0	1.3
SAI-14	Performance Audit Results	3	0	0	0	0.8
SAI-15	Compliance Audit Standards and Quality Management	2	1	N/A	0	1.0
SAI-16	Compliance Audit Process	2	1	N/A	0	1.0
SAI-17	Compliance Audit Results	1	0	N/A	0	0.3
SAI-18	Jurisdictional Control Standards and Quality Management	N/A	N/A	N/A	N/A	N/A
SAI-19	Jurisdictional Control Process	N/A	N/A	N/A	N/A	N/A
SAI-20	Results of Jurisdictional Controls	N/A	N/A	N/A	N/A	N/A
	D. Financial Management, Assets and Support Services	3.0	1.0	3.0	2.0	2.3
SAI-21	Financial Management, Assets and Support Services	3	1	3	2	2.3
	E. Human Resources and Training	1.0	1.5	1.0	1.5	1.3
SAI-22	Human Resource Management	2	2	2	2	2.0
SAI-23	Professional Development and Training	0	1	0	1	0.5
	F. Communication and Stakeholder Management	3.0	2.0	2.0	0.5	1.9
SAI-24	Communication with the Legislature, Executive and Judiciary	4	2	2	0	2.0
SAI-25	Communication with the Media, Citizens and Civil Society Organisations	2	2	2	1	1.8
	Average Score	2.32	1.14	1.37	0.59	1.3

Source: PASAI SAI PMF Regional Report (2022)

Annex 4: SAI PMF Scores for Micronesian Sub-Region

Indicator	Domain	Office of the Public Auditor (Northern Mariana Islands)	Office of the National Public Auditor FSM	Office of the Chuuk State Public Auditor (FSM)	Office of the Kosrae Public Auditor (FSM)	Office of the Pohnpei State Auditor (FSM)	Office of the Yap State Public Auditor (FSM)	Office of Public Accountability (Guam)	Kiribati Audit Office	Office of the Auditor-General (Marsha II Islands)	Dept. of Audit (Nauru)	Office of the Public Auditor (Palau)	Combined Micronesia
	A. Independence and Legal Framework	2.5	2.0	2.5	2.5	3.0	3.5	2.0	2.5	2.5	1.5	3.5	2.5
SAI-1	Independence of the SAI	2	1	2	1	2	3	2	2	2	0	3	1.8
SAI-2	Mandate of the SAI	3	3	3	4	4	4	2	3	3	3	4	3.3
	B. Internal Governance and Ethics	1.0	0.8	1.0	1.8	1.5	1.8	2.0	0.5	0.5	0.3	0.6	1.1
SAI-3	Strategic Planning Cycle	0	1	0	1	1	1	1	1	1	0	0	0.6
SAI-4	Organisational Control Environment	0	1	2	3	1	1	2	0	0	0	0	0.9
SAI-5	Outsourced Audits	1	1	N/A	N/A	N/A	N/A	2	N/A	N/A	N/A	2	1.5
SAI-6	Leadership and Internal Communication	3	1	2	1	2	3	3	1	1	1	1	1.7
SAI-7	Overall Audit Planning	1	0	0	2	2	2	2	0	0	0	0	0.8
	C. Audit Quality and Reporting	2.9	3.0	2.1	1.7	2.9	1.5	2.8	0.6	0.6	0.4	1.4	1.6
SAI-8	Audit Coverage	2	N/A	1	1	3	0	3	1	1	2	1	1.5
SAI-9	Financial Audit Standards and Quality Management	N/A	3	1	3	3	2	N/A	0	0	0	1	1.4
SAI-10	Financial Audit Process	N/A	1	0	0	2	4	N/A	0	0	0	0	0.8
SAI-11	Financial Audit Results	N/A	4	N/A	0	4	0	N/A	3	3	0	1	1.9
SAI-12	Performance Audit Standards and Quality Management	4	3	3	4	3	N/A	3	0	0	N/A	3	2.6
SAI-13	Performance Audit Process	3	3	3	2	2	N/A	2	0	0	N/A	3	2.0
SAI-14	Performance Audit Results	4	4	2	2	3	N/A	3	0	0	N/A	0	2.0

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Indicator	Domain	Office of the Public Auditor (Northern Mariana Islands)	Office of the National Public Auditor FSM	Office of the Chuuk State Public Auditor (FSM)	Office of the Kosrae Public Auditor (FSM)	Office of the Pohnpei State Auditor (FSM)	Office of the Yap State Public Auditor (FSM)	Office of Public Accountability (Guam)	Kiribati Audit Office	Office of the Auditor-General (Marshall Islands)	Dept. of Audit (Nauru)	Office of the Public Auditor (Palau)	Combined Micronesia
SAI-15	Compliance Audit Standards and Quality Management	1	N/A	4	N/A	N/A	N/A	N/A	0	0	0	2	1.2
SAI-16	Compliance Audit Process	2	N/A	3	N/A	N/A	N/A	N/A	1	1	0	2	1.5
SAI-17	Compliance Audit Results	4	N/A	2	N/A	N/A	N/A	N/A	1	1	1	1	1.7
SAI-18	Jurisdictional Control Standards and Quality Management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
SAI-19	Jurisdictional Control Process	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
SAI-20	Results of Jurisdictional Controls	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	D. Financial Management, Assets and Support Services	2.0	3.0	1.0	1.0	1.0	3.0	3.0	0.0	0.0	0.0	2.0	1.5
SAI-21	Financial Management, Assets and Support Services	2	3	1	1	1	3	3	0	0	0	2	1.5
	E. Human Resources and Training	1.0	0.0	1.0	1.5	4.0	1.5	1.5	1.0	1.0	0.0	0.0	1.1
SAI-22	Human Resource Management	2	N/A	1	2	N/A	2	2	1	1	N/A	0	1.4
SAI-23	Professional Development and Training	0	0	1	1	4	1	1	1	1	0	0	0.9
	F. Communication and Stakeholder Management	0.5	2.0	1.0	2.5	1.0	1.5	1.5	0.5	0.5	1.0	0.5	1.1
SAI-24	Communication with the Legislature, Executive and Judiciary	1	2	1	3	1	2	1	0	0	2	1	1.3
SAI-25	Communication with the Media, Citizens and Civil Society Organisations	0	2	1	2	1	1	2	1	1	0	0	1.0
	Average Score	1.84	1.94	1.65	1.83	2.29	1.93	2.13	0.76	0.76	0.53	1.23	1.5

Source: PASAI SAI PMF Regional Report (2022)

Annex 5: SAI PMF Scores for Polynesian Sub-Region

Indicator	Domain	Office of the Territorial Auditor - American Samoa	Cook Islands Audit Office	Samoa Audit Office	Office of the Auditor-General (Tonga)	Office of the Auditor-General (Tuvalu)	Combined Polynesia
	A. Independence and Legal Framework	1.5	2.5	3.0	2.5	2.5	2.4
SAI-1	Independence of the SAI	1	1	2	2	2	1.6
SAI-2	Mandate of the SAI	2	4	4	3	3	3.2
	B. Internal Governance and Ethics	0.3	2.3	2.8	1.8	0.8	1.6
SAI-3	Strategic Planning Cycle	0	2	3	2	1	1.6
SAI-4	Organisational Control Environment	0	2	2	1	0	1.0
SAI-5	Outsourced Audits	N/A	N/A	2	N/A	1	1.5
SAI-6	Leadership and Internal Communication	1	3	4	3	1	2.4
SAI-7	Overall Audit Planning	0	2	3	1	1	1.4
	C. Audit Quality and Reporting	0.1	2.0	1.6	2.0	1.4	1.4
SAI-8	Audit Coverage	0	1	1	2	0	0.8
SAI-9	Financial Audit Standards and Quality Management	0	3	3	0	0	1.2
SAI-10	Financial Audit Process	0	3	1	2	2	1.6
SAI-11	Financial Audit Results	0	4	2	3	3	2.4
SAI-12	Performance Audit Standards and Quality Management	1	1	2	1	2	1.4
SAI-13	Performance Audit Process	0	1	2	3	2	1.6
SAI-14	Performance Audit Results	0	1	1	1	1	0.8
SAI-15	Compliance Audit Standards and Quality Management	0	2	1	3	N/A	1.5
SAI-16	Compliance Audit Process	0	2	1	2	N/A	1.3
SAI-17	Compliance Audit Results	0	2	2	3	N/A	1.8
SAI-18	Jurisdictional Control Standards and Quality Management	N/A	N/A	N/A	N/A	N/A	N/A
SAI-19	Jurisdictional Control Process	N/A	N/A	N/A	N/A	N/A	N/A
SAI-20	Results of Jurisdictional Controls	N/A	N/A	N/A	N/A	N/A	N/A
	D. Financial Management, Assets and Support Services	1.0	3.0	3.0	3.0	3.0	2.6
SAI-21	Financial Management, Assets and Support Services	1	3	3	3	3	2.6
	E. Human Resources and Training	0.5	2.5	1.5	0.5	0.5	1.1
SAI-22	Human Resource Management	0	2	2	1	1	1.2
SAI-23	Professional Development and Training	1	3	1	0	0	1.0
	F. Communication and Stakeholder Management	0.0	2.5	1.5	1.0	0.5	1.1
SAI-24	Communication with the Legislature, Executive and Judiciary	0	3	2	2	1	1.6
SAI-25	Communication with the Media, Citizens and Civil Society Organisations	0	2	1	0	0	0.6
	Average Score	0.33	2.24	2.05	1.81	1.26	1.5

Source: PASAI SAI PMF Regional Report (2022)

Annex 6: Summary of stakeholders consulted

The primary data collection phase took place from the 16 January to 2 February 2023 through a combination of both key informant interviews (KIIs) and focus group discussions (FGDs).

The Evaluation team conducted a total of 52 KIIs and FGDs, consulting with 77 interviewees:

- 13 SAIs (20 interviewees)
- Development Partners (3 interviewees)
- Regional organisations (8 interviewees)
- Deep dive in-country consultations (46 interviewees).

The table below presents the stakeholder groups and organisations consulted, as well as the method used for consultation (i.e., KII vs FGD).

Stakeholder group	Number of Participants Interview / Remote or in-person	Type of Consultation
Supreme Audit Institutions		
Australian National – Auditor General	2 / Remote	Key Informant Interview
Australian State NSW - Auditor General	1 / Remote	Key Informant Interview
FSM Pohnpei – Office of the Public Auditor	3 / Remote	Key Informant Interviews / Focus Group Discussions
FSM Yap – State Public Auditor	2 / Remote	Key Informant Interviews / Focus Group Discussions
Guam – Auditor General	1 / Remote	Key Informant Interview
French Polynesia - President of the Territorial Court of Accounts	2 / Remote	Key Informant Interviews / Focus Group Discussions
Nauru – Auditor General	1 / Remote	Key Informant Interview
New Caledonia – President of the Territorial Court of Accounts	1 / Remote	Key Informant Interviews / Focus Group Discussions
Papua New Guinea – Auditor General and ANAO Assistant to PNG	2 / Remote	Key Informant Interview
Samoa – Auditor General	1 / Remote	Key Informant Interview
Solomon Islands – Auditor General	1 / Remote	Key Informant Interview
Tonga – Auditor General	1 / Remote	Key Informant Interview
Tuvalu – Auditor General	1 / Remote	Key Informant Interview
Development Partners		
MFAT Representatives	1 / Remote	Key Informant Interview
DFAT Representatives	2 / Remote	Key Informant Interview
Regional Organisations		
Asian Development Bank	1 / Remote	Key Informant Interview
United Nations Development Programme	1 / Remote	Key Informant Interview
Pacific Islands Forum Secretariat	1 / Remote	Key Informant Interview
INTOSAI Development Initiative	1 / Remote	Key Informant Interview
Pacific Financial Technical Assistance Centre	3 / In-person	Key Informant Interview / Focus Group Discussions

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Stakeholder group	Number of Participants Interview / Remote or in-person	Type of Consultation
PIANGO	1 / Remote	Key Informant Interview
University of South Pacific	1 / Remote	Key Informant Interview
Pacific Disability Forum- Manager Inclusive Development	1 / Remote	Key Informant Interview
Deep dive country consultations		
New Zealand – PASAI	7 / In-person	Key Informant Interview / Focus Group Discussions
Fiji – Acting Auditor General	9 / In-person	Key Informant Interview / Focus Group Discussions
Vanuatu – PSC, PAC, Auditor General	12 / In-person	Key Informant Interview / Focus Group Discussions
Cook Islands – PAC, PERC, New Zealand High Commission, Ministry of Finance and Economic Engagement, Audit Office, Public Service Commission and CEO for the Office of the Public Committee	11 / In-person	Key Informant Interview / Focus Group Discussions
Kiribati – Ministry of Finance and Economic Development, Australia High Commission, PAC Committee – Kiribati Parliament, New Zealand High Commission, Kiribati Association of NGOs, PASAI	7 / In-person	Key Informant Interview / Focus Group Discussions

Annex 7: Methodology and approach

This Annex outlines the overarching approach to the Evaluation including data collection methods, types and sources of data that were collected, analysis techniques that were used to synthesise and interpret the collected data, and a summary of the analytical framework.

To help meet the objectives of the Evaluation, our methodology:

- Used a **mixed methods approach** to generate robust evidence and validity. This was done by combining different data collection techniques and using data from a range of sources to answer the key evaluation questions. This enabled the triangulation of data and enhance the confirmability and trustworthiness of our findings. We collected both **qualitative** (consultations and interviews) and **quantitative data** (e.g., performance data) to answer the key evaluation questions.
- Anchored the evaluation in **programme theory** by reviewing the intended outputs and outcomes from PASAI’s strategic documentation and mapping the pathways of change and assumptions that underpin the 2014-2014 Strategy and the results framework. This enabled the Evaluation team to get an in-depth holistic understanding of the programme and what it sought to achieve, allowed us to measure the achievements of the programme and provide a foundational analytical framework for assessing effectiveness. The programme theory was also important in refining the analytical framework, especially in assessing the effectiveness of the PASAI strategy as a whole. As a way of distilling mechanisms, the programme theory was used to understand whether the theory holds true, in what contexts, and why or why not. The programme theory was used as an iterative tool alongside the analytical framework.
- Used a **systems and realist approach** to understand what worked, how did it work and under what circumstances. Given that PASAI is complex and involves multiple countries and regions all with different systems and processes, adopting systems thinking, and a realist approach enabled us to explain and understand any mixed or differential outcomes that we observed. This was particularly important for producing context-relevant recommendations for future implementation and engagement with the SAIs.

Document Reviews

Method/tool	How they were used
Desktop review and literature scan	<p>The evaluation team conducted preliminary and detailed desktop reviews of key documents provided to us and identified high-level findings and evidence gaps. The documents that were reviewed were (see Annex 8 for a full list of documents reviewed):</p> <ul style="list-style-type: none"> • The output from any monitoring, evaluation, and reporting against PASAI’s Strategic Plan 2014-2024 • Relevant Governance Board records and minutes • 2018–19 Mid-Term Review • Operational policy and procedure documentation • PASAI publications and resources, including annual reports.

Stakeholder consultations

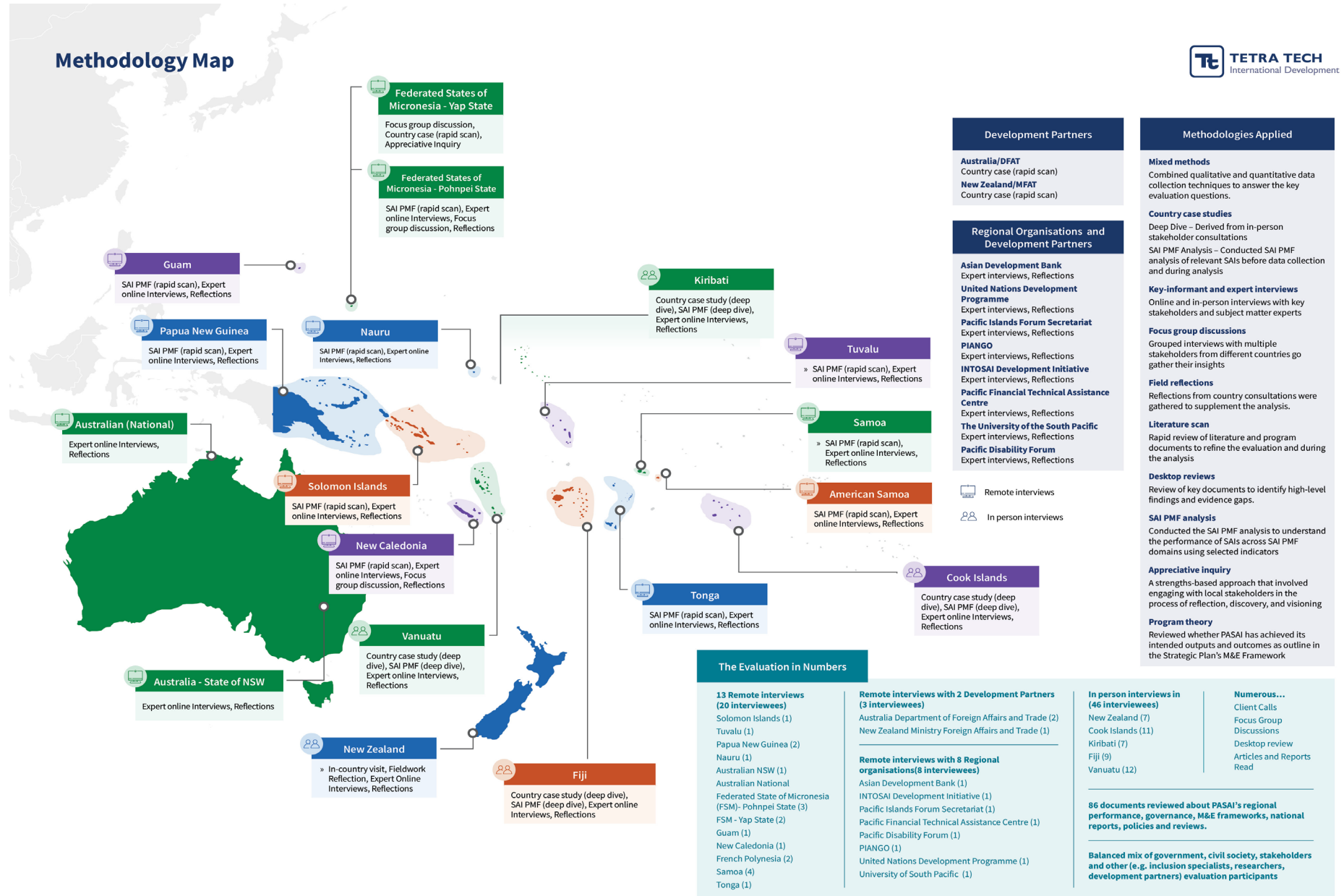
Method/tool	How they were used
Consultations with PASAI	We conducted a combination of remote and in-person interviews with the PASAI Chief Executive, PASAI Secretary-General, PASAI Deputy Secretary-General and PASAI Secretariat staff
In-country stakeholder consultations with member SAIs	We held face-to-face consultations in Vanuatu, Kiribati, Cook Islands and Fiji. Our sampling and participant selection approach which included 46 interviewees was purposive; we selected knowledgeable SAI members that were identified through programme documents and snowballing from other interviews as well as those recommended by PASAI. The consultation process was open and participatory to ensure that the space is provided for deeper insights, critical reflections, and evidence-based and informed future directions.
Remote consultations	We conducted 13 online consultations (using a mix of interviews and focus group discussions) through Microsoft Teams. We allocated member SAIs to one-on-one

Method/tool	How they were used
with Pacific SAI members	<p>interviews and focus group discussions based on our understanding and experience of the similarities/differences of countries within their sub-regions.</p> <p>In addition to the deep dive country consultations, we undertook 13 interviews with the following SAI members: Solomon Islands, Tuvalu, Papua New Guinea, Nauru, Australia National, Australia New South Wales (NSW) and Tonga. Furthermore, we also undertook three focus groups discussions with the following member SAIs:</p> <ol style="list-style-type: none"> 1. Federated States of Micronesia (states) – Pohnpei State and Yap State 2. New Caledonia and French Polynesia 3. Samoa <p>Each focus group remote discussion comprised of no more than three to six participants in addition to the evaluation team members. The participants of each consultation were purposefully sampled to ensure that a diverse range of stakeholders were represented. In some cases, even though the evaluation team had provided an advance notice to some SAIs to conduct these remote consultations, two member SAIs (Palau and Marshall Islands) did not attend at the appointed time due to internet connectivity issues. Similarly, seven SAI members (Australian states Queensland and Victoria, American Samoa, FSM National, FSM Chuuk State, FSM Kosrae State, and Northern Mariana Islands) and two regional organisations (European Union and World Bank) had declined our invitation to participate in its evaluation (see section 2).</p>
Online consultations with all other stakeholders (including implementing partners)	<p>We conducted eight additional remote consultations with non-SAI member stakeholders. We purposefully selected our sample to have perspectives from a diverse range of stakeholders who have been involved in PASAI. This ensured a level playing field for discussion while maintaining the diversity of perspectives.</p> <p>Our evaluation team conducted one-on-one remote consultations with the following regional organisations:</p> <ul style="list-style-type: none"> • Asian Development Bank • INTOSAI Development Initiative • Pacific Islands Forum Secretariat • Pacific Financial Technical Assistance Centre • Pacific Disability Forum • PIANGO • United Nations Development Programme • University of South Pacific.

Data Analysis and Reporting

Method/tool	How they were used
Thematic coding and analysis of the qualitative data	<p>With consent, all consultations and interviews were audio-recorded and transcribed verbatim. If consent is not granted, team members leading the consultations took detailed notes. The transcribed interviews were uploaded onto NVivo (a qualitative data analysis software). Each transcript was coded for key themes related to the analytical framework and the key evaluation questions.</p>
Quantitative analysis	<p>While this evaluation is predominantly qualitative, there may be quantitative data from expenditure and performance data. We will also code for any quantitative information that may arise from the qualitative consultations. Quantitative data will be reported in aggregates using frequencies, averages and percentages.</p>

Annex 8: Methodology on a map



Annex 9: Key documents reviewed

PASAI documents

Annual Report: Project Completion report -Strengthening Pacific Public Finance Management and Governance Project July 2020 to 2021

Annual Report 2020–2021 for year ended 30 June 2021

Annual Report 2021–22 for year ended 30 June 2022

PASAI Annual Progress Report July 2019 to June 2020

PASAI Annual Progress Report January to June 2020

PASAI Annual Progress Report July 2020 to June 2021

PASAI Annual Progress Report July 2021 to June 2022

PASAI Annual Progress Report January to June 2022

PASAI approach to SAI support 2019–2024

PASAI Draft Annual Report 2018-19

PASAI Quarterly Report July – September 2021

PASAI Quarterly Report October – December 2021

PASAI Quarterly Report January – March 2022

PASAI Quarterly Report April – June 2022

PASAI Quarterly Report July – September 2022

PASAI Quarterly Report October – December 2022

PASAI Quarterly Report January – March 2023

PASAI Report to INTOSAI 72nd Governing Board – Sep 2019 Moscow

PASAI SAI Independence SAI PMF (And 8 pillars) Issues & Status

PASAI SAI PMF Regional Report 2022

PASAI Six monthly progress report July to December 2019

PASAI Six monthly progress report July to December 2020

PASAI Six monthly progress report January to June 2021

PASAI Six monthly progress report July to December 2021

Public Procurement in the Pacific: Results of the 1st Cooperative Compliance Audit – Public Procurement (publication year not provided)

PASAI Governing Board Meeting Papers

Chief Executive Report to the Governing Board July to August 2021

Enhancing SAI Strategic Management Capability through Improved Internal Governance Systems report to the Governing Board February 2020

Governance Code August 2016

Governance and Operational Policy July 2017

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

PASAI Report to INTOSAI Governing Board meeting March 2019

PASAI Operational Plan 2021/2022 report to Governing Board June 2021

Status report on Monitoring, Evaluation and Reporting (MER) to the Governing Board September 2021

Strengthening SAI Independence report to the Governing Board March 2019

Strengthening SAI Independence report to the Governing Board August 2019

Strengthening SAI Performance through Adoption of the SAI Performance Measurement (SAI PMF) report to the Governing Board February 2020

Other Sources

New Zealand Ministry of Foreign Affairs and Trade (MFAT) Statement of Funds (Acquittals). For the period ended 30 June 2021

New Zealand Ministry of Foreign Affairs and Trade (MFAT) Statement of Funds (Acquittals). For the period ended 30 June 2022

Tonga PFM Symposium: Outcome Statement September 2018

UNDP Quarterly Narrative Report: PFM. Strengthening Pacific Public Finance Management and Governance Project July to September 2020

UNDP Quarterly Narrative Report: PFM. Strengthening Pacific Public Finance Management and Governance Project January to March 2021

UNDP Quarterly Narrative Report: PFM. Strengthening Pacific Public Finance Management and Governance Project July 2020 to November 2021

Annex 10: PASAI’s support to SAIs in line with SPs – July 2022 to March 2023

Member	PASAI Support by SPs			SAI PMF Independence score
	July – September 2022	October – December 2022	January – March 2023	
Melanesia				
Fiji	<p>SP 1:</p> <ul style="list-style-type: none"> Independence Discussions <p>SP 4:</p> <ul style="list-style-type: none"> Head of leadership Programme Information Technology programme PESA-P programme 	<p>SP 3:</p> <ul style="list-style-type: none"> ISSAI compliant FSG audit QA review Strategic planning of compliance Performance audits training and IPSAS/IFRS training <p>SP 4:</p> <ul style="list-style-type: none"> SAI Head leadership programme Information Technology programme 	<p>SP 2:</p> <p>Communications and media training</p> <p>SP 3:</p> <ul style="list-style-type: none"> ISSAI compliant FSG audit QA review - Financial Audit Manual workshop <p>SP 4:</p> <ul style="list-style-type: none"> HR Champions programme webinar 	3
Papua New Guinea	<ul style="list-style-type: none"> SP 2: - Stakeholder engagement workshops SP 3: - Technical assistance to update FSG audit SP 4: - SAI Head leadership programme - Information Technology programme - PESA-P programme 	<ul style="list-style-type: none"> SP 3: - Technical assistance to update FSG audit - Strategic planning of compliance and performance audits training SP 4: - SAI Head leadership programme - Information Technology programme 	<ul style="list-style-type: none"> SP 2: - Communications and media training and Comms strategy, - Operational plan - Process doc technical assistance SP 3: - Technical assistance to update FSG audit - ISSAI compliant FSG audit QA review - Financial Audit Manual workshop SP 4: HR Champions programme webinar 	2
Solomon Islands	<ul style="list-style-type: none"> SP 1: - SAI country visit, Independence advocacy SP 2: Support SAI workshop with CSOs, Stakeholder engagement workshops SP 3: - Technical assistance to update FSG audit - Financial audit support - TAI Audit programme SP 4: - SAI Head leadership programme 	<ul style="list-style-type: none"> SP 2: - Comms strategy - Operational plan and process doc technical assistance SP 3: - Technical assistance to update FSG audit - Financial audit practice review - IPSAS/IFRS training - TAI Audit programme - Financial audit technical assistance SP 4: - SAI Head leadership programme 	<ul style="list-style-type: none"> SP 2: - Communications and media training SP 3: - Technical assistance to update FSG audit - ISSAI compliant FSG audit QA review - Financial Audit Manual workshop - TAI audit programme - Financial audit technical assistance 	2

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Member	PASAI Support by SPs			SAI PMF Independence score
	July – September 2022	October – December 2022	January – March 2023	
	<ul style="list-style-type: none"> - HRM Programme - Information Technology programme - PESA-P Programme 	<ul style="list-style-type: none"> - HR Strategy development - Information Technology programme 		
Vanuatu	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Stakeholder engagement Workshops • SP 3: Financial audit in-country support • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - PESA-P programme 	<ul style="list-style-type: none"> • SP 3: <ul style="list-style-type: none"> - Financial audit in-country support • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training • SP 3: <ul style="list-style-type: none"> - ISSAI compliant FSG audit QA review - Financial Audit Manual workshop 	1
Micronesia				
Chuuk	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme 	<ul style="list-style-type: none"> • SP 3: <ul style="list-style-type: none"> - Strategic planning of compliance - Performance audits training • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme 	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - Enhancing Strategic Management Capabilities Programme 	2
Guam	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Stakeholder engagement workshops • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme 	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training • SP 4: <ul style="list-style-type: none"> - Enhancing Strategic Management Capabilities Programme - HR Champions programme webinar 	2
FSM National	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Comms strategy operational plan and process doc technical assistance - Stakeholder engagement workshops • SP 4: SAI Head leadership programme <ul style="list-style-type: none"> - Monitoring and reporting programme - Information Technology programme 	<ul style="list-style-type: none"> • SP 1: <ul style="list-style-type: none"> - Independence action plan development • SP 2: <ul style="list-style-type: none"> - Comms strategy - Operational plan and process doc technical assistance • SP 3: <ul style="list-style-type: none"> - Strategic planning of compliance - Performance audits training • SP 4: <ul style="list-style-type: none"> - PMS technical assistance - SAI Head leadership programme - Information Technology programme 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training • SP 4: <ul style="list-style-type: none"> - PMS technical assistance review 	1

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Member	PASAI Support by SPs			SAI PMF Independence score
	July – September 2022	October – December 2022	January – March 2023	
Kiribati	<ul style="list-style-type: none"> • SP 1: <ul style="list-style-type: none"> - Audit legislation technical assistance • SP 4: <ul style="list-style-type: none"> - Strategic planning technical assistance - SAI Head leadership programme - PESA-P programme 	<ul style="list-style-type: none"> • SP 1: <ul style="list-style-type: none"> - Audit legislation technical assistance • SP 3: <ul style="list-style-type: none"> - Strategic planning of compliance - Performance audits training and IPSAS/IFRS training • SP 4: <ul style="list-style-type: none"> - Strategic planning technical assistance - SAI Head leadership programme - Information Technology programme 	<ul style="list-style-type: none"> • SP 1: <ul style="list-style-type: none"> - Audit legislation technical assistance - Independence stakeholder consultation workshop - Independence strategy and action plan development • SP 2: <ul style="list-style-type: none"> - Communications and media training - Comms strategy - Operational plan and process doc technical assistance • SP 3: <ul style="list-style-type: none"> - ISSAI compliant FSG audit QA review - Financial Audit Manual workshop 	2
Kosrae	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme 	<ul style="list-style-type: none"> • SP 3: <ul style="list-style-type: none"> - Strategic planning of compliance - Performance audits training • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme 	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - Enhancing Strategic Management Capabilities Programme 	1
Marshall Islands	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - HRM programme 	<ul style="list-style-type: none"> • SP 3: <ul style="list-style-type: none"> - Strategic planning of compliance - Performance audits training • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - HR Strategy development 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training • SP 4: <ul style="list-style-type: none"> - HR Strategy development 	2
Nauru	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Stakeholder engagement workshops • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme 	<ul style="list-style-type: none"> • SP 1: <ul style="list-style-type: none"> - Independence strategy - Implementation plan development • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training 	0
Northern Mariana Islands	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - Strategic Planning technical assistance 	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - Strategic planning technical assistance - SAI Head leadership programme 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training 	2
Palau	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Stakeholder engagement workshops 	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training • SP 4: <ul style="list-style-type: none"> - Enhancing Strategic Management 	3

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Member	PASAI Support by SPs			SAI PMF Independence score
	July – September 2022	October – December 2022	January – March 2023	
	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - PESA-P programme 		<ul style="list-style-type: none"> • Capabilities Programme - PMS technical assistance review - HR Champions programme webinar 	
Pohnpei	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Stakeholder engagement workshops • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Monitoring and reporting programme - PESA-P programme 	<ul style="list-style-type: none"> • SP 1: <ul style="list-style-type: none"> - Independence strategy - Action plan development • SP 4: <ul style="list-style-type: none"> - PMS technical assistance - SAI Head leadership programme 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training • SP 4: <ul style="list-style-type: none"> - HR Champions programme webinar 	2
Yap	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Stakeholder engagement workshops • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme 	<ul style="list-style-type: none"> • SP 3: Strategic planning of compliance and performance audits training • SP 4: SAI Head leadership programme 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training • SP 4: <ul style="list-style-type: none"> - HR Champions programme webinar 	3
Polynesia				
American Samoa	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - Strategic planning technical assistance - SAI Head leadership programme 	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme 		1
Cook Islands	<ul style="list-style-type: none"> • SP 1: <ul style="list-style-type: none"> - Independence discussions • SP 2: <ul style="list-style-type: none"> - Communications strategy coaching • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme - PESA-P programme 	<ul style="list-style-type: none"> • SP 1: <ul style="list-style-type: none"> - Independence discussions • SP 2: <ul style="list-style-type: none"> - Communications strategy coaching • SP 3: <ul style="list-style-type: none"> - IPSAS/IFRS training • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training • SP 3: <ul style="list-style-type: none"> - Financial Audit Manual workshop • SP 4: <ul style="list-style-type: none"> - HR Champions programme webinar 	1
Samoa	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications strategy coaching - Stakeholder engagement workshops 	<ul style="list-style-type: none"> • SP 1: <ul style="list-style-type: none"> - Independence Strategy development - Independence advocacy (in-country) • SP 2: <ul style="list-style-type: none"> - Communications strategy coaching • SP 3: <ul style="list-style-type: none"> - Financial audit practice review 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training • SP 3: <ul style="list-style-type: none"> - ISSAI compliant FSG audit QA review - Financial Audit Manual workshop 	2

Evaluation Report

Evaluation of Pacific Association of Supreme Audit Institutions (PASAI) delivery against its 2014-2024 Strategy

Member	PASAI Support by SPs			SAI PMF Independence score
	July – September 2022	October – December 2022	January – March 2023	
	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme - PESA-P programme 	<ul style="list-style-type: none"> - Strategic planning of compliance and performance audits training - IPSAS/IFRS training • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme 		
Tonga	<ul style="list-style-type: none"> • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme - PESA-P programme 	<ul style="list-style-type: none"> • SP 3: <ul style="list-style-type: none"> - IPSAS/IFRS training • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme 	<ul style="list-style-type: none"> • SP 3: <ul style="list-style-type: none"> - ISSAI compliant FSG audit QA review - Financial Audit Manual workshop • SP 4: <ul style="list-style-type: none"> - HR Champions programme webinar 	2
Tuvalu	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Stakeholder engagement workshops • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - Information Technology programme - PESA-P programme 	<ul style="list-style-type: none"> • SP 3: <ul style="list-style-type: none"> - ISSAI compliant FSG audit QA review - Strategic planning of compliance and performance audits training - IPSAS/IFRS training - TAI Audit programme • SP 4: <ul style="list-style-type: none"> - SAI Head leadership programme - HR Strategy development - Information Technology programme 	<ul style="list-style-type: none"> • SP 2: <ul style="list-style-type: none"> - Communications and media training • SP 3: <ul style="list-style-type: none"> - ISSAI compliant FSG audit QA review - Financial Audit Manual workshop • SP 4: <ul style="list-style-type: none"> - Enhancing Strategic Management Capabilities Programme 	2