Pacific Auditors Working Together

Pacific Association of Supreme Audit Institutions

What is PASAI?

The Pacific Association of Supreme Audit Institutions (PASAI) is the overarching regional organisation of Supreme Audit Institutions in the Pacific region. We have 28 members we work with to promote transparent and efficient use of public sector resources.

On behalf of our members, we advocate the interests of good governance and the need for strong and independent SAIs. We help our members improve the quality of audits of public funds. We are also a regional organisation of INTOSAI, representing the interests of all SAIs in the Pacific region and beyond.

PASAI's Secretariat is based in Auckland, New Zealand. The Secretariat coordinates PASAI's work, supports our members, shares knowledge, delivers training to help improve public auditing in the Pacific, and encourages members to cooperate among them and with other regional groups.

What is a Supreme Audit Institution?

Supreme Audit Institutions, or SAIs, oversee the use of public funds. They are national-level agencies that scrutinise the revenue governments receive and spend. By auditing government accounts, SAIs provide citizens with reassurance that public funds are being spent effectively and managed responsibly. In the Pacific region, SAIs operate under three frameworks: the Westminster model; judicial or civil law model; and the congressional model.

The Westminster model: This model is used in the United Kingdom and most Commonwealth countries. Most SAIs in the Pacific operate under this model. Key features include a national audit office, headed by an independent Auditor-General (or equivalent), which submits audit reports to a committee of parliament, often the Public Accounts Committee (PAC).

The judicial or civil law model: Used by France, many Latin countries and former French colonies in the Pacific, in this model SAIs form part of the judicial system, often via a Court of Accounts, or Cour des Comptes. Judgments are made about officials' use of public funds.

The congressional model: Named for its origins in the constitution of the United States, an executive branch presides separately from the legislature. Under this model, it is good practice SAI head to be appointed by either the legislature or by the head of state on the recommendation of the legislature. In the congressional system, direct election of the SAI head is another form of good practice that ensures the SAI's independence from the executive.

Types of audits

Traditionally, SAIs have undertaken *financial audits* of government entities' accounting procedures and financial statements. SAIs also undertake compliance audits, which review the regularity of financial transactions undertaken by the audited entity.

More recently, SAIs have expanded the scope of their audits to look at the efficiency and effectiveness of government programs through *performance audits*. PASAI members are also at the lead-edge of performance auditing, focusing on environmental issues such as the effectiveness of programs that implement climate change adaptation and disaster risk management, a key issue for the Pacific.

PASAI is also developing an international reputation for our *cooperative audits*. A cooperative audit is an audit conducted simultaneously by two or more SAIs to shares the methodology and approach to the audit. An additional feature of a cooperative audit is that a regional overview report is compiled based on the key findings from the individual SAI reports. Cooperative audits increase capacity as team members learn from each other, develop better understanding of relevant auditing standards and practices, and practice skills while completing actual audit engagements. Additionally, on-the-job training under the direction of qualified leadership is one of the most effective forms of professional development.

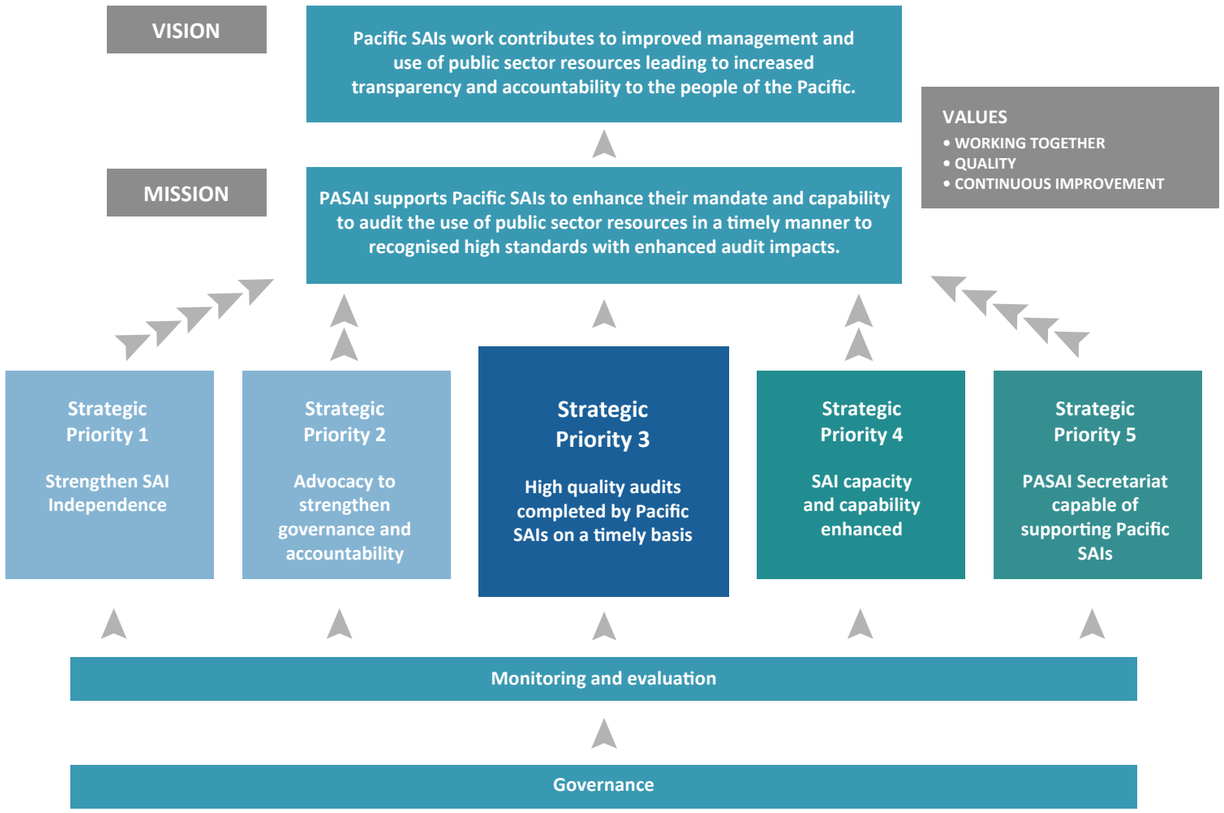
Auditing in the Pacific

PASAI's members include the SAIs of some of the smallest and most remote nations on earth. Many face the challenge of achieving good governance with limited resources. Some are vulnerable to the threats of rising sea levels, environmental degradation, and corrupted practice.

Public auditing in the Pacific region has advanced substantially in the past decade. Audit backlogs have been cleared, and both audit quality and the performance of almost all Pacific SAIs have improved. Sustaining these improvements is difficult in smaller countries because auditing in tight-knit social and cultural environments involves significant political, professional, and personal pressures. In addition, Pacific SAIs are at different stages of development and, for some, much more remains to be done to reach uniformly high standards.

We are here to support our members in their work and to promote the cause of accountability and transparency in public financial management in the Pacific.

PASAI Strategic Plan 2014–2024



Guiding principles

All PASAI's work follows these guiding principles:

- the autonomy and independence of each member is respected and preserved
- taking a regional approach to a common issue does not supplant a member's individual needs
- PASAI's resources are available to all members, irrespective of their geographical location or constitutional status
- the appropriate involvement of private sector auditors in the public sector auditing, under the auspices of SAI heads, is to be supported and promoted.

What we do for our members

Our Strategic Plan 2014–2024 drives our work. Over this 10 year period, we will focus on five priorities.

Priority 1: Strengthen SAI independence

If SAIs are not properly recognised and resourced within their countries' legislative framework, it is difficult for them to create a good reputation within the community and with stakeholders. PASAI helps our members to strengthen their independence by advocating and lobbying parliaments, congresses and governments to help them understand what SAIs need to be independent and to encourage strong legislative frameworks.

Priority 2: Advocacy to strengthen governance, transparency and accountability

PASAI has a long history of collaboration with other regional organisations that influence the public financial management cycle in Pacific Island countries. To improve the transparency and accountability of public financial management, we create regional partnerships to advocate for resources and expertise so that public financial statements are available for auditing. We also advocate for audit reports to be presented to legislatures so they can be properly scrutinised and to ensure recommendations are actioned.

Example projects: Accountability and Transparency Reports

Priority 3: High quality audits completed by Pacific SAIs

This is the central goal of our Strategic Plan. PASAI is committed to achieve a significant improvement in the timeliness and quality of the audits of the financial statements of government/whole of government financial audits. PASAI also committed to ensuring our members are carrying out all their audit activities to the highest possible standard. All capacity building programs and resources developed by the Secretariat are based on internationally recognised standards, including the International Standards of SAIs (ISSAIs), as required by the INCOSAI South Africa Declaration, 2010.

Example projects: Sub-regional Audit Support program and cooperative audits

Priority 4: SAI capacity and capability enhanced

We help our members strengthen their capacity and capability to undertake their mandates in a way that can be measured against the INTOSAI performance measurement framework.

Example projects: Tier trainings and communication training

Priority 5: PASAI Secretariat capable of supporting Pacific SAIs

Implementing our Strategic Plan requires a capable and professional Secretariat. We work hard to ensure the Secretariat's staff have the skills to support our members. The Secretariat is also focused on developing and storing to ensure that examples, experience and best practice are available for members and other regions to use.

Meet the Secretariat's team

Secretary-General

John Michael Ryan (Controller and Auditor-General) is PASAI's Secretary-General. John has a background in accounting and assurance, financial auditing, litigation support, acquisitions, and divestments, and most recently held the position of Deputy Director-General for the Ministry for Primary Industries. John is assisted by Sarah Markley (Deputy Secretary-General, PASAI).

Chief Executive

Tiofilusi Tiueti is the Chief Executive of the PASAI Secretariat and is responsible for the effective delivery of the PASAI Strategic Plan.

Director - Technical Support

A'eau Agnes Tuiai-Aruwafu is the Director - Technical Support. Agnes supports SAIs capacity and capability to improve their audits and ensure they are of a high quality and are timely according to legislative mandates.

Director - Practice Development

Sina Palamo-Iosefo is the Director - Practice Development. Sina manages the regional and sub-regional capacity building programs and projects to enhance SAIs' capacity and capability.

Office Coordinator

Natalie Price is the Secretariat's Office Coordinator. She is the first point of contact within the Secretariat. Natalie manages contracted service providers for the Secretariat and provides administrative support to staff and the work of the Secretariat.

Deputy Secretary-General

Sarah Markley is PASAI's Deputy Secretary-General. Sarah is the Sector Manager, Local Government, Office of the Auditor-General of New Zealand. Before joining the Office of the Auditor-General in 2007, Sarah was an Audit Manager at Audit New Zealand. Sarah provides support and advice to the Chief Executive to assist the Secretariat to achieve the goals set out in the PASAI Strategic Plan.

PFM Consultant

Eroni Vatuloka works as PFM Consultant delivering PASAI advocacy programs and public financial management support.

Legal consultant to PASAI

Mr Robert Buchanan is a public law specialist based in Wellington, New Zealand. Drawing from Robert's former experience as an Assistant Auditor-General, he has developed a small but significant international consultancy practice, in the area of public finance management, audit and accountability.

Co-operative Audit Consultant and Monitoring and Evaluation Specialist

Ms Claire Kelly has managed Cooperative Performance Audits on environmental topics of importance to individual jurisdictions and to the region. She has assisted PASAI to develop and implement a Monitoring, Evaluation and Reporting (MER) framework to measure progress against the goals of our long-term strategic plan.

Communications Advisor

Jill Marshall is a writer, editor and publisher with extensive editorial knowledge in publishing and business, and Masters' degrees in History from Cambridge University and Creative Writing from Winchester University. A well-published author, Jill also has in-depth experience in corporate communications, HR and OD/T&D, latterly as Director of Training for Virgin Media UK.

For more infomation, contact

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