

# Pacific Auditors Working Together

### SEPTEMBER 2023 NEWSLETTER

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#### SAI Marshall Islands hosts the 34th Annual APIPA Conference

The Republic of the Marshall Islands' Office of the Auditor-General (OAG) was pleased and honoured to host the 34th annual conference and workshop of the Association of Pacific Islands Public Auditors (APIPA) from 28 August to 1 September 2023 in the capital, Majuro.

More than 400 participants attended the week-long conference and workshop. It was the first in-person APIPA conference since the COVID-19 pandemic, with APIPA resorting to virtual training over the last three years.

The theme for the conference was "Shining a Light on Public Accountability". One of the founding principles of APIPA is to promote the use of public resources and strengthen the auditing and accounting profession across its member jurisdictions. Since its inception, APIPA has offered professional and capacity development trainings to its members. A total of 2,190 course certificates were awarded to 406 participants, indicative of 13,804 continuing professional education units being accrued during the conference.



Conference participants (image source: The Pacific and Virgin Islands Training Initiatives [PITI-VITI])



The training courses this year were designed to respond to emerging issues and trends across accounting, finance, management and auditing sectors within APIPA jurisdictions.

The APIPA Principals (Executive Body) also held its annual meeting during the week.



APIPA Principals and other observers at the Executive Body's annual meeting (image source: PITI-VITI)

Auditor-General and Chairman of the 2023 APIPA Conference, Junior Patrick, said the annual workshop is a training opportunity for auditors and accountants to improve their skills and enable them to perform to their full potential.

"What is good for the development of our staff is also good for our organisational performance, productivity, and quality.

"I am positive that the participants at the 34th Annual APIPA Conference found great value in their time here in Majuro, and will return to contribute more to their respective organisations," he said.

The OAG and the Office of Commerce, Investment & Tourism also coordinated a night market where locals showcased their beautiful handicrafts and tasty local food, along with great music and entertainment for the visiting participants.

APIPA extends its most sincere appreciation to the Republic of the Marshall Islands Government, the US Department of the Interior and the Graduate School USA for their continued support.

There are many more 2023 APIPA Conference photos available to view in an online album.



### **International Anti-Corruption Day**

The 20th anniversary of the adoption of the United Nations Convention against Corruption (UNCAC) happens next month. There is near-universal recognition of the convention's importance, with 188 parties having committed to its anti-corruption obligations.

Efforts to mark the anniversary began on last year's International Anti-Corruption Day (IACD). This is reflected by the theme, which carries through to this year's IACD on 9 December 2023, "UNCAC at 20: Uniting the World Against Corruption".

In 2021, Transparency International published the first <u>Pacific edition</u> of its Global Corruption Barometer, covering the 10 larger nations of the Federated States of Micronesia, Fiji, French Polynesia, Kiribati, New Caledonia, Papua New Guinea, Samoa, Solomon Islands, Tonga and Vanuatu. It followed that in late 2022 with <u>a report</u> covering the Cook Islands, the Marshall Islands, Nauru, Niue, Palau, Tokelau and Tuvalu.

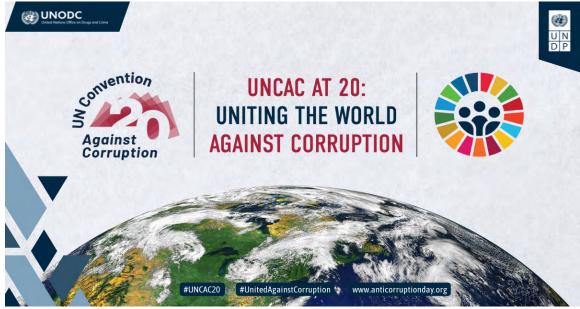
Both documents make for some sobering reading. In many of the countries surveyed, people perceived lawmakers and public servants as likely to be involved in corruption.

It is especially vital in Pacific Island countries to engage the demographic bulge of young people in anti-corruption advocacy. Not only do they stand to lose the most to corruption, they are, as a generation, more likely to adopt a positive cultural shift such as intolerance of corruption.

SAIs know all too well the link between anti-corruption and peace, security and development. Many of our members are already actively involved in anti-corruption and fraud awareness activities. We strongly encourage you to ensure activities are targeted towards young people. Young activists may take some inspiration from Transparency International's <a href="https://example.com/national/santi-corruption-kit">Anti-Corruption Kit</a> and the UNDP's <a href="https://example.com/pacific-corruption-kit">Pacific Youth Anti-Corruption Toolkit</a>.

The United Nations Office on Drugs and Crime has made various <u>anti-corruption videos</u> available, connecting it to issues like youth education, gender equality and environmental protection.

On social media, use the hashtags #UnitedAgainstCorruption and #UNCAC20 in the lead up to IACD 2023 in December. We will soon canvass our members to gauge interest in joining or leading local anti-corruption advocacy activities.





# SAI Solomon Islands hosts signing of MOUs between integrity and anti-corruption institutions

The Office of the Auditor General (OAG) in Solomon Islands was among the national integrity institutions to sign a Memorandum of Understanding (MoU) with the Solomon Islands Independent Commission Against Corruption (SIICAC) on 23 August 2023. The MoU provides a framework of understanding for collaborative engagements and strengthened cooperation to combat corruption in Solomon Islands.

Supported by the Government and the United Nations Development Programme (UNDP), SIICAC brought together the national integrity agencies at the signing of the MoU as a fulfilment of section 10 of the Anti-Corruption Act 2018. The Act requires that SIICAC liaise and cooperate with the attending integrity offices in the fulfilment of their specific mandates.

The heads of the national integrity institutions gathered to sign the MoUs were David Dennis, Auditor General; Fred Fakari, Ombudsman; Rachel Olutimayin, Director of Public Prosecutions; and Stevenson Bekalame, Leadership Code Commission Chair.

Speaking at the event, SIICAC Chairman, Sir Frank Ofagioro Kabui, said the MoU arrangement was part of the broad measures to fight corruption and an important step in formalising the roles of the prescribed partners.

"The MoU is a critical arrangement and it can only work well through SIICAC's effective and good working order," Sir Frank explained to the representatives of the national integrity institutions.

The Auditor General in his remarks said, "I have no doubt that effective collaboration between the agencies will be a critical driver in addressing corruption and other serious malpractices."



Auditor General, David Dennis, and SIICAC Chair, Sir Frank Kabui, signing the MoU (image source: Solomon Islands Government)



The signing of the MoUs was followed a week later by a three-day workshop on the theme of 'Building accountability in Solomon Islands'. Topics in the workshop included how to operationalise the MOUs, how audits can play a role as a tool for collaboration, audit findings and learnings from COVID-19.

The three days of sessions were organised and delivered by the OAG in partnership with the International Monetary Fund and the UNDP. The workshop was split into different sessions and offered comprehensive discussion and mapping of the various accountability institutions in Solomon Islands. Participants explored future opportunities to collaborate in addressing common challenges and ways to enhance accountability. The workshops also included a full day session with civil society organisations and the media.

Speaking at the workshop Mr Dennis said, "The absence of accountability in a democratic society such as ours would mean continued degradation in law and order and a negative impact in our peaceful development."

Attendees included representatives from the OAG, SIICAC, the Financial Intelligence Unit of the Central Bank, the Royal Solomon Islands Police Force, the Leadership Code Commission, the Office of the Ombudsman, the National Parliament of Solomon Islands and various civil society organisations.



Workshop participants – front row, from left to right: the Ombudsman, the Auditor General, Director of Office of Public Prosecutions, Director of SIICAC and Leadership Code Commission Chair (image source: UNDP/Daniel Gonzalez)



## SAI Palau successfully consults stakeholders to develop its Strategic Plan

The Strategic Planning Team (SPT)<sup>1</sup> of the Palau Office of the Public Auditor (OPA) attended an online workshop in mid-February as part of PASAI's initiative to develop strategic management capabilities.

There, participants gained sufficient knowledge of the strategic management process, including communication and change management. The SPT then participated in a follow up face-to-face workshop in Guam to develop strong process facilitation skills.

Thereafter, the SPT facilitated the strategic planning process with remote guidance and support from the International Consultant, Pritom Phookun, and PASAI's Director of Practice Development, Sinaroseta Palamo-Iosefo. The expected deliverables of the strategic planning process are an approved strategic plan, an operational plan, and a monitoring and evaluation framework.

Based on proper stakeholder analysis, the SPT conducted its first ever key external stakeholders' consultation on 25 July 2023, at the West Plaza Hotel at Lebuu Street, Koror, Palau. The purpose of the engagement was to determine the expectations of the OPA's key stakeholder on its work and how they can support the SAI to fulfill those expectations.



Junior Auditor, Sumch Chin (standing), facilitating discussion at the session

Fifteen out of 18, or 83 per cent, of key external stakeholders invited attended the session, including participants from the Palau National Congress, Office of the President, executive agencies, media, citizens and civil service organisations. The feedback and suggestions from the key stakeholders, the results of Palau's SAI Performance Measurement Framework assessment, and external environment assessments were all considered and evaluated to guide the OPA in the development of its Strategic Plan over the next five years.

Currently, the Strategic Plan, operational plan, and monitoring and evaluation framework are in the draft phase and are expected to be implemented by 1 October 2023.

<sup>1</sup> The SPT consists of the Acting Public Auditor, Satrunino Tewid; Senior Auditor, Romana Blailes; and Junior Auditors, Dilrae Mechol and Sumch Chin.



Acting Public Auditor, Satrunino Tewid, expressed his appreciation to PASAI, the International Consultant and the key stakeholders for working with the SAI to develop its Strategic Plan.

"We look forward to our continued partnership and the implementation of the Strategic Plan in October 2023," he said.



Acting Public Auditor, Satrunino Tewid (centre), with fellow OPA staff and key stakeholders at the consultation session

### **Integrity assessment of SAI Tonga and the Tonga Public Service Commission**

Independent assessors from the New Zealand Office of the Controller and Auditor-General carried out assessments of both the Tonga Office of the Auditor General (TOAG) and the Tonga Public Service Commission (PSC) in June 2023 using the IntoSAINT (INTOSAI tool for Self Assessment of INTegrity).

The team of three assessors included Senior Inquiries Specialist, Jane Rogers, Senior Solicitor, Belinda Rynhart, and Principal Advisor – International Engagement, Angela Drake. The team spent the first week with the PSC and the second week with TOAG.



Jane Rogers facilitating a workshop with staff from the PSC



In a one-week workshop, assessors tasked participating staff members with conducting a self assessment of the vulnerability of their respective offices to integrity risk. Using the tool, they rated the maturity of the integrity system based on the findings of the assessment. At the conclusion of the workshop, they presented the results to the executive management teams of both the PSC and TOAG for their comments and responses.

According to both the Chief Executive Officer of the PSC, Victorina Kioa, and the Auditor General, Sefita Tangi, it was the right time to carry out this assessment. Post-COVID-19 pandemic the offices are interested in finding out where they are in terms of integrity and ethical standards and where they want to be in the future. The offices will use the findings from the assessment to strengthen and improve their respective integrity systems as they progress in the new financial year, 2023–24.



Jane Rogers, Angela Drake, Belinda Rynhart and Sefita Tangi (third to sixth from left, front row) with other staff from SAI Tonga who participated in the IntoSAINT workshop

## New Public Auditor for Yap State no stranger to SAI

Fifteen year veteran of SAI Yap, Bryan Dabugsiy, officially became its Public Auditor on 20 July 2023.

After three years as the Operations and Finance Manager for the Yap Visitors

Bureau, Mr Dabugsiy joined the Office of the Yap State Public Auditor in December 2007.

The father of four expressed his commitment to continuing his office's mission, which is, "To provide independent and credible assessments that promote accountability, transparency, and excellence in operations and management of the Yap State Government."

The newly appointed Public Auditor added, "I am looking forward to learning and working together with the audit community regionally and internationally."

The Secretariat commends Bryan Dabugsiy on his appointment and looks forward to continue to work with him and his colleagues as well.



**Bryan Dabugsiy** 



#### #AuditorProud

This week it's time to be #AuditorProud! We encourage you to join the social media campaign on Thursday 28 September 2023. Celebrate an audit accomplishment, share how you've made a difference or just show us your team! Don't forget to use the hashtag #AuditorProud.

### **Upcoming events / training**

25–29 September	PASAI in-country visit and Funders Forum (Fiji)
25–29 September	Enhancing SAI Capability in Compliance Auditing (online)
2–6 October	PASAI in-country visit (Vanuatu)
9–13 October	PASAI in-country visit (Papua New Guinea)
16–20 October	PASAI in-country visit (Solomon Islands)
23 October	Labour Day (New Zealand public holiday)
7–8 November	36th Governing Board meeting (Auckland)
13–17 November	PASAI in-country visit (Papua New Guinea)
13–24 November	PASAI in-country visit (American Samoa)
16 November	Leadership Programme Community of Practice session 6
17 November	Emerging Leaders Community of Practice session 6
4–15 December	HR Champions Programme (Module 3)
11–15 December	PASAI in-country visit (Papua New Guinea)
11–15 December	PASAI in-country visit (Solomon Islands)
14 December	Leadership Programme Community of Practice session 7
15 December	Emerging Leaders Community of Practice session 7

Dates may change. Find updated information on the the **Events calendar**.











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