



PACIFIC ISLANDS FORUM SECRETARIAT

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FORUM ECONOMIC OFFICIALS MEETING

6 – 7 July 2021

FORUM ECONOMIC MINISTERS MEETING

13 - 14 July 2021

Virtual

INFORMATION PAPER 6: PACIFIC REGIONAL AUDIT INITIATIVES

Purpose and Summary

Purpose

This paper is to inform the Forum Economic Ministers Meetings (FEMM) of the work that the Pacific Association of Supreme Audit Institutions (PASAI) is undertaking in the region to strengthen public sector auditing services with the objective of supporting public financial management (PFM) reform efforts in Forum Island Countries (FICs).

Summary of Issue

PASAI is on track to meet its strategic objectives and continues to make progress to strengthen Offices of Auditor Generals and Public Auditors in the region providing independent scrutiny of public expenditure to ensure proper accountability and transparency in FICs and subsequently to improve PFM reform efforts..

Forum Economic Ministers are encouraged to support legislative reform initiatives to make the Offices of Auditor Generals and Public Auditors (Supreme Audit Institutions, SAI) truly independent. A strong and independent SAI is a key element of all country governance systems.

A. Overview

PASAI is the official association of public sector audit offices (known internationally as Supreme Audit Institutions (SAIs)) in the Pacific region. A SAI is an independent institution established under a country's Constitution or other laws, and is normally headed by an Auditor-General, Public Auditor or Magistrate (depending on the system of country governance).

2. PASAI's 27 members include the SAIs of all FICs, Australia, New Zealand, and also a number of state or territorial audit offices. FIC members include: Cook Islands, Federated States of Micronesia, Fiji, Kiribati, Nauru, Niue, Palau, Papua New Guinea, Republic of Marshall Islands, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu. State based audit offices include the Australian states of New South Wales, Queensland, and Victoria and also the four states of the Federated States of Micronesia - Chuuk, Kosrae, Pohnpei and Yap. The territorial offices of American Samoa, the

Commonwealth of the Northern Mariana Islands and Guam are PASAI members, as are the two French territories of French Polynesia and New Caledonia.

3. PASAI is supported by a Secretariat based in Auckland, New Zealand.

4. Under its Charter, PASAI's overall goal is to promote transparent, accountable, effective, economical and efficient use of public sector resources in the Pacific. To achieve this goal, PASAI works across the Pacific region to deliver capacity development programmes and activities for its member SAIs, with the objective of improving the quality of public sector auditing in the Pacific to recognised high standards. On behalf of its members, PASAI also advocates the interests of good governance, effective PFM, and the need for strong and independent SAIs in accordance with international principles.

5. PASAI's ongoing work will continue to have a strong affinity with, and commitment to, the purposes and work of the FEMM and more broadly the concept of the 'Blue Pacific'. PASAI has engaged and will continue to engage with Forum Island Countries in implementing the proposed actions and activities in their respective PFM Roadmaps and accounting and auditing reforms. This has involved collaborative engagement with Ministries of Finance and other related central government ministries across the region, Public Accounts Committees, and related regional institutions.

B. Discussion

6. PASAI is funded by the Australian government (DFAT) and the New Zealand government (MFAT) with some programmes being funded by the European Union and implemented by UNDP.

7. PASAI's Long Term Strategic Plan 2014-2024 is founded on the concept that the work of Pacific SAIs will contribute to improved management and use of public sector resources in the Pacific through timely audits of a recognised high standard, and will lead to increased transparency and accountability for citizens.

8. To realise this long-term objective, PASAI supports its members to enhance their capacity to audit the use of public sector resources in a timely manner in line with international audit standards.

9. The PASAI Strategic Plan is a roadmap for the secretariat's work over the 10 years from 2014. It seeks to achieve its long-term objective by establishing five strategic priorities (SPs) with set objectives, targets and expected outputs, which can be monitored.

- SP1 - assisting its members to enhance their independence and providing resources to do so, recognising that independence enhances a SAI's effectiveness and ability to report to their legislatures and communicate with elected representatives and citizens.
- SP2 - advocating strong partnerships with regional organizations with an interest in governance, transparency and accountability and, where appropriate, entering strategic partnership agreements with jointly agreed results-oriented frameworks.
- SP3 - supporting the completion of high-quality audits on a timely basis. This strategic priority is at the core of our Strategic Plan and PASAI continues to pursue this goal vigorously.
- SP4 - enhanced SAI capacity and capability by targeting SAIs for improvements in their

management processes, supported by staff with up-to-date skills and auditing capabilities.

- SP5 - PASAI's Secretariat is resourced with professional staff, providing effective and efficient leadership to facilitate the implementation of the above priorities.

PASAI's Recent Achievements

10. Over the years, PASAI has made significant progress towards achieving its vision and mission in the region.

11. The implementation of the PASAI strategic plan is supported by the oversight and direction of its Governing Board and a sound performance measurement framework, although measurement of long-term outcome goals remains challenging. Recent highlights include:

- a) governing legislation of some SAIs has been modernized to enhance SAI independence;
- b) SAIs have improved their auditing skills in financial audit, compliance audit and performance audit and other areas and these have resulted in up-to-date quality audits;
- c) SAIs have assessed their performance against an international measurement framework and good practices, to determine and address their weaknesses; and,
- d) the Secretariat's launch of the Learning Management System and successful transition of the delivery of its capability development programmes to a virtual or e-format in response to the Covid-19 pandemic.

12. An update on the progress of the Secretariat under each strategic priority area is provided in **Annex 1**.

Enhanced SAI independence (SPI)

13. International norms and standards recognise the importance of a country's SAI being independent. There is a growing consensus in the international community on the need to recognise the importance of, and strengthen, the independence of a country's SAI. It is increasingly accepted that an independent, effective and credible SAI is an essential component of a democratic system where accountability, transparency and integrity are indispensable.

14. The legal framework for the SAI in many FICs is out of step with international standards.¹ For example, while many FICs' Constitutions establish and recognise the status and independence of the country's Auditor-General as a constitutional office holder, there is often no similar provision for a separate Auditor-General's office, to ensure its independence from the country's civil service, or to provide a satisfactory basis for its funding and accountability. PASAI recognises the importance of all FICs' public audit laws reflecting both the modern reality of public sector auditing and being consistent with the international standards and the UN General Assembly resolutions.

15. Forum Ministers are encouraged to support legislative reform initiatives to make the Offices of Auditor Generals and Public Auditors (Supreme Audit Institutions, SAI) truly independent. Independence of a SAI encompasses:

¹ INTOSAI's Lima and Mexico Declarations define the prerequisites for the independent and effective functioning of a SAI. In the Lima Declaration of Fundamental Auditing Precepts in 1977, INTOSAI set the goal to determine the principle of independence and the precepts of external government audit in methodological and professional terms. The Mexico Declaration on SAI Independence in 2007 defined these precepts in more concrete terms and identified eight pillars for the independence of SAIs. See link http://www.intosai.org/fileadmin/downloads/downloads/4_documents/publications/eng_publications/E_Lima_Mexico_2013.pdf

- Appropriate & Effective Constitutional Framework – requires the independence of the SAI is entrenched in the legal framework with sufficient protection;
- Financial independence – SAI's budget proposal to Parliament should not be unduly interfered by the executive government;
- Organisational independence – SAI need to enjoy autonomy in the organisation and management of their offices
- Independence of the Head of SAI and its members – Appointment and removal of SAI heads should be through a process to ensure their independence. Their appointments should be with long and fixed terms allowing them to carry out their mandate without fear of retaliation.

Advocacy to strengthen governance (SP2)

16. PASAI advocates strengthening transparency and accountability in all Pacific Island Countries (including FICs) by contributing to and promoting an integrated approach to PFM based on strong partnerships with other regional organisations and with organisations at the SAI jurisdictional level. There are two programme components for SP2. The first is to increase the capability of PACs (or similar legislative committees) of their financial oversight roles, and improve their effectiveness in carrying out such an important role. The second concerns promoting good governance in the region through regular Accountability and Transparency (A&T) Reports.

17. More than 50% (up from 0% in 2014) of SAIs have actively engaged with their PACs by delivering workshops to strengthen the Committees' financial oversight and external scrutiny role.

Strengthen PFM, high quality audits and effective legislative scrutiny (SP3)

18. PASAI promotes and enhances effective accountability and financial management in FICs through strengthened public financial reporting, public audit and legislative oversight.

19. PASAI has conducted a series of programmes and activities to deliver assistance and training to SAIs, strengthening their capacity to produce quality and timely audits of the Financial Statements of Government (FSG).

20. Specific assistance has been given to those SAIs with audit backlogs and to the smaller and most vulnerable SAIs through: PASAI's initiative for a south-south cooperation program called the Financial Audit Secondment Technical Support (F.A.S.T.S); regional co-operative auditing programmes, and on-site support to individual SAIs.² Fundamental to this work is the recognition of the importance of the SAI and the Ministry of Finance working together to achieve strengthened PFM.

SAI capability and capacity enhanced (SP4)

21. PASAI enhances SAI capability and capacity by conducting a series of workshops and providing SAI-level technical support aimed at strengthening SAI capability to effectively deliver on their mandate.

² The F.A.S.T.S. programme follows the successful Sub regional Audit Support program delivered to the SAIs of Kiribati, Nauru, Solomon Islands and Tuvalu between 2009 and 2016.

22. The Secretariat uses the SAI-PMF (Performance Measurement Framework) to assess SAI performance on both the audit and non-audit functions of a SAI. The framework provides SAIs with a holistic and evidence-based evaluation of SAI Performance, and an objective basis for understanding their ongoing relevance to citizens and other stakeholders. The results identify SAI strengths and areas for improvement in order to support SAIs in their endeavours to reach the objectives of ISSAI (INTOSAI Standard for Supreme Audit Institutions) 12: *The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens*, which lays out how SAIs should work to: strengthen the accountability, transparency and integrity of government and public sector entities; demonstrate ongoing relevance to citizens, Parliament and other stakeholders; and being a model organization through leading by example.

Strong PASAI governance structure (SP5)

23. PASAI has established sound governance arrangements to guide its core business of ensuring that Pacific SAIs play their role in holding individual PIC governments to account in the management of public finances.

C. Next Steps

24. PASAI has made significant achievements in improving PFM in the region. Going forward, PASAI will continue to encourage and support its member SAIs to make a difference to the quality of public sector management and service delivery for the benefit of the Pacific people. With its various programmes and knowledge bases, PASAI has expertise in advocating good governance, capacity building in government financial systems and enhancing PFM.

25. Under its Strategic Plan 2014-2024, PASAI will continue to:

- enhance good governance, accountability and transparency in the Pacific region through high quality public audit contributions to PFM systems;
- support and empower SAIs to increase their relevance and credibility in-country through engaging with all relevant stakeholders and leading by example in promoting strong, effective and accountable public institutions;
- support SAIs to self-assess their progress using the SAI PMF diagnostic tool, and develop strategic and operational plans to address short-falls and gaps identified;
- foster the support of development partners to fund its programmes and operations;
- harness the good relationships with other partners in the region by conducting more regional programmes to build capacity and increase the capabilities of SAIs and other PFM institutions in the region; and
- promote and support SAIs' role in the implementation of programmes to achieve the SDGs in the Pacific region, including through the co-operative audit approach.

26. PASAI's work will continue to have a strong affinity with, and commitment to, the purposes and work of the FEMM and more broadly the concept of Pacific regionalism. PASAI has engaged and will continue to engage with FICs in implementing the proposed actions and activities in their respective PFM roadmaps and accounting and auditing reforms. Collaborative engagement with

Ministries of Finance and other related central government ministries across the region will continue to be a feature of this.

27. PASAI trusts that its attendance in future annual FEMM as a ‘special technical observer’ will be of value in better understanding and increasing awareness of the critical economic, social and developmental issues pertinent to FICs. Such understanding and awareness will assist in determining the scope of audits and provide added value in strengthening controls, improving safeguards and contributing to robust PFM systems, while promoting effective governance, accountability and transparency.

Pacific Association of Supreme Audit Institutions (PASAI) Secretariat

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Acknowledgement

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Progress achieved on Strategic Priority Areas

Enhanced SAI independence (SPI)

PASAI has now assisted more than 75% of its members to review their current state of independence against international best practice. Many are now working to advocate with their governments and legislatures for modernized audit legislation, to strengthen their ability to contribute to improved governance outcomes in their jurisdictions.

Recent progress includes:

- Technical assistance provided to SAIs FSM-Chuuk, Marshall Islands, Papua New Guinea, and Solomon Islands in developing respective independence strategies and legislative reform activities.
- The submission of SAI FSM-Chuuk's Independence Strategy to Chuuk States Legislature on 22 February 2021. The Strategy was issued via press release on 4 March 2021.
- The draft amendment to the Marshall Islands Audit Act and consultation on the draft is in progress. This follows PASAI's October 2019 mission, which comprised a full review of the Auditor-General Act 1986 in relation to the Auditor-General's independence, mandate, and powers. A set of proposed amendments and a draft policy paper was also prepared and discussed with the SAI's leadership team.
- As part of supporting SAI Solomon Islands strengthening SAI Independence, a workshop for SAI staff on Ethics and Integrity (March 2021) and, also on SAI Independence (April 2021).
- PASAI Secretariat's collaboration with IDI to develop a workshop for SAIs to advocate for SAI Independence and legislative reform with legislature, governments, and key stakeholders. SAIs have indicated their needs for the Advocacy workshop and PASAI is coordinating delivery.
- The development of reference documents to guide SAIs in their journey towards achieving increased SAI Independence and to develop a SAI Independence Strategy. Documents include an Independence Checklist, an Independence Checklist questionnaire and a SAI Independence Strategy template.
- A review of the PASAI Independence Resource Kit (IRK) was completed in January 2021, confirming the relevance and value of the material to SAIs. Recommendations for further enhancement resulted in an update of the IRK in March 2021. The document is now undergoing final editing and design by the Secretariat prior to publication. Originally published in 2016, the IRK is a useful resource for SAIs to self-assess their independence and develop and implement an independence strategy aligned with their overall independence goals and strategic plans.
- The Secretariat has completed a stocktake of the status of SAI Independence in the Pacific region using information from the SAI Performance Measurement Framework (PMF) report measured against the INTOSAI's Mexico Declaration on SAI Independence. This information will be used to plan and deliver further support for SAI Independence in the Pacific region. It shows from this report that significant progress has been made in the region relative to having the legislative framework, sufficient broad mandate, unrestricted access to information for audit work. The main issues that remain is that most of the SAIs do not have financial and

organisational autonomy as well independence in the process for the appointment and removal of the SAI head.

Advocacy to strengthen governance (SP2)

- The Secretariat has liaised with PFTAC to acquire more information as to the basis of their PEFA assessments particularly of the recent PEFA assessments for Tonga and Samoa that were conducted in the last two years.
- The Secretariat joined the PEFA assessment team for SAI Cook Islands in January – March 2021. PASAI team assessed PI-27 (Financial Data Integrity) PI-28 (In Year Budget Reports), PI-29 (Annual Financial Reports), PI-30 (External Audit), and PI-31 (Parliamentary Scrutiny of Audit Reports). Through this activity, the Secretariat review work related to the audit of financial statements of government at the SAI level and assess the impact of these reports in the country. This has informed the Secretariat as to the specific areas we can assist the SAIs with the aim of strengthening the role of SAI in the public financial management system of Pacific nations. PASAI advocates for stronger governance and accountability in the Pacific region and an increased awareness of the role of a SAI using its communications function. Communications activity includes sharing and circulating SAI reports tabled in Parliament and other relevant information via our website and social media channels. The Secretariat also publishes monthly blogs on current topics that are relevant to SAIs.

Our blogs have been well received by SAIs and shared by other international organisations on their communications channels increasing global digital coverage, visibility, and uptake. The blogs on ‘Digital Literacy: Relevance to Auditors and SAIs’, ‘Environmental Audit’ and ‘Achieving Audit Independence’ has been acknowledged by the INTOSAI Capability Building Committee Secretariat representative and published on their website. The International Journal of Government Auditing has shared PASAI blogs on Gender Performance Audit, Environmental Audit and Digital Literacy on their LinkedIn social media channel.

- As part of its monthly blog series, the Secretariat published a blog titled ‘Achieving Audit Independence in the Pacific in March. This blog is the first in a series of two blogs aimed to provide public auditors with an introduction to the concept of audit independence and to create increased awareness about the critical need to strengthen SAI independence to improve the public financial management of a country. The blog contained information about how to measure audit independence – including the four dimensions of ‘Audit Independence’ within the INTOSAI Supreme Audit Institution
- ‘Performance Measurement Framework (SAI PMF)’ and the Public Expenditure and Financial Accountability (PEFA) tool used to examine the external audit function of a public financial management system of a country.
- The Secretariat has also delivered a suite of communications programmes aimed at strengthening the communications function of a public audit office, and the quality of audit reports using effective report writing skills. The Communications Strategy and Implementation and Report Writing programmes were delivered in collaboration with the Office of the Auditor-General, New Zealand. The nine³ SAIs participating in the former are making progress towards developing a SAI Communications Strategy and Annual

³ SAI American Samoa, Chuuk, CNMI, Cook Islands, FSM National, FSM Pohnpei, Palau, Samoa and Yap

Communications Operational Plan. The Secretariat continue to provide support to these SAIs through online coaching sessions which will continue into the new year.

Strengthen PFM, high quality audits and effective legislative scrutiny (SP3)

- The timeliness of FSG audits in FICs continued to show considerable improvement. At 30 April 2020 about 70% of SAIs were achieving the timely audit of their country's FSG compared to an average of 60% in previous years. This is an impressive achievement that PASAI's members can build on in the future.
- For about 30% of SAIs, the backlog is due to other factors, such as the delay in preparation of accounts by the Ministries of Finance, and in 2020 the effect of Covid-19 further contributed to the delay. PASAI has formed a partnership with PFTAC to help address this issue by sharing of data and in conducting joint programmes and workshops with Ministry and SAI personnel.
- The Secretariat is monitoring the development of potential backlogs through its ongoing liaison with SAIs in order to provide support as per the needs of the SAIs. A delay in the preparation of the FSG by the Ministries of Finance has been the main cause of some audit backlogs. However, some of the recent FSG audit backlogs can be attributed to the effect of Covid-19 due to which Ministries of Finance prioritized addressing urgent issues on the pandemic, causing a delay in the preparation of the FSG. This resulted in some of the due dates for the audit being deferred for up to six months.
- The Secretariat is collaborating with the INTOSAI Development Initiative (IDI) to deliver a programme providing SAI-level support for the efficient and timely completion of FSG audits in compliance with international standards. The program involves eight (8) SAIs namely: Fiji, Kiribati, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu, and Vanuatu. It started with in country support to SAI Tuvalu (January 2020) and SAI Solomon Islands (March 2020). This work was put on hold due to the COVID-19 pandemic. The program is now resumed and to deliver online using the PASAI online learning platform. Four SAIs (Fiji, Kiribati, PNG, Vanuatu) are participating in the program starting from February 2021, and SAIs Tonga and Samoa will participate later in 2021.
- Technical support has been prioritised for SAI Papua New Guinea (PNG), and this work started in November 2020. Following finalization of the scope of the work and the workplan. The Consultant has been unable to travel to PNG due to Covid-19 travel restrictions, presenting a challenge in the remote access to documents required for this work. A Covid outbreak in PNG resulted in temporary closure of the offices of SAI PNG. During this period, audit staff worked remotely and did not have access to staff or work files.

The Consultant continues to work remotely and has held regular virtual meetings with SAI PNG and PASAI to update of the status of work and obtain relevant information from SAI PNG. The appointment of a new Deputy Auditor General (DAG) for SAI PNG during March has greatly assisted the programme - the new DAG is leading the FSG audit team and has been responsive in meeting and discussing related issues with the Consultant to progress this work.

- To strengthen SAI capability to achieve high-quality audits that comply with international auditing standards and benchmarks, the Secretariat delivered a presentation the Secretariat delivered a presentation on 'Audit – Quality Assurance' at the virtual APIPA conference in August. The presentation was delivered to 230 participants from 12 SAIs, and included video

clips from SAIs Fiji and Solomon Islands on their Quality Assurance journey at the SAI-level, showcasing some of the work already in progress at the SAI level.

- The Secretariat also delivered online workshops on Quality Assurance and Control (10 SAIs) and Peer Review (5 SAIs) in March. A Quality Assurance Manual has also been developed and to build SAI capability on how to build a robust Quality Control and Assurance system enabling SAIs to maintain a high degree of integrity and accountability.

SAI capability and capacity enhanced (SP4)

- The INTOSAI SAI Performance Management Framework (PMF) program is designed to provide end-to-end training and ongoing wrap-around support to SAIs on using the PMF assessment tool. Since the commencement of the SAI PMF pilot program in 2016, 16 SAIs⁴ have completed their reports, with the most recent report completed by SAI Chuuk in January 2021. The Secretariat is working with the assessment teams and SAIs Marshall Islands and Northern Marianas to address comments from the independent review and to finalise their reports. The two remaining SAI PMF assessments for Palau & American Samoa will commence in mid-2021, starting with the initial document review which will be carried out at the Secretariat.
- The Secretariat's online programmes covered a range of topic areas to build the audit capability of SAI staff. The Fundamentals of Public Sector Auditing six-day online training in September aimed to develop basic auditing skill sets for staff of SAIs who do not have a relevant degree or qualification suitable for an auditor. This training also serves as a refresher course for experienced auditors and covers a range of topics including an overview of the audit process, accounting and auditing standards, governance and systems of internal controls.
- Through the Human Resource (HR) Management programme, the Secretariat provided support to SAIs to strengthen their HR practices to contribute to the effective operations of a public audit office. All seven⁵ participating SAIs are on track to finalise their HR Strategy and Operational Plans. This programme is being delivered in collaboration with the Swedish National Audit Office (SNAO) and AFROSAI-E.
- The Secretariat continues to produce documents and guidance to strengthen SAI audit capability to meet international standards. PASAI Regional Audit Manuals have been updated and were published on our website in early 2021. The Secretariat will continue to draw on the audit manuals in upcoming training programmes and SAI-level support.

Strong PASAI governance structure (SP5)

- In response to the COVID-19 pandemic and related travel restrictions, the Secretariat accelerated its Digital Transformation programme – which consists of two key elements: (i) The transition to a blended learning approach and (ii) strengthening inhouse Business Intelligence capability to enable evidence-based strategic and operational decision making.

⁴ Chuuk, Cook Islands, Fiji, FSM National, Guam, Nauru, PNG, Pohnpei, Samoa, Solomon Islands, Tonga, Tuvalu, Vanuatu, Yap, Kosrae, Kiribati.

⁵ SAI Fiji, FSM National, Kiribati, Papua New Guinea, Pohnpei and Yap.

- The Secretariat has successfully transitioned the delivery of its capability development programmes to a virtual or e-format. An important milestone achieved by the Secretariat was the launch of the PASAI Learning Management System (LMS) by Mr. Ajay Nand, Auditor-General of Fiji and Chairperson of the PASAI Governing Board in the 24th Governing Board meeting on 26 November 2020.
- The Secretariat is using the LMS as a platform to virtually deliver its capability development programmes in the short-term, the first of which was the Report Writing programme delivered on 3 – 4 December. Till date, the Secretariat has delivered eight virtual capability development workshops over a range of topic areas. Three further workshops are scheduled for delivery before the end of FY2020-21.
- In addition to ‘live’ webinar style training, Secretariat staff are also developing training modules that can be accessed asynchronously by SAI staff from the LMS – empowering SAI staff with the flexibility to learn at their preferred pace and time.
- An e-Learning Specialist has been recruited to set up and administer the LMS, support the team to develop new training and supplementary material and to convert existing material and resources into an e-format and undertake its migration to the LMS. This work is in progress and is expected to have positive impacts on PASAI’s programme delivery options and operations in the long-term as it increases the scale and reach of PASAI’s capability development programmes and explores different training modalities.
- Programme level evaluations indicate high levels of satisfaction with training delivered across all programmes. An average of over 80% of participants across all training courses delivered reported that the course was relevant to their needs and would help them improve their current or future job performance. High levels of satisfaction were reported for subject matter expertise. Participants also reported that they felt included and engaged in the online workshops.
- A Procurement Consultant has been recruited to support the Secretariat to enhance its procurement processes by reviewing and improving procurement systems, procedures, and templates. The new manual and processes were piloted for the procurement of services to (i) update the Quality Assurance Manual and (ii) review the PASAI Independence Review Kit and status of SAI Independence. The work with the procurement specialist is progressing well and will be completed within the expected timeframe. This contract is funded by EU/UNDP.
- PASAI’s Governing Board meets biannually. Under the guidance of the Congress, the Governing Board sets PASAI’s direction and oversees the activities of its Secretariat. It is responsible for formulating strategies and policies for the organisation. The Board also approves the 3-year Operational plan and budget and the rules for the conduct of PASAI activities.
- PASAI Congresses are held annually and are attended by all PASAI members. Congress is the supreme authority and provides guidance to the Governing Board on achieving PASAI’s objective. Congress 2020 was deferred to 2021 due to the Covid-19 pandemic. Preparations are underway for SAI New Zealand to host a virtual Congress 2021 from 22 – 24 June.

- A Monitoring, Evaluation and Reporting (MER) framework monitors progress against PASAI's Strategic Plan 2014-24. MER is being embedded into the different stages of the programme life cycle. Work is being undertaken to design effective data flow and data capture mechanisms, as well as a database linked to an interactive reporting dashboard.