



Annual Report 2021–22
for year ended 30 June 2022

Contents

Chairperson's foreword	3
Secretary-General's message	5
Report from the Chief Executive	7
2021–22 at a glance	9
Capacity building programme activities.....	10
About us.....	11
Vision, mission, values.....	11
Our strategic priorities	11
Our work.....	12
Our performance	13
Our service outcomes	15
Our services	27
Our resources	35
Our knowledge and technical skills.....	35
Our people	36
Our financial resources.....	38
SAIs	41
Our commitment to cross-cutting issues	43
Gender equality	43
Environmental issues.....	45
Child protection	46
Health and safety	46
Annex I – Financial statements for the year ended 30 June 2022	47

Chairperson's foreword



Supreme audit institutions (SAIs) play a key role in promoting good governance and accountability in the public financial management system of a country. The past 12 months have posed multiple challenges for our members, COVID-19, geopolitical tensions, climate change and technological disruption.

At times like this the importance of our role has never been more obvious. We have therefore increased our resolve to continue to strengthen audit independence, provide assurance to Parliament on the effective and efficient use of public funds, enhance transparency and integrity in our public sector and public financial management system. An independent and professional SAI is a key player in a country's accountability chain. The Secretariat continues to advocate for this and to build the capability of SAIs to deliver quality audits in a timely manner, to support Parliament to improve the performance of public sector agencies.

Fundamental to SAI effectiveness is its independence. The Secretariat has therefore worked hard to support audit independence in the past years, and we need to continue our efforts to do so. The importance of an objective, impartial SAI, which operates effectively, lies at the heart of independence. Our roles as independent SAIs contribute to strengthening parliamentary scrutiny and

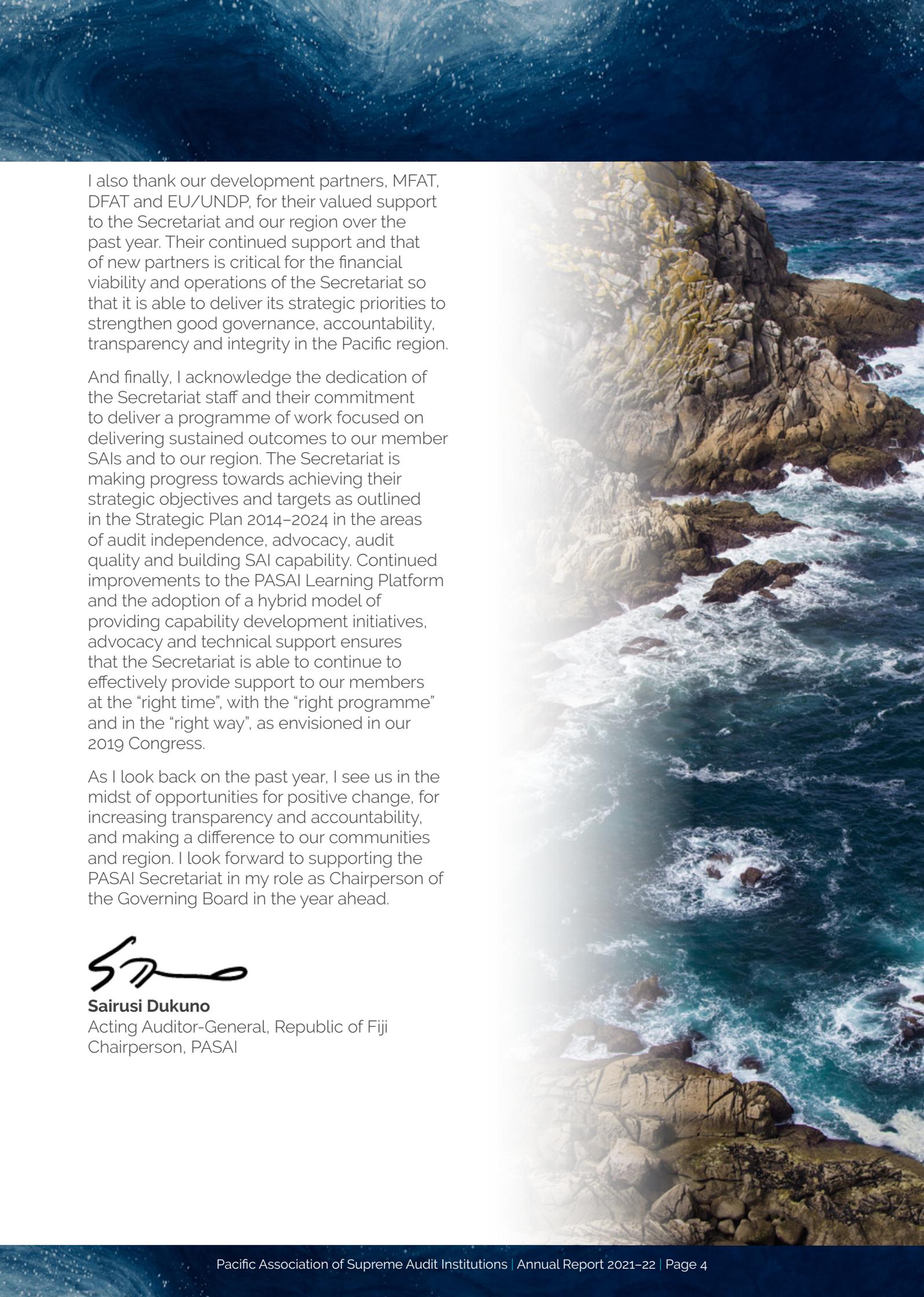
democracy and growing the trustworthiness and effectiveness of the public sector. I call our members to respond to the urgency of this challenge and encourage parliaments and our other stakeholders to support SAI independence and issue resolution efforts.

I am honoured to serve as Chairperson of the PASAI Governing Board. I welcome to the Board the new Micronesian representative Junior Patrick of the Marshall Islands. I also sincerely thank the out-going board members, Ajay Nand of Fiji as the former Chairperson, Eriati Manaima of Kiribati and Kina Peter of the Northern Mariana Islands, as representatives of Micronesia for their momentous contributions to the Board.

I acknowledge the commitment of the PASAI Governing Board for meeting regularly and continuing to ensure good governance and oversight of the Secretariat's core business and service delivery. The Governing Board had four board meetings and two special meetings during the year which were all held virtually. The Governing Board has worked closely with the Secretariat to assess the progress of implementation of approved programmes and activities in line with its Strategic Plan and how the work has influenced PASAI's overall risk profile.

I acknowledge the service of Ajay Nand as Chairperson of the Governing Board. Ajay joined the Board in 2018 following the Congress hosted by Australia. In 2019, SAI Fiji became the Chairperson and led the Board to navigate through the challenges presented by the pandemic. Ajay has contributed over this time to moving our Board to a new level of maturity. Ajay finished his time as Auditor-General of Fiji in January 2022, leaving the Board and his own SAI stronger because of his contributions. We wish Ajay all the best in his future endeavours.

I also acknowledge Grant Hehir, Auditor-General of Australia, who has assisted with chairing the Board during the resulting transition period. While remote working and virtual meetings have their benefits, I am looking forward to the opportunity for the Board to come together and share ideas in-person.



I also thank our development partners, MFAT, DFAT and EU/UNDP, for their valued support to the Secretariat and our region over the past year. Their continued support and that of new partners is critical for the financial viability and operations of the Secretariat so that it is able to deliver its strategic priorities to strengthen good governance, accountability, transparency and integrity in the Pacific region.

And finally, I acknowledge the dedication of the Secretariat staff and their commitment to deliver a programme of work focused on delivering sustained outcomes to our member SAIs and to our region. The Secretariat is making progress towards achieving their strategic objectives and targets as outlined in the Strategic Plan 2014–2024 in the areas of audit independence, advocacy, audit quality and building SAI capability. Continued improvements to the PASAI Learning Platform and the adoption of a hybrid model of providing capability development initiatives, advocacy and technical support ensures that the Secretariat is able to continue to effectively provide support to our members at the “right time”, with the “right programme” and in the “right way”, as envisioned in our 2019 Congress.

As I look back on the past year, I see us in the midst of opportunities for positive change, for increasing transparency and accountability, and making a difference to our communities and region. I look forward to supporting the PASAI Secretariat in my role as Chairperson of the Governing Board in the year ahead.



Sairusi Dukuno

Acting Auditor-General, Republic of Fiji
Chairperson, PASAI

Secretary-General's message



As I reflect on the past year I am struck by the immense strength and determination of character that I see amongst our members.

COVID-19 and its consequences have continued along with other issues in the region such as climate change, political unrest, and natural and manmade challenges. In this environment the public auditors of the region have done an extraordinary job in helping to improve the performance and integrity of public sectors across our region. The critical importance of strong, independent assurance is more obvious today than it has ever been. As a region we can be proud of the work our public auditors have done.

Despite physical distance and our inability to travel I feel that PASAI's motto, "Pacific auditors working together" has been evident throughout the year. I have seen the strength of collegiality that runs deep through the relationships in our region. This is key to how we work and, in a world where nationalism and division are becoming more apparent, the collective strength of PASAI will be key to our ongoing success.

It has been a year of new initiatives. We launched our first ever programme for SAI leaders at our online Congress in June 2021. This programme brought SAI leaders together in workshops and cohort-based coaching each month. It has been rewarding to hear the reflections of those involved on the benefits of

sharing experiences. Our goal was to facilitate relationships across the region so that SAI heads can share learnings and maintain their independence while building a strong network of relationships.

We also completed a stocktake of SAI IT capability. We now have a useful report which informed our decision to fund, on a one-off basis, the upgrade of Teammate for eight SAIs that are current users of that tool. This is a short-term arrangement while PASAI looks for an electronic audit tool solution that can be implemented for all SAIs across the region. Further work using the information from the IT assessment will continue in the coming year to strengthen SAIs' IT capability.

The PASAI Secretariat has been very active supporting SAIs to continue their independence journey. We have been greatly encouraged by the success achieved by SAI Tonga who celebrated the fundamental independence of their office becoming enshrined in the Tongan constitution. Other work across the region is underway, and we anticipate further success stories in the coming years.

There has been substantial support provided to assist SAIs to develop strategic and stakeholder engagement plans. These are important foundation documents for all SAIs which will be used to help better position the work of the SAI publicly. They will also guide capability development within the SAI itself.

Completing annual audits of financial statements of government is at the heart of what we do. COVID-19 has made this work more difficult. PASAI has supported those SAIs where completing these audits has proved most difficult historically, and we are seeing progress. As auditors we cannot complete an audit when accounts have not been prepared. It is vital that those responsible for the preparation of government accounts are supported to do so on a timely basis. We hope to see a response to our advocacy on this matter. This is vital to the improvement of the public finance management cycle.

I acknowledge the good work of the PASAI Secretariat team advocating to local and

regional stakeholders to increase the understanding of the importance of good governance, accountability, transparency, and integrity in public sector systems. This work will continue.

It was also pleasing to see the plan to appoint Secretariat directors into both Guam and Fiji be realised. While the Secretariat has always worked across our region, locating staff closer to the SAIs they are working with has created additional benefits. These new directors bring a wealth of SAI experience to the Secretariat team that complements the very capable existing team. With a team spread across our region this has also reduced the Secretariat's carbon footprint while building closer and more responsive relationships.

The Secretariat has also continued to develop and enhance its Learning Platform. This will increasingly enable quality training materials to be delivered to our members at the right time through learner-driven access.

I recognise the strong leadership of the Secretariat that our Chief Executive Esther Lameko-Poutoa has demonstrated this year. I thank Esther and each of the Secretariat staff for their dedication and commitment through a year that did not progress to plan and required innovation and resilience.

I also wish to thank our funders, MFAT, DFAT and EU/UNDP for their support this year. Without this support we cannot serve the SAIs of the Pacific. PASAI is delivering strong results and is steadily progressing towards the goals set out in PASAI's Strategic Plan 2014–2024. Our redeveloped performance reporting approach included in this annual report clearly demonstrates progress. Challenges remain, and there is much more to be done. We look forward to our development partners continuing to support us as we commence work on the development of PASAI's next strategy in the coming year.

It is a pleasure to serve as Secretary-General of PASAI and to meet regularly with the Governing Board to lead and guide the Secretariat's activities. Our regular board meetings are a place of robust discussion and deliver practical support to the PASAI team. Discussions around the challenges arising during the year have been addressed actively and good outcomes have been achieved because of Board actions.

Looking forward

The impacts of the pandemic will continue. We know the legacy of the last two years will be long, but I look ahead with optimism. We are a strong organisation supporting critical work in the Pacific. I hope that our plans to meet at the PASAI Congress in February 2023 will come to fruition. However, I am reassured that our ties as the PASAI family are strong regardless of what the year ahead may bring because we are driven by a compelling purpose and supported by a genuine and sincere collective spirit.



John Ryan

Secretary-General, PASAI
Controller and Auditor-General, New Zealand

Report from the Chief Executive



The economic advancement of any nation ultimately depends on strong public financial management systems and processes to ensure accountability and transparency. It is the responsibility of every government to give an account of public spending in a transparent manner to its people. The role of the Auditor General and Public Auditor is to help ensure the information provided to the legislature and ultimately to the public is free from material error and can be used to hold the government to account for its performance. PASAI continues to work in collaboration with its development partners supporting capacity development for the SAIs in the Pacific region. I am happy to report on another productive year with significant progress achieved.

Our work

SAI independence is a priority for PASAI. The assessment of audit independence using the SAI PMF tool for all SAIs that are beneficiaries of PASAI's programmes has been completed. At the beginning of the year only 10 per cent of SAIs were at the developed stage of audit independence. During the year, Tonga passed amendments to its constitutional framework that enables the advancement of its audit independence, and as a result 15 per cent of SAIs have reached the developed stage of audit independence by the year end. Legal opinions were obtained assessing the constitution and audit

legislation in each SAI country to identify the specific independence gaps requiring reforms. Presentations were made to SAIs to further clarify audit independence gaps identified through the SAI PMF assessments and advice was provided on options and resources available to support SAIs progress audit independence. Advocacy for audit independence at the regional level was made with presentations at forums, workshops, and symposiums across the region. PASAI remains ready and willing to support SAIs that are ready to take the next step to full independence.

Advocacy to strengthen governance, transparency, accountability, and integrity focused on supporting SAIs to communicate effectively with stakeholders with audit planning, reports, and publications. The accountability and transparency report which will focus on the effectiveness of Pacific SAIs in supporting good governance, accountability, transparency and integrity in a fast changing and unpredictable world, is in progress. It will be published in the next financial year.

Key to the success of any audit office is audit quality and coverage with regular reporting to Parliament and the public on the financial and service performance of their executive governments. In this context, we are pleased with the programmes and activities carried out during the year through direct technical assistance, virtual and hybrid training workshops, reports and publications, and dialogue with SAIs. Our focus was on SAIs conducting the audit of financial statements of government and to improve audit coverage and quality in line with international auditing standards (ISSAIs). PASAI intends to work with SAIs to regularly conduct practice reviews to ensure sustainability of improvements.

It is critical to SAI success that they have capacity to operate as a fully functional office with adequate infrastructure, human and financial resources, systems, and processes in place. Based on SAI need, support was provided in the areas of strategic planning, organisational control environment,

leadership and internal communication, overall audit planning, human resources, and training. The consistent application and review of these reforms will improve the performance, efficiency, and effectiveness of the SAI in the long term. We also provided support to maintain electronic audit tools. With more dialogue and consistent engagement with the SAIs, PASAI will continue to provide the technical assistance for capacity development.

Acknowledgement

I would like to thank and express my gratitude to the SAI heads and members of PASAI for your financial support. More importantly, I thank all the SAI heads for allowing us to work with you in the implementation of the programmes delivered during the year. We shall continue to make progress and we thank you for your cooperation and trust in us.

I wish to acknowledge and thank our development partners, the Department of Foreign Affairs, Australia; the Ministry of Foreign Affairs, New Zealand, for their financial support advancing the work of PASAI to strengthen SAIs and advance accountability and transparency in the region. I also thank the European Union and the United Nations Development Programme for their support, particularly in developing stronger and better public financial management in the region. I also recognise the contribution of the INTOSAI Development Initiative (IDI) and the Swedish National Audit Office to our

programmes. I also express our gratitude to all our working partners, working groups, friends, organisations, colleagues who have supported and contributed to our work.

Finally, I would like to show my appreciation and thanks to the Chairperson and the Governing Board for your support and guidance this year. I acknowledge and thank the Secretary-General, the Controller and Auditor General of New Zealand, and the Deputy Secretary-General and team for your support during the year. I thank especially and extend my gratitude to the diligent PASAI Secretariat team for all the programmes and work delivered during the year. The willingness to share ideas and expertise while acknowledging the need to work together in unity has and will make our work more efficient and effective.

Lastly, as we endeavour to advance the work to develop the capacity of SAIs in the Pacific region, we look forward to continually working with SAIs. PASAI is fully committed to support you as leaders instigating, navigating, and leading positive changes for the betterment of public financial management and good governance in our countries and the region.



Esther Lameko-Poutoa

Chief Executive

30 June 2022

2021–22 at a glance



 **2**
SAI PMF
assessments
completed

 **14**
regional and
international
forums

 **9**
SAIs received
technical
assistance

Capability development programmes:

 **8**
training
courses

 **331**
participants
(166 female/
165 male)

 **8**
SAIs received
IT programme
support

 **90+%**
overall
satisfaction
with training
courses

Communications activities:

 **2**
articles for
the INTOSAI
Journal

 **4**
newsletters

 **12**
blog posts

 **15**
media releases

 **544**
social media
posts

 **634**
more social
media followers

 **24,319**
website visits

Monitoring, evaluation and reporting:

 **1**
annual report
3
quarterly reports

 **4**
Chief Executive
reports to
Governing Board

 **5**
reports to our
development
and regional
partners

Capacity building programme activities

Technical assistance

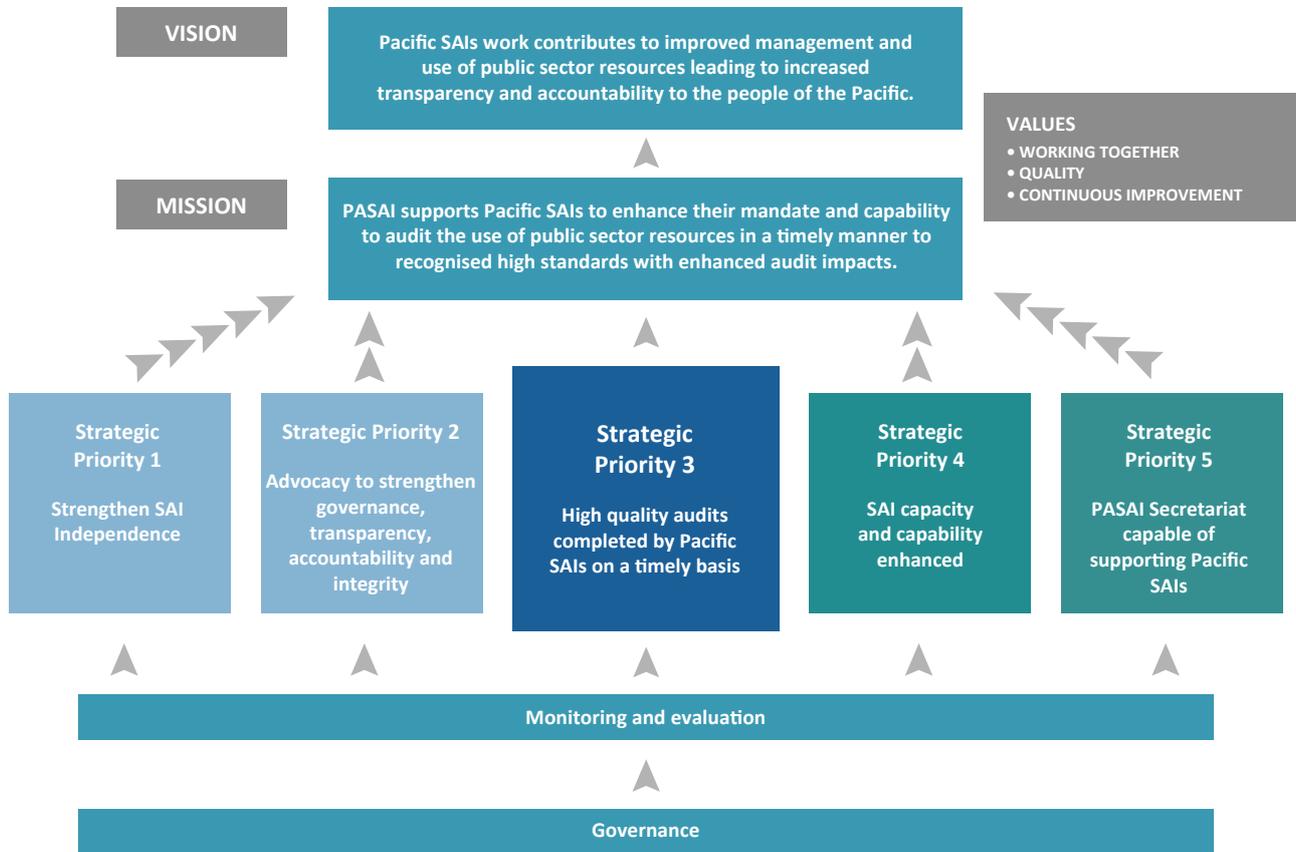
- Special investigation manual
- Review audit legislation
- Quality assurance activities
- FSG audit support
- Financial audit support
- Strategic and operational plans
- Communication strategies
- TeamMate+ upgrade

SAI PMF reports



About us

Vision, mission, values



Our strategic priorities

PASAI's Strategic Plan 2014–2024 is our long-term strategic planning document. Our goal is to improve transparency and accountability of the use of public sector resources in the Pacific region. Our strategic priorities outline how we will achieve this and guide our programme of work and annual operational plan.

Our strategic priorities are:

1. Strengthen SAI Independence
2. Advocacy to strengthen governance, transparency, accountability and integrity
3. High quality audits completed by Pacific SAIs on a timely basis
4. SAI capacity and capability enhanced
5. PASAI Secretariat capable of supporting Pacific SAIs.



Our work

Our strategic priorities provide the context and focus for our programme of work. Our work aims to promote transparent, accountable, effective, and efficient use of public sector resources in the Pacific. Programme activity focuses on providing support to supreme audit institutions (SAIs)¹ in the Pacific region to strengthen audit independence, enhance their capacity and capability and to ensure that high-quality audits are completed in a timely manner to recognised international standards.

Twenty SAIs in the Melanesian, Micronesian and Polynesian subregions currently benefit from our programme of activities. Our other seven member SAIs are represented on our Governing Board, participate in twinning arrangements, share their insights during our training activities and make regular contributions to our newsletter.



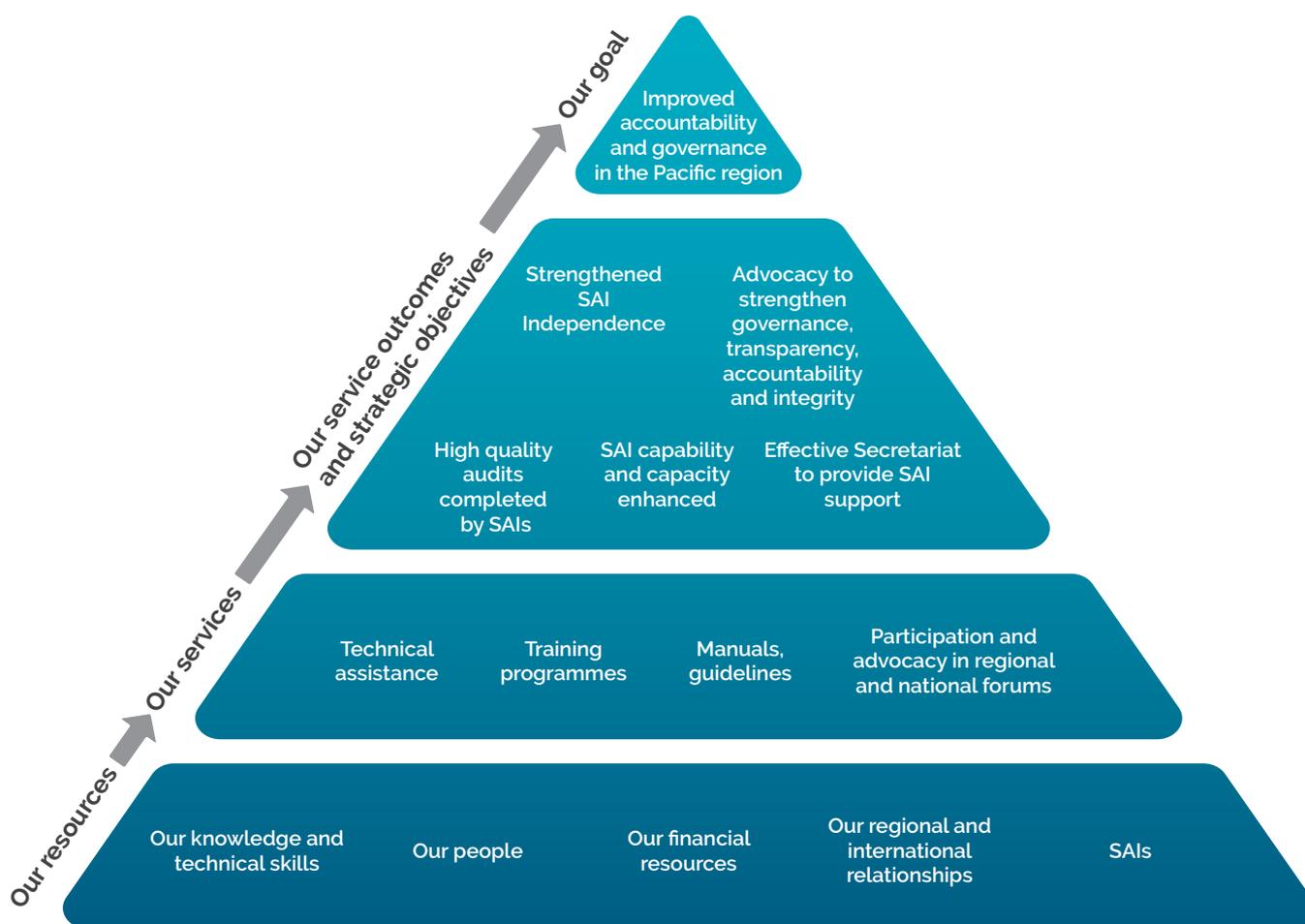
¹ Twelve of our members are state- or territorial-level audit offices, so are not technically the 'supreme' audit institutions in their respective nations. However, for matters of simplicity, we refer to them all by preceding the name of their jurisdiction with the word 'SAI' instead of writing their official titles in full each time.

Our performance

In this section, we report on our performance for the 2021–22 financial year, including our progress against our strategic objectives, our service outcomes and the services that we deliver.

Our reporting is based on our performance framework below. Our work is directed by our strategic priorities and towards achieving our service outcomes shown in this framework.

This framework outlines our high-level goal, the outcomes we intend to achieve, the service we are funded to deliver and the resources we apply to achieve our goals. The topmost layer represents our ultimate goal of improved accountability and governance in the Pacific region. The second and third layers are our strategic priorities and the outcomes we aim to achieve. The fourth layer represents the services we deliver to achieve our outcomes, and the fifth layer outlines our resources.





In preparation for the adoption of the New Zealand External Reporting Board's PBE FRS 48² reporting standard in the 2022–23 financial year, we have developed and applied a standard, repeatable performance assessment process to support long-term trend reporting and strategic decision making. This includes the development of performance indicators to demonstrate the progress that we are making towards achieving our strategic priorities. We have a total of 47 performance indicators. We report externally on 27 performance indicators in our Annual Report, and report internally on the remaining 20 indicators to our Governing Board and Congress. Using our performance measures, we report on our progress in providing support to our 20 participating SAIs³ who are beneficiaries of PASAI's programme of work.

This year we present baseline data against our annual targets. Next year we will provide comparative annual performance data to meet our reporting requirements as outlined in the PBE FRS 48 reporting standard.

The data and commentary in this section describes the results for our performance indicators under each of our strategic priority areas for this financial year. We have used the following colour key in our performance reporting dashboards for each of our five strategic priority areas.

Colour key:

-  Achieved – Met the annual target or on track to meet the 30 June 2024 target.
-  Partially achieved – Greater rate of progress required to meet the 30 June 2024 target.
-  Not achieved – Failed to meet the annual target or not likely to meet the 30 June 2024 target.



² Public Benefit Entity Financial Reporting Standard 48 Service Performance Reporting (PBE FRS 48).

³ American Samoa, the Cook Islands, the Federated States of Micronesia (FSM) National, FSM Chuuk State, FSM Kosrae State, FSM Pohnpei State, FSM Yap State, Fiji, Guam, Kiribati, the Marshall Islands, Nauru, the Northern Mariana Islands, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu.



Our service outcomes

Strategic Priority 1: Strengthen SAI independence

PASAI will encourage and support its members to be independent and sustainable institutions that make a difference to the quality of public sector governance and service delivery for the benefit of their peoples. A strong and independent SAI is essential for a country's good governance and public financial management.

Outcome measure: Improvements in SAI independence and resourcing and consequent ability to communicate relevance to citizens and elected stakeholders.

Assumptions:

- The Parliaments of Pacific Island Countries and other agencies working in the Pacific support effective and transparent public financial management, and as part of this, support the need for Pacific SAIs to have an effective independent mandate and a level of resourcing sufficient to implement their mandate.

Risks:

- Improvements to SAI governing legislation enabling individual SAIs to operate independently are hindered by lack of recognition of the importance of an independent and resourced SAI in the public accountability framework of a country.
- Parliament addresses constraints on SAI effectiveness through legislative changes to SAI mandate but does not resource the legislative mandate to support effective operation.
- Lack of capacity and capability of Pacific SAIs limits their ability to operate to the full extent of their mandates, resulting in communication to Parliament and to citizens being less than that required under the Lima and Mexico Declarations.

Performance measure	2021–22 Target	2021–22 Actual	Explanation for variance
Percentage of SAIs that have assessed their legal frameworks against international best practice (e.g. by a SAI Performance Measurement Framework (PMF) assessment or consultant-assisted review).	100%	100%	<p>Achieved</p> <p>We have assessed the legal frameworks of all 20 participating SAIs against international best practice using the SAI-Performance Measurement Framework (SAI-1 and SAI-2), covering the legal mandate of the SAI and its independence.</p> <p>We completed a review of relevant audit legislations of 19 SAIs (all except SAI Fiji). The consultant assisting us provided the related legal opinions and advice to the Secretariat, which we shared with the SAIs.</p>

Strategic Priority 1: Strengthen SAI independence

<p>Percentage of SAIs whose constitutional/legal framework:</p> <ul style="list-style-type: none"> – meets the standard of “full independence” as measured by IDI’s Global Survey methodology; <p>OR</p> <ul style="list-style-type: none"> – can be assessed with a score of 3 or 4 for each dimension under Indicator SAI-1 (Independence of the SAI) of Domain A of the SAI PMF. 	25%	15% 	<p>Partially achieved</p> <p>Fifteen per cent or three of our member SAIs are fully independent, including SAIs FSM Yap, Palau and Tonga. SAIs FSM Yap and Palau achieved a score of 3 or 4 for each dimension under SAI-1 of the SAI-PMF. In July 2021, the Tonga Constitution was amended with a new clause to establish the independence of the Auditor-General. As a result, SAI Tonga now meets the SAI-PMF criteria to achieve a score of 3 or 4.</p> <p>Other member SAIs are at different stages of the legal reform process to strengthen their independence. These SAIs are either in progress or have set out a plan to achieve legislative reform. SAI progress varies and is dependent on the associated legislative review processes in their respective jurisdictions, which is not in the control of SAIs.</p> <p>In addition, travel restrictions and border closures during COVID-19 have limited the provision of in-person advocacy support to SAIs. With the gradual opening of regional borders, PASAI continues to provide assistance to SAIs including advocacy and expert support to improve SAI independence and achieve our targets.</p>
<p>Percentage of SAIs that have developed an independence strategy according to INTOSAI Development Initiative (IDI) guidance and/or PASAI’s Independence Resource Kit.</p>	25%	5% 	<p>Not achieved</p> <p>We have developed an independence strategy template and have shared it with all our member SAIs in our SAI-level independence workshops. In FY 2021–22, only SAI Chuuk had developed an independence strategy based on IDI guidance and the PASAI Independence Resource Kit.</p> <p>Progress in this area has been slow due to competing SAI work priorities and additional work pressures as a result of the COVID-19 pandemic. We continue to liaise with our members on their progress in developing a strategy, and will provide the necessary support required to achieve this target in the future.</p> <p>In addition, some SAIs take action to strengthen their independence without developing a documented independence strategy – for example SAIs FSM Pohnpei and Tonga progressed with with key stakeholders resulting in legislative reform without developing a formal independence strategy. SAIs Kiribati, Solomon Islands and Samoa are progressing work with stakeholders with the goal of achieving review of their legislation without documenting a strategy.</p>

Strategic Priority 1: Strengthen SAI independence

<p>Percentage of SAIs that have taken action* based on PASAI advice to strengthen their independence according to IDI guidance and/or PASAI's Independence Resource Kit.</p> <p><i>* 'Action' defined as action to improve any one of the SAI independence criteria (SAI PMF – SAI 1) and/or start process to revise legislation.</i></p>	25%	65% 	<p>Achieved</p> <p>Sixty-five per cent of our member SAIs have taken action based on our advice to strengthen their independence. They are the SAIs in the Cook Islands, Fiji, FSM Chuuk, FSM National, FSM Pohnpei, FSM Yap, Guam, Kiribati, the Marshall Islands, Nauru, Papua New Guinea, Solomon Islands and Tonga.</p> <p>In 2021 amendments to the Pohnpei Public Auditor Act and Tonga Constitution were passed by the FSM Pohnpei Legislature and by the Tonga Parliament respectively, both aimed to improve SAI legal mandate and strengthen SAI independence.</p> <p>We are currently providing legal support to SAI Kiribati to review its legislation. We are also supporting and monitoring the progress of the legislative reviews of a further 11 member SAIs including the Cook Islands, Fiji, Guam, FSM Chuuk, FSM National, FSM Yap, Nauru, Papua New Guinea, the Marshall Islands, Solomon Islands Vanuatu. This work is in progress.</p>
<p>Percentage of SAIs required to produce annual reports do so on a yearly basis.</p>	40%	20% 	<p>Not achieved</p> <p>SAIs Fiji, FSM Pohnpei, Guam and Nauru issued their 2021 annual reports in FY 2021–22. Our remaining 16 member SAIs are still in progress with the preparation and/or submission of their annual reports.</p> <p>Delays have been experienced due to COVID-19 lockdowns and travel restrictions, and impact on staff and work priorities. These issues are outside the control of PASAI and our member SAIs and are temporary in nature. We are continuing to liaise and monitor progress of SAIs to ensure their Annual Reports are completed and issued to Parliament on a timely basis.</p>
<p>Percentage of SAIs who meet with the Public Accounts Committee (PAC) in their country at least once a year.</p>	50%	80% 	<p>Achieved</p> <p>Sixteen of our member SAIs meet with their PACs at least once a year to discuss audit reports, budget issues and other matters. SAIs FSM Chuuk, FSM Kosrae, Nauru and Northern Mariana Islands have not engaged with their PACs or similar entities in FY 2021–22.</p> <p>PASAI continues to liaise and support all SAIs to improve or initiate their engagement with their respective PAC or similar legislative body.</p>

Strategic Priority 2: Advocacy to strengthen governance, transparency, accountability and integrity

Improved governance, transparency and accountability of countries will be assisted by greater regional cooperation amongst SAIs and active engagement with stakeholders and development partners with an interest in effective public financial management.

Outcome measure: Strong partnerships with regional organisations with an interest in governance, transparency and accountability and, where appropriate, strategic partnership agreements with joint results-oriented frameworks agreed.

Assumptions:

- The work of PASAI to advocate across the region and in individual Pacific Island Countries will respect and preserve the sovereign and democratic rights of each SAI and national jurisdiction.
- Other agencies working in the Pacific to improve public financial management support PASAI initiatives and are prepared to work with PASAI to advocate for improvement.

Risks:

- PASAI advocacy work is regarded by legislatures and other parties in the public financial management cycle as exceeding individual SAI's mandate.
- PASAI is unable to develop effective working relationships with other agencies in the Pacific in order to achieve broader support for its advocacy efforts.

Performance measure	2021–22 Target	2021–22 Actual	Explanation for variance
The Accountability and Transparency studies are conducted and reported on by PASAI.	PASAI conducts and reports on A&T studies on a triennial basis	In progress 	Partially achieved The Accountability and Transparency was put on hold due to COVID-related border closures. Work resumed in January 2022 and is currently in progress. Data collection is underway and final review and sign off of the report is expected in January 2023.
Improvements in the effectiveness of Public Finance Management (PFM) systems are evidenced through improved results in relevant aspects (PI 30) of the next Public Expenditure and Financial Accountability (PEFA) assessment and progress against PFM roadmaps.	20%	46% 	Achieved The World Bank has completed PEFA assessments for eight of our SAIs. Of these, six SAIs have shown an improvement in their PI-30.1 'Audit coverage and standards' results, including SAIs Fiji, Kiribati, Nauru, Papua New Guinea, Tuvalu and Vanuatu. SAIs Cook Islands and Solomon Islands showed no change in their scores. SAIs American Samoa, Guam and the Northern Mariana Islands (CNMI) are not able to conduct a PEFA Assessment as they are American territories.



Strategic Priority 2: Advocacy to strengthen governance, transparency, accountability and integrity

<p>PASAI communication products and channels are used to share SAI best practice examples on strengthening transparency and accountability.</p>	<p>At least four examples a year</p>	<p>34 best practice examples shared</p> <p>●</p>	<p>Achieved</p> <p>We regularly share SAI best practice examples of strengthening transparency and accountability. We share between one and five examples each month, using a variety of communications products and channels including our website, social media channels, quarterly newsletters and monthly blog posts.</p>
---	--------------------------------------	--	--



Strategic Priority 3: High quality audits completed by Pacific SAIs on a timely basis

Public accounts audited in a timely manner to internationally agreed standards by SAIs are fundamental to holding governments and public entities accountable through oversight by the legislature. PASAI will work in partnerships with other organisations to promote the effective preparation and scrutiny of audited financial statements of Pacific Island governments.

Outcome measure: Improvements in production of Financial Statements of Government (FSG)/Whole of Government (WoG) audits⁴ annually by trained and qualified SAI staff and increase in numbers of performance audits undertaken by SAIs with audit impacts reported annually.

Assumptions:

- In the context of the Pacific Plan, all parties involved in the PFM cycle are committed to raising the standard of accountability and transparency and therefore support and respond to PASAI and Pacific SAI advocacy for improvements.
- Other parties to the PFM cycle are provided with sufficient resources to enable them to appropriately undertake their function in the PFM cycle.

Risks:

- Due to lack of capability and capacity within the public financial management system generally, financial statements are not able to be audited in a timely manner.
- Pacific SAIs do not have sufficient staff or those with the capacity and capability to conduct financial statement audits.

Performance measure	2021–22 Target	2021–22 Actual	Explanation for variance
Percentage of SAIs scoring C or better on PEFA PI-30.1 (i) 'Audit coverage and standards'.	18%	46% 	Achieved Forty-six per cent of our member SAIs achieved scores of C or better for the PEFA PI-30.1 (i) 'Audit coverage and standards', in their last PEFA assessment. These are SAIs Cook Islands, Fiji, Marshall Islands, Nauru, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu.
Percentage of SAIs that issued the latest FSGs audit report to Parliament/ Congress (or other recipients as determined by law) within the stipulated timeframe.	75%	50% 	Not achieved Half our 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, due to a backlog, additional work and competing work priorities due to COVID-19. Country-wide lockdowns, border closures and travel restrictions added to the delays. These are temporary issues and PASAI is supporting SAIs to respond to these challenges, including advocacy regarding support needed to address upstream preparer issues.

⁴ For the purposes of this strategy references to Financial Statements of Government and Whole of Government Acts and financial audits should be read as including compliance audits where applicable as compliance audits are viewed as a subset of a financial audit encompassing public sector considerations of legislative compliance, performance, waste and probity.

Strategic Priority 3: High quality audits completed by Pacific SAIs on a timely basis

<p>Percentage of SAIs* that receive PASAI support to assist them to complete outstanding FSG audits.</p> <p><i>* SAIs who do not have up-to-date FSG audit within 12 months of completion of the FSG period.</i></p>	40%	<p>30%</p> 	<p>Partially achieved</p> <p>In FY 2021–22, 10 of our member SAIs did not have up-to-date FSG audits within 12 months of completion of the FSG reporting period. Half of these SAIs did not require support from PASAI, due to the temporary nature of the delays.</p> <p>Of the remaining five SAIs, we provided support to SAIs Cook Islands, Papua New Guinea and Solomon Islands. We had planned to provide TA support to SAIs Nauru and Vanuatu; however, SAI Nauru advised a temporary 'hold' due to border closure and travel restrictions. SAI Vanuatu engaged a consultant themselves and do not require PASAI support going forward in this area.</p>
<p>Percentage of SAIs with an internal system to follow-up on the observations and recommendations made to the audited entities, including the actions taken by the auditees' relevant authorities.</p>	50%	<p>55%</p> 	<p>Achieved</p> <p>More than half of our SAIs maintain 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.</p> <p>SAIs with a follow-up system in place are the Cook Islands, Fiji, FSM National, FSM Kosrae, FSM Pohnpei, Guam, the Northern Mariana Islands, Samoa, Solomon Islands, Tonga and Tuvalu.</p>
<p>Percentage of SAIs with an independent Quality Assurance/ Quality Control review a minimum of every three years.</p>	50%	<p>65%</p> 	<p>Achieved</p> <p>Thirteen SAIs had an independent review completed to assess their overall system of quality control within a minimum of three years - including SAIs American Samoa, FSM Chuuk, FSM National, FSM Pohnpei, FSM Yap, Fiji, Guam, Kiribati, Marshall Islands, Northern Mariana Islands, Palau, Papua New Guinea and Vanuatu.</p>

Strategic Priority 3: High quality audits completed by Pacific SAIs on a timely basis

<p>Percentage of SAIs who have Quality Control process for three audit streams.</p>	<p>60%</p>	<p>45%</p> <p></p>	<p>Not achieved</p> <p>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).</p> <p>Of the eight SAIs, Fiji, Papua New Guinea and Samoa have QC processes in place for all three audit streams.</p> <p>SAIs FSM Kosrae and FSM Pohnpei have QC processes in place for financial and performance audits only, as they do not conduct compliance audits.</p> <p>SAI FSM Yap has QC processes for financial audits, as they do not conduct performance and compliance audits.</p> <p>SAI Guam conducts performance audits only and has QC processes in place for this.</p> <p>These are temporary issues and PASAI is providing support to SAIs to ensure an effective QC and Quality Assurance systems in place.</p>
<p>Percentage of SAIs with audit manuals for audit streams (FA, CA and PA) compliant with ISSAIs.</p>	<p>25%</p>	<p>75%</p> <p></p>	<p>Achieved</p> <p>As at FY 2021–22, 75% (or 15) of our member SAIs have audit manuals that are compliant with ISSAIs, including SAIs American Samoa, FSM National, FSM Chuuk, FSM Kosrae, FSM Pohnpei, Fiji, Guam, Marshall Islands, Northern Mariana Islands, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga and Vanuatu.</p> <p>We continue to provide support to the remaining SAIs to develop and/or ensure their audit manuals are regularly reviewed and updated to ensure ISSAI compliance. Our own ISSAI-compliant manuals are being used as a base for customised SAI manuals.</p>



Strategic Priority 4: SAI capacity and capability enhanced

The ongoing capacity building of SAIs as institutions and of their staff is crucial to achieve the transparent, accountable, effective and efficient use of public sector resources in the Pacific region.

Outcome measure: Improvements SAI management processes supported by staff with up-to-date skills and auditing capabilities.

Assumptions:

- All Pacific SAIs commit to developing comprehensive strategic plans at the commencement of this strategy so that PASAI can develop tailored programs to address identified SAI weaknesses.
- Pacific SAIs commit to using the INTOSAI PMF to monitor achievements against their strategic plans.
- Commitment from SAIs in the PASAI region to achieving the vision and mission of PASAI results in increased participation in the training delivered through the PASAI capacity development program.
- PASAI's capacity development program results in Pacific SAI staff capable of carrying out the SAI's mandated activities.

Risks:

- Pacific SAIs lack capability to develop a comprehensive strategic plan and as a result are unable to identify and monitor their development needs.
- PASAI's capacity development program increases the skills base of individual SAI staff leading to higher attrition rates and a reduced ability of Pacific SAIs to complete mandated audits.

Performance measure	2021–22 Target	2021–22 Actual	Explanation for variance
Number of SAIs that have developed and implemented* strategic plans. <i>*'implemented' defined as strategic plans put into action through the development of an annual operational plan.</i>	16	11	<p>Not achieved</p> <p>Fifteen of our 20 member SAIs have strategic plans. Of these SAIs, 11 have operational plans in place to implement their strategic plans – including SAIs FSM National, FSM Pohnpei, Fiji, Kiribati, Marshall Islands, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu, and Vanuatu.</p> <p>SAIs FSM Kosrae, FSM Yap, Guam, and Nauru have strategic plans but do not have operational plans to fully implement them. SAIs Northern Mariana Islands and FSM Chuuk do not have strategic plans but use their operational budget as documentation to guide their operational focus and activity.</p> <p>American Samoa, Chuuk, and Palau do not have strategic and operational plans, and will be receiving support from the Secretariat in FY 2022–23.</p>

Strategic Priority 4: SAI capacity and capability enhanced

<p>Number of SAIs that have developed and implemented* strategic plans with PASAI support.</p> <p><i>* 'implemented' defined as strategic plans put into action through the development of an annual operational plan.</i></p>	2	<p>2</p> <p></p>	<p>Achieved</p> <p>Of the five SAIs who have requested support to develop and implement their strategic plans, we have provided support to SAIs Kiribati and Papua New Guinea in FY 2021–22. Technical assistance to support SAI Northern Mariana Islands is in progress and we will provide support to SAIs American Samoa and FSM Chuuk and Palau in FY 2022–23.</p>
<p>Percentage of SAIs who have been assessed on their performance using the SAI-PMF framework.</p>	100%	<p>95%</p> <p></p>	<p>Partially achieved</p> <p>With the exception of SAI Palau, we have completed a SAI-PMF assessment for all our member SAIs. This work is in progress and is expected to be completed in September 2022. Delays in this work have been experienced due to COVID-19 lockdowns and restrictions and competing SAI work priorities, which has affected the timely submission of supporting evidence by the SAI to the assessment team.</p>
<p>Percentage of SAIs whose senior and middle management have been trained by PASAI for leadership positions.</p>	50%	<p>80%</p> <p></p>	<p>Achieved</p> <p>Senior management representatives from 16 SAIs participated in our Leadership Programme designed to enable effective leadership of SAIs and to build a strong cohort of leaders in the region. Participating SAIs included the Cook Islands, Fiji, FSM National, FSM Chuuk, FSM Pohnpei, FSM Yap, Guam, the Marshall Islands, Nauru, the Northern Mariana Islands, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu.</p>
<p>Percentage of SAIs that have adopted or developed audit standards based on or consistent with relevant ISSAIs or other international standards across the three audit streams.</p>	40%	<p>75%</p> <p></p>	<p>Achieved</p> <p>Fifteen out of 20 of our 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. This includes SAIs American Samoa, FSM National, FSM Chuuk, FSM Kosrae, FSM Pohnpei, Fiji, Guam, Marshall Islands, Northern Mariana Islands, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga and Vanuatu.</p>

Strategic Priority 4: SAI capacity and capability enhanced

<p>Within the next 3 years, there are improvements* in SAI capability management.**</p> <p><i>* 'improvement' is defined as having an up-to-date HR strategy, policies and procedures in place.</i></p> <p><i>** 'capability management' is defined as and includes HR strategy, policies and procedures</i></p>	40%	20% 	<p>Not achieved</p> <p>Four SAIs have Human Resource strategies and eight SAIs have Human Resource policies and procedures in place to support improvements in SAI capability management.</p> <p>We supported SAIs Fiji, FSM National, FSM Pohnpei, FSM Yap, Kiribati, and Papua New Guinea to develop their HR strategies through our Human Resources programme, delivered in collaboration with the Swedish National Audit Office. Of these, SAIs Fiji, FSM National, FSM Yap and Kiribati have developed their Human Resource strategies and operational plans. This work is in progress for the remaining two SAIs.</p> <p>SAIs Fiji, Papua New Guinea and Samoa have established HR policies and procedures to manage their Human Resource capability. The remaining SAIs are using Human Resource policies and procedures administered by the Public Service Commission (PSC). These Pacific public audit offices do not have full autonomy on Human Resource matters, which are managed by the PSC.</p>
<p>Percentage of SAIs with information systems, policies and processes in place.</p>	40%	55% 	<p>Achieved</p> <p>Eleven out of 20 of our member SAIs have information systems in place with policies and procedures to support the implementation and use of these systems – including SAIs Cook Islands, Fiji, FSM National, Guam, Kiribati, Northern Mariana Islands, Papua New Guinea, Samoa, Solomon Islands, Tonga and Vanuatu.</p> <p>This is an area of development that the Secretariat will provide support in FY 2022–23.</p>
<p>Percentage of SAIs that have developed a gender policy.</p>	10%	0% 	<p>Not achieved</p> <p>None of our member SAIs have a gender policy in place.</p> <p>This is a strategic focus area for us in FY 2022–23.</p>

Strategic Priority 5: PASAI Secretariat capable of supporting Pacific SAIs

A properly resourced and staffed secretariat is essential to a high level of performance in implementing PASAI's strategic priorities.

Outcome measure: Development partner and SAI satisfaction with PASAI management.

Assumptions:

- Funding for the strategic priority objectives and actions will be obtained.
- PASAI Secretariat retains an appropriately skilled staff to lead Pacific SAIs to achieve the vision of PASAI.

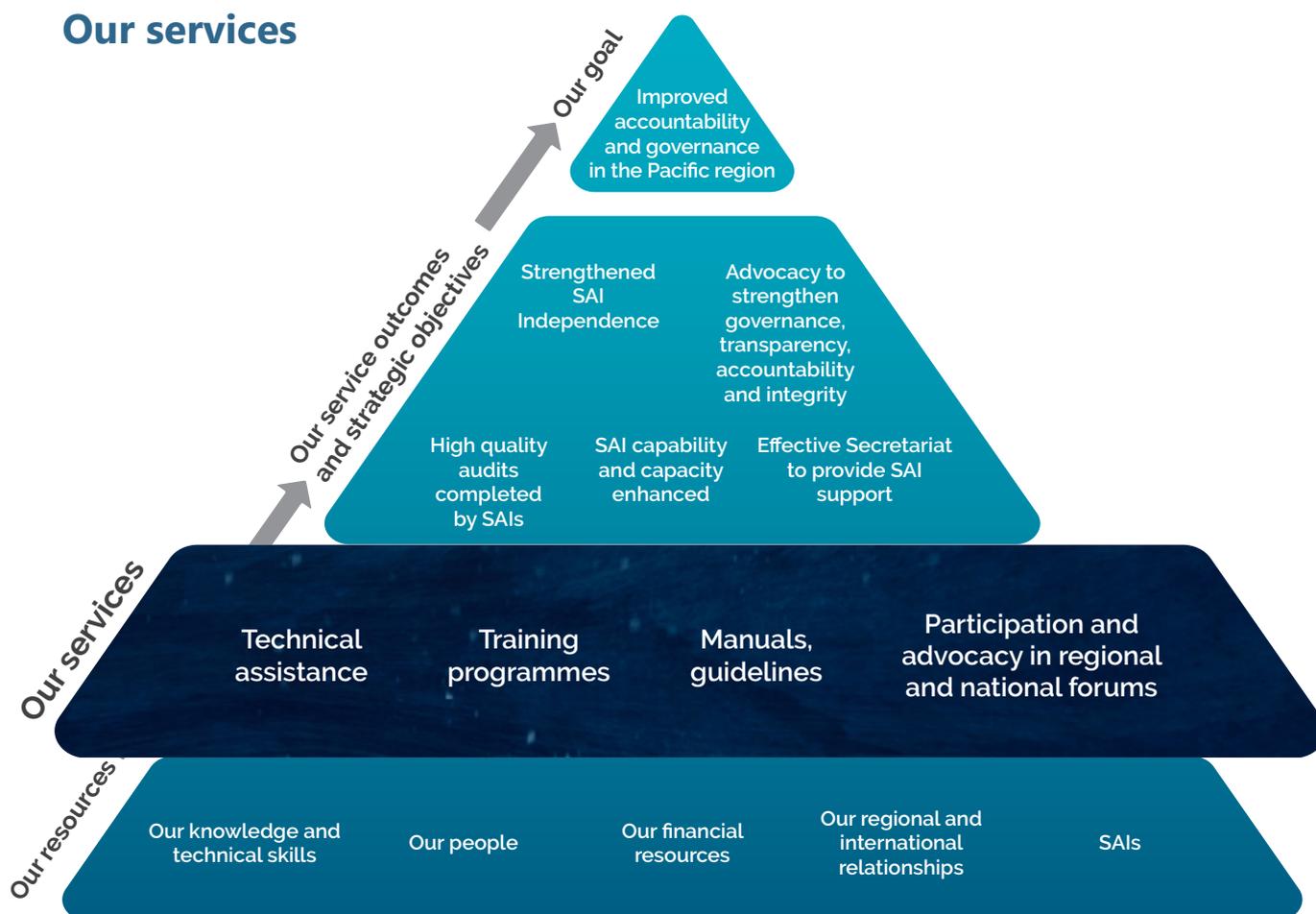
Risks:

- Funding for the activities identified to achieve the strategic priorities cannot be obtained or is not sufficient.
- PASAI is unable to attract and/or retain appropriately qualified staff to lead Pacific SAIs to achieve the vision of PASAI.
- Mid-term evaluation of this strategy identifies that there are fundamental flaws in the operational plan designed to deliver against these priority areas.

Performance measure	2021–22 Target	2021–22 Actual	Explanation for variance
Percentage of participants that report PASAI training effectively meets their learning and development needs.	At least 70% effective	94% 	Achieved Ninety-four per cent* of our workshop participants reported that their training effectively met their learning and development needs.
Percentage of participants that report PASAI training effectively improved their job performance.	At least 70% effective	95% 	Achieved Ninety-five per cent* of participants who attended a PASAI workshop reported that their training effectively improved their job performance.
Percentage of participants that report PASAI training is effective in improving their understanding of key concepts.	At least 70% effective	91% 	Achieved Ninety-five per cent* of our workshop participants reported that the training was effective in improving their understanding of key concepts.

**These results are an aggregate from internal evaluation survey results for all training workshops held during FY 2021–22.*

Our services



Technical assistance

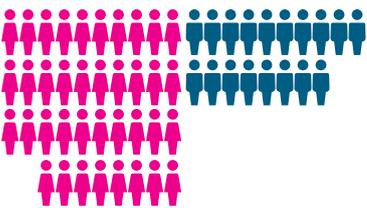
We:

- reviewed and reported on regional SAI's current state of Information Technology,
- developed and delivered a Leadership Programme for SAI heads and senior management,
- developed SAI Fiji's special investigation manual,
- reviewed SAI Kiribati's Audit Act, consulting with stakeholders and drafting amendments to address audit independence gaps,
- sought advice on pursuing legislative independence for 19 SAIs (all except SAI Fiji),
- performed a range of quality assurance activities (for SAIs in Guam, FSM National, FSM Pohnpei, FSM Yap, Palau, Papua New Guinea, Solomon Islands, Tonga and Vanuatu),
- assisted SAIs Papua New Guinea and Solomon Islands complete FSG audits,
- provided additional support to SAIs Solomon Islands and Vanuatu with their financial audits,
- commenced work on a new Transparency and Accountability Study with the theme, 'How effective are Pacific SAIs in supporting good governance, transparency, accountability and integrity in a fast changing and unpredictable world?',
- supported SAIs Kiribati, Northern Mariana Islands and Papua New Guinea to draft new strategic plans, operational plans and processes for monitoring and reporting of performance,

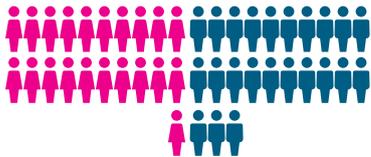
- revised the communication strategies and implementation plans of the SAIs in Tuvalu and Vanuatu,
- compiled a report identifying common audit issues underlying audit recommendations and suggesting possible regional solutions to improve action on audit recommendations,
- compiled a regional report documenting the results and outcomes of the SAI PMF project from 2016 to 2022, and
- provided support and funded TeamMate+ auditing software upgrade project for SAIs in the Cook Islands, Fiji, FSM National, Guam, Papua New Guinea, Samoa, Solomon Islands and Tonga.

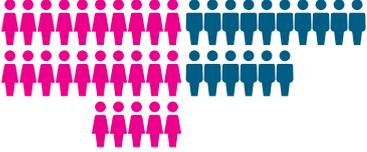
Training programmes

We provided the following training during the reporting period:

Date(s)	SP	Topic	Participants ⁵
28 July 2021	1	SAI independence workshop for Cook Islands	
28 July 2021	1	SAI independence workshop for Kiribati	
29–30 July 2021	4	Introduction to Environmental Auditing and SDGs	
4 August 2021	4	Leadership workshop 1	
1 September 2021	4	Leadership workshop 2	
9 September 2021	1	SAI independence workshop for Marshall Islands	
13–15 September 2021	3	FSG workshop: Tonga	
22 September 2021	1	SAI independence workshop for Guam	
28 September 2021	4	SAI PMF Domains B, D, E and F (North)	
6 October 2021	4	Leadership workshop 3	
7 October 2021	1	SAI independence workshop for Papua New Guinea	
20 October 2021	1	SAI independence workshop for FSM National	

⁵ For programmes we delivered over multiple weeks to the same participants, we have provided the participant numbers only in the row of the programme's first workshop. This gives us an accurate total number of our programme participants but is why some cells appear blank.

Date(s)	SP	Topic	Participants ⁵
26 October 2021	1	SAI independence workshop for Samoa	
29 October 2021	1	SAI independence workshop for Solomon Islands	
3 November 2021	4	Leadership workshop 4	
4-5 November 2021	1	Report writing workshop – financial and performance audits	
5-6 and 8 Nov 2021	3	FSG workshop: Samoa	
10 November 2021	1	SAI independence workshop for Tonga	
18 November 2021	1	SAI independence workshop for Fiji	
23 November 2021	1	SAI independence workshop for Chuuk	
30 November 2021	1	SAI independence workshop for Nauru	
1 December 2021	4	Leadership workshop 5	
2 December 2021	1	Report writing wrap up workshop	
14 December 2021	1	SAI independence workshop for Pohnpei	
21 December 2021	1	SAI independence workshop for Yap	
18 January 2022	1	SAI independence workshop for the Northern Mariana Islands	
2 February 2022	4	Leadership workshop 6	
2 March 2022	4	Leadership workshop 7	
16 March 2022	4	HR Management workshop 1	
30 March 2022	4	HR Management workshop 2	
1 April 2022	4	SAI PMF Domain B Module 2 for Guam	
6 April 2022	4	HR Management workshop 3	
14 April 2022	4	SAI PMF Domains D, E and F Module 2 for Guam	
21 April 2022	1	SAI independence workshop for Kosrae	

Date(s)	SP	Topic	Participants ⁵
21 April 2022	1	SAI independence workshop for Tuvalu	
26 April 2022	1	SAI independence workshop for Palau	
27 April 2022	4	SAI PMF Domain B Module 2 for Palau	
28 April 2022	4	SAI PMF Domains D, E and F Module 2 for Palau	
28–29 April 2022	4	Public Finance Management refresher training	
3 May 2022	4	HR Management workshop 4	
4 May 2022	4	Leadership workshop 8	
5 May 2022	4	HR Management workshop 5	
11 May 2022	4	HR Management workshop 6	
18 May 2022	4	HR Management workshop 7	
19 May 2022	4	HR Management workshop 8	
20 May 2022	4	HR Management workshop 9	
30 May 2022	1	SAI independence workshop for Vanuatu	
1 June 2022	4	Leadership workshop 9	
24 June 2022	4	SAI PMF Domain B Module 2 for Chuuk	
Totals			331 (166F/165M)

In response to COVID-19 travel restrictions, during 2020–2021 we switched the delivery of our training workshops from face-to-face to online/virtual format, using our Learning Platform. Participants can access workshop video recordings, resources and supplementary training material to fully embed their learning. It achieved an overall satisfaction rating of more than 75 per cent for ease of use and navigation.



Participants and facilitators of a leadership workshop

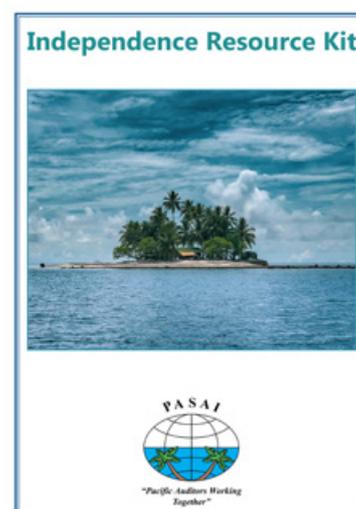
We continue to convert existing learning resources into material that can be accessed at the *right time* and in the *right way* by SAI staff. Following the gradual opening of borders within the region, we are transitioning towards adopting a hybrid approach consisting of a mix of virtual and face-to-face learning. We continue to innovate and explore pedagogical approaches and training modalities to identify the most effective modes of delivery.

We evaluate our workshops to refine our programme design and delivery and report on the results internally to continuously improve on our service offering. We continue to enhance our design and delivery with increasing use of applied learning, including the use of case studies, practical exercises, online assessments and coaching to embed learning and change at the SAI level.

Manuals and guidelines

We finalised the review of our [Quality Assurance Manual](#) to meet international best practice and made it available in August 2021. We encouraged our members to adopt the manual or use it as a reference point for their work.

In the same month we also released the revised [Independence Resource Kit](#), making a printable [PDF version](#) available. It includes an editable [SAI Independence Strategy template](#), a [legislative reform policy paper template](#) and [drafting instructions](#) that had been used by a consultant in Solomon Islands. The kit's [SAI independence checklist](#) is more comprehensive and it includes many links to useful legislative examples and INTOSAI pronouncements, standards and guidance.



Participation in regional and national forums

We attend and participate in regional and international meetings and forums and are committed to working with our partners to strengthen the PFM systems in Pacific Island nations.

Date(s)	Meeting/forum attended by staff
1–2 July 2021	The 2021 Pacific Financial Technical Assistance Centre (PFTAC) Steering Committee Meeting
16 September 2021	The launch of the IDI Global Stocktaking SAI Report 2020
20–22, 24 and 27 September 2021	Five sessions of the 14th INTOSAI-Donor Cooperation Steering Committee (IDSC) Meeting
16 November 2021	Transparency International's online launch and explanatory webinar of the first Pacific report in the Global Corruption Barometer series
9 December 2021	An Anti-Corruption Day webinar (with a panel discussion chaired by the Auditor-General of New Zealand)
10 December 2021	The online launch and explanatory webinar of the Gender Annex of IDI's Global Stocktaking Report 2020
22–25 March 2022	The Pacific Islands Forum Secretariat (PIFS) Virtual Symposium on Strengthening PFM Governance
8 April 2022	The Asian Development Bank's 'Economic Impacts of the End of Compact Grant Assistance in the Freely Associated States' presentation
24–25 May 2022	The PFTAC Steering Committee Meeting

Lessons learnt from previous external audits in developing countries in a crisis

Public expenditure laws should be clear on the use of public funds during an emergency situation.

Governments and donors must be clear on the role SAIs

External scrutiny and audit – strengthening budget and fiscal accountability and agility in a crisis



The Pacific Islands Forum Secretariat Virtual Symposium

Date	Presentations delivered by our staff
21 September 2021	Participated as a panel member in Session 2 (Leaving No SAIs Behind) of the 14th INTOSAI-Donor Cooperation Steering Committee (IDSC) Meeting
25 March 2022	Delivered a presentation on 'External scrutiny and audit – strengthening budget and fiscal accountability and agility in a crisis' and participated in a panel discussion at the PIFS Virtual Symposium on Strengthening PFM Governance
17 May 2022	Delivered a presentation at the United Nations Office on Drugs and Crime webinar on Gender and Corruption – Public Integrity Practices
18 May 2022	Remotely delivered a presentation on small island challenges for SAIs at the CAROSAI XII Congress
31 May–2 June 2022	Participated at the INTOSAI Regions Coordination Platform and IDI Strategic Planning Focus Group
30 May–3 June 2022	Participated at the IDI's TOGETHER Initiative Peer Advisory Team Workshop
30 June 2022	Submitted testimony and participated in public hearing on a bill related to enhancing the independence and autonomy of SAI Guam

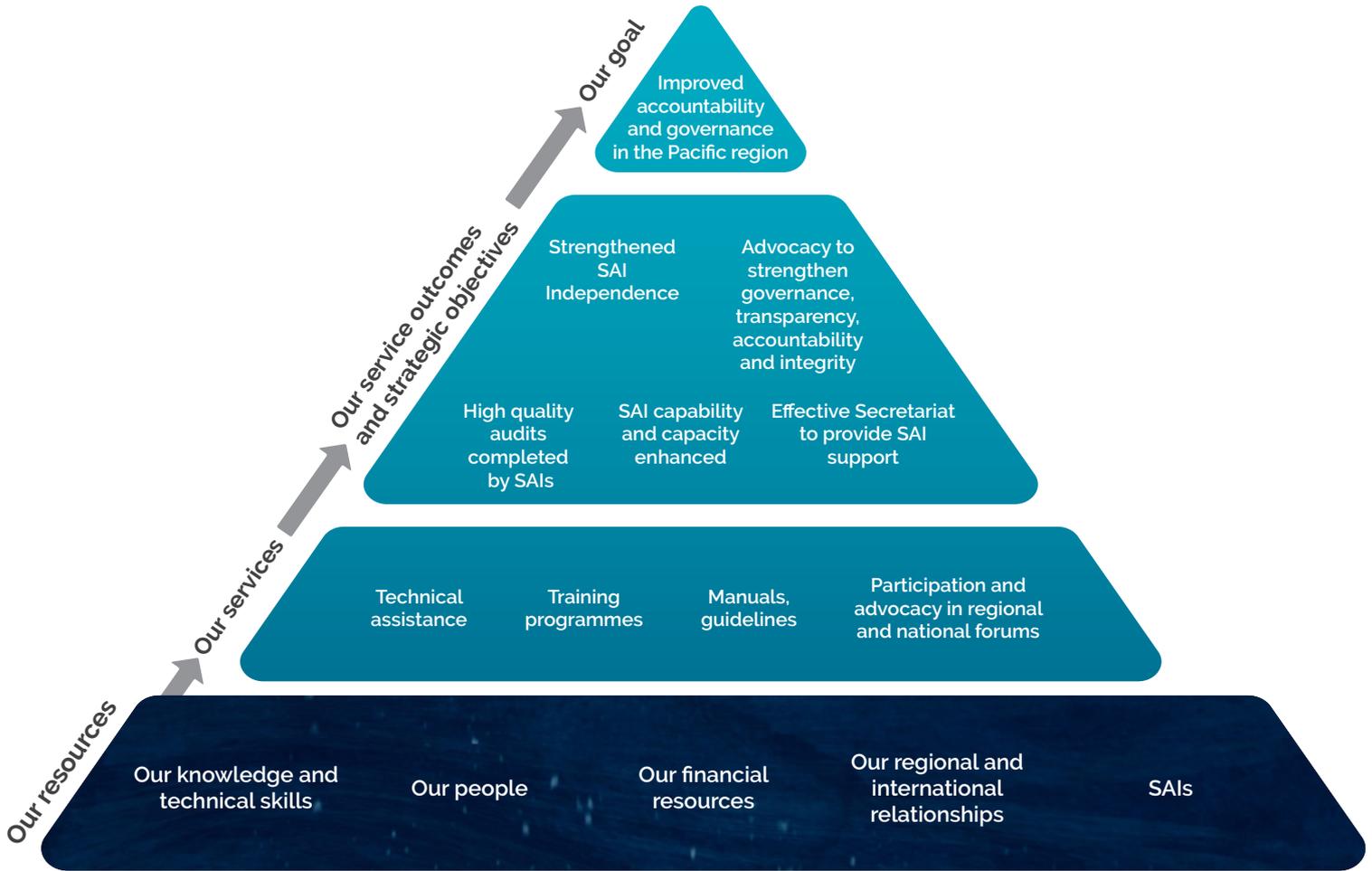


Sinaroseta Palamo-Iosefo (in the second row front, at the far right), Director – Practice Development, at the TOGETHER Initiative Peer Advisory Team Workshop.



Our resources

There are five areas that contribute to our organisational capability to deliver on our Strategic Priorities.



Our knowledge and technical skills

Our staff come from highly regarded academic and public sector backgrounds. We bring insights from former professional roles in education, cross-cultural engagement, research, evaluation, programme management, communications and of course, accounting and auditing.

Although our staff joined the PASAI Secretariat with a wealth of specialist capabilities and qualifications, we ensure their knowledge and technical skills are maintained by investing in relevant education and professional development.

Through our regional and international collaborations, we draw on global expertise across a range of technical skill sets.

Monitoring, Evaluation and Reporting (MER)

We have made improvements to our MER function and are on track to meet our reporting obligations under the new External Reporting Board's service performance reporting guidelines PBE FRS 48 by the 2023–24 financial year. This includes work to refine our performance indicators to accurately reflect our progress against our strategic priorities and improvements to our data collection systems to strengthen data capture and quality.

We have expanded our suite of reporting products. This includes the publication of quarterly narrative reports to demonstrate work and progress at SAI level on a more regular basis. In

conjunction with our annual reporting on our performance targets and development partner progress reports, our quarterly reports provide a fuller picture of our work and our achievements to our stakeholders.

We report on our progress to our development partners regularly and in a timely manner. We have submitted five progress reports to our development and regional partners in the past financial year.

We have embedded MER activity into all stages of the programme life cycle, including developing an intervention logic while designing a programme. We invite all programme participants to evaluate our training using an online survey tool. These results are reported on internally and provide useful feedback on programme design and delivery that we analyse to improve future programmes. We are working to streamline our data collection by embedding surveys directly in our Learning Platform courses, increasing data capture and quality.

Our people

PASAI Governing Board

In early 2021, PASAI members supported the Governing Board's recommendation to hold the past, current and future Chair positions in place until the next in-person Congress. Due to COVID-19 travel restrictions we were not able to hold an in-person Congress in Palau this financial year as we had hoped.

With subregional representative changes for Melanesia and Micronesia, the board welcomed the SAI heads of Vanuatu (Caleb Sandy) and Northern Mariana Islands (Kina B Peter), respectively.

Florence Bonnafoux became the SAI Head of New Caledonia from the beginning of the 2021–22 period, so joined the board as its 'Other' subregional representative. More recently, Sairusi Dukuno took on the role of Chair having become the acting SAI Head in Fiji.

PASAI Secretariat

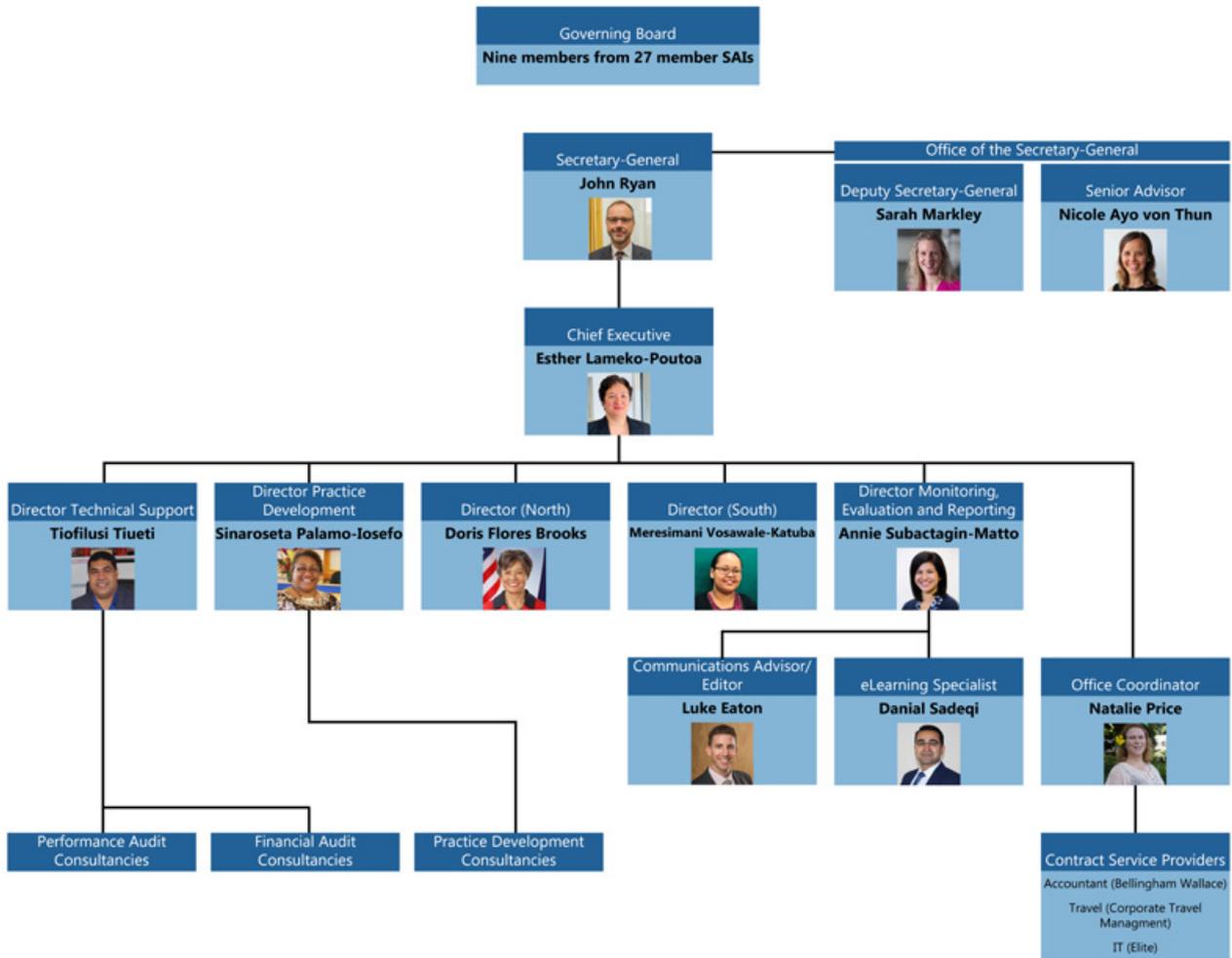
Our Auckland-based staff started the financial year by relocating to a new office location better suited to accommodate simultaneous virtual and in-person meetings and training delivery.

A hybrid remote work model resumed from 2022, allowing opportunities for weekly in-person meetings and collaboration.

Doris Flores Brooks joined the Secretariat as our new Guam-based Director (North) from late September 2021 and Meresimani Vosawale-Katuba joined as our new Fiji-based Director (South) in early October 2021.

Ms Flores Brooks is a Certified Public Accountant, former Guam Senator and university lecturer. She was even the Chairperson of PASAI's Governing Board for a time when she was the Public Auditor of Guam.

Just before joining PASAI, Ms Vosawale-Katuba was acting in the role of Manager Performance Audit Services at SAI Fiji. After starting as an assistant auditor, she worked her way up over 13 years and established and led the SAI's Quality Assurance Unit.



PASAI Secretariat organisation chart

Our financial resources

The budget approved for the year was \$4.5 million (NZD). The development partners, in line with the agreements, provided \$3.2 million in the current financial year. Total expenditure during the year was \$2.67 million with spending at 59 per cent of the budget. Total expenditure of \$2.67 million was 105 per cent higher than the total expenditure of the previous year at \$1.3 million.

Forty-four per cent was funded by DFAT, 53 per cent was funded by MFAT and three per cent was funded by the EU/UNDP. Unspent funds carried forward from the previous year 2020–21 amounted to \$1.82 million. Subsequently, total unspent development partner funds at year end were \$2.35 million. We have budgeted these funds to be used for the programmes and activities of the new financial year.

Details of our financial statements for the financial year ending 30 June 2022 are in [Annex I](#).

Our regional and international relationships

The success of our programmes throughout the years is attributed to the invaluable support of our member SAIs, development and regional partners, the **International Organization of Supreme Audit Institutions** (INTOSAI) community, Pacific citizens and other stakeholders.

We acknowledge our funding contracts with the New Zealand **Ministry of Foreign Affairs and Trade** (MFAT), the Australian **Department of Foreign Affairs and Trade** (DFAT) that will support the continuation of our programmes through to the completion of the 2014–24 strategy. We also acknowledge the arrangement we had with the **European Union** (EU) through the **United Nations Development Programme** (UNDP).



We collaborate with regional and international organisations and SAIs to deliver capability development initiatives to the Pacific region.

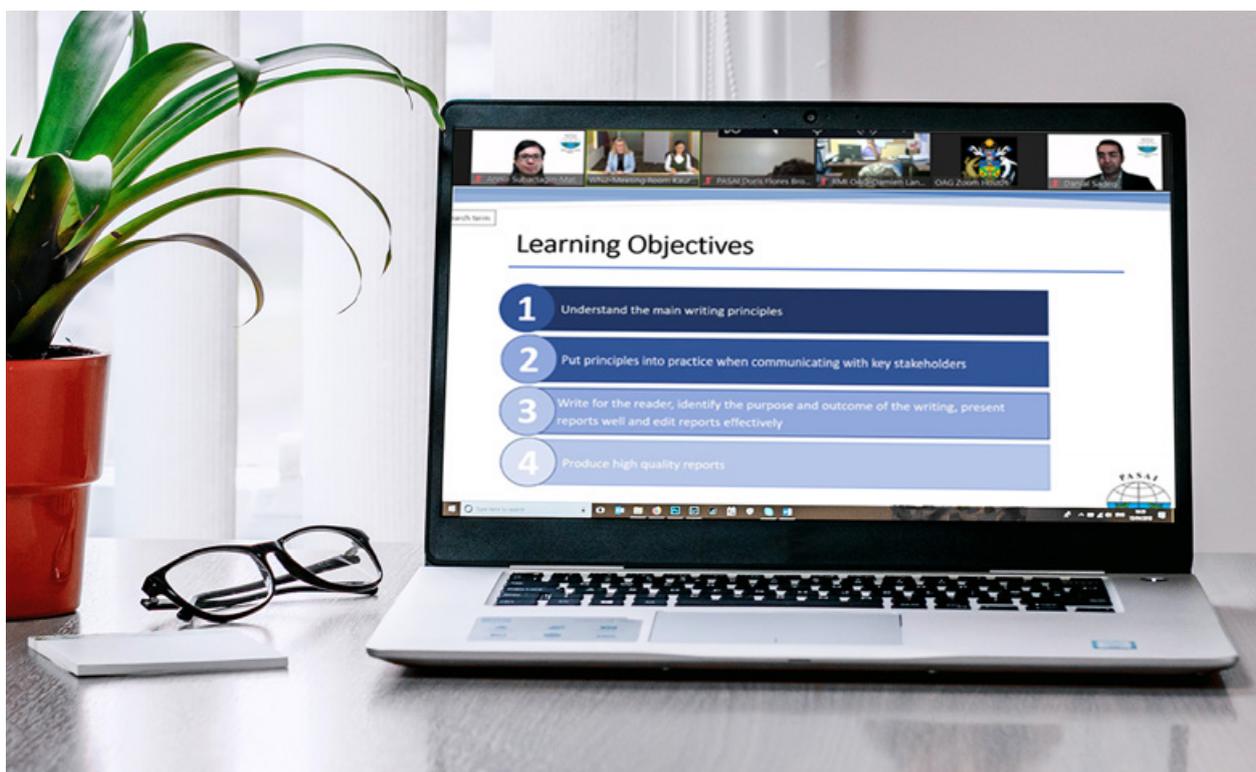
Our Director Practice Development works with the **INTOSAI Development Initiative** (IDI) as an expert advisor and mentor on its Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19 (TAI Audits) initiative. SAI Solomon Islands is auditing 'emergency public procurement' and SAI Tuvalu is auditing 'socio-economic packages' under this programme. An auditor from SAI Samoa also supported the above SAIs as a mentor.

We worked with the **IDI** to deliver its Professional Education for SAI Auditors (PESA) programme to 77 participants in 12 Pacific Island SAIs. The programme requires mentors but some local SAIs had insufficient senior staff to enable all eligible staff to participate. Three of our directors are therefore providing coaching support to help 11 of these participants complete modules in the financial, performance and compliance audit streams. If they pass the final examination in September 2022 they will be certified as Public Sector Auditors.

We also resumed work with the **IDI** on an 18-month ISSAI-compliant FSG audit programme covering eight SAIs. This programme focuses on building SAI capacity to conduct FSG audits using ISSAI-compliant audit methodology to ensure an effective, efficient and timely audit process. It involves refining a SAI's methodology and developing a Quality Assurance peer review process.

Our Introduction to Environmental Auditing and SDG training included pre-recorded videos by Dr Vivi Niemenmaa (Secretary General, **INTOSAI WGEA**) and 'live' Q&A sessions with Jonathan Keate (PASAI Representative on the WGEA, **SAI New Zealand**).

We also partnered with **SAIs New Zealand** and **Victoria** to deliver key elements of our Communications Programme – in particular, the Report Writing training which obtained a 95 per cent satisfaction rating.



Report Writing workshop in November 2021

This financial year SAIs Marshall Islands, Solomon Islands and Tuvalu continued with our Human Resource Management programme, co-delivered with **SAI Sweden** and **AFROSAI-E**.

We collaborated with **AFROSAI-E** to co-author the chapter on 'Diversity, Gender and Inclusion' for the **INTOSAI** Human Resources Management Guide.

Our staff created a [video](#) on the important relationship between the Public Accounts Committee and SAIs for the **Commonwealth Parliamentary Association's** Parliamentary Academy.

We worked with the **Pacific Financial Technical Assistance Centre** (PFTAC) to assess Pillar 7 (external scrutiny and audit) for the Public Expenditure and Financial Accountability (PEFA) assessment of Nauru.

The Public Finance Management (PFM) refresher training we co-delivered with the **UNDP** from 28 to 29 April 2022 was one of the closing events for the Strengthening of PFM and Governance in the Pacific Project.

The other event was a hybrid virtual/in-person session on 27 May 2022 where we facilitated 'talanoa' on effective public finance management oversight for civil society organisations, parliaments and SAIs from Fiji, Kiribati, the Marshall Islands, Solomon Islands, Tonga, Tuvalu and Vanuatu. The event involved active participation from the Speaker of the **Parliament of Tonga**, the Head of **SAI Solomon Islands** and the **Pacific Islands Association of Non-governmental Organisations**.



Meresimani Vosawale-Katuba, Director (South Pacific), facilitating discussions

Finally, the **Australasian Council of Auditors-General** delivered an introduction to performance audit methodology for us from 20 to 24 June 2022 to 20 participants (14 female, 6 male) in SAIs Fiji, FSM Yap and Tuvalu.

SAIs

We demonstrate commitment to our motto of *Pacific auditors working together* by drawing on the expertise of our SAI colleagues to support the Secretariat in delivering regional initiatives.

The online workshops and coaching sessions in our leadership programme are a prime example of the opportunities our training provides for member participants to share experiences with others, providing insights into what courses of action were successful and/or what did not work well.

We facilitate and support twinning arrangements between our member SAIs. Current twinning arrangements are in place for:

- Office of the Auditor-General New Zealand and Cook Islands Audit Office
- Office of the Auditor-General New Zealand and Samoa Audit Office
- Australian National Audit Office and Papua New Guinea Auditor-General's Office
- Audit Office of New South Wales and Solomon Islands Office of the Auditor-General
- Queensland Audit Office and Vanuatu National Audit Office.

Peer-to-peer arrangements between SAIs enhance our efforts to improve governance in the Pacific. A secondee from SAI New Zealand filled the Deputy Auditor-General position at SAI Solomon Islands until the end of 2021, during which time a new SAI Head was appointed.

Thanks to DFAT's Institutional Partnership Program, SAI Australia is able to deploy staff on a long-term basis to SAI Papua New Guinea. An Australian Senior Advisor worked remotely during much of the COVID-19 pandemic but returned to the audit office in Port Moresby in October 2021 and a Financial Audit Advisor commenced there in April 2022.

The deployees work to improve the SAI's capacity at both a strategic level and for individual audit teams. During 2021–22, they:

- supported the SAI Papua New Guinea transition to TeamMate+ software,
- looked to improve the relationship and engagement with us, and
- assisted with developing the Strategic Plan 2022–2027 and embedding strategic risk management, and
- supported the establishment of a quality assurance function and IT audit team.

Our member SAIs are:



American Samoa



Australia - ANAO - National Office



Australia - NSW State



Australia - QLD State



Australia - VIC State



Cook Islands



Federated States of Micronesia (FSM) - National Office



FSM - Chuuk State



FSM - Kosrae State



FSM - Pohnpei State



FSM - Yap State



French Polynesia



Guam



Kiribati



Marshall Islands



Nauru



New Caledonia



New Zealand



Northern Mariana Islands



Palau



Papua New Guinea



Republic of Fiji



Samoa



Solomon Islands



Tonga



Tuvalu



Vanuatu

Our commitment to cross-cutting issues

Gender equality

We continue our commitment to promoting gender equality in our own programmes and to raise the awareness of gender equality, diversity and inclusion and its benefits of SAIs in the Pacific region.

Awareness creation using our communications channels

We work to create an increased awareness of the benefits of gender equality, diversity and inclusion through our communications channels. In the lead up to International Women's Day in March 2022, we ran a popular social media campaign on this year's theme of #BreakTheBias and what it means to Pacific Heads of SAI.

Our March 2022 blog post on [gender equality, diversity and social inclusion](#) explained how SAIs can build and retain a skilled, gender diverse workforce to deliver effectively on their core mandate. It also covered how SAIs can become gender responsive organisations by incorporating gender equality and inclusion in their core values, strategies and audit work plans, and how SAI HR policies can foster gender equality and inclusion at all points of the employee lifecycle.

Our quarterly newsletter published in March 2022 showcased the work being done in our member SAIs by and for women, including a gender pay gap analysis and a mentoring programme to address barriers to gender equality.



PASAI Governing Board members and Secretariat staff strike the #BreakTheBias pose.

Building our capability to mainstream gender in our work programme

We are working to build our organisational capability to mainstream gender in our programme activities. Our staff completed the IDI's virtual gender equality course. We also allocated a resource to coordinate and progress our gender mainstreaming activities and reporting – our Director Monitoring, Reporting and Evaluation is now the Gender Focal Point for the Secretariat.

We held discussions with DFAT, AFROSAI-E, IDI, SAI Sweden and Pacific Community (SPC) to scope and progress work in this area, and started work to mainstream gender in our HRM and Communications programmes.

Monitoring and Reporting

We continue to collect and report on gender disaggregated data and our Performance Reporting Framework includes a gender indicator and targets, which we report against on an annual basis.

Our participation in regional forums

Our Chief Executive participated in a presentation on 'Gender and Corruption: Public Services Integrity Practices' and a panel discussion during a webinar hosted by the United Nations Office on Drugs and Crime in May 2022. Her presentation covered the role of SAIs, the importance of SAI audit independence and leadership in promoting integrity and equal employment opportunities in the workplace.

Our international collaboration and thought leadership

We collaborated with AFROSAI-E to contribute material to a chapter on 'Diversity, Gender and Inclusion' for the INTOSAI Human Resource Management Guide.

Our policies and procedures

The PASAI Gender Policy outlines PASAI's commitment to gender equality and equal opportunities. We observe the policy during recruitment, procurement, programme design, delivery and other business-as-usual activities. We give workshop participants equal and reasonable opportunities to contribute and participate during programme activities without limitations based on gender, ethnicity, physical ability or sexual orientation.

We have a zero-tolerance policy on gender discrimination and a code of conduct that promotes gender equality and equal opportunity. We capture gender disaggregated data to reflect the participation of women and men in all our activities. We actively promote the participation of women and have an average of 50 per cent female participants attending our programmes during this reporting period. We also maintain equal opportunity in all recruitment – including that of consultants.

Environmental issues

Environmental auditing

To raise awareness about environmental issues and Sustainable Development Goals (SDGs), we delivered a two-day virtual workshop on Environmental Auditing on 29 and 30 July in collaboration with the INTOSAI Working Group on Environmental Auditing (WGEA).

The workshop provided participants with a high-level introduction to key concepts of environmental auditing and the SDGs. Aimed at equipping auditors with the information to integrate the SDGs into their organisational planning and auditing, the sessions included information on how SAIs can approach and contribute to the follow-up and review process of SDGs by examining relevant audit cases and examples of cooperative audits from around the world.



The virtual workshop on Environmental Auditing

The workshop was attended by 56 participants (38 female, 18 male) from 14 SAIs (American Samoa, Australia, Fiji, French Polynesia, FSM National, FSM Chuuk, FSM Kosrae, FSM Pohnpei, Guam, Kiribati, New South Wales, New Zealand, the Northern Mariana Islands and Tonga). Participants rated workshop content and material as highly effective with more than 90 per cent of them reporting the workshop was “very” and “extremely” effective in building their understanding of environmental auditing concepts covered.

We are supporting SAI Samoa to conduct an audit on conservation and use of marine resources by researching potential audit topics and developing potential audit objectives.

Secretariat processes that support sustainability

Given the success of our online learning in the short- to medium-term, we expect to transition towards a blended learning approach when pandemic-related travel restrictions ease. We anticipate a reduction in our travel-related carbon footprint compared to the pre-pandemic.

We also consider the environment in our business-as-usual operations – for example, focusing on the electronic distribution of documents to minimise printing.



Child protection

In compliance with PASAI's Child Protection Policy, we support the prevention of and response to child protection-related risks.

Health and safety

The PASAI Health and Safety Policy follows the New Zealand Health and Safety at Work Act 2015 and is endorsed by DFAT and MFAT. We take a proactive approach to identify and manage health and safety hazards in the workplace and during workshops and other events. Health and safety risks are considered for each participant during travel or when in-country.

The health and safety of staff during the pandemic lockdown and working from home period were overseen with advice provided by SAI New Zealand/Office of the Secretary-General with reference to New Zealand Government advice and best practice.



Annex I – Financial statements for the year ended 30 June 2022



Pacific Association of Supreme Audit Institutions (PASAI) Incorporated

Contents

Directory.....	48
Statement of Comprehensive Revenue and Expense.....	50
Statement of Financial Position.....	51
Statement of Changes in New Assets/Equity.....	52
Statement of Cash Flows.....	53
Notes to the Financial Statements.....	54
Independent Auditors' Report.....	65

Directory for the year ended 30 June 2022

Legal Name	Pacific Association of Supreme Audit Institutions (PASAI) Incorporated
Nature of Business	Facilitation of support to audit offices in the Pacific region in order to improve quality and build capacity.
Entity Type	PASAI is an Incorporated Society, incorporated on 18 November 2009, under the Incorporated Societies Act 1908
Entity's Mission	PASAI promotes transparent, accountable, effective, and efficient use of public sector resources in the Pacific. PASAI contributes to that goal by helping its member Supreme Audit Institutions (SAIs) improve the quality of public sector auditing in the Pacific to recognised high standards. PASAI works to strengthen understanding, co-operation, and coordination between its members, advocate the interests of good governance, including transparency, accountability, and the need for strong and independent SAIs, to governments and others in the Pacific region, as well as building and sustaining public auditing capacity across the Pacific by sharing knowledge with, and providing support to, its members, and assisting its members to perform their auditing functions. PASAI also serves as a regional organisation of International Organisation of Supreme Audit Institutions (INTOSAI), in the interests of all SAIs in the Pacific and beyond and encourages the co-operation with other regional organisations and SAIs.
Entity's Structure	Under the guidance of the PASAI Congress, the PASAI Governing Board sets PASAI's direction and oversees the activities of its Secretariat. The Governing Board is responsible for formulating strategies and policies for the organisation. The Board also approves the 3-year work plan and budget and the rules for the conduct of PASAI activities. Membership of the Governing Board is made up of the current PASAI chair, the Secretary General, immediate past PASAI chair and the next PASAI chair. Four representative members are drawn from the Melanesian, Micronesian, Polynesian and Other member states. There is one further representative member, who is PASAI's representative to the INTOSAI Governing Board. The Chief Executive of the PASAI Secretariat is also an ex-officio member of the Board.
Main Source of Funding	PASAI's main source of funds and cash are derived from grants received from governments, development organisations and public and private institutions. Funding is also sourced from membership subscriptions, interest earned from the investment of surplus cash, as well as any other method approved by the Governing Board.
Business Address	Suite 2, Level 1 Heards Building 168 Parnell Road Parnell 1052 Auckland
Postal Address	PASAI PO Box 37 276 Parnell 1151 Auckland
IRD Number	103-852-250

Directory (continued) for the year ended 30 June 2022

Office Holders	<p><u>Chairperson:</u> Ajay Nand, Auditor-General, Fiji - July 2021 - January 2022 Sairusi Dukuno, Acting Auditor-General, Fiji - Appointed March 2022</p> <p><u>Secretary - General:</u> John Ryan, Controller & Auditor-General, New Zealand</p> <p><u>Governing Board:</u> Satrunino Tewid, Public Auditor, Palau Grant Hehir, Auditor-General, Australia National Audit Office Caleb Sandy, Auditor-General, Vanuatu Sefita Tangi, Auditor-General, Tonga Eriati Tauma Manaima, Auditor-General, Kiribati - July 2021 - April 2022 Kina Peter, Public Auditor, Northern Mariana Islands - April 2022 - June 2022 Florence Bonnafoux, Territorial Chamber of Accounts, New Caledonia Fuimaono Camillo Afele, Controller and Auditor-General, Samoa</p> <p><u>Chief Executive:</u> Esther Lameko-Poutoa, PASAI Secretariat, New Zealand</p>
PASAI Members	<p>American Samoa Australia – ANAO - National Office Australia – NSW State Australia – QLD State Australia – VIC State Cook Islands Federated States of Micronesia (FSM) - National Office Fiji FSM – Chuuk State FSM - Kosrae FSM – Pohnpei State FSM – Yap State French Polynesia Guam Kiribati Marshall Islands Nauru New Caledonia New Zealand Commonwealth of the Northern Mariana Islands Palau Papua New Guinea Samoa Solomon Islands Tonga Tuvalu Vanuatu</p>
Auditor	<p>RSM Hayes Audit Chartered Accountants 1 Broadway, Newmarket, Auckland</p>
Bankers	<p>Westpac New Zealand Limited</p>
Accountants	<p>Bellingham Wallace Limited 470 Parnell Road, Parnell, Auckland</p>

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2022

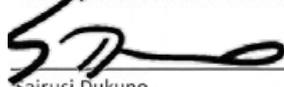
	Notes	2022 NZD	2021 NZD
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
Development Partner Contributions	5	2,690,119	1,314,691
Total revenue from non-exchange transactions		2,690,119	1,314,691
REVENUE FROM EXCHANGE TRANSACTIONS			
Dividend Income		374	370
Membership Subscriptions		139,814	139,088
Total revenue from exchange transactions		140,188	139,458
TOTAL REVENUE		2,830,307	1,454,149
EXPENSES			
Personnel Expenses	6	1,247,347	832,088
Consultancy Expenses	6	1,069,216	160,428
Depreciation	10	15,629	7,829
Programme Expenses	6	12,728	21,032
Secretariat Travel Expenses	6	12,089	3,509
Secretariat Operational Expenses	6	288,859	256,930
Governance Expenses	6	-	7,685
TOTAL EXPENSES		2,645,868	1,289,501
Interest Income		4,344	4,175
NET FINANCE INCOME		4,344	4,175
OPERATING SURPLUS/ (DEFICIT)		188,783	168,823
OTHER GAINS/ (LOSSES)			
Gain/ (Loss) on foreign exchange transactions		(51,543)	(26,370)
Gain/ (Loss) on disposal of fixed assets		-	275
SURPLUS/ (DEFICIT) FOR THE YEAR BEFORE TAX		137,240	142,728
Income Tax Expense	11	1,008	959
SURPLUS/ (DEFICIT) FOR THE YEAR AFTER TAX		136,232	141,769
Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		136,232	141,769

These financial statements should be read in conjunction with the notes to the financial statements and the Auditors Report.

Statement of Financial Position as at 30 June 2022

	Notes	2022 NZD	2021 NZD
ASSETS			
Current			
Cash and cash equivalents	7	2,906,146	2,132,917
Term Deposits		182,380	180,926
Receivables from exchange transactions	8	526	391
Prepayments	9	4,003	10,710
Income tax receivable		186	331
Total current assets		3,093,241	2,325,275
Non-current			
Property, plant and equipment	10	32,533	27,861
Total non-current assets		32,533	27,861
TOTAL ASSETS		3,125,774	2,353,136
LIABILITIES			
Current			
Payables from exchange transactions	12	213,257	106,472
Employee benefits	13	40,500	26,210
Grants Received in Advance	14	2,338,374	1,823,043
Total current liabilities		2,592,131	1,955,725
TOTAL LIABILITIES		2,592,131	1,955,725
NET ASSETS		533,643	397,411
EQUITY			
Retained Earnings		533,643	397,411
TOTAL EQUITY		533,643	397,411

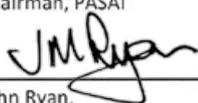
For and on behalf of the Governing Board.



Sairusi Dukuno
Acting Auditor-General, Fiji
Chairman, PASAI

2 September 2022

Date



John Ryan,
Controller & Auditor-General, New Zealand
Secretary-General

2 September 2022

Date



Esther Lameko-Poutoa
Chief Executive

18 August 2022

Date

These financial statements should be read in conjunction with the notes to the financial statements and the Auditors Report.

Statement of Changes in Net Assets/Equity for the year ended 30 June 2022

	Retained earnings	Total equity
	NZD	NZD
Balance 1 July 2021	397,411	397,411
Surplus/ (Deficit) for the year	136,232	136,232
Total comprehensive revenue and expense	136,232	136,232
Balance 30 June 2022	533,643	533,643
Balance 1 July 2020	255,642	255,642
Surplus/ (Deficit) for the year	141,769	141,769
Total comprehensive revenue and expense	141,769	141,769
Balance 30 June 2021	397,411	397,411

These financial statements should be read in conjunction with the notes to the financial statements and the Auditors Report.

Statement of Cash Flows for the year ended 30 June 2022

	Notes	2022 NZD	2021 NZD
Cash flow from operating activities			
<i>Cash was provided from/(applied to):</i>			
Membership subscriptions		140,536	160,472
Receipts from Development Partners		3,153,906	1,695,918
Payments to suppliers & employees		(2,503,764)	(1,175,749)
Net cash from/(used in) operating activities		790,678	680,641
Cash flow from investing activities			
<i>Cash was provided from/(applied to):</i>			
Proceeds from/(funds for) term deposits		(1,456)	(2,372)
Purchase of property, plant and equipment		(20,301)	(25,694)
Interest and dividends received		4,308	4,655
Net cash from/(used in) investing activities		(17,449)	(23,411)
Net increase/(decrease) in cash and cash equivalents		773,229	657,230
Cash and cash equivalents, beginning of the year		2,132,917	1,475,687
Cash and cash equivalents at end of the year	7	2,906,146	2,132,917

These financial statements should be read in conjunction with the notes to the financial statements and the Auditors Report.

Notes to the Financial Statements for the year ended 30 June 2022

1 Reporting entity

These financial statements comprise the financial statements of Pacific Association of Supreme Audit Institutions for the year ended 30 June 2022.

The financial statements have been authorised for issue by the Governing Board on the date indicated on page 4.

This set of financial statements are presented in accordance with Tier 2 PBE Accounting Standards.

2 Basis of preparation

(a) Statement of compliance

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with Public Benefit Entity Accounting Standards Reduced Disclosure Regime ("PBE Standards RDR") and other applicable Financial Reporting Standards as appropriate to Public Benefit Entities.

The entity is eligible to report in accordance with Tier 2 PBE Accounting Standards on the basis that it does not have public accountability and annual expenditure does not exceed \$30 million.

The entity is deemed a public benefit entity for financial reporting purposes, as its primary objective is to provide services to the public sector and has been established with a view to supporting that primary objective rather than a financial return.

(b) Basis of measurement

The financial statements have been prepared on a historical costs basis.

The financial statements have been prepared on a going concern basis.

(c) Presentation currency

The financial statements are presented in New Zealand Dollars.

3 Summary of significant accounting policies

The significant accounting policies used in the preparation of these financial statements are summarised below:

(a) Foreign currency translation

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction.

Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors or receipt from debtors, or from the reporting of creditors and debtors at rates different from those at which they were initially recorded during the period, are recognised as income or expenses in the period in which they arise.

(b) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Notes to the Financial Statements

for the year ended 30 June 2022

(c) Property, plant and equipment

Items of property, plant and equipment are measured at cost, less accumulated depreciation and any impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Depreciation rates have been applied on a basis that reflects the estimated useful life of the asset.

Additions and subsequent costs

Subsequent costs and the cost of replacing part of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential will flow to the entity and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value at the acquisition date.

All repairs and maintenance expenditure is charged to the statement of comprehensive revenue and expense in the year in which the expense is incurred.

Disposals

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use.

When an item of property, plant or equipment is disposed of, the gain or loss recognised in the statement of comprehensive revenue and expense is calculated as the difference between the net sale proceeds and the carrying amount of the asset.

Depreciation

Depreciation is recognised as an expense in the reported statement of comprehensive revenue and expense and measured on a straight value (SL) basis on all property, plant and equipment over the estimated useful life of the asset. The following depreciation rates have been applied at each class of property, plant and equipment:

Computer and Technology	17.5% - 40% (2-6 years)
Office Equipment	10% - 25% (4-10 years)

The residual value, useful life, and depreciation methods of property, plant and equipment are reassessed annually.

(d) Leased assets

Leases where the Entity assumes substantially all the risks and rewards incidental to ownership of the leased assets, are classified as finance leases. All other leases are classified as operating leases.

Payments made under operating leases are recognised in the statement of comprehensive income on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease. Associated costs, such as maintenance and insurance, are expensed as incurred.

(e) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument in another entity.

Financial instruments are comprised of accounts receivable and other receivables, cash and cash equivalents, other financial assets and accounts payable and other payables.

Notes to the Financial Statements

for the year ended 30 June 2022

Initial recognition and measurement

Financial assets and financial liabilities are recognised initially at fair value plus transaction costs attributable to the acquisition, except for those carried at fair value through the statement of comprehensive income, which are expensed in the period incurred.

Financial assets and financial liabilities are recognised when the reporting entity becomes a party to the contractual provisions of the financial instrument.

Derecognition of financial instruments

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or if the entity transfers the financial asset to another party without retaining control or substantial all risks and rewards of the asset.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Subsequent measurement of financial assets

The subsequent measurement of financial assets depends on their classification, which is primarily determined by the purpose for which the financial assets were acquired. Management determines the classification of financial assets at initial recognition into one of four categories defined below, and re-evaluates this designation at each reporting date.

All financial assets except for those classified as fair value through profit or loss are subject to review for impairment at least at each reporting date. Different criteria to determine impairment are applied to each category of financial assets, which are described below.

The classification of financial instruments into one of four categories being loans and receivables, financial assets at fair value through the statement of comprehensive revenue and expense, held-to-maturity investments and available-for-sale financial assets, determines the basis for subsequent measurement and the whether any resulting movements in value are recognised in the reported statement of comprehensive revenue and expense. Below are the classifications relevant to the entity:

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. The entity's cash and cash equivalents, trade debtors and other receivables fall into this category of financial instruments.

After initial recognition, such financial assets are subsequently measured at amortised cost using the effective interest method, less provision for impairment.

Subsequent measurement of financial liabilities

Financial liabilities are measured subsequently at amortised cost using the effective interest method.

The Entity's financial liabilities consist of trade and other payables.

(f) Employee benefits

Short-term employee benefits

Employee benefits, previously earned from past services, that the entity expect to be settled within 12 months of reporting date are measured based on accrued entitlements at current rate of pays. These include salaries and wages accrued up to the reporting date and annual leave earned, but not yet taken at the reporting date.

Notes to the Financial Statements for the year ended 30 June 2022

(g) Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the entity and revenue can be reliably measured. Revenue is measured at the fair value of consideration received.

The following specific recognition criteria must be met before revenue is recognised:

Revenue from non-exchange transactions

Development Partner Contributions are recognised as non-exchange income.

Grants and contributions received from development partners are recognised in the statement of comprehensive revenue and expense when they become receivable unless there is an obligation to return the funds if conditions of the grant are not met. If there is such an obligation, the grant is initially recorded as grants received in advance and recognised as revenue when conditions of the grants are satisfied.

Revenue from exchange transactions

Membership Subscriptions, Interest and dividend income is recognised as exchange income.

Interest income

Interest income is recognised as it accrues, using the effective interest method.

Dividend Income

Dividend income is recognised upon receipt of the dividend.

(h) Income tax

PASAI is an Incorporated Society and as such can only be taxed on net income from non-members. The first \$1,000 of such net income is exempt.

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where PASAI operates and generates taxable income.

(i) Goods and Services Tax (GST)

All amounts in these financial statements are shown inclusive of GST, as PASAI is not registered for GST.

4 Significant accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

a) Judgements:

In the process of applying the accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

- Revenue recognition: non-exchange revenue (conditions vs. restrictions) generating assets for the purposes of assessing impairment indicators and impairment testing.

The majority of property, plant and equipment held by PASAI is classified as cash generating assets.

Notes to the Financial Statements for the year ended 30 June 2022

b) Assumptions and estimation uncertainties

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. PASAI based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of PASAI. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators:

- The condition of the asset based on the assessment of experts employed by PASAI
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

Notes to the Financial Statements for the year ended 30 June 2022

5 Development Partner Contributions

	2022 NZD	2021 NZD
The Department of Foreign Affairs and Trade	1,179,266	510,835
The Ministry of Foreign Affairs and Trade	1,434,194	664,281
United Nations Development Programme	76,659	139,575
Total Development Partner Contributions	2,690,119	1,314,691

In addition to the funding provided to PASAI by United Nations Development Programme (UNDP) to deliver programmes per above, UNDP also funded three consultants to deliver contributions to PASAI's programme. The contracts with these consultants amount to \$165,066 (USD) in total, of which \$49,838 (USD) was paid in 2020/2021 and the remaining \$115,228 (USD) was paid during the period directly by UNDP.

Similarly, the Swedish National Audit Office (SNAO) provided consultancy services to PASAI during the year to deliver contributions to PASAI's programme. The services provided by the consultants on behalf of the SNAO were paid directly by the SNAO.

6 Expenses

The following amounts were expensed in the statement of comprehensive revenue and expense for the year:

	2022 NZD	2021 NZD
Personnel Expenses		
ACC Levies	2,390	1,631
Employer Kiwisaver Contributions	22,132	20,632
Payroll Processing Fees	1,088	1,054
Staff Training	3,718	8,272
Salaries	1,218,019	800,499
Total Personnel Expenses	1,247,347	832,088
Consultancy Expenses		
Consultancy - Fees	1,044,067	160,428
Consultancy - Airfares	16,385	-
Consultancy - Accommodation	5,191	-
Consultancy - Per Diem	3,573	-
Total Consultancy Expenses	1,069,216	160,428
Programme Expenses		
Programme - Airfares	7,724	-
Programme - Accommodation	2,873	-
Programme - Per Diem	2,131	-
Facilitator - Fees	-	21,032
	12,728	21,032
Secretariat Travel Expenses		
Secretariat - Travel	7,294	2,552
Secretariat - Accommodation	2,524	697
Secretariat - Per Diem	2,271	260
Total Secretariat Travel Expenses	12,089	3,509
Secretariat Operational Expenses		
Audit Fee	22,180	10,450
Accounting Fees	70,317	64,903
Bank Fees	3,217	709
Cleaning	3,906	5,585
Information Systems	22,117	32,695
Electricity	2,119	3,206

Notes to the Financial Statements for the year ended 30 June 2022

Secretariat Operational Expenses (contd.)

	2022	2021
	NZD	NZD
Insurance	4,792	5,262
Equipment Lease	8,266	8,461
Office Expenses	5,332	7,321
Postage, Printing & Stationery	1,463	1,281
Rent	101,287	80,638
Repairs & Maintenance	-	9,726
Subscriptions	34,296	10,138
Telephone	9,567	16,555
Total Secretariat Operational Expenses	288,859	256,930

Governance Expenses

Governance - Accommodation	-	2,792
Governance - Other Expense	-	630
Governance - Per Diem	-	650
Governance - Travel	-	3,613
Total Governance Expenses	-	7,685

7 Cash and cash equivalents

	2022	2021
	NZD	NZD
Westpac New Zealand Limited Cheque	930,964	229,988
Westpac New Zealand Limited MFAT	1,040,989	600,440
Westpac New Zealand Limited DFAT	934,193	1,244,445
Westpac New Zealand Limited UNDP	-	58,033
Petty Cash Administration	-	11
Total cash and cash equivalents	2,906,146	2,132,917

Cash and cash equivalents comprise of cash at bank and on hand. The carrying value of cash at banks and on hand approximates their fair value. There are no restrictions over cash and cash equivalents held by PASAI.

8 Receivables from exchange transactions

	2022	2021
	NZD	NZD
Accounts Receivable	-	275
Interest Income Receivable	526	116
Total receivables from exchange transactions	526	391

Accounts receivable are non-interest bearing and receipt is normally on 30 days terms. Therefore the carrying value of accounts receivable approximates its fair value. As at 30 June 2021 and 2022, all overdue receivables have been assessed for impairment and no allowances were made.

9 Prepayments

	2022	2021
	NZD	NZD
Insurance Prepaid	3,021	2,366
Travel Expenses Prepaid	982	-
Rental Deposit Prepaid	-	8,344
Total prepayments	4,003	10,710

Notes to the Financial Statements for the year ended 30 June 2022

10 Property, plant and equipment

Movements for each class of property, plant and equipment are as follows:

2022	Computer Equipment	Office Equipment	Total
	NZD	NZD	NZD
Cost			
Balance as at 1 July 2021	38,610	36,614	75,224
Additions	20,301	-	20,301
Disposals	-	-	-
Balance as at 30 June 2022	58,911	36,614	95,525
Accumulated depreciation			
Balance as at 1 July 2021	22,124	25,239	47,363
Depreciation	14,407	1,222	15,629
Disposals	-	-	-
Balance as at 30 June 2022	36,531	26,461	62,992
Net Book Value as at 30 June 2022	22,380	10,153	32,533

2021	Computer Equipment	Office Equipment	Total
	NZD	NZD	NZD
Cost			
Balance as at 1 July 2020	24,151	33,328	57,749
Additions	14,459	11,510	25,969
Disposals	-	(8,224)	(8,224)
Balance as at 30 June 2021	38,610	36,614	75,224
Accumulated depreciation			
Balance as at 1 July 2020	14,712	33,046	47,758
Depreciation	7,412	417	7,829
Disposals	-	(8,224)	(8,224)
Balance as at 30 June 2021	22,124	25,239	47,363
Net Book Value as at 30 June 2021	16,486	11,375	27,861

11 Income tax expense

	2022 NZD	2021 NZD
<i>Current tax expense</i>		
Current year	1,008	959
	1,008	959
<i>Deferred tax expense</i>		
Origination and reversal of temporary differences	-	-
	-	-
Total tax expense	1,008	959

Notes to the Financial Statements for the year ended 30 June 2022

Reconciliation of tax expense and the accounting surplus multiplied by the domestic tax rate:

	2022 NZD	2021 NZD
Operating surplus / (deficit) before income tax	137,240	142,728
Non taxable income	(2,762,389)	(1,427,411)
Tax exempt income	(1,000)	(1,000)
Non taxable dividend	(13)	(13)
	<u>(2,626,162)</u>	<u>(1,285,696)</u>
Net Increase / (Decrease) in employee entitlements	10,811	(3,804)
Add Back		
ICA credits attached to dividends received	42	42
Non deductible expenses	2,619,058	1,293,032
	<u>3,749</u>	<u>3,574</u>
At statutory tax rate of 28%	1,050	1,001
ICA credits attached to dividends received	(42)	(42)
	<u>1,008</u>	<u>959</u>
Deferred Tax		
There is no deferred tax asset/liability.		

12 Payables under exchange transactions

	2022 NZD	2021 NZD
Current		
Accounts Payable	191,737	91,124
Westpac MasterCard	298	4,435
Audit Fee Payable	20,000	10,138
Sundry Payables	1,222	775
Total current	<u>213,257</u>	<u>106,472</u>
Total payables under exchange transactions	<u>213,257</u>	<u>106,472</u>

Accounts payable and other payables are normally settled on 30 day terms; therefore their carrying amount approximates their fair value.

Sundry payables includes a credit of \$1,222 resulting from foreign exchange movement on member contributions. The credit will offset member contributions in the following financial year.

13 Employee benefits

	2022 NZD	2021 NZD
Current		
Annual leave entitlements	43,820	33,010
Salaries payable	(3,320)	(6,800)
Total employee benefits	<u>40,500</u>	<u>26,210</u>

14 Grants Received in Advance

	2022 NZD	2021 NZD
Current		
The Ministry of Foreign Affairs and Trade	1,581,331	715,525
The Department of Foreign Affairs and Trade	757,043	1,102,854
United Nations Development Programme	-	4,664
	<u>2,338,374</u>	<u>1,823,043</u>

During the year, PASAI received a grant totalling \$2,300,000 from the Ministry of Foreign Affairs and Trade to fund Programmes for Pacific SAIs to improve independence and sustainability. \$715,525 of grant funding was carried over from the previous financial year which was utilised in the current financial year.

During the year, PASAI received a grant totalling \$833,455 from the Department of Foreign Affairs and Trade to fund Programmes for Pacific SAIs to improve independence and sustainability. \$1,102,854 of grant funding was carried over from the previous financial year which was partly utilised in the current financial year.

During the year, PASAI received a grant totalling \$71,995 from The United Nations Development Programme to fund Programmes for Pacific SAIs to improve independence and sustainability. \$4,664 of grant funding was carried over from the previous financial year which was utilised in the current financial year.

Notes to the Financial Statements for the year ended 30 June 2022

15 Commitments

Operating leases are held for premises used for office space, as well as the lease of office equipment.

Non-cancellable operating leases are payable as follows:

Less than one year
Between one and five years
Total operating leases

	2022	2021
	NZD	NZD
	79,063	78,374
	76,307	152,614
	155,370	230,988

Lease of Land & Buildings

Property: Suite 2, Level 1, "Heards Building", 168 Parnell Road, Parnell, Auckland, New Zealand
Annual Rent: \$76,307

Rent payments: Monthly
Rent Reviews: 2 yearly
Right of Renewal: 1 July 2024

Lease of Assets

Asset: Fuji Xerox Copier
Monthly Rent: \$689
Term: Rolling monthly from 14 October 2021 (Prior 12 months contract)

16 Financial instruments

(a) Carrying value of financial instruments

The carrying amount of all material financial position assets and liabilities are considered to be equivalent to fair value. Fair value is the amount for which an item could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction.

(b) Classification of financial instruments

All financial assets held by the entity are classified as "loans and receivables" are carried at cost less accumulated impairment losses. All financial liabilities held by the Company are classified as financial liabilities at amortised cost.

(c) Classification of financial instruments

The carrying amounts presented in the statement of financial position relate to the following categories of financial assets and liabilities.

2022		Loans and receivables
		NZD
Financial assets		
Cash and cash equivalents	2,906,146	
Accounts receivable and other receivables	526	
Total	2,906,672	
		Amortised cost
Accounts payable and other payables	213,257	
Total	213,257	
2021		Loans and receivables
		NZD
Financial assets		
Cash and cash equivalents	2,132,917	
Accounts receivable and other receivables	391	
Total	2,133,308	
		Amortised cost
Financial liabilities		
Accounts payable and other payables	106,472	
Total	106,472	

Notes to the Financial Statements for the year ended 30 June 2022

17 Contingent liabilities and contingent assets

Make Good Obligation

The premises at Suite 2, Level 1, 168 Parnell Road has a "make good obligation" (reinstatement works), which PASAI has to comply with at the end of the lease or when the lease is terminated. The lease has a term of three years and one month commencing on the 1 June 2021 and ending on 30 June 2024, with two rights of renewal of two years each and expiring on 30 June 2028. The amount of make good cannot be reliably estimated.

18 Events After the Reporting Date

There were no significant events after the reporting date.

19 Key management compensation

The entity has a related party relationship with its key management personnel.

Key management personnel compensation includes the following expenses:

	2022 NZD	2021 NZD
Salaries and other short-term employee benefits	666,179	635,123
Total remuneration	666,179	635,123
Number of persons recognised as key management personnel	4	4

Independent Auditor's Report

To the members of the Pacific Association of Supreme Audit Institutions Incorporated

Opinion

We have audited the financial statements of the Pacific Association of Supreme Audit Institutions Incorporated, which comprise:

- the statement of financial position as at 30 June 2022;
- the statement of comprehensive revenue and expense for the year then ended;
- the statement of changes in net assets/equity for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements on pages 3 to 17 present fairly, in all material respects, the financial position of the Pacific Association of Supreme Audit Institutions Incorporated as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

We are independent of the Pacific Association of Supreme Audit Institution Incorporated in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Pacific Association of Supreme Audit Institutions Incorporated.

Other information

The governing board is responsible for the other information. The other information comprises the Directory on pages 1 to 2 (but does not include the financial statements and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the governing board for the financial statements

The governing board is responsible, on behalf of the Pacific Association of Supreme Audit Institutions Incorporated, for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, and for such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the governing board is responsible, on behalf of the Pacific Association of Supreme Audit Institutions Incorporated, for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the governing board either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at:

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-8/>

Who we report to

This report is made solely to the members, as a body. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Pacific Association of Supreme Audit Institutions Incorporated and the members as a body, for our work, for this report, or for the opinions we have formed.



RSM Hayes Audit
Auckland

5 September 2022



Pacific Association of Supreme Audit Institutions

Suite 2, Level 1 Heards Building, 168 Parnell Road

Auckland 1052, New Zealand

PO Box 37276, Parnell, Auckland 1151, New Zealand

Telephone: +64 9 304 1275

www.pasai.org