TONGA PFM ROADMAP — PASAI TRAINING

PASAI is participating in the Tonga Public Financial Management Reform Roadmap for the Government of Tonga by delivering audit training for the Tonga Office of the Auditor General. PICPA and PASAI signed a letter of understanding in August 2015 before the suite of training started.

The training began with focus meetings in the Tonga Office of the Auditor General with the Head of Division, Principals, Senior Auditors, Auditors, and Audit Assistants. A SWOT analysis was undertaken about their experience working at the office. After the focus meetings, an awareness raising session was delivered on the SAI Performance Measurement Framework. The SAI Performance Measurement Framework will be used to help effective to strengthen the weaknesses and threats identified by staff.

Overall, the training will cover Tier 1–Tier 4 training, the SAI Performance Measurement Framework training, and Communicating effectively training by February 2016. More details about training delivered under the Tonga Public Financial Management Reform Roadmap is outlined on the following page.

Editor’s note
Please accept our apologies for the late September Bulletin, which we usually publish in October. The Secretariat staff were busy preparing for the PASAI Congress, hence the delay. On the upside, our December Bulletin will quickly follow this one!
Enhancing SAI capacity and capability

Tier trainings

PASAI delivered the Tier 2: Intermediate Government Auditing Skills training on 28 September to 2 October 2015, as part of Tonga’s Public Financial Management Systems (PFM) reform.

Because the training was part of the Tonga’s PFM Reform, staff from other key government agencies in Tonga also participated in the training. In total, 27 participants completed the training—eighteen from the Tonga Office of the Auditor General, 5 from the Compliance Unit of the Ministry of Revenue and Custom Services, and 4 from the Internal Audit and Procurement Units of the Ministry of Finance and National Planning. Three Deputy Auditors General from the Tonga Office of the Auditor General assisted PASAI to deliver the training. The trainings for Tonga’s PFM reform are supported by the Australian Government.

The diverse background of the participants’ roles and responsibilities encouraged a wider discussion of topics covered in the training and how they relate to the participants’ work in the public sector.

The training was also a good opportunity for the participants to learn more about each other’s responsibilities and how they impact each other’s work. The internal auditors now have a better understanding of the external auditors’ responsibilities and expectations.
The project plan for implementing the SAI Performance Management Framework (SAI PMF) was discussed on 23–25 September 2015 in Auckland, New Zealand. The SAI PMF is an assessment tool developed for INTOSAI members with the assistance of the INTOSAI Donor Secretariat (IDS). Mr Horacio Vieira from the IDS led the discussions with PASAI’s SAI PMF project team on how to implementing the SAI PMF across the PASAI region.

A draft project plan and implementation approach was submitted to the PASAI Governing Board in October for endorsement. This project is supported by the Australian Government and the planned activities for the project are expected to span across two years. More information will be disseminated when we know which SAIs are interested in participating in this project.
Recently, I have been working with the team preparing the third PASAI Accountability and Transparency report. We are a team of six. The research and data collection component of the report went relatively smoothly. The writing component has been taking some time. We have done some things well; there are other things we could have improved. At the end of any project, I like to review how it went and to extract any lessons learnt. I thought I would share some of the lessons I learnt about collaborative writing. Some of the work that you do may involve a collaborative writing component. I thought I would share my top ten tips for collaborative writing with you.

1. **Agree on the purpose of the report**
Many people start writing and, in the middle of writing the document, they have forgotten what the purpose of their document is. In a collaborative writing team, it is important to agree on what you are writing the document for. Team members may all have an independent idea of what the purpose of the document is. It is important to agree, as a team, on the purpose of your document. Write it down on a post-it note. Stick on the front of your computer. That way you can easily refer back to why you are writing this document. Every sentence should contribute to the purpose in some way. If it doesn’t, it doesn’t belong in your document.

2. **Analyse your audience**
Identify your audience’s perspective, values, biases, concerns, and culture. If you are writing to both a primary and a secondary audience, consider how they might differ. How will your audience react to your main message? Will they be agreeable, indifferent, or resistant to what you have to say? Your audience’s potential reaction to your message may change the way you need to frame the messages in your report.

3. **Establish an ‘owner’ of the report**
This person is the coordinator of the report, of the input, of the timetable, and has the final say. The report owner may, or may not, be one of the primary researchers of the report. However, they must have a significant level of knowledge about the content of the report, a political sensitivity towards how the key messages will be received by stakeholders, and they must be able to distil ‘the answer’.

4. **Agree on style**
While early on in a project it may seem silly to deal with issues such as capitalisation at the same time you are agreeing on your research approach, but believe me it will save time at the end of the project. Draw up a style sheet. Agree on how the team will punctuate bullets. Agree on which terms will be capitalised. Agree on if you will use American spelling. You can add to the style sheet as the project progresses.
Collaborative writing (cont)

5. Establish clear protocol and an order for comments to be made
When you have more than one team member who needs to comment on a document, it is best not to send the document to the team members at the same time. Get one person to add their comments (in track changes). Then get them to send the document on to the next team member. That way, all the comments will be within a single document and each team member can see the previous reviewer’s comments. This can save on duplication of comments. However, you need to remember to build sufficient time into your timeline for this to happen.

6. Be clear at what point in the process comments are to be received from peer reviewers and other relevant stakeholders
Final reviews by peer reviewers can take time. Just as you need to build time in for your project team to make comments, it is important to remember to build in time for external reviewers to comment on your document. Ensure that you forewarn external reviewers that the document is coming. You cannot expect them to drop their own work to help you with yours. You should also appoint someone within the team to address the comments by the reviewers.

7. Set clear times for ‘meet ups’ — either physically or virtually
It is important to get together as a team to make sure everyone is on the same page. Meeting physically is preferable, but if you can’t, set specific times to meet up ‘virtually’. Make sure that you diarise virtual meeting, just as you would physical meetings.

8. Appoint someone to be the ‘editor’
For all collaborative writing projects, it is important to appoint a single person to be the ‘editor’ of your report. All writers have a different style of writing. Some members of your team may not have used the style guide. By appointing one person to start at the beginning of the document and read all the way though it, transitions in style and voice can be smoothed over so that it appears as if a single person has written it.

9. Be able to articulate the key message of the report — you should be able to articulate them verbally
If your audience can walk away from a document and explain verbally what it is about, then you have succeeded. However, to be able to do that, you need to be able to articulate your main messages. As a team, decide what your key messages are and make sure they are easy to find within your document — don’t bury your messages.

10. Be clear about what you want your audience to do with the report
Do you want a response from your audience? Do you want them to implement recommendations? Should the recommendations be implemented in an order of priority? What is your ‘call to action’? When you have established what you want your reader to do with your document, tell them what to do! Make it easy for the, Don’t make your audience work.

Have you recently done a post-project analysis? Do you have some lesson learnt to share with the PASAI community? We would love to hear from you. Please send your articles to enquiry@pasai.org.
Round 4
SAS is one of PASAI’s capacity building programs. The lessons learnt from the 4th Round of the program, which was completed in 2014, is now available for download on the PASAI website www.pasai.org.

This report includes the SAS Committee’s overview of the final report of the work undertaken in the three participating nations — Kiribati, Solomon Islands, and Tuvalu.

PASAI acknowledges Asian Development Bank for their funding and support for the SAS program.

Round 5 — Final Round
The final round of the SAS program enters a new approach where a regional planning and training workshop was held in Suva, Fiji on 7–11 September 2015 for the participants from three SAIs, including two staff from the Fiji Audit Office. The objectives of the workshop were to build the capacity and enhance the understanding of the participants about audit planning, execution, reporting according to the financial audit Level 4 ISSAIs.

Kiribati Phase
After the regional planning and training workshop, the ADB consultants travelled to Kiribati from 14 September to 8 October to assist the Kiribati Audit Team audit the Kiribati Insurance Company. Given that insurance is a highly technical matter to audit, one of the ADB consultants was specifically engaged for their insurance expertise to assist the audit team.

The PASAI Secretariat will evaluate the Kiribati phase against the SAS program objectives and the results will be provided in the PASAI’s October monthly update.
Achilles Defngin was appointed the Public Auditor for the State of Yap in June 2015. Before his appointment, he was the Acting Public Auditor for nine months, adding on to his duties as a Staff Auditor.

Achilles joined the Office of the Yap State Public Auditor (OPA) as a Junior Staff Auditor in February 2010. His penchant for learning and development has driven his success from a Junior Staff Auditor to his newly appointed position in a short five years.

An associate member of the Association of Certified Fraud Examiners since 2012, Achilles continues to expand his knowledge into areas of fraud prevention. He is a supporter of the Compliance Investigation Division of Yap OPA, whose mission is to deter and detect fraud in the government.

Achilles graduated from the Community College of Micronesia in 1989 as valedictorian with an Associate’s Degree in Liberal Arts. In 1993, he earned his Bachelor’s degree in Business Administration from the University of Hawaii in Hilo. Achilles complements his knowledge base with continued professional education provided by various organizations, including PASAI, the Association of Pacific Islands Public Auditors, and Association of Certified Fraud Examiners. Achilles is active in the community, dedicated to contributing in making a difference in the State of Yap.

**INTOSAI Regions Workshop Oslo, Norway, September 2015**

The INTOSAI Regions Workshop on Strategy, Performance Measurement, and Reporting discussed INTOSAI’s strategic planning and management cycle. A proposed regional framework was considered by workshop participants who provided feedback and input to refine the framework. How to incorporate a monitoring, evaluation and reporting mechanism was discussed for successful implementation of SAIs’ strategic plans and to ensure accountability.

Two IDI capacity development program were also discussed: SAIs fighting corruption and SAIs engaging with stakeholders.

The PASAI Secretariat was represented at the workshop by the Chief Executive and the Director Technical Support. Regional approaches and ideas were obtained that will benefit PASAI members.
The INTOSAI Capacity Building Committee (CBC) Steering Committee Annual Meeting was held in Stockholm, Sweden from 8–10 September 2015. PASAI was represented at the meeting by Fiji’s Deputy Auditor General, Mr Atunaisa Nadakuitavuki and the Chief Executive of PASAI, Mr Tiofilusi Tiueti. The Fiji SAI and PASAI are both members of the CBC Steering Committee. It was the first time the CBC has had a regional forum on capacity development.

The Steering Committee endorsed the basic principles of the proposed CBC Strategic Objectives as input to the INTOSAI Strategic Planning process. The Steering Committee also underlined the importance of appropriately reflecting the need for capacity development of regions while avoiding overlaps with other INTOSAI goals.

The meeting focused on two main themes: professionalization and the Sustainable Development Goals, which are also the themes for INCOSAI 2016.

The Steering Committee noted the outcomes of the discussion on professionalization being the key elements of a draft discussion paper on the strength of INTOSAI’s regional organizations.

The Steering Committee requested that the Secretariat finalise this document for further refinement at a regional level to have a final document ready for the 2016 CBC meeting. The Steering Committee urged regions to actively participate and be visible in the build-up to and during INCOSAI 2016.

The Steering Committee recognized the role of SAIs in relation to the Sustainable Development Goals, with a focus on:
1. contributing to sound public financial management
2. focus on economy, efficiency and effectiveness in relevant sectors
3. assess national systems for setting, implementing and monitoring national goals and targets through audits.

The Steering Committee identified challenges and priorities for SAIs, regions and the CBC:
- communication and engagement with stakeholders
- independence and mandate to audit and report
- coordinated audits as a vehicle for learning and advocacy on the regional and international level
- enhanced training in performance audit and relevant audit methodologies
- increased exchange of experiences within and across regions
- SAIs meeting expectations.

The Steering Committee stressed that auditing the Sustainable Development Goals does not require new audit methodology, however it does emphasize the importance of adhering to professional standards. The CBC leadership was requested to reflect the capacity development implications of SAIs roles in relation to the Sustainable Development Goals, taking into account the particular challenges of SAIs in fragile situations, the role of regional structures that support SAIs, and the importance of coordinating with the Professional Standards Committee, the Knowledge Sharing Committee and the IDI. Further, the Steering Committee encouraged CBC members to contribute to the Knowledge Sharing Committee’s community of practice and other learning initiatives.

The Steering Committee also noted reports and proposals from various work streams including: IntoSAINT, Auditor Certifications, CBC Guidance, Sub-committee on Peer Reviews, Sub-committee on Cooperative Audits, and the CBC website.

PASAI presented to the CBC of Pacific SAIs auditing Sustainable Development Goals issues, based on our cooperative performance audit on climate change adaptation and disaster risk reduction. The next meeting of the CBC will be held in Cape Town, South Africa in October 2016.
Short cuts

INTOSAI-Donor Quarterly Update

You can now access the INTOSAI-Donor Quarterly Update from the Resources/Newsletters/Bulletins section of our website. http://www.pasai.org/Resources/Newsletters/Bulletins

PASAI is on Facebook

We are trialling a venture into social media! Please 'like' us.

Who’s tweeting what?

FURTHER INFORMATION

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THE NEXT SIX MONTHS

IDI/PASAI Cooperative workshop Auckland
9–20th Nov 2015

PASAI/PFTAC workshop, Nadi Fiji s 22– 27 Nov 2015

IDI Regional meeting for 3i implementation Phase 2 Bhutan, 23–27 Nov 2015.

Tier 4 Training Tonga
8–11 Dec 2015

Communicating effectively training Tonga
1–5 February 2016

SAS program Round 5
Kiribati phase 14 Sept – 8 Oct 2015
Solomon phase 27 Oct – 21 Nov 2015
Tuvalu phase (final) 24 Nov to 17 Dec 2015