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Auditors lead by example

In the Pacific, the issue of corruption and unethical behaviour around the expenditure of public funds has forced an increased focus on good governance and leadership. Supreme Audit Institutions (SAIs) are now playing a significant role in promoting ethical governance and behaviour. Today, the Pacific Association of Supreme Audit Institutions (PASAI) released its 2015 Accountability and Transparency Report, which examines how SAIs in the Pacific are promoting ethical behaviour and good governance practices in the public service environment.

“The report has shown that the state of ethical behaviour in Pacific Island countries remains variable, including in respect of the use of public resources. SAIs can influence ethical behaviour through leading by example and having a broader role in the promotion of ethical conduct by public officials and office holders,” said PASAI Chief Executive Tiofilusi Tiueti.

The 2015 Accountability and Transparency Report focused on three key themes:

- financial independence and operational autonomy of SAIs
- SAIs’ involvement in setting national budgets
- promoting ethical governance in the public sector

This is the third report in PASAI’s Accountability and Transparency series. The previous report undertaken in 2011 stated that the picture of accountability and transparency was mixed across the region. The 2015 report suggests that not a lot has changed in the intervening four years. “PASAI’s members include the some of the smallest and most remote nations on earth. Within this environment, it is vital that public officials and office holders adhere to the highest standards of integrity, transparency, and accountability,” said Mr Tiueti.

While the report examines accountability and transparency across all PASAI members, six countries were part of in-depth studies: Cook Islands, Fiji, Tuvalu, Marshall Islands, Kiribati, New Caledonia and Vanuatu.

The key message to come from this report, and subsequently chosen as the title of this report, is that the primary way for SAIs to have an impact on transparency and accountability in the Pacific—to make a shift, to make a change—is that SAIs must lead by example. But the Pacific region’s SAIs are at different stages of development. So, the extent of how much SAIs can do depends on the availability of time, money, and qualified human resources. Most of the region’s SAIs are struggling to manage with what they have, and a lack of financial independence can make it harder to justify doing more.

PASAI’s members will use the 2015 Accountability and Transparency Report to:

- start a conversation with their governments and legislatures about their own status and independence, especially their independence in relation to their budgets and operations
- as a marketing tool to promote the role of SAIs as leaders in the accountable and transparent use of public resources.

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Enclosure: Summary of the PASAI 2015 Accountability and Transparency Report
Download the full report here: