Quality of Pacific public sector performance audits to get a lift

Auckland, July 30, 2012: The difficult task of auditing the performance of many and varied government operations across the Pacific region has got a little easier from today. That’s because the Pacific Association of Supreme Audit Institutions (PASAI) has now released its Performance Audit Manual that will be eagerly welcomed by new and experienced government auditors alike.

According to PASAI Executive Director, Eroni Vatuloka, the Performance Audit Manual ‘provides public and private sector auditors in the Pacific with the knowledge, skills and tools to ably audit all aspects of government operations’. He said that the manual is primarily intended for use by auditors in government audit offices but would equally be of great use to private sector auditors commissioned by government bodies to audit the performance of their operations.

Mr Vatuloka said ‘the availability of the Performance Audit Manual will play a significant role in building the quality, consistency and capacity of public auditing in the Pacific. The manual can be expected to lead to the better management of public funds in the region’.

‘A government performance audit investigates the economy, efficiency and effectiveness of an organisation in employing its resources to carry out its responsibilities’.

‘The Performance Audit Manual provides auditors with the knowledge and techniques to
• analyse the economy of an organisation’s administrative activities and its known quality, administrative and management practices and policies
• audit the efficiency of the use of human, financial and other resources
• judge the effectiveness of the organisation in its efforts to achieve its identified objectives’.

The Performance Audit Manual takes auditors through the process of planning, conducting and reporting on the audit of a public sector organisation’s operations. It gives auditors a framework to employ so that they make sound and consistent decisions in the conduct of audits. The manual then equips them to report their findings, conclusions and recommendations in a thorough and easily understood way that enables the organisation to take action. It will provide the foundation for future PASAI training programs.

The Pacific Association of Supreme Audit Institutions (PASAI) seeks to lift the standard of public auditing across the pacific region to uniformly high levels. Achieving this will improve the transparency and accountability in the management and use of public resources.

A copy of the full Performance Audit Manual can be found on the PASAI website at www.pasai.org . For further information contact Ms Sinaroseta Palamo-Iosefo at sina.iosefo@pasai.org .