The Public Financial Management (PFM) Reform continues to be a priority for the Government of Tonga in light of recent experiences regarding areas of procurement and audit. This priority was reaffirmed in the final stocktake meeting between senior officials from the Government of Tonga, DFAT (Tonga) and training providers, including PASAI, held in Nuku’alofa on Friday 11 December, 2015. The final stocktake meeting reviewed progress and considered follow-up steps on the agreed workplans to implementing the Tonga PFM Reform Roadmap.

PASAI has delivered five out of the six training programs that were planned for 2015. These five programs include Tier 1–4 and SAI PMF trainings. More detail on the Tier 4 training is on the following page. All these training programs were led by the PASAI Directors (Director Practice Development for Tier 2–4 and Director Technical Support for Tier 1 and SAI PMF). PASAI staff were assisted by local staff from the Tonga Office of the Auditor General who had previously attended these programs and are accredited ISSAI facilitators. A facilitator from Cook Islands SAI assisted with the Tier 3 training and the PASAI Advocate assisted with the Tier 4 training. The only program yet to be delivered is the Communicating Effectively training, which has been rescheduled for February 2016 upon Tonga SAI’s request. The Tonga Auditor General expressed his satisfaction with these training programs, which were timely as he assumed his role and given the number of new staff who have recently joined the Tonga Office of the Auditor General.

The meeting also considered future training proposals from various government agencies, including Tonga Office of the Auditor General, to continue implementation of the Tonga PFM Reform Roadmap in 2016. PASAI will consider the proposed training programs and how these programs could be delivered. Funding of these training programs will continue to be from bilateral funds; PASAI only covers for the time of PASAI staff who plan and facilitate the programs.

PASAI Secretariat’s new office

The Secretariat commenced operating from its new office location on Monday 14 December, 2015. The Chief Executive welcomed the Secretary-General, Ms Lyn Provost, and Deputy Secretary-General, Ms Sarah Lineham, to the new office on 15 December for a brief meeting and it was appropriate to have them as our first official visitors to the new office. The new office is located at:
Suite 7, Level 2, Heards Building
168 Parnell Road
Parnell
Auckland 1052
New Zealand
The PASAI Secretariat completed the last of the four tier trainings, Tier 4: Managing Government Audits as part of Tonga’s PFM Roadmap. The training was held on 9–11 December 2015 in Nuku'alofa, Tonga. Thirteen staff took part in the training from the Tonga Office of the Auditor General, the Ministry of Finance and National Planning and the Ministry of Revenue and Custom Services. The facilitation team was led by PASAI’s Director Practice Development, Ms Sinaroseta Palamo-Iosefo, who was assisted by the PASAI Advocate, Mr Eroni Vatuloka, and the Deputy Auditor General Ms Luseane ‘Aho.

The training focused on management skills and responsibilities for managing government audits, including senior managers’ roles in developing planning documents such as the strategic plans, risk management and fraud control plans, and operational plans. Participants discussed the importance of planning at the different levels and time periods of an organization’s operations. Achieving organizational goals and objectives is highly dependent on the proper development of these plans, which should guide the organization in achieving its strategic goals.

The workshop also considered the role of senior managers in implementing quality-control processes to ensure high-quality audits. The following elements of a quality control system were discussed:

- leadership responsibilities for quality should be demonstrated by emphasizing the importance of performing work according to office policies and procedures, as well as complying with international best practices
- ethical requirements such as integrity, impartiality, professional competence and due care, confidentiality and professional behaviour relevant to ensuring quality must be observed
- human resources should have the appropriate competency and capability, understand professional standards and legal requirements and have the ability to apply professional judgement.

During the discussions on ethical leadership, there was an overwhelming support in emphasizing the importance of having ethical leaders. This is fundamental to ensuring that government entities perform their duties with the utmost professionalism and demonstrate transparency and accountability.