



New Zealand Office of the
Auditor-General

**ACAG/PASAI
RWGEA**

**Update for WGEA
SC12 meeting
Jaipur, India
October
2012**

1 Introduction

- 1.1 This is to update the WGEA steering committee on the activities of the ACAG/PASAI RWGEA since the WGEA meeting in Argentina in November 2011.
- 1.2 The update covers:
 - progress with the PASAI cooperative performance audit programme;
 - the 2012 meeting of the RWGEA held in Sydney Australia in April 2012 and planning for the 4th PASAI cooperative performance audit.

2 PASAI cooperative performance audit (CPA) programme

- 2.1 The main focus for the RWGEA over the last few years has been supporting a programme of cooperative performance audits in the PASAI region.
- 2.2 Three cooperative performance audits on environmental topics have been completed under PASAI's CPA programme.
- 2.3 The first cooperative performance audit was completed in 2010 on *Solid Waste Management*, using the WGEA guidance on auditing waste. The second cooperative performance audit was completed in 2011 on *Access to Safe Drinking Water*. Ten Pacific SAIs took part in each audit.
- 2.4 Regional overview reports on the first two audits are available on the PASAI website
<http://www.pasai.org/Resources/Reports++Publications/Cooperative+Performance+Audit+Reports.html>
- 2.5 The third cooperative performance audit on the topic of *Managing Sustainable Fisheries* is nearly complete. Several of the audit teams have completed their audits. A draft regional overview report will be submitted to the upcoming meeting of the PASAI congress in New Caledonia in October 2012. It has been by far the most challenging audit topic to date, partly as the audit scope included whether Pacific Island governments were getting appropriate economic value from the management of the tuna resource. This proved a sensitive question in some jurisdictions. There is also a complex series of regional and international agreements.

3 The ACAG/PASAI RWGEA meeting April 2012 and planning for the 4th cooperative performance audit

- 3.1 The RWGEA met in April 2012 in Sydney Australia. The RWGEA meeting heard presentations from the OAG - New Zealand, the Australian National Audit Office and individual Australian State Audit Offices on their environmental audits. PASAI delegates from the Cook Islands, Fiji, Kiribati and the Solomon Islands gave their perspective on how they had benefited from involvement in the PASAI cooperative performance audit programme.

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- 3.2 The meeting then focused on planning for the next PASAI cooperative audit. Jonathan Keate, the RWGEA coordinator presented the results of the survey he had conducted in late 2010 to identify which environmental audit topics Pacific Auditors-General were interested in doing as a next round of cooperative performance audits.
 - 3.3 The RWGEA meeting decided to focus on the topic that received the most first choice rankings – Climate Change Adaptation (CCA). However, there was concern about whether the Pacific Islands have sufficient information and expertise to draw on regarding the relevant science, information and issues for Climate Change Adaptation. Consequently, the topic was broadened in scope to include Disaster Risk Reduction (DRR), with a more practical focus on response to extreme weather events and readiness.
 - 3.4 The RWGEA decided to adopt the coordinated audit approach used in the WGEA global climate change audit. By adopting this model, Pacific SAIs would cooperate in the design of the regional audit but have the capacity to then focus on how their individual governments are planning to adapt to climate change and managing natural disaster risks and recovery. This will give audit teams greater experience in scoping an audit topic, rather than working with a topic already prepared for them.
 - 3.5 Tuuli Rasso represented the WGEA at the RWGEA meeting. Tuuli demonstrated the WGEA guidance and training material on climate change and the e-learning tool. Tuuli also gave an update on the EUROSAl climate change adaptation audit. We will use the WGEA guidance and training material further during the planning meeting for the audit.
 - 3.6 The meeting also expressed the view that the audit could take a cluster approach, based on the most relevant CCA/DRR issues for countries and regions – for example, flooding (Papua New Guinea, Fiji), cyclones (Polynesia) and low lying islands/atolls vulnerable to rising sea levels and subject to droughts (Kiribati, Tuvalu). This approach would allow scope for audit teams to be involved in planning the audit scope, using WGEA guidance, and twinning between SAIs within clusters. This may allow better grouping, and working with fellow SAIs on common issues and problems.
 - 3.7 The 4th cooperative audit, on CCA/DRR, will begin in November 2012 and be completed in 2013.

4 Conclusion

- 4.1 There are many challenges for Pacific SAIs in undertaking their first performance audits on environmental topics. The cooperative audit process, although reliant on donor funding and expert support, is undoubtedly an effective way of conducting these audits. It is likely to be the model for doing performance audits in PASAI in the medium term, for both environmental and other topics.

- 4 4.2 WGEA guidance has proved very useful for the solid waste and fisheries audits and the guidance on climate change and training materials will be invaluable for the next cooperative audit.

Jonathan Keate, ACAG PASAI RWGEA Coordinator, September 2012