

# ACAG PASAI regional update

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WGEA SC 8  
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# ACAG PASAI update

- **Pacific Regional Audit Initiative**
  - Background and implementation
- **PASAI cooperative performance audit on solid waste management**
- **Other**
  - RWGEA meetings
  - Biodiversity training module



# Pacific Regional Audit Initiative

- **Public auditing challenges in the Pacific**
  - Variable audit timeliness, quality and impact, lack of qualified staff
- **PRAI objective –**
  - raise Pacific public auditing to uniformly high standards
  - increase capability for financial and performance auditing through cooperative audits
- **2 year development process, now in implementation phase**
- **Key partners – PASAI, ADB, IDI, AusAid**



## PRAI - 4 main projects 2008-12

- **Strengthened PASAI secretariat**
- **Financial audit capability – sub-regional audit approach – Tuvalu, Kiribati, Nauru**
- **First cooperative performance audit**
- **Capacity building in each SAI**



# First cooperative performance audit

- **2008 PASAI congress agreed first cooperative performance audit should be on an environmental topic**
- **Links with WGEA work plan objective for cooperative performance audit in each region**
- **Survey of PASAI members on environmental/performance audit experience and preferred topic**
- **Suggested topics:**
  - Solid waste
  - Fresh water
  - Fish stocks
  - Sanitation
  - Liquid fuel supply



## Survey results

- **16 out of 20 SAIs in PASAI responded**
- **Mandate is not a problem**
- **Staff capability – limited performance audit or environmental auditing experience**
- **But some experience in auditing environmental agencies or aid programs & some training courses attended**
- **Will be the first performance audit for many participants**



## Topic & eligibility

- **Solid waste and fresh water were the two preferred topics.**
- **We chose solid waste as topic for 1<sup>st</sup> cooperative performance audit**
- **Water possible topic for 2<sup>nd</sup> cooperative performance audit.**

## Support for cooperative audit

- **INTOSAI Development Initiative (IDI) to support planning and reporting meetings**
  - IDI Program Manager – Pritom Phookun to support audit
- **ADB funded cooperative performance audit expert to provide support over duration of audit**
  - ADB has engaged Claire Kelly, Senior Performance Auditor, Australian NAO in this role
- **PASAI secretariat to provide administrative support for meetings**
- **RWGEA coordinator – support audit & liaison with WGEA**





## Type of audit

- **The audit will be a “coordinated audit” within WGEA guidance definition**
- **Cooperative audit team – joint planning and reporting meetings**
- **Separate national reports**
- **Some form of joint report**

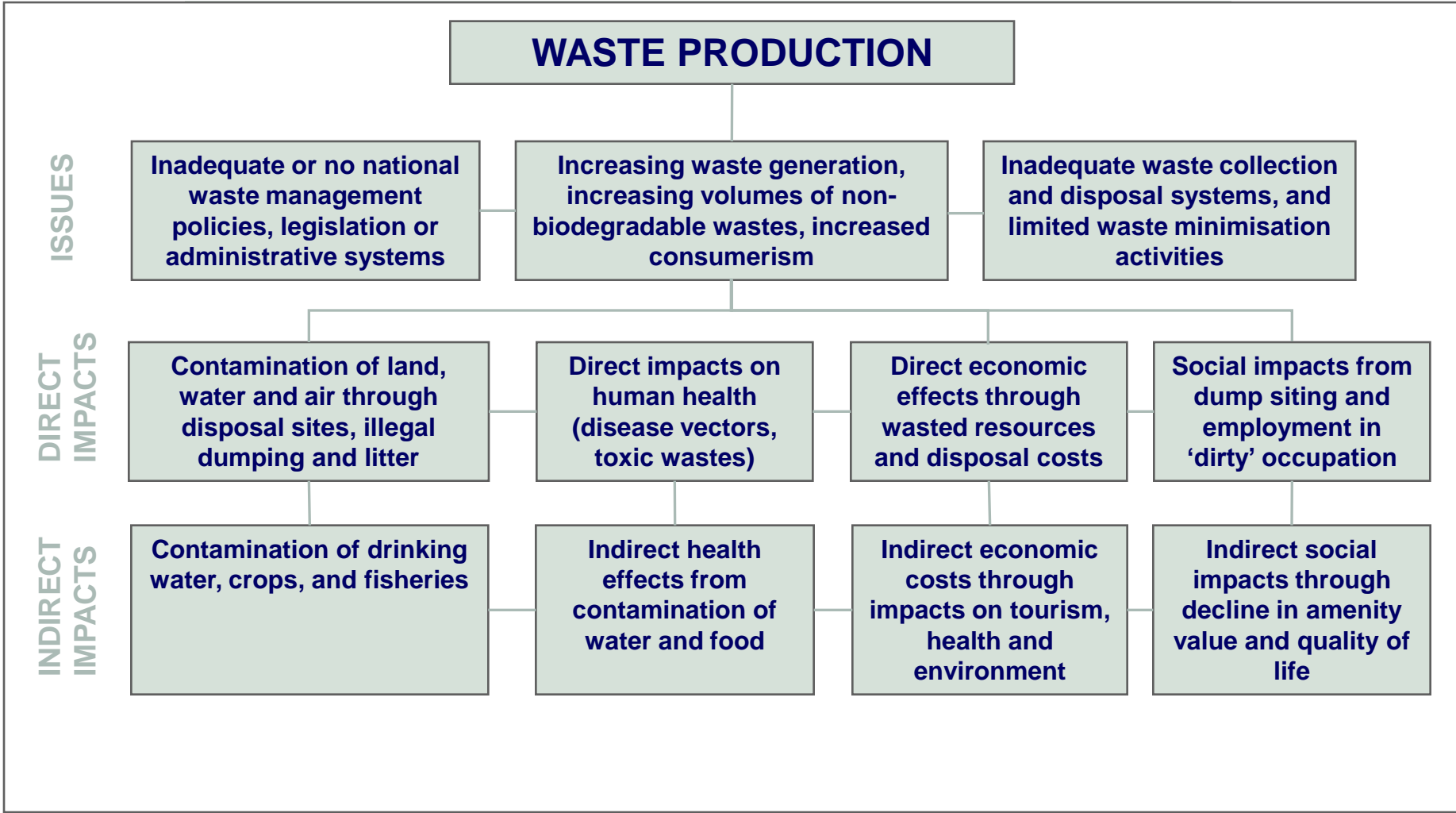
# PASAI congress Palau 20-24 July 2009

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- **Presentation to SAIs on the audit**
- **Waste issues in the Pacific**
- **WGEA guidance on cooperative audits and auditing waste**
- **9-10 SAIs keen to take part**
- **Fiji, Tonga, Guam, Federated States of Micronesia, Tuvalu, Cook Islands, Papua New Guinea, Palau, Samoa, Marshall Islands (possible)**



# Overview of solid waste management issues in the Pacific



# The guidance: Towards Auditing Waste Management

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- **Extremely useful guidance**
- **Very clear approach and easy to use**

## Towards Auditing Waste Management



 **INTOSAI**  
Working Group on  
Environmental Auditing



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## Potential audit topics

- **From the WGEA guidance**
- **3 step process – type of waste, waste stream, audit topic**
- **Solid waste**
- **Waste stream - generation, collection, transport, disposal/treatment**
- **WGEA topics of most relevance:**
  - Existence of policy/strategy
  - Compliance with policy/strategy (including attention to risk management)
  - Monitoring/waste handling

## Cooperative audit objective

### To assess the effectiveness of management of solid waste in selected locations by auditing:

- The existence of a legal and policy framework for solid waste management
- The process by which the legal and policy framework is implemented, including whether risks to implementation have been considered
- Compliance with the legal and policy framework, including monitoring arrangements.

## Expectations/commitment required

- **Mandate**
- **Ideally 2 person team from each SAI – one as lead**
- **Significant capacity building commitment – team members need to be given time to fully participate in the audit**
- **Some performance audit experience if possible**
- **Attend planning meeting and reporting meeting**
- **Undertake field work late 2009-early 2010**
- **Publish a report in own jurisdiction**
- **Contribute to joint report for region**

# Timeline for cooperative environmental audit

<b>12th PASAI Congress, Palau</b>	<b>20-24 July 2009</b>
<ul style="list-style-type: none"> <li>- briefing on solid waste and suggested audit approach</li> <li>- commitment by SAIs to take part in cooperative audit</li> </ul>	
<b>Planning meeting</b>	<b>19-27 October 2009</b>
<b>Fieldwork</b>	<b>Nov 09 – end of December 2009</b>
<b>Support available during fieldwork</b>	
<ul style="list-style-type: none"> <li>- As required to support audit team,</li> <li>- by telephone or video conference , in country visits etc.</li> </ul>	
<b>Reporting meeting</b>	<b>March 2010</b>
<b>Publication of individual national reports and joint audit report</b>	<b>March – June 2010</b>
<b>13th PASAI Congress</b>	<b>July 2010</b>
<ul style="list-style-type: none"> <li>- review of process</li> <li>- agreement to next cooperative performance audit topic</li> </ul>	
<b>WGEA meeting in China</b>	<b>2010</b>
<ul style="list-style-type: none"> <li>- report on cooperative audit by participating SAI</li> </ul>	



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## Outcome

- **Learning from other SAIs and expert support in a cooperative performance audit**
- **Participating SAIs increase capability for performance auditing**
- **Take part in future cooperative performance audits**
- **Gain knowledge about environmental topic – solid waste management**
- **Confidence in undertaking future performance audits, including environmental topics**
- **Undertake further audits in area of waste management in own jurisdiction as appropriate**
- **Publishing country reports and joint regional report – should have positive effect on waste management practice and public administration**
- **Wider audience for joint report, including WGEA**



## Other

**RWGEA meeting – last meeting April 2008  
Melbourne, next meeting due late 2009 Brisbane**

**Biodiversity training module – unlikely in the near  
future given cooperative waste audit will be the  
focus**



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