

# PASAI BULLETIN

Issue No. 13

December 2008



*This Bulletin provides Audit Offices in the PASAI region with:*

- \* updates on issues of interest*
- \* recent developments affecting Audit Offices*
- \* emerging matters*
- \* generally "newsworthy" items.*

*The SAIs are encouraged to contribute to this publication as it will be beneficial to all SAIs as a forum of information exchange and provide an understanding of the issues faced by SAIs in the region. Auditor Generals who are members of the INTOSAI committees and working groups should also use this Bulletin to highlight the progress of the work that they are involved in.*

*The PASAI Bulletin is released twice a year, in June and December*

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## **NEW ZEALAND OFFICE OF THE AUDITOR GENERAL**

PASAI Transitional Working Group Meeting, 8/10/9/08, Auckland, New Zealand

The PASAI Transitional Working Group meeting was held from 8/10/08 in Auckland. The objective of the TWG meeting was to progress implementation of the Pacific Regional Audit Initiative including the arrangements to transition to the new Secretariat of PASAI.

The meeting considered the role of the PASAI Chair and Secretary-General, the PASAI Charter/Constitution, and PASAI Secretariat arrangements. In addition, the meeting considered potential cooperative performance audit topics and the design of a cooperative performance audit programme (one of the Pacific Regional Audit Initiative outputs is to conduct cooperative financial and performance audits).

The TWG comprises the Auditor-General's from the Cook Islands, Fiji, New Zealand, Northern Mariana Islands, Palau, Papua New Guinea, Samoa, and an ADB representative. Representatives from the Australian Agency for International Development, the International Organisation of Supreme Audit Institutions Development Initiative, the New Zealand Agency for International Development, the Pacific Islands Forum Secretariat, and the World Bank also attended the meeting.

The second meeting of the TWG has been scheduled for 23-25/3/09, in Wellington, New Zealand. Enquires about the meeting can be directed to [hayden.everett@oag.govt.nz](mailto:hayden.everett@oag.govt.nz)

### **PASAI Subregional Audit Support Programme Meeting, 19/11/08, Suva, Fiji**

The PASAI Sub-regional Audit Support Programme Committee met on 19 November 2008 in Suva. Attending the meeting were the Auditor-General's from Kiribati, Nauru and Tuvalu along with representatives from the Ministry of Finance in each of those countries. Representatives from the PASAI Secretariat, the Asian Development Bank, the Australian Agency for International Development, the New Zealand Agency for International Development, the Pacific Islands Forum Secretariat, and the Pacific Financial Technical Assistance Centre attended the meeting.

The meeting made good progress on progressing the Subregional Audit Support Program. The Program is designed to assist in financial and performance audits, train personnel, and improve harmonization and information sharing, with the objective of achieving common auditing frameworks and methodologies in the Kiribati National Audit Office, the Nauru Audit Department and the Tuvalu Audit Office.

The second meeting of the Subregional Audit Support Programme Committee has been scheduled for 19-20/3/09, in Wellington, New Zealand. Enquires about the meeting can be directed to [hayden.everett@oag.govt.nz](mailto:hayden.everett@oag.govt.nz)

### **Published Reports**

The Office of the Auditor-General of New Zealand has published the following reports since the publication of the last PASAI Bulletin:

- Ministry of Health: Monitoring the progress of the Primary Health Care Strategy
- Inquiry into the West Coast Development Trust
- Maintaining and renewing the rail network

- Ministry of Education: Monitoring and supporting school boards of trustees
- Reporting the progress of defence acquisition projects
- Charging fees for public sector goods and services
- The Auditor-General's observations on the quality of performance reporting
- Public sector purchases, grants, and gifts: Managing funding arrangements with external parties
- Procurement guidance for public entities
- Managing funding to non-government organisations – from principles to practice
- Ministry of Social Development: Preventing, detecting, and investigating benefit fraud
- The Accident Compensation Corporation's leadership in the implementation of the national falls prevention strategy
- Guardians of New Zealand Superannuation: Governance and management of the New Zealand Superannuation Fund
- The Auditor-General's Auditing Standards
- Responses to the Coroner's recommendations on the June 2003 Air Adventures crash
- 2008 Peer Review of our Office
- Inland Revenue Department: Effectiveness of the Industry Partnership programme
- Audit committees in the public sector
- New Zealand Trade and Enterprise: Administration of grant programmes - follow-up audit
- Mental health services for prisoners
- New Zealand Agency for International Development: Management of overseas aid programmes
- Liquor licensing by territorial authorities
- Effectiveness of controls over the taxi industry: Follow-up report
- Implementing the Māori Language Strategy

Copies of the above reports are available from the Office's web site at [www.oag.govt.nz](http://www.oag.govt.nz).

One of the reports recently tabled was the Office's Annual Plan 2008/09. In that report, the Office identifies five areas of particular focus for next year. Those areas are:

- probity;
- fraud;
- sustainable development;
- stewardship and management of infrastructure assets; and
- performance information.

## **Inquiries**

In June 2008 we released the terms of reference for an inquiry into matters arising out of Immigration New Zealand. We're carrying out this inquiry following a request from the former Prime Minister and the former Minister of Immigration. It is a large piece of work that is consuming a lot of our inquiry resources.

We continue to receive wide-ranging requests for inquiries from members of the public. Most requests involve us doing some preliminary work to decide whether or not the concerns raised are ones that we wish to look into further. For the 2007/08 year, we have considered about 230 requests for inquiries.

### **ACAG/PASAI Regional Working Group on Environmental Auditing, 21-23/08, Melbourne, Australia**

The 5th meeting of ACAG/PASAI Regional Working Group on Environmental Auditing was held from 21-23/4/08 in Melbourne, Australia. The meeting was hosted by the Victorian Auditor-General's Office. Representatives from 14 Audit Offices attended the meeting – Australian National Audit Office, Queensland, New South Wales, Western Australia, Victoria, Tasmania, New Zealand, Fiji, Kiribati, Tonga, Papua New Guinea, Palau and French Polynesia. The INTOSAI Working Group on Environmental Auditing (WGEA) Secretariat (the National Audit Office of Estonia) was also represented.

The strategic objectives for the meeting were:

- greater integration of the ACAG/PASAI regional WGEA with the INTOSAI WGEA – to enhance the regional working group's understanding of how we fit into the WGEA structure;
- to understand WGEA expectations of the ACAG/PASAI region, including the proposed regional co-operative audit;
- to discuss the proposal that the ACAG/PASAI region undertake a regional co-operative audit; and
- information sharing and learning about environmental audits.

Enquires about the meeting can be directed to [jonathan.keate@oag.govt.nz](mailto:jonathan.keate@oag.govt.nz)

### **INTOSAI PSC Steering Committee meeting, 21-22/10/08, Beijing, China**

The INTOSAI Professional Standards Committee Steering Committee held its fifth meeting in Beijing on 21-22/10/08. The Committee's main focus is on continuing to develop a comprehensive set of standards and guidelines for use by SAIs around the world. The ISSAI framework is now settled following formal approval at INCOSAI 2007.

Work continues across the following range of areas:

- transparency and accountability of SAIs;
- audit quality control for SAIs;
- financial audit guidelines;
- compliance audit guidelines;
- performance audit guidelines;
- internal control guidelines; and
- accounting and reporting issues.
- At its meeting in Beijing, the PSC Steering Committee approved for exposure ISSAI 20 and ISSAI 21 covering transparency and accountability of SAIs.

Good progress was reported in relation to all other areas noted above. Enquires about the meeting can be directed to [greg.schollum@oag.govt.nz](mailto:greg.schollum@oag.govt.nz).

## Queensland Audit Office - December 2008

### 1. Key Developments

#### **New Financial Accountability Legislation**

Treasury Department has drafted new financial accountability legislation to replace the current *Financial Administration and Audit Act 1977* (FA&A Act) and the *Financial Management Standard 1997*. It is intended that these Acts will be replaced by the new Financial Accountability Act and the new Financial Management and Performance Standard. The *Government Owned Corporations Act 1993* will also be updated to reflect changes to the FA&A Act.

A new Auditor-General Act has been drafted by the Department of the Premier and Cabinet. This Act will reflect the audit provisions currently contained in the FA&A Act. Drafts Bills for the Financial Accountability Act and the Auditor-General Act were provided to QAO for review and comment. These Bills were tabled in Parliament on 4/12/08 and are expected to be debated early in 2008. It is intended that the new legislation, if passed by Parliament, will be effective for the 2009-10 financial year.

#### **Local Government amalgamations**

2007-08 was a year of significant change in the Queensland local government sector with 156 local government areas being amalgamated into 72 councils and the abolished local governments being required to produce their final set of financial statements for the period ending on 14/3/08. Despite six months elapsing between 14/3/08 and the statutory deadline of 15/9/08 for these financial statements to be completed and audited, many councils have yet to complete these financial statements.

#### **Changes to legislative timeframes**

The 2007-08 financial year was also significant for Queensland public sector entities with the financial reporting deadline being brought forward by one month for all departments, government owned corporations and statutory bodies. Most entities required to do so achieved this earlier deadline. Many entities have worked hard over the past few years by introducing more robust monthly financial reporting processes and conducting early closes to ensure they could achieve the earlier financial reporting deadline this year.

### 2. Auditor-General reports to parliament

The following reports were tabled in Parliament during 2008:

- Report No. 1 for 2008 – Enhancing Accountability through Annual Reporting
- *Tabled in Parliament on 17 April 2008.*
- Report No. 2 for 2008 – Results of 2006-07 Audits of Local Governments, including Aboriginal Shire and Torres Strait Island Councils
- *Tabled in Parliament on 1 May 2008.*
- Report No. 3 for 2008 – Management of Rural Fire Services in Queensland
- *Tabled in Parliament on 15 May 2008.*
- Report No. 4 for 2008 – Results of Audits as at 31 May 2008
- *Tabled in Parliament on 8 July 2008.*
- Report No. 5 for 2008 – Protecting Queensland’s primary industries and environment from pests and disease (A Performance Management Systems Audit)
- *Tabled in Parliament on 26 August 2008.*

- Report No. 6 for 2008 – Follow-up audit of Workforce Planning at Departments of Education, Training and the Arts and Health, incorporating their responses to an ageing workforce (A Performance Management Systems Audit)
- *Tabled in Parliament on 7 October 2008.*
- Report No. 7 for 2008 – Administration of Grants and Funding to Community Organisations by Local Government in Queensland (A Performance Management Systems Audit)
- *Tabled in Parliament on 21 October 2008.*
- Report No. 8 for 2008 – Follow up on audit of Capital Works and Fees and Charges (A Performance Management Systems Audit)
- *Tabled in Parliament on 12 November 2008.*
- Report No. 9 for 2008 – Results of audits at 31 October 2008
- *Tabled in Parliament on 13 November 2008.*

## **Cook Islands Audit Office**

### **REPORTS TABLED IN PARLIAMENT 1/1-30/6/08**

#### **1. Financial Audits**

- 1) Aid Management Division 30 June 2006
- 2) Atiu Island Administration 30 June 2006
- 3) Civil List 30 June 2006
- 4) Cook Islands Tourism Authority 30 June 2006
- 5) Development Investment Board 30 June 2006
- 6) Foreign Affairs 30 June 2006
- 7) Mangaia Island Administration 30 June 2006
- 8) Manihiki Island Administration 30 June 2006
- 9) Ministry of Health 30 June 2006
- 10) Ministry of Internal Affairs 30 June 2006
- 11) Mitiaro Island Administration 30 June 2006
- 12) Nassau Island Administration 30 June 2006
- 13) Palmeston Island Administration 30 June 2006
- 14) Penryhn Island Administration 30 June 2006
- 15) Pukapuka Island Administration 30 June 2006
- 16) Ports Authority 30 June 2006
- 17) Systems Review of the Cook Islands National Superannuation Fund (CINSF)

The DPM, Sir Terepai Maoate, Director of Audit, Paul Allsworth, and the Financial Secretary, Sholan Ivaiti, sign the Cook Islands Government Consolidated Financial Statements for the year ended 30/6/06 on 30/6/08.

#### **2. Special Reviews and Investigation**

- 1) Review into the Catering Services for the Vaka Eiva farewell function hosted by the Minister of Internal Affairs, Hon. Ngamau Munoko
- 2) Audit Review of the Cook Islands Wellington High Commission Office

- 3) Review relating to the management and usage of the CITMC official credit card held by the former Marketing Manager of the Cook Islands Tourism Marketing Corporation (CITMC), Ms Karla Eggelton.
- 4) Special Purpose audit of the Cook Islands Creative Centre for the year ended 30 June 2007.
- 5) Special Purpose audit of the Waste Management Project for the year ended 30 June 2006.
- 6) Special Purpose audit of the Waste Management Project for the year ended 30 June 2007.
- 7) Review into the management of the Airport car park.
- 8) Review of the Office of Development Investment Board (DIB) operations and administration for the two financial years ended 30 June 2006 and 30 June 2007
- 9) Review into the Commercialization Arrangements at Airport Authority
- 10) Review of payments received by Mr Trevor Pitt CEO for the Prime Ministers Support Office
- 11) Review of Management Functions, Operational Outputs and Systems at the Ministry of Works
- 12) NEX Audit – United Nations Development Programme Funded e-Government Initiative in the Cook Islands Project
- 13) Review into allegations of mismanagement of public funds made against the Assistant Clerk of Parliament, Mr Puna Rakanui

### **3. Stock Takes & Fixed Asset Reports**

1. Airport Authority 30 June 2008
2. Aitutaki Power Supply 30 June 2008
3. Ministry of Cultural Development 30 June 2008
4. Ministry of Education 30 June 2008
5. Ministry of Health 30 June 2008
6. Numismatics Division 30 June 2008
7. OMIA 30 June 2008
8. Parliamentary Services 30 June 2008
9. Ministry of Works 30 June 2008
10. Mauke Power Supply 30 June 2008

The following lists the Fixed Asset verifications conducted by the Audit Office in the first quarter:

1. Airport Authority 30 June 2008
2. Aitutaki Ports Authority 30 June 2008

The purposes of these reports were to verify total inventory held by the Ministries and Crown Agencies as well as selected State Owned Enterprises as at the 30 June 2008.

### **Staff Training and Development**

#### **Investigative Techniques – Geoff Stoddart, Treasurer of Revenue Management: Ministry of Finance & Economic Management**

This is two hour training session conducted on 30/1/08 for all Auditors, Senior Auditors, Supervisors and Audit Managers within the Cook Islands Audit Office on investigation techniques.

### **Cook Islands Tourism – Glenda Tuaine, Cook Island Tourism & Marketing Corporation**

This presentation held on 29/1/08 for the Cook Islands Accountants Group was attended by Daphne Ringi and Charlie Va'ai of the Audit office. The focus of the presentation was to improve the knowledge and awareness of parties involved of the strategic plans and activities that CITMC will be implementing for the future.

### **Audit Workshop on Audit Planning**

The Audit Office held its Audit Planning workshop for all staff in MFEM's conference room on 20/6/08. The workshop was facilitated by our Audit Commissioner, Marcus Henry, a Partner at Ernst Young, Chartered Accountants, Wellington. Its focus was to improve the knowledge, understanding and application of audit planning for financial statement audits.

### **Audit Office Briefing on Stocktake Audits**

The Audit Office held a stock take briefing for all staff which was facilitated by Michael Innes-Jones, an external audit contractor on 27/6/08. The focus of the morning's briefing was to highlight changes in the stock take work program and improve the knowledge and understanding of the reporting requirements.

### **Implementation of TeamMate**

The acquisition of TeamMate (electronic audit software) was made possible by the Cook Islands Audit Office's successful application for funding from the India Grant Fund. The implementation and training for TeamMate was carried out by Mathew Oliver, Business Manager and Martin Angala, Trainer of CCH TeamMate from 12-15/5/08.

### **Cook Island Accountants Special Interest Group, New Zealand Institute of Accountants**

A number of Audit Office personnel attended the Cook Islands Accountants monthly presentations during the quarter ended 30/6/08.

Kevin Brady, Auditor & Controller General, New Zealand - On 14/4/08, the Cook Islands Accountants Group were privileged to be addressed by Kevin Brady whilst he was in Rarotonga attending the 'South Pacific Association of Supreme Audit Institutions' Congress. His presentation was based on 'The Standard Setting Process' with a focus on accounting standards for public sector organisations. The session was attended by Roberta Dashwood (Auditor), Ngatokorua Elikana (Senior Auditor) and Louise Wittwer (Audit Advisor).

Wayne Beckley, General Manager, Westpac Banking Corporation - Ngatokorua Elikana, Elizabeth Tommy and Louise Wittwer participated in the Cook Islands Accountants May presentation delivered by Wayne Beckley of Westpac on 12/5/08 in MFEM's Conference Room. Wayne's presentation reflected on what has happened globally in respect to the 'Credit Crunch' and how the banks today are trying to rectify the situation.

Stephenie Knight, NZ Aid Manager, New Zealand High Commission - Stephenie Knight, NZ Aid Manager, addressed the Cook Islands Accountants Group on 11/6/08. Her informal, round table, discussion focused on 'The Role of NZ Aid' in the Cook Islands and was attended by Louise Wittwer, Audit Advisor of the Audit Office.

### **Audit New Zealand**

Michael Ponga, Audit Supervisor, was seconded to Audit NZ for three months from 15/2/08. This opportunity facilitated by the National Human Resource Department, provided Mike with significant on the job audit training whilst working alongside Audit NZ personnel.

### **Audit Awareness Initiative, Careers Expo 2008**

The Cook Islands Audit Office took part, for the first time, in the Careers Expo 2008 on 7/5/08 held at the National Auditorium and attended by over 800 students. The Office also took part in the work experience program where we offered Ake Mariri from Mauke General Office audit work experience from 29/4-5/5/08.

### **Audit Process and Requirements Workshop**

The half-day workshop for Finance Managers and Finance Officers of all Government ministries and agencies was held at the Edgewater conference room on 24/9/08. The need for such a workshop was identified after the completion of all the 30/6/06 financial audits. It was found that;

- Annual audits were taking longer to conduct due to delays in getting source documents, from clients, to conduct audit tests.
- 62% of audit opinions issued for 2006 were Qualified.

The workshop was facilitated and presented by 3 Audit Supervisors. The presentations covered the following:

- The need for an audit
- The benefits of an audit
- The audit process, from start to the completion of an audit
- Types of Audit Opinions that could be issued and how to get a clear opinion
- The audit requirements needed from the client in order to conduct audits in a timely, efficient manner.

### **11<sup>th</sup> SPASAI Auditor General's Congress**

The 11<sup>th</sup> SPASAI Auditor General Congress was hosted by the Cook Islands Audit Office in Rarotonga from 14-18/4/08.

The Congress was attended by Auditor Generals and their representatives from 21 Countries and States within the Pacific Region. Representatives from the Asian Development Bank (ADB), INTOSAI Development Initiative (IDI), Pacific Islands Forum, Pacific Financial Technical Assistance Centre (PFTAC), Pacific Regional Audit Initiative (PRAI) and AusAID also attended the congress.

The Congress was officially opened by the Deputy Prime Minister and Minister responsible for Finance and Audit, Hon. Sir Terepai Maoate, KBE.

### **Director of Audit Earns CFE Designation**

The Association of Certified Fraud Examiners, the world's leading provider of anti- fraud training and education, was pleased to award Mr. Paul R.S.Allsworth, CFE the globally preferred "Certified Fraud Examiner" (CFE) designation on 5/5/08. CFEs have knowledge in four areas critical to fight against fraud: Fraudulent Financial Transactions, Criminology & Ethics, Legal Elements of Fraud and Fraud Investigation.

### **Staff Movement**

- Auditor, Ana Silatolu resigned from the Audit Office in June 2008, to take up the position of Finance Officer with the Ministry of Finance and Economic Management.

- Hoana Matapo joined the Audit Office as an Audit Investigator in our Special Investigations Division in March 2008.
- Nilesh Kumar joined as a Senior Auditor in our Financial Audit Division in March 2008.
- Anne McMahan joined as Office Manager and Donna Engu as Audit Administrator in June 2008.

The following are the activities of our Office for the six months ended 31/12/08 as requested per your letter dated 25/11/08.

## **REPORTS TABLED IN PARLIAMENT:**

### **1. Financial Audits:**

1. Airport Authority 30 June 2008
2. Crown Law 30 June 2007
3. Financial Intelligence Unit 30 June 2007
4. Financial Supervisory Commission 30 June 2008
5. Mauke Island Administration 30 June 2007
6. Ministry of Transport 30 June 2007
7. Office of the Leader of the Opposition 30 June 2007
8. Office of the Minister for Outer Islands Administration (OMIA) 30 June 2007
9. Office of the Minister of Culture 30 June 2007
10. Office of the Minister of Works 30 June 2007
11. Office of the Ombudsman 30 June 2007
12. Office of the Prime Minister 30 June 2007
13. Ports Authority 30 June 2008
14. Prime Minister's Support Office 30 June 2007

### **2. Special Reviews and Investigation:**

1. Special Review into Payments made from the Ministry of Cultural Development to the Former Head of Ministry, Sonny Williams (Parliament Paper No. 116)
2. Audit Review into the Tender for the Purchase & Removal of the Ministry of Education (MOE) Building in Nikao (Parliament Paper No. 116)
3. Special Review Report: Ministry of Works: Investigation into Payments made to Unregistered Companies Affiliated with Senior Management (Parliament Paper No. 114)
4. Special Review Report: Review of Management & Operational Performance & Systems at the Office of the Public Service Commissioner (Parliament Paper No. 115)
5. Special Purpose Audit: Financial Statements of the Cook Islands Women Counselling Centre – Punanga Tauturu Incorporated (PTI) 30 June 2008

## **Staff Training and Development**

### **In-Country**

#### **Law Enforcement Training Workshop, Edgewater Resort - Financial Intelligence Unit**

The Audit Office, Special Reviews team attended a Law Enforcement Training workshop presented by Mr John Ferguson, Senior Law Enforcement Mentor from the NZ Police and two presenters from the United Nations from 18-22/8/08. This was organised by the Office of the Financial Intelligence Unit (FIU). The workshop was targeted on training and awareness for cases of money laundering, terrorist financing and proceeds from crime. Presenters introduced the important role each key law enforcement agencies like the Audit Office would play in combating against anti money laundering and organised crime.

#### **Forensic Accounting Conference Training Session, MFEM Boardroom**

Louise Wittwer, Audit Advisor, held a one hour training session on her key learning's from the inaugural New Zealand Institute of Chartered Accountants Forensic Accounting Conference on 11/9/08. This two day conference, held in August at TePapa, was facilitated by the Forensic Accounting Special Interest Group from Wellington.

#### **Cook Islands Accountants, Special Interest Group, NZ Institute of Chartered Accountants**

Patrick Tasker, Commissioner, Cook Islands Police - The Cook Islands Accountants Group were privileged to be addressed by Pat Tasker, the Cook Islands Police Commissioner recruited from New Zealand on 7/7/08. This presentation was attended by Ngatokorua Elikana (Senior Auditor), Charlie Vaai (Auditor), Allen Parker (Special Reviews Audit Manager) and Louise Wittwer (Audit Advisor) of this office.

Tim Wanklyn, Company Director, Simply Wild - Tim Wanklyn, Chartered Accountant formerly of PriceWaterhouse, presented a session to the Cook Islands Accounting Group on 'Building Company Value' on 28/8/08. His presentation, attended by Allen Parker, Charlie Vaai and Louise Wittwer of the Audit Office addressed the many issues to be considered at business start-up phase and then subsequently building on that to add value for potential sale of the business once well established and providing a significant return to shareholders.

Mike Sargent, Insurance Broker, Willis New Zealand Limited - Mike Sargent's presentation which covered Directors' and Officers' Liability Insurance, Professional Indemnity Insurance, Business Interruption Insurance and options to consider in respect to 'Reducing the Risk' was attended by Audit Advisor Louise Wittwer. .

### **Regional**

#### **NZICA Forensic Accounting Conference, Wellington, NZ Institute of Chartered Accountants**

Louise Wittwer, Audit Advisor, attended the inaugural NZICA Forensic Accounting Conference from 4-5/08 in Wellington which was organised by the Wellington's Forensic Accounting Special Interest Group.

#### **PASAI Working Group Meeting, Auckland**

The purpose of this two day working group meeting, on 8-9 September 2008, was to progress transition arrangements for the new Secretariat of PASAI, which will be based in Suva, Fiji Islands.

## **International**

### **20<sup>th</sup> Commonwealth Auditors – General Conference, Bermuda** **Conference Theme: Accountability for the 21<sup>st</sup> Century**

The Director of Audit attended the triennial conference of Commonwealth Auditors – General which was hosted by Mr Larry Dennis, Auditor General of Bermuda, from 6/9/08. The Conference was opened by the Bermuda Minister of Finance, Hon Paula Cox. Amongst the 53 Commonwealth countries participating, organisations represented were the Commonwealth Secretariat, International Organisation of Supreme Audit Institutions, INTOSAI, the Organisation of American States, OAS and the World Bank.

There were two Conference sub-themes:

1. The powers and responsibilities of the Commonwealth Auditors General
2. Supporting the scrutiny function of Parliaments and Legislatures.

Concurrent workshops were held on the final day of the Conference, these being:

- Workshop 1 – Strengthening Public Financial Management: Next steps
- Workshop 2 – How can Audit Offices help their Public Accounts Committees become more effective
- Workshop 3 – Audit Offices role in offering wider support to Parliament.

## **Audit Awareness Initiative**

### **Cook Islands Audit Office Website**

The Audit Office website has recently been revamped and this has given it a fresh new look and also made it more user-friendly. To visit the Audit Office website: <http://www.auditoffice.gov.ck>

### **Cook Islands Audit Office Annual Report**

On 3/9/08, KPMG, Chartered Accountants, issued an unqualified opinion on the Financial Statements of the Audit Office for the year ended 30/6/08. The timely completion of our audit ensured we were able to table our 2007/2008 Annual Report in Parliament in September.

### **Cook Islands Audit Office Client Survey**

This was introduced in July 2008. Its purpose is to obtain feedback from our clients about our performance and to encourage communication from clients in respect to areas where we could improve our services. The surveys completed to 30 September 2008 have provided very positive feedback and also useful suggestions as to how we may further enhance our performance in subsequent audits.

## **Staff Movement**

Manovi Amani joined as the Crown Manager in our Financial Audit Division in August 2008 but resigned in October 2008 to return home to Fiji with his family.

William Numanga resigned as Audit Investigator in our Special Investigations Division in September 2008 to move with his family to live in Australia.

Michael Ponga resigned in November 2008 as a Senior Auditor in our Financial Audit Division to move with his family to live in Australia.

If you have any queries regarding the above please feel free to contact me via our office email address (perca@auditoffice.gov.ck) or fax (++ (682)21-231).

## **OFFICE OF AUDITOR GENERAL OF FIJI**

### **Parliamentary Reports**

The Auditor General transmitted to the House of Representatives and the Interim Minister for Finance, National Planning, Sugar Industry & Public Utilities the following reports during 2008:

- Report on the Accounts of Government Entities for 2006 [30 June 08]
- Report on the Audits of Municipal Councils for 2007 [17 July 08]
- Report on Audits of Provincial Council for 2007 [17 July 08]
- Report on Audits of Statutory Authorities for 2007 [17 July 08]
- Report on the Accounts and Finances of Government for 2007 [31 October 08]
- Report on the Finance Services Sector of Government [31 October 08]
- Report on the Social Services Sector of Government [31 October 08]
- Report on the General Administration Sector of Government [31 October 08]
- Report on the Financial Services Sector of Government [31 October 08]

Two other reports on financial audits of Government Commercial Companies, Commercial Statutory Authorities, Statutory Authorities, Municipal Councils and a Special Investigations Report are being compiled and should be released in December 2008.

### **Public Accounts Committee**

The President on 16/1/08, on the advice of the Prime Minister, approved the appointment of a six-member Public Accounts Committee. The Committee's main task is to deliberate all outstanding reports of the Auditor General dating back to 14/2/2000.

The committee has cleared most of the outstanding reports and has started deliberation on some of the Auditor General's current reports.

### **Training and Conferences**

The following officers attended training and conferences overseas during the 2008:

- Auditor General Mr. Eroni Vatuloka attended the Regional Institute Strengthening Committee (RISC) meeting in Auckland, New Zealand from 18 – 20/2/08.
- Audit Manager Mr. Ritnesh Narayan attended training on Auditing Information Technology Environment in India offered through the Indian Technical and Economic Cooperation (ITEC) from 26 February – 27/3/08.
- Director Mr. Mikaele Wara attended the meeting of the INTOSAI's Working Group, "Fight against Money Laundering and Corruption – FAIMLAC" in Lima, Peru from 5 – 6/3/08.
- Auditor General Mr. Eroni Vatuloka attended the PASAI Congress in Rarotonga Cook Islands from 14 – 18/4/08.
- Director Mr. Atunaisa Nadakuitavuki attended the ACAG/PASAI Working Group on Environmental Auditing in Melbourne Australia from 21 – 23/4/08.

- Auditor General Mr. Eroni Vatuloka attended the Auditor General’s triennial Commonwealth AGs Congress in Bermuda from the 7 – 9/7/08.
- Auditor Mr. Inoke Maravu attended a Performance Audit Training in Malaysia from 16 - 27/6/08.
- Deputy Auditor General Mr. Tevita Bolanavanua attended the 1<sup>st</sup> Australian Council of Auditors – General Practice Management Group held at the Queensland Audit Office in Brisbane, Australia from 17 – 18/7/08.
- Deputy Auditor General Mr. Tevita Bolanavanua attended the INTOSAI Capacity Building Committee Meeting in Morocco from 27 – 29/10/08.
- Audit Manager Mr. Kuruwara Tunisalevu attended IT Training under the Malaysian Technical Cooperation Programme from 17 – 28/11/08.
- Auditors Ms. Sarika Singh and Mr. Vereimi Balenacagi attended the ACAG Performance Audit training that was held at the New South Wales Audit Office in Australia from 3 – 7/11/08.

### **Staff Movement**

An Audit Manager and a Senior Auditor joined the Fiji National Provident Fund Internal Audit Unit during the year. Another Audit Manager left to join Post Fiji Limited, and a Senior Auditor and 4 Auditors migrated overseas. Three other Auditors left to take up accounting positions in the private sector.

The OAG recruited on contract basis 19 new staffs at various levels from January to June 2008.

Out of these, 15 joined as Assistant Auditors of whom 13 are new graduates from the University of the South Pacific and 2 other graduates already have industry experience. A new Audit Manager was recruited from Ernst & Young and 3 Senior Auditors were recruited from KPMG and the Queensland Treasury.

The new graduates are now undertaking on-the-job training in the field and have undergone an Induction Training Program. The new recruits have already blended in well with other staffs of the OAG.



*Some of our new graduates recruited from USP in 2008*

One of our long serving Audit Managers Mr. Birend Prasad passed away on 7/11/08. Mr. Prasad was born in 1954 and joined the OAG as Assistant Examiner of Accounts in 1974.

He holds a Bachelor of Commerce degree majoring in Management and Public Administration from the University of the South Pacific USP and has worked with the OAG for 34 years. He is survived by his wife and a daughter who is completing her studies at the USP.



*The late Mr. Birend Prasad (1954-2008)*

## **NAURU AUDIT OFFICE**

On 20/5/08, the President of the Republic of Nauru appointed Mr. B.R.Mondal as Director of Audit for the Republic for a 2 year term of office. Before this appointment, as a Member of Indian Audit and Accounts Service, Mr. Mondal had served as Sr. Deputy Accountant General/ Deputy Accountant General and Director of Commercial Audit at different provinces in India under the Comptroller and Auditor General of India since 1994.



*Mr. B.R.Mondal, IA&AS*

Throughout his career in public service, Mr. Mondal has had varied and long experiences in government accounts, public works audit, certification audit of the World Bank Projects, audit of commercial undertakings etc. He has attended at various seminars, trainings, workshops in India as well as abroad. He served as Alternate Course Director of the International Training Programme on "Audit of Energy Sector." He also worked in the National Audit Office, United Kingdom for a brief time as an expert on Financial attest Audit. He is also an expert on sustainable development.

Mr. Mondal was born on 6/5/65 in an island village of the Sundarbans, a world heritage site -- marshy mangrove forestland in India. He holds a Master of Science in Sustainable Development and Business Administration. Apart from his present works on reforms of public audit in Nauru, he is also now engaged for his PhD thesis on Management.

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