



ACAG/PASAI Regional Working Group on Environmental Auditing

Update for WGEA meeting Guilin, China

Overview

- **Building capacity in the PASAI region**
- **First cooperative environmental audit – solid waste management**
- **Recent RWGEA meeting, Brisbane Australia, April 2010**

Capacity building in the Pacific

Public auditing challenges in the Pacific

Variable audit timeliness, quality and impact, lack of qualified staff

Pacific Regional Audit Initiative (PRAI)

Objective –

- raise Pacific public auditing to uniformly high standards
- increase capability for financial and performance auditing through cooperative audits

Key partners – PASAI, Asian Development Bank, IDI, New Zealand and Australian Government aid programs

Four main projects

- Stronger secretariat
- Raise financial audit capability in small islands
- Undertake cooperative performance audits
- Better policies and practices in SAIs

Cooperative performance audit on solid waste management

The first PASAI cooperative performance audit is nearing completion

Individual country reports prepared – yet to be tabled

Regional overview report for 2010 PASAI congress in Kiribati in July

Cooperative performance audit on solid waste management

Audit objective agreed:

To assess the effectiveness of the management of solid waste within the audit jurisdictions of the participating SAIs 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; and*
- *compliance with the legal and policy framework, including monitoring arrangements.*

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Geographic and population information of participating PICTs

<i>Country</i>	<i>EEZ (km²)</i>	<i>Land Area (km²)</i>	<i>Population</i>	<i>Population Density (people/km²)</i>	<i>Annual Growth Rate (%)</i>
Cook Islands	1,830,000	237	15,537	66	0.4
FSM	2,978,000	701	110,443	158	0.4
Fiji	1,290,000	18,272	837,271	46	0.6
Guam (AT)	218,000	541	178,980	331	2.8
Marshall Islands	2,131,000	181	53,236	294	1.0
Palau	629,000	444	20,279	46	0.6
PNG	3,100,000	462,840	6,473,910	14	2.2
Samoa	120,000	2,935	179,645	61	0.1
Tonga	700,000	650	102,724	158	0.4
Tuvalu	900,000	26	9,729	374	0.3

Source: SPREP Regional Solid Waste Management Strategy, November 2009.

Support

- INTOSAI Development Initiative (IDI) to support planning and reporting meetings;
- ADB funded performance audit expert to support audit teams;
- PASAI Secretariat;
- Regional WGEA coordinator – link to WGEA resources

Guidance provided by INTOSAI and WGEA

- INTOSAI/ASOSAI performance audit general guidelines;
- INTOSAI Working Group on Environmental Auditing (WGEA) publications:
 - *Cooperation between Supreme Audit Institutions: tips and examples for cooperative audits*, November 2007 – helped define cooperative audit approach, that is, same audit topic undertaken in multiple jurisdictions, with audit teams coming together at critical points in audit cycle.
 - *Towards Auditing Waste Management*, June 2003 – fundamental assistance in scoping audit, clarifying audit objective and criteria.

Objectives and results of regional cooperative audit approach

- Increase SAI performance auditing capability:
 - five of the ten participating SAIs had not previously conducted a performance audit – PNG, Marshall Islands, Tuvalu, Tonga and Samoa;
- Increase individual staff performance auditing capability by learning from other in a regional setting:
 - cooperative audit approach enabled audit teams to come together at key audit points – planning (October 2009) and reporting (April 2010);
- Produce 10 individual country audit reports for tabling;
- Produce a regional report for PASAI Congress 2010 and interested parties.

Successful features and challenges posed by regional audit approach

Features of success:

- Head of SAI support and commitment;
- Multi-organisational support – ADB, IDI, PASAI and WGEA;
- Peer review approach used in planning and reporting meetings;
- Good mix and spread of Pacific Island Countries enabling a representative regional report to be compiled.

Challenges:

- Jurisdictional differences between SAIs including approaches to report writing;
- Communication – internet connectivity;
- Staff turnover;
- Resourcing of cooperative performance audit and competing demands.

Outcomes of cooperative audit?

Regional report still in draft as yet to be presented to PASAI congress

Audit question - effective waste management in Pacific countries?

Answer – good progress in getting legal frameworks in place but need to be fully implemented

Some good practices (often in partnership with donor organisations)

Some poor practices – risk to health and environment, including poor practices for medical waste

Lack of resources and funding to fully implement good solid waste management

Challenge for region to become self sufficient rather than dependent on

Next topic

- Topic for the next PASAI cooperative audit is **freshwater management** – probably drinking water safety/supply.
- Support from IDI, ADB, WGEA guidance and RWGEA will be important.
- Proposal developed at recent RWGEA meeting in Brisbane, Australia
- More detail on RWGEA meeting in written update
- Water cooperative audit will be further developed over next few weeks to present to PASAI Congress in July 2010
 - expected that different Pacific Island Countries will participate along with a core of current SAIs.

June, 2010



Thank you for your attention

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