

# Call for Expressions of Interest

## Financial Audit Secondments Technical Support (FASTS) to Nauru SAI

**Deadline: Friday, 31 August 2017**

*The Pacific Association of Supreme Audit Institutions (PASAI) is the official association of government Audit Offices in the Pacific region. It has more than 20 member institutions (known as SAIs) and operates throughout the Pacific with a Secretariat based in Auckland, New Zealand. PASAI's overall goal under its Charter is to promote transparent, accountable, effective, and efficient use of public sector resources in the Pacific. Under its 10-year Strategic Plan, PASAI works across the region to deliver programmes and activities aimed at meeting that goal, with the aim of improving the quality of public sector auditing in the Pacific to recognised high standards.*

*One of PASAI's strategic priorities is to work with our Pacific SAIs to achieve high quality audits, particularly Financial Statements of Government (FSG) or Whole of Government (WOG) accounts or Public accounts (PA). A key project to give effect to achieving this priority involves providing much needed capacity to our PASAI members that are lagging in the audit of their FSG/WOG and/or PA.*

The Nauru SAI is one of PASAI's smallest members and one of the Pacific's fragile states. In June 2017 the Government of Nauru produced the FSG/WOG accounts for the 2013/2014 financial year for the first time after a 15 year gap. Consequently the Nauru SAI has also completed the audit of these FSG/WOG accounts, however they lack the staff resources and capacity to continue this momentum to audit the 2014/2015 and 2015/2016 financial audits. Therefore the PASAI Secretariat proposed to the PASAI Governing Board a sub-regional programme called Financial Audit Secondment Technical Support or FASTS, that will not only be sustainable but it will allow the Nauru SAI to achieve its audit mandate at a high quality and in a timely manner.

The PASAI Secretariat welcomes Expressions of Interest (EOI) applications for Pacific Auditors of all PASAI members to be seconded to Nauru SAI to provide technical support in relation to the conduct of government financial audits. The FASTS sub-regional programme are up to one month at a time and PASAI provides for up to four paid secondments annually over the next three years, beginning September 2017.

The FASTS programme works to engage public auditors from PASAI members to provide the much needed capacity required by Nauru SAI to carry out its core mandate. The goals of FASTS sub-regional programme are to:

- Provide a pool of experienced public auditors from PASAI to support Nauru SAI and other PASAI SAIs in the Pacific
- Achieve sustainability for the Nauru SAI by providing the much needed staff resource and capacity to carry out its audit mandate
- Stimulate sharing of knowledge and experience between PASAI members
- Deepen the networking and collaborative working relationships between PASAI members
- Provide an excellent professional development experience for secondees
- Achieve PASAI's strategic priorities in relation to timely and high quality financial audits completed

Secondees must be from any of the PASAI member SAIs and possess at least 5 years financial audit experience. The key core skills is experience in providing training, mentoring and capacity building of less experienced financial auditors, excellent communication skills (both spoken and written English), excellent interpersonal and leadership skills and a sound understanding of International Standards of Supreme Audit Institutions (ISSAIs) and/or International Standards of Auditing (ISAs).

**The Secondment:** The Secondees will work 5 days a week and will sign an agreement between Nauru SAI, PASAI and their home SAI in relation to an agreed workplan, reporting requirements and governance structure. Secondees will receive a per diem according to PASAI's Travel Policy and PASAI will pay for all flights and accommodation expenses during the secondment. The secondee will ensure a weekly situation report is provided to PASAI Secretariat. At the end of the secondment period, the secondee will provide an overall reflection report on the secondment experience within 2 weeks after leaving Nauru.

**Training and Networking Components:** It is assumed that secondments will carry out the audit as required by the Auditor-General of Nauru but will be flexible to carry out some on-the-job training, mentoring and capacity building for the staff of Nauru SAI as required. PASAI Secretariat will be available to provide advisory and support as required.

**Criteria for Selection:** The successful secondees will be selected based on their experience and answers to the FASTS sub-regional goals (summarised above) including an interview process to be carried out by the PASAI Secretariat. This is to ensure that this process results in the correct candidate being selected.

**To apply:** Please provide a CV (must not be more than 3 pages) and a statement (no longer than one page) addressing the Criteria for Selection required and an answer to this question "What will I expect to benefit from this Secondment opportunity?". The **due date is 31 August 2017**. PASAI will not accept late applications.

The CV should include two referees. One of them **must** be the Head of SAI or Public Auditor of the secondees office.

**FAQs:** We recommend beginning by reviewing our [Frequently Asked Questions \(FAQ\) page](#). Should you have further questions about the programme, email PASAI Chief Executive Mr Tiofilusi Tiueti at [tiofilusi.tiueti@pasai.org](mailto:tiofilusi.tiueti@pasai.org) **by 31 August 2017**.

# Financial Audit Secondment Technical Support (FAST) Sub-regional Support Programme

## Frequently Asked Questions (FAQs)

### 1. How is travel, accommodation and per diems co-ordinated?

The PASAI Secretariat co-ordinates all logistical arrangements including per diems so that the secondee and/or SAI does not have this out-of-pocket expense.

### 2. What is the financial audit year for the Nauru Government?

The financial year for Nauru SAI is 1 July to 30 June.

### 3. How many secondees will be selected?

Four financial auditors (secondees) will be selected each financial year.

### 4. When will the secondments occur?

The secondees will be engaged as follows (however this may change):

1 July 2017 – 30 June 2018 FY	Secondee 1 – Sept/Oct
	Secondee 2 – Oct/Nov
	Secondee 3 – March/April
	Secondee 4 – May/June
1 July 2018– 30 June 2019 FY	TBC
1 July 2019 – 30 June 2020 FY	TBC

### 5. How long is the programme?

The FAST sub-regional programme is for a period of 3 years beginning September 2017. However after the first year of the programme, PASAI will assess to determine if it needs to be adjusted, subject to discussions with Head of SAI of Nauru and the PASAI governing board.

### 6. What is the financial reporting framework for the WOG/PA/FSG?

The accounts are prepared according to IPSAS (cash).

### 7. What auditing standards are to be applied?

The Nauru SAI is using and referring to International Standards of Supreme Audit Institutions (ISSAIs) for Level 4 Financial Audits.

If you have further questions, please do not hesitate to contact the PASAI Chief Executive at [tiofilusi.tiueti@pasai.org](mailto:tiofilusi.tiueti@pasai.org) for questions about this sub-regional programme or any other details.