



OFFICE *of the* AUDITOR GENERAL
Republic of Fiji

SAI FIJI

ACTIVITY 2:

PROMOTING INFORMATION SHARING ON EXTRACTIVE INDUSTRIES

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OFFICE of the AUDITOR GENERAL
Republic of Fiji

Introduction and background

Office of the Auditor-General Republic of Fiji

About

- An independent Office mandated to deliver against the Constitution of the Republic of Fiji and the Audit Act 1969.
- Governed by auditing standards issued by the International Organization of Supreme Audit Institutions and the Fiji Institute of Accountants, which are in compliance with the standards issued by the IAASB.

Vision

- Excellence in Public Sector Auditing

Mandate

- Report to Parliament, at least once annually, the result of audit on the public accounts of the State, the control of public money and public property of the State;
- Deliver a sustainable development assurance audit of a Ministry/Department, Statutory Authority and Local Authority responsible for management of natural resources.

People

- Audit Officers – 76
- Audits - approx. 150

Introduction and background

(continued)

Member of the INTOSAI WGEI Steering Committee



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*"Pacific Auditors Working
Together"*

Introduction and background

(continued)

The Pacific Association of Supreme Audit Institutions (PASAI)



About

PASAI HAS 27 MEMBERS

3 SUB-REGIONS

5 STRATEGIC PRIORITIES

7 MAJOR
DEVELOPMENT PARTNERS

ALL SERVING MILLIONS OF
CITIZENS ACROSS THE
PACIFIC



Introduction and background

(continued)

The Pacific Association of Supreme Audit Institutions (PASAI)

Mandate

Strengthen understanding, co-operation, and co-ordination between its members

Advocate the interests of good governance, transparency, accountability and the need for strong and independent SAls in the Pacific region.

Build and sustain public auditing capacity across the Pacific by sharing knowledge with, and providing support to, its members.

Assist its members to perform their auditing functions through co-operative audits and similar activities

Serve as a regional working group of INTOSAI, in the interests of all SAls in the Pacific and beyond.

Encourage co-operation with other regional working groups and SAls.



SAI Fiji's Efforts and Progress on Extractive Industry Audit

- Alignment of the Terms of Reference
- Development of Communication Strategy
- Creating Awareness within SAI Fiji
- On-going capacity building
- Formulation and distribution of a survey questionnaire in SAI Fiji and the PASAI region

Overview of the Survey

❖ Reason for the survey:

To identify the work that has been done in the area of audit of the extractive industries in SAI Fiji and the PASAI region.

❖ Expected outcome of the survey:

To find out the existence of the seven value chain areas that strengthen the governance of the extractive industries, the level of activity in the extractive industries, the state of audit, and identify opportunities for development in SAI Fiji and the PASAI region.

Survey Findings

- Lack of awareness of the laws governing audit of extractive industries.
- For SAI Fiji and few other SAI's in the PASAI region, audit in the area of extractive industry is indeed a new undertaking.
- Limitation of capacity in the area of audit on extractive industries.
- Lack of policy guidance in the area of extractive industry.
- Policies and legislative framework being outdated and needs to be benchmarked to current policies and frameworks in place globally.

Future Plans

- Capacity Building
- Re-look into the audit methodology
- Creating awareness and sharing knowledge
- Pursuing assistance from developed SAI's
- Carrying out audits on extractive industries
- Active participation in the INTOSAI WGEI Steering Committee activity plans.

THANK YOU



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