



## ACAG PASAI RWGEA

### Report to WGEA Steering Committee meeting, Marrakech, March 2011

This paper provides the steering committee with an update on cooperative audits on environmental topics in the PASAI region.

Pacific Island audit offices are undertaking a series of cooperative performance audits. The cooperative audits are part of a broader program to build capacity in Pacific Island audit offices in financial and performance auditing.

The cooperative audits are supported by the PASAI secretariat, the INTOSAI Development Initiative (IDI), the Asian Development Bank (ADB), the Australian Government (AusAID) and the SAI of New Zealand as RWGEA coordinator.

The first two cooperative audits are on environmental topics, solid waste management and drinking water access and quality. A third cooperative audit is proposed on managing fisheries resources.

#### Cooperative audit on solid waste management

The first cooperative audit was undertaken in 2009/10. Ten countries/territories took part (Guam; Federated States of Micronesia; Marshall Islands; Palau; Tuvalu; Papua New Guinea; Fiji; Samoa; Cook Islands, Tonga).

The overall objective for the cooperative audit was to assess the effectiveness of solid waste management in selected locations within ten Pacific Island countries and territories (PICTs). The most common form of waste management in the PICTs, and the most visible, is disposal of waste at landfills and dumps, and this poses particular challenges for small islands and atolls where suitable land is scarce.

The audit considered whether there was a legal/policy framework in place for managing solid waste, whether the framework had been properly implemented, and whether the effectiveness of the solid waste management was being monitored and evaluated.

The cooperative audit found that a majority of the ten audited PICTs had a legal framework for managing solid waste in place, but implementation of the framework was variable and effectiveness monitoring was generally weak. The reasons for this included:

- strategies and plans to give effect to legislation were still in draft form;
- legal frameworks had not always been supported by national policies or strategic plans;
- poor co-ordination arrangements between agencies responsible for implementation;
- lack of clarity as to roles and responsibilities;
- insufficient focus on minimising waste generated through awareness raising and encouraging reuse and recycling – the focus was often solely on treatment and disposal of waste at landfills and dumps;
- lack of reliable data for monitoring performance or for future planning; and
- funding constraints.

A small number of the country audits found significant public health risks arising from poor waste management practices in the areas of lack of control over scavenging at landfills and the treatment and disposal of medical/hospital waste.

The ten participating SAIs wrote individual reports. Seven of these have been published and two reports got reasonable publicity in their countries. A draft regional overview report has been prepared and will be published when the remaining SAIs publish their reports. The overview report will be distributed to PASAI members, donor agencies and other interested organisations.

## **Evaluation**

The cooperative performance audit was generally a success. The IDI supported a planning and reporting meeting for the audit at which participants used a peer review process to support and learn from each other, assisted by expert advisers. Participants were able to develop and gain performance audit skills including:

- developing a detailed audit work plan/methodology from the broad audit objective;
- peer review support for other teams;
- presentation skills for audit plans and reports;
- fieldwork, evidence gathering and testing the adequacy of evidence;
- analysis of audit evidence and translating this into audit findings and potential recommendations; and
- report writing, focusing on key messages.

The cooperative audit was the first performance audit for most SAIs.

## **Cooperative audit on drinking water**

The second cooperative performance audit in PASAI is underway, again with the support of the IDI, the PASAI secretariat, the ADB and the RWGEA coordinator. The audit is also supported by an international organisation based in Fiji, the South Pacific Applied Geoscience Commission (SOPAC), which has considerable expertise in the area of water.

The audit is to assess the effectiveness of actions taken by key agencies to improve access to safe drinking water by examining:

- whether there is a legal and policy framework to ensure access to safe drinking water;
- implementation of the framework, and monitoring; and
- whether improvements can be demonstrated.

It involves ten SAIs, seven of which participated in the solid waste audit and three new SAIs (Kiribati, and the states of Kosrae and Yap – part of the Federated States of Micronesia).

Participating SAIs met for a planning meeting in Nadi Fiji from 4-9 September 2010 and developed audit work plans.

The 10 audit teams will currently be completing their fieldwork and drafting their audit reports, in some cases with on-site support and assistance from the PASAI Secretariat and a capacity building adviser.

The audit teams are to meet in April 2011 in Fiji for a reporting meeting. After that, they will finalise and publish their country reports and an overview report will be prepared.

The topic is a more challenging one than the topic of solid waste management. It is likely that some Pacific countries are not on track to achieve targets for improved access to quality drinking water for their populations, as set out in Millennium Development Goals.

## **Planned cooperative audit on sustainable fisheries**

Planning for the 3<sup>rd</sup> PASAI cooperative performance audit is underway. The proposed topic is sustainable fisheries, which is an opportunity to focus on economic and social as well as

environmental aspects. The WGEA fisheries guidance will be used to help scope the audit. The PASAI congress will consider the proposal when it meets in Tonga in August 2011.

### **Next RWGEA meeting**

The next RWGEA meeting is due to be held in Sydney, Australia in April 2012. The last RWGEA meeting was held in Brisbane, Australia in April 2010 and helped to shape the 2<sup>nd</sup> PASAI cooperative audit – on drinking water. The next RWGEA meeting may be an opportunity to help shape the proposed fisheries audit and to discuss taking a broader sustainable development focus in that audit.

### **Conclusion**

There are many challenges for Pacific SAIs in undertaking their first performance audits on environmental topics. The cooperative audit process, although reliant on donor and expert support, is undoubtedly an effective way of conducting these audits. It is likely to be the model for doing performance audits in PASAI in the medium term, for both environmental and other topics. The WGEA guidance on auditing solid waste was very useful for the first audit, and we hope that the WGEA fisheries guidance will be equally useful for the proposed 3<sup>rd</sup> audit.

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