

## **SAI Performance Report of the Kiribati Audit Office dated 9. December 2020**

### **Independent Review Statement**

*The INTOSAI Development Initiative (IDI), as operational lead on SAI PMF, provides support to SAI PMF assessments where requested. Such support includes conducting independent reviews (IR) of draft assessment reports. A request for such an IR was received from the assessment team on 11. May 2020 in agreement with the Auditor General.*

This SAI Performance Report (SAI-PR) was prepared by Mrs Sinaroseta Palamo-Iosefo (Team Leader - PASAI's Director Practice Development). Supported by Mr Samuela Tupou (Assessment Team Member, SAI Fiji – Audit Manager), Ms Elsie Willy (Assessment Team Member, Vanuatu National Audit Office – Audit Manager) and Ms Elsie Daniels, Vanuatu National Audit Office – Audit Manager). The team leader and the team members together are considered to have the appropriate skills and experience to produce a high-quality assessment.

The design of the independent review process was included in the assessment Terms of Reference and approved by the Auditor General of the Kiribati Audit Office. The assessment was funded by the European Union and implemented by the United Nations Development Programme (UNDP) in partnership with the Pacific Association of Supreme Audit Institutions (PASAI).

In compliance with recommended SAI PMF methodology, the Auditor General of the Kiribati Audit Office received the draft report for review and official comment with the objective of ensuring that the report is factually correct.

The independent review arranged by IDI was carried out by Mr Alain Roger Memvuh, Manager at the IDI. The reviewer had no responsibility for preparing the SAI-PR and has been properly trained and is considered to have the knowledge and experience necessary for this task. The objective of this review was to ensure that the SAI PMF methodology had been adhered to, that the evidence in the SAI-PR was sufficient to justify the indicator scores, that the analysis was consistent with the evidence, and that the executive summary was consistent with the analysis in the rest of the SAI-PR. The review concluded that all objectives have been satisfactorily met in the final report dated 9 December 2020.

Significant matters raised during the independent review process have been addressed in this version of the SAI-PR.

Prepared by: Alain Roger Memvuh

Date: 23 December 2020