



**Report on Macro Assessment of
the Public Financial
Management System

of

Solomon Islands**

31 March 2008

This Report has been prepared by KPMG for UNDP, UNICEF,
and UNFPA

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1 Background

Pursuant to the UN General Assembly Resolution 56/201 on the triennial policy review of operational activities for development of the United Nations Systems, UNDP, UNICEF, UNFPA and WFP (United Nations Development Group (UNDG) ExCom Agencies) adopted a common operational framework for transferring cash to non- government implementing partners. This Harmonised Approach To Cash Transfers (HACT) while being part of reforming UN's operational development activities is also in response to the Paris Declaration on Aid Effectiveness which calls for a closer alignment of development aid with the host countries priorities and needs. The implementation of HACT will significantly reduce transaction costs and lessen the burden that the multiplicity of UN procedures and rules creates for its partners. The HACT framework was adopted by UNDG's Executive Committee through a joint letter of 28 April 2005.

The ExCom agencies will need to assess the risks associated with transactions to an implementing partner before initiating cash transfers under the harmonized procedures. Within this context, the ExCom agencies in Fiji and Samoa plan to undertake a macro assessment of the countries financial management system in the course of its progress

2 Objective of the review

The objective of the macro assessment of the countries financial management system is two fold. Mainly a capacity development objective and Financial Management Objective as given below.

2.1 Capacity development objective:

- To identify strengths and weaknesses in the country's PFM
- To find out areas for capacity building by government and other development partners.

2.2 Financial management objective

- To assist in the establishment of appropriate cash transfer modalities, procedures and assurance activities to be applied by the ExCom agencies.
- To establish the capacity of the Supreme Audit Institution to undertake audits of cash transfers to implementing partners

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3 Disclaimer

This report has been prepared by KPMG for the purposes set out in the contract (Ref – PSC 01/08) and the Terms of Reference attached to the contract as Annex II between KPMG and UNDP. It is not intended that this report will be used for any other purpose.

KPMG has prepared this report on the basis of information available at the date of this report. We have no reason to doubt the accuracy of the information provided to us. However nothing in this report should be taken to imply that KPMG has verified any information supplied to us.

This report has been prepared based on a desk research and on information made available to us from various sources. Our findings and assessments may not be sufficiently conclusive had country visits been undertaken.

We have no reason to believe that any material facts have been withheld from us but do not warrant that our enquiries have revealed all of the matters that an extensive assessment might disclose.

We understand that this report will be used exclusively by UNDP, UNICEF and UNFPA. KPMG consents to the issuing of this report confidentially to the UNDP, UNICEF and UNFPA. However KPMG accepts no liability to any party for this report, other than those arising at law to UNDP, UNICEF and UNFPA.

Neither the whole nor any part of this report nor any reference thereto may be included in or with or attached to any document, circular, resolution, letter or statement without the prior written consent of KPMG as to the form and context in which it appears.

4 Statement of process and participating institutions

We encountered significant difficulties in securing relevant information relating to the PFM System for the Solomon Islands. We searched the World Bank, IMF, ADB, AusAid, and European Commission websites extensively in our attempt to gather information pertaining to the issues raised in the questionnaire. We also used our network of contacts to secure the required information for the macro assessment. Our research did not provide us with the necessary details to complete the macro assessment for the Solomon Islands.

The difficulty in obtaining relevant information for Solomon Islands was conveyed to UNDP and UNFPA. A report by the Office of the Auditor General (AG) dated 2 October 2006, for the period ended 31 December 1997, which was made available to us by UNFPA, provided some insights to the risks relating to the Solomon Island's Public Financial Management System.

Our assessment on the suitability or otherwise of the country's Public Financial Management System to move towards a Harmonised Approach to Cash Transfers (HACT) is based on the above mentioned AG's report. Due to the lack of specific information to address each of the issues pertaining to the checklist on the PFM system, we have, where possible considered the available information and made an assessment of the riskiness of the indicators to the PFM system. In some cases we have made inferences to arrive at a risk rating based on the comments made in the report.

We have contacted Ms Polini Boseto, National Programme Officer, attached to the UNFPA, and based in the Solomon Islands field office. She has previously served as the Director of Social Sector Division at the Ministry of National Development Planning and Aid Coordination (MODPAC). She has assisted in the Macro Assessment by providing us with relevant information.

Mr. Allan C. Daonga, Director – Aid Coordinating Unit, (MODPAC) of the Solomon Islands was also contacted and he has kindly provided us with some information for our assessment.

SUMMARY CHECKLIST FOR DETERMINING RISKS RELATED TO THE PFM

| PI No. | Performance Indicator | Risk Assessment |
|--|---|--------------------|
| Risk Indicator 1-National Budget Development and Execution Process | | |
| 1 | The annual budget contains all significant government expenditures, including relevant donor contributions. | High |
| 2 | Budget and performance | Low |
| Risk Indicator 2- Functioning of the public sector accounting and internal control Mechanisms | | |
| 3 | To what extent are internal controls and financial procedures adhered to? | High |
| 4 | Bank Reconciliations | High |
| 5 | Transfer of cash resources | Significant |
| 6 | Reporting of cash and asset position to government | High |
| Risk Indicator 3 - Audit and oversight | | |
| 7. | External Audit/the auditor general (Supreme Audit Body) | High |
| 8. | Follow up action to Audit Reports | High |
| 9. | Transparency of Audit Process | High |
| Risk Indicator 4 - Financial Recording systems and staff qualifications | | |
| 10. | Staff qualification and skills | High |
| 11. | Financial Systems | High |

5 Summary of findings

a) Assessment of Public Sector Accounting and Internal Control Mechanisms, Audit and Oversight and Financial Recording Systems and Staff Qualifications.

We note that up to date information covering the Solomon Islands' Public Financial Management Systems is not available. We have relied on the Auditor General's Report of October 2006 covering the 31st December 1997 year to assist us with this report.

Accordingly, this time lag should be taken into account in the overall assessment. We are aware that RAMSI has provided some resources in capacity building in the Government Treasury Department. However, we are unable to assess the improvements made in this area.

Timely reporting on financial statements is an important aspect of transparency and accountability. The AG points out that this delay of more than eight years in the tabling of the audited financial statements and the report and certificate thereon before parliament is mainly due to the following reasons:

- 1 The long protracted delay in the preparation of the annual accounts and its submission to the Auditor General for audit as required under sections 39 of the Act.
- 2 The lack of human and financial resources so as to enable the AG to carry out its statutory function
- 3 Ministry of Finance (MOF) failure to recognize the audit service contract signed between the service provider and the AG, which necessitates legislations to be reviewed to ensure the AG's independence as guaranteed or implied under the constitution.

Some of the key findings reported by the AG which are relevant to our report are as follows:

1 Compliance with Solomon Islands Constitution, Public Finance and Audit Act and other Statutory Requirements in the preparation of the Accounts.

The AG's report states that these accounts have not been reported on within the legal framework stipulated by the Public Finance and Audit Act and have not been audited and reported on as required by the constitution.

This has amounted to a serious breach of the laws underpinning proper control and management of public funds.

2. Lack of compliance with the laws governing public finance

The AG's report states that there appears to be lack of compliance with the requirements of the Public Finance and Audit Act and the Financial Instructions and other established systems and procedures underpinning sound financial management in the public sector. The AG's report further notes that there has been fundamental failure in the systems of recording and controlling of accounting transactions and most notably, there is insufficient evidence to support certain accounting transactions

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3. *Cash and Bank Balances*

The AG reports that they have noted significant discrepancies with cash and bank balances, in that the amounts disclosed in the financial statements differ from the actual cash and bank balances.

4. *Advances*

The AG's report indicates that there has been very lax and poor controls over this area of expenditure.

Finally, the AG's report further identifies the following weakness in the Centralized Accounting System in that the financial report does not provide useful information on the performance (actual activities) of the Government for the period to which the financial report relates.

There is no report produced on performance of government ministries/departments in comparison to the expenditures incurred.

The AG is concerned that :

1. The parliament may not be fully informed on the outcomes or benefits derived as a result of the resources allocated and utilized.
2. The Public Accounts Committee may not be fully informed so as to perform its functions in an effective and efficient manner and to report to Parliament in such a way to expedite its functions properly.
3. Stakeholders, donor governments and agencies are not fully informed of the use of its resources provided in the form of assistance.

Finally, the Accountant General is of the view that inter alia these same issues identified above are likely to be evident for the later years until 2004. It is noted from his letter dated 6th April 2006, that at this point of time, National Accounts have not been finalized for the year 2000 onwards, thus reinforcing our view of the poor state of Public Financial Management in the Solomon Islands.

b) Assessment of National Budget Development and Execution Process

Since there was no published information for us to assess the national budget development and execution process, we have communicated with Ms Polini Boseto from the UNFPA who has been formerly attached to the Ministry of Development Planning and Aid Coordination (MODPAC) of the Solomon Islands Government.

Based on the information provided, we understand that the Solomon Islands has an established budget setting process in place. The budget is being debated in Parliament prior to the Budget Speech. Before the Budget is debated in Parliament it goes through the Public Accounts

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Committee (PAC) which is chaired by a member of Parliament and includes selected Members of Parliament mandated to scrutinize the budget. In doing so, the PAC invites each Government Ministry to answer questions that might arise at these deliberations. The Auditor General is usually present at these meetings as well as technical advisors from the Ministry of Treasury and Finance (MOTF).

With reference to the Budget it self, we understand that there are two annual budgets: The recurrent Budget and the Development Budget, prepared by the MOTF and MODPAC respectively. There are plans to merge these two budgets. All significant government expenditures are contained in the annual budget including donor funds. However, the development budget may at times not capture some programmes and projects under donor support due to the following reasons:

- Donors go directly to beneficiaries and hence not through the MOTF or MODPAC – Hence the Government is not aware of the programme or project being implemented or funded.
- The Aid Management Information System (AIDMIS) at the MODPAC is not being utilized effectively to provide the required information for planning and decision making.
- Unavailability of programme and project dossiers – hence, no information is available even if the project has by passed the budget and has been implemented.

c) Assessment of time taken for transfer of cash resources

Mr. Allan C. Daonga, Director – Aid Coordinating Unit, (MODPAC) of the Solomon Islands has kindly provided us with the information to make our assessment on the time taken for cash transfers. Ms Polini Boseto has also provided us with some useful information on this subject.

Based on the information provided, we understand that the transfer and execution of donor funds differ between donor agencies depending on the agreement between the government and the donor. If all procedures have been adhered to and clearances received, the transfer of funds from National Level to Project/ implementation level on average would take between two weeks to one month. This is only a general estimate as each transfer would differ depending on the circumstances of such transfers.

6 Key risks the PFM poses to the functioning of the cash transfer framework

The AG, in his Audit of the 1997 Accounts and Financial Statements of the Solomon Islands Government for the Year ended 31st December 1997 reveals that there *were serious and significant discrepancies* in the following:

- The internal control structure
- Non compliance with prevailing regulations and other laws underpinning sound financial management practices in the public sector and
- Lack of adherence to administrative procedures enshrined in the regulations pertaining to public sector administrative standards.

The AG goes on further to say that,

“ In aggregate, this report implies that the state of compliance with the laws, regulations and sound financial management practices required for the proper management and control of the finances of the government of Solomon Islands – departments and agencies – *is significantly below acceptable standards of quality and effectiveness*. It is imperative that such breaches of the laws are not entertained in view of the importance of sound financial management practices, not only for the promotion of good governance but to ensure a proper and timely decision making process.”

The AG concludes by stating the following:

The laxity of financial control and management of public funds poses serious concern and has attributed to wastage of public resources. Established legal framework for the proper control and management of public funds were not followed. This has created an environment conducive to mismanagement and fraud. The effects of these on delivery of public services have been immense with significant reduction of the level of essential services to the general populace, especially in the rural Solomon Islands.

Timely reporting, which is crucial to sound financial management practices were not complied with and there seemed to be no concerted efforts to ensure that the problem is addressed seriously.

Numerous discrepancies were noted, some of which were inconclusive, particularly in the Statement of Assets and Liabilities figures. No action has been taken to rectify the anomalies identified by MOF thereby raising questions as to the correctness and/or farness of the proceeding years' financial statements without these adjustments.

The AG's report briefly alludes to poor management of Government finances with specific reference to the Development Budget resulting in diminishing confidence of donor governments and international financing institutions and agencies.

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However, the Accountant General, in his covering letter to the Auditor General states that it was positive to note that the auditors indicate that the current internal controls systems have improved since the arrival of RAMSI and filling of key positions.

Based on all of the above information gathered from the AG's report, we consider that the PFM system as a whole is weak and may not be able to be relied upon. Although there have been improvements after the arrival of RAMSI as noted by the Accountant General, there is no information currently available to determine that all systemic deficiencies have been addressed during the period from 2004 to 2007.

7 The effect of the Regional Assistance Mission to Solomon Islands (RAMSI) on the PFMS Assessment

The Australian Strategic Policy Institute, in its Insights and Strategies paper has published an article in 2005, titled “**How is RAMSI faring? – Progress, challenges, and lessons learned**”

The following is based on this article:

- The key objectives for RAMSI are: to restore security, to assist with governance and economic reform, and to help re build Solomon Islands’ Institutions.
- Phase one was the most urgent task of restoration of law and order and budgetary stabilization
- Phase two was to provide Solomon Island with the institutions and expertise required for it to function as an effective state and through out 2004, focused on the consolidation of the rule of law, *the beginnings of institutional reform* and measures to revive the economy.
- Phase three of the mission has commenced this year. This phase is characterized more by moves towards sustainability and self reliance. The emphasis is on capacity building and training, as well as bedding down systems and reform measures.
- RAMSI is seeking to improve accountability and transparency in government, and to build up anti-corruption institutions such as the Ombudsman and the Auditor General.
- The article states that Phases two and three, involving the complex tasks of addressing corruption, maintaining revenue compliance, rebuilding institutions, and reviving the economy, were always destined to be far thornier and many challenges still lie ahead.
- A real question exists as to sustainability after RAMSI departs; unless processes are firmly bedded down and expertise successfully transferred, the situation in Solomon Islands could revert upon RAMSI’s withdrawal.

The Australian Government had declared that the mission represented a long-term commitment on Australia’s part, in the order of five to ten years. Although RAMSI has been operating since July 2003, in its progress report published in July 2005, there is no mention of any significant milestones achieved in the area of reform in the Public Financial Management systems.

However, the RAMSI website gives us a more specific update of the areas covered under Accountability mechanisms and institutions as follows:

- RAMSI has assisted the Solomon Islands Government target corruption and deliver comprehensive strategies for public administration reform and management.
- RAMSI is helping to strengthen the formal accountability institutions that serve as the people’s watchdog on government, ensuring that government and public service are run fairly and openly and that the resources managed by government on behalf of the people

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of the Solomon Islands are used for the proper purposes and in the interests of the people.

- The institutions that supervise the actions of the government and the public service (such as the Auditor General, the leadership Code Commission and the Ombudsman's Office) need to be strong enough to have adequate resources to uncover corruption and mismanagement and to appropriately deal with offenders.
- The promotion of transparency and accountability in government has resulted in initial successes. Major audit reports were tabled in Parliament in 2005 for the first time in roughly two decades.

We consider that the above information serves to reinforce our comments in chapter five, in that there is currently insufficient information to assess the impact of RAMSI on the PFM system of the Solomon Islands. Hence, we are unable to determine that all systemic deficiencies have been addressed during the period from 2004 to 2007.

8 **Assessment of Supreme Audit Institution's capacity to undertake required audits**

At the beginning of his report, the AG inter alia sites AG's independence and lack of human and financial resources as a major impediment to carrying out his duties and the timely submission of audit reports.

This is further elaborated by the AG in his report as follows:

- The reporting procedures of the Auditor General appear to be inadequately defined in the Mandate. The Constitution and the Act do not seem to provide for situations whereby the public accounts of the Solomon Islands Government prescribed under section 38 have been prepared and submitted to the Auditor General outside of the legal time frame – especially when such delays are more than one year or so.
- Whilst the Constitution adequately provides for the independence of the Auditor General, important aspects which significantly impact on the performance of the Auditor General such as finance and human resources continued to be controlled by Ministry of Finance and the Public Services Department respectively. The effects of these are clearly evident in the long protracted delay in tabling the report and certificate of the AG.

The Transparency International Country Study Report on National Integrity Systems 2004 inter alia states that the Supreme Audit Institutions capacity to undertake the required audits is compromised and effectively prevented from fulfilling its functions mainly due to under – resourcing. The report further states that under-resourcing has been systematic and taken the form of denial of necessary trained personnel for the effective execution of the office's role and of necessary equipment and facilities. The report concludes that the extent of under-resourcing is such that annual reporting and the financial audits cannot achieve meaningful coverage in either breadth or depth.

Based on the above we consider that the Supreme Audit Institution lacks the capacity to undertake the required audits efficiently and effectively in a timely manner inter alia due to the following constraints :

1. Insufficient legal backing
2. insufficient human resources
3. insufficient infra structure facilities

9 Suggested opportunities for capacity building (if any)

- Based on the Report of the AG, we consider that major capacity building efforts need to be undertaken across the public financial management system, if not already addressed by RAMSI not only to equip the staff with the necessary skills and technical knowledge to cope with the preparation of accurate and timely reports, but also to change the present mindset of lackluster attitude towards financial controls and the management of public funds.
- A review of the legal and regulatory frame work is also required simultaneously to experience real results on the ground based on the AG's comments. These revisions should not only reflect the standards required to cope with the changing environment, but also to ensure more efficient and effective service delivery without undermining the need to be accountable and transparent.
- According to the Accountant General, presently capacity building efforts within the Treasury are in progress with a view to ensuring the implementation of key monthly activities. We consider that this can be further enhanced by building capacity in the areas of adherence to internal controls and proper record keeping if not already addressed by RAMSI.
- Improve the impact of the Auditor General by making necessary amendments to the Constitution and Act to provide an enabling environment for the Auditor General to carry out his duties.
- Improve the impact of the Auditor General's (AG) office by providing training and ensure that the AG's office has a pool of sufficiently skilled and qualified staff to carry out the audits. Ensure that these officers can be retained within the AG's office by paying them comparable salaries to the private sector.

A Annex 1: Completed checklist for determining risks related to a country's PFM

| Risk Assessment: HR (High Risk), SR (Significant Risk), MR (Moderate Risk), LR (Low Risk) | | | | |
|--|--|-----------------|--|---------|
| PI - No. | Performance Indicator (PI) | Risk Assessment | Definition of Risk Assessment as per the checklist given. | Remarks |
| Risk Indicator 1-National Budget Development and Execution Process | | | | |
| 1. | The Annual Budget contains all significant government expenditures, including relevant donor contributions | HR | The Annual Budget does not contain significant government expenditures, including relevant donor contributions. | |
| 2 | Budget and Performance | LR | Budget Decisions are fully debated with assistance from expert committees. Full consideration of previous performance is taken into account when setting future budgets. | |
| Risk Indicator 2- Functioning of the public sector accounting and internal control mechanisms | | | | |
| 3 | To what extent are internal controls and financial procedures adhered to? | HR | Procedures are frequently over-ridden or ignored. Emergency procedures are routinely used. | |
| 4 | Bank Reconciliations | HR | Many accounts are not reconciled monthly. Reconciliations are often poorly performed. | |
| 5 | Transfer of cash resources | SR | Cash Transfers from Central/Regional levels to project level takes between two weeks and one month. | |
| 6 | Reporting of cash and asset position to government | HR | Analysis of cash and asset position made to government contains significant omissions. | |

| Risk Indicator 3 - Audit and oversight | | | | |
|---|---|----|--|--|
| <p>From the information available, we consider this risk indicator as a whole to be of high risk. However, due to the unavailability of more specific information to address the individual performance indicators, we can only infer that they all pose a high risk to the PFM system of Solomon Islands.</p> | | | | |
| 7. | External Audit/the auditor general (Supreme Audit Body) | HR | The external audit covers less than 80% of central government expenditures. | |
| 8. | Follow up action to Audit Reports | HR | Points raised by the external audit are infrequently followed up. | |
| 9. | Transparency of Audit Process | HR | Statutory external audit reports are infrequently published. These are rarely debated in the press, even where of public interest. | |
| Risk Indicator 4 – Financial Recording systems and staff qualifications | | | | |
| 10. | Staff qualification and skills | HR | It is often not clear that staff have the skills and qualifications necessary to discharge their duties. | |
| 11. | Financial Systems | HR | Financial Systems only capture and report on the most basic financial data, and this is frequently unreliable. System maintenance and performance is generally poor. | |

B Annex 2: Bibliography of information sources used in the assessment

- *Report of the Auditor General on the Solomon Islands Government Accounts for the year ended 31st December 1997.*

This Report was submitted by the Accountant General to the Auditor General on the 6th of April 2006. Auditor Generals Report is dated 2nd October 2006.

- *Transparency International - National Integrity Systems - Country Study Report – Solomon Islands 2004*

- *“How is RAMSI faring? – Progress, challenges, and lessons learned”*

The Australian Strategic Policy Institute - Insights and Strategies paper (2005)

C **Annex 4: Statement of work carried out in the process of securing information for this assignment.**

This section provides a brief overview of the work performed on the Macro Assessment of the Public Financial Management systems of the twelve Pacific Island countries.

An extensive web search was carried out for any information on the Public Financial Management Systems of the countries to be assessed. After reviewing many articles, we concluded that reports on studies carried out under the Public Expenditure & Financial Accountability (PEFA) Performance Measurement Framework (PMF) was the best suited for our assessment. PEFA aims to support integrated and harmonised approaches to assessment and reform in the field of public expenditure, procurement and financial accountability.

The following Reports were secured by us and formed the basis of Macro Assessment.

- Vanuatu - Public Financial Management Performance Report – July 2006 – Commissioned by the EC
- Samoa - Public Financial Management Performance Report – October 2006 – Commissioned by the EC
- Tuvalu - Report on Public Expenditure and Financial Accountability – April 2007 – Commissioned by ADB
- Tonga - Public Financial Management Performance Report –Draft Report September 2007 – Commissioned by AusAID
- Fiji - Public Financial Management Performance Report and Performance Indicators Report –June 2005 – Commissioned by the World Bank

The IMF and World Bank web sites were searched for Reports on Observance of Standards and Codes – Fiscal Transparency Module. This search yielded a ROSC for Samoa conducted by IMF. The World Bank has not conducted a ROSC in the Pacific Region.

In order to address the assessment of Capacity of the Supreme Audit office, we had to rely on the Country Reports on National Integrity Systems produced by Transparency International as the PFM documents did not adequately cover this area. Our desk research indicated that this was the most suitable document for this purpose.

The documents submitted by the UNDP office, including IMF Article IV and ADB PIER Review reports was also reviewed by us.

We also interviewed Mr. Suhash Joshy, the Public Expenditure Management Advisor of the PFTAC and Ms Dallas Young, the Budget and Planning Advisor for the MFEM of Cook Islands to obtain further information on this assignment.

In the instances where our desk research did not yield sufficient relevant information for us to carry out the Macro Assessment for certain countries, we communicated with numerous officials in varied capacities to secure the information required.

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The following officials were contacted to obtain information pertaining to the assignment.

| Name | Designation | Agency |
|----------------------------|------------------------------------|--|
| Kerry Baguley | HR Manager | AusAid |
| Andrew Shepard | Development Program Specialist | AusAid |
| Nicholas Berlanga Martinez | Head of office –EC Vanuatu | The Delegation of the European Commission |
| Kesaia K. Vilsoni | Information Services | Forum Secretariat |
| Elisabeth Mealy | Sr Communications Officer | The World Bank |
| Barry Ried | Sr Financial Management Specialist | ADB – Pacific Department |
| Dr. Kay Beese | Head of Operations | The Delegation of the European Commission |
| Atanteora Beiatou | SIS Program Officer | Forum Secretariat |
| Nicholas McDermott | Pacific Plan SIS Desk Officer | Ministry of Foreign Affairs & Immigration Republic of Kiribati |
| Natan Teewe | Permanent Secretary | Ministry of Finance : Kiribati |
| Horst Pilger | Head of Infrastructure | The Delegation of the European Commission |
| Robert De Raeve | Head of Operations | The Delegation of the European Commission |
| Anqian Huang | Country Economist | ADB – Pacific Sub Regional Office |
| David Chandler | Sr Financial Management Specialist | The World Bank |
| Gabriela Koehler Raue | Head of Section – Social Sectors | The Delegation of the European Commission |
| Debbie Reschke | First Secretary | AusAID Australian High Commission – NUKU’ ALOFA |
| Edward Ablett-Hampson | Deputy High Commissioner | New Zealand High Commission - NUKU’ ALOFA |
| Paul Allsworth | Director Audit Department | Cook Islands Audit Office |
| Dallas Moana Young | Budget and Planning Advisor | Ministry of Finance and Economic Management – Cook Islands |
| Lavinia Teupoko | Budget Analyst | Ministry of Finance and Economic Management – Cook Islands |
| Elizabeth Tommy | Audit Manager – Financial Audits | Ministry of Finance and Economic Management – Cook Islands |
| Hon. Leuelu Tine | High Commissioner | Tuvalu High Commission |
| Mrs Niki Rattle | Secretary General | Cook Islands Red Cross |
| Ms Polini Boseto | National Programme Officer | UNFPA – Solomon Islands Field Office |
| Mr Allan C Daonga | Director – Aid Coordination Unit | Ministry of Development Planning & Aid Coordination |

