



Serving Canada's public sector auditors, legislators and managers...

A logo consisting of four interlocking, colorful ribbons (red, green, blue, and orange) forming a spherical, atomic-like structure.

INTERNATIONAL PROGRAMS

...and strengthening audit offices abroad since 1980

**International Legislative Audit Assistance Program
for
Improved Governance and Accountability**

Year in Review 2008-2009

Supported by Canadian International Development Agency

A faint, light-colored world map is visible in the background, centered behind the text.

August 2009

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Canadian Partners

Canadian International Development Agency

Fellowship Partners

Offices of the Auditors General of:

- Canada
- Alberta
- British Columbia
- Québec

Twinning Partners

Offices of the Auditors General of:

- Alberta - Vietnam
- British Columbia - Barbados
- Manitoba - Kenya
- New Brunswick – Tanzania
- Newfoundland and Labrador – Guyana and Belize
- Nova Scotia – Saint Lucia

Working together to improve democratic governance

Democracies operate on the principle that public institutions should be accountable for their actions to elected officials.

An independent external audit office reporting directly to elected officials, and an effective parliamentary oversight committee to consider audit findings, are critical components of a strong national accountability process.

Since 1980, the Canadian International Development Agency (CIDA) and the Canadian non-profit foundation CCAF-FCVI Inc. (CCAF) have collaborated to share Canadian knowledge about good governance and accountability with democratic institutions in developing countries.

Specifically, through the *International Legislative Audit Assistance Program for Improved Governance and Accountability*, CCAF and its partners work to strengthen external audit and parliamentary oversight in developing

countries. Stronger institutions are better able to contribute to accountability and transparency, and the reduction of poverty.

CCAF's partners in this Program, the Offices of the Auditors General of Canada, Québec, Alberta and British Columbia, provide training and mentoring to the CCAF International Fellows in their offices and technical support abroad. Legislative audit offices in Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia and Saskatchewan also provide advice and technical support to counterparts in participating countries, as do members of public accounts committees from several jurisdictions.

In 2007, CIDA and CCAF signed a new five-year contribution agreement. This report presents recent highlights and accomplishments of the Program.

Ronald C. Thompson, FCA
Chair, CCAF

public
institutions
should be
accountable for
their actions.

CCAF-FCVI Inc. is a Canadian non-profit research and education foundation. Our mission is to provide exemplary thought leadership and to build both knowledge and capacity for effective governance and meaningful accountability, management and audit. The focus for, and beneficiary of, our work is the public sector.

CCAF works closely with Canadian auditors, elected officials and government executives. The Foundation receives core funding from Canada's legislative audit community, from government central agencies, the Canadian Institute of Chartered Accountants (CICA), and from some of Canada's major accounting firms. It is governed by a volunteer Board of Governors.

success stems from
accountability,
supportive leadership,
and commitment to
change



Ensuring the conditions for success are in place

The *International Legislative Audit Assistance Program* strengthens national audit offices in developing countries by training a critical mass of senior staff through a ten-month Fellowship study term in Canada. These “Fellows” and their offices receive additional support through post-graduate and capacity development initiatives.

For the Program to be effective in any given country, three conditions must be met:

- The country’s accountability processes must be at a certain level of maturity.
- The leadership in the national audit office must be supportive of change.

- The individual candidates for the Fellowship component of the Program must be ready to take on the challenges of the Program and be agents of change when they return home.

To ensure these conditions are in place, CCAF carefully assesses both prospective participating audit offices and individual candidates. It does this through “assessment and recruitment” missions to the countries involved.

In 2008-2009, CCAF conducted four such missions: to **Tanzania**, **Mali**, **Barbados**, and **Kenya**. A mission to Vietnam was completed the previous year.

What’s involved in an assessment mission?

Before undertaking an assessment and recruitment mission, CCAF researches a potential participating country to ensure it is likely to qualify for the Program. It does this by examining the legislation that governs the national audit office, meeting CIDA and other donor representatives, reviewing country assessment reports from a variety of sources, coordinating with INTOSAI’s regional secretariats, meeting with members of the Public Accounts Committee and reviewing the audit office’s operations and plans.

Missions generally involve senior representatives from CCAF and a Canadian legislative audit office. The representatives meet the Auditor General and senior staff of the national audit office and oversight committee members, consult with CIDA and other donor officials in the country, and interview Fellowship candidates. During all missions, CCAF stresses that the national audit office must nominate female candidates for Fellowships.

Countries that have participated in the Fellowship Program and/or capacity development and regional training initiatives.



	Argentina		Hong Kong		Saudi Arabia
	Bangladesh		Hungary		Saint Lucia
	Barbados		India		Saint Vincent
	Belize		Indonesia		Senegal
	Benin		Jamaica		Singapore
	Bhutan		Jordan		Sri Lanka
	Brazil		Kenya		Swaziland
	Cameroon		Malaysia		Tanzania
	Chile		Mali		Thailand
	China		Mexico		Tonga
	Colombia		Morocco		Trinidad & Tobago
	Costa Rica		Nepal		Tunisia
	Dominica		Nigeria		Uganda
	Egypt		Pakistan		Vietnam
	Ethiopia		Papua New Guinea		Yemen
	Gambia		Peru		Zambia
	Ghana		Philippines		Zimbabwe
	Guyana		Republic of Korea		

198 Fellows from 53 countries have graduated from the CCAF's International Program's Fellowship component since it began in 1980.

The Fellowship component – Welcome to Canada!



Graduation of the 2007-2008 Fellows

A core element of the *International Legislative Audit Assistance Program* is the Fellowship component.

The individuals selected during CCAF's recruitment missions come to Canada for ten months to learn about performance (or "value-for-money") auditing and related topics. They arrive in the summer and depart the following spring.

Fellows receive orientation and support, placement within a Canadian legislative audit institution, and professional development in the form of in-class training, topical sessions and practical experience with audit teams. Mentors help ease the transition to Canada's culture and climate and maximize Canadian knowledge transfer.

In addition to performance auditing, the curriculum covers financial management

and control, internal audit, fraud awareness, corruption and ethics, and environmental auditing. The Fellows are provided information on the evolution of gender equality in Canada and in the workplace, and are engaged in discussions exploring cultural differences.

Seven Fellows graduated in 2007-2008. Participants from **Bénin** and **Mali** were placed at the Office of the Auditor General of Québec, and the others – from **Ghana** (2), **Kenya**, **Saint Lucia** and **Guyana** – at the Office of the Auditor General of Canada.

In 2008-2009, seven Fellows graduated – one each from **Ghana**, **Kenya**, **Saint Lucia**, **Guyana** and **Thailand**, and two from **Vietnam**. The Fellows from Vietnam did their placements at the Office of the Auditor General of Alberta, and the others at the Office of the Auditor General of Canada.



Vietnam Fellows study term with the Office of the Auditor General of Alberta





Ghana, Guyana, Kenya, Saint Lucia and Thailand Fellows complete their placements at the Office of the Auditor General of Canada



*Sheila Fraser,
Auditor General of Canada*

A focus on action

To ensure their studies in Canada have a strong practical focus, each Fellow is required to develop a Strategy Paper on a topic that has been approved in advance by their home office. Upon their return home and with the support of their office, the Fellows are required to implement the strategy set out in their paper.



*2008-2009 Fellows'
Strategy Papers*



Office of the Auditor General for the City of Ottawa shares its experience with the five Fellows placed in Ottawa

New Canadian legislative offices join Fellowship component

The Offices of the Auditors General of Canada and Québec have hosted Fellows since the inception of the Program. In 2008-2009, the Office of the Auditor General of Alberta hosted Fellows for the first time, and next year the Office of the Auditor General of British Columbia will do the same.

Two municipal audit offices are also engaged in the Program. Edmonton's Auditor, David Wiun, took the two Fellows from Vietnam for a three-week placement; the Auditor General of Ottawa, Alain Lalonde, provided a two-week program for Fellows studying at the Office of the Auditor General of Canada. These placements involved visits to such locations as water and waste treatment plants, paramedic facilities, and police and fire departments. They covered a variety of topics such as audit process, privacy control and quality assurance review, fraud hotline, IT budget review and, of course, snow removal.

With this range of partners, the Program provides Fellows with a comprehensive overview of audit issues at the federal, provincial and municipal levels. This is important because most national audit offices in developing countries are responsible for conducting auditing at all levels of government.



Office of the Auditor General for the City of Edmonton shares its experience with the two Fellows placed in Edmonton



2004-2005

*Yves & Danièle
Gauthier*



2005-2006

Ron Thomspson



2006-2007

*Manfred & Pat
Kuhnappel*



2007-2008

*Rita Gudziunas
Mankowski*



2008-2009

Alain Lalonde

Friends of the Fellows

Many Canadians contribute to make the Fellows' experience in Canada an enjoyable one, inviting the Fellows into their offices and even their homes. For the past five years, at the Fellows' annual graduation ceremony, CCAF has bestowed a "Friend of the Fellows" Award on deserving Canadians who have played a significant role in the Program.

Placing Canadian auditing practices in context

The strength of a nation's accountability processes is reflected in the country's culture and its institutions. CCAF ensures the Fellows obtain a thorough understanding of Canada's cultural and institutional context.

When they arrive, the Fellows receive an Orientation to Canada provided by the Centre for Intercultural Learning of the Canadian Foreign Service Institute (CFSI). Later, they visit Québec and Western Canada where they meet with parliamentarians, legislative audit office staff,

provincial and municipal government officials, and private sector representatives.

The Fellows also learn something about Canada's history by touring historic locales. And they can't help but experience Canada's changing seasons during a ten-month study term in our country.

At the end of their time in Canada, the Fellows and a trained counsellor from CFSI reflect together on their experiences in Canada and prepare for the return home.

Ottawa Fellows share the highlights about their countries at the International Fair hosted by Office of the Auditor General of Canada



Graduate Fellows and their offices receive ongoing support

CCAF reinforces the in-Canada training of its Fellows with post-graduate support. This support includes training sessions delivered abroad and ongoing access for Fellows to CCAF's research, networks and expertise.

- Evidence Gathering and Analysis Techniques in Performance Audits
- Auditing for Wrongdoing, Fraud and Corruption and Preliminary Forensic Auditing

In 2008-2009, CCAF conducted ten regional training workshops for graduate Fellows and other audit office staff from the Americas and Africa. Fourteen countries participated in the workshops that took place in Costa Rica, Guyana and Tanzania and the topics covered were:

- Performance Audit Fundamentals
- Performance (Value-for-Money) Audit Level II
- Sampling in Performance Audits

Regional outreach

There is always a larger demand from countries for Fellowships and capacity development than availability. CCAF extends its outreach to countries that have requested professional development support through invitations to its regional workshops. This initiative provides regional support and encourages countries to network with CCAF partner countries.

Networking to enhance coordination

CCAF wants to ensure its initiatives to strengthen national audit offices are coordinated with and complementary to those of other organizations with similar goals. An important part of CCAF's Program, therefore, is to find out what such other organizations are doing in the field.

The International Organization of Supreme Audit Institutions (INTOSAI), its regional organizations and the INTOSAI Development Initiative are particularly important in this regard. In October 2008, CCAF attended a joint Donor - INTOSAI meeting to improve global donor cooperation for the community. In addition, CCAF met in South Africa with representatives of AFROSAI-E (African Organisation of English-speaking Supreme Audit Institutions) and in Barbados and later Saint Lucia with CAROSAI (Caribbean Organization of Supreme Audit Institutions).

The Swedish National Audit Office actively supports AFROSAI-E. It recently funded a competition to promote the development of performance auditing among African Supreme Audit Institutions. The winner, Lawrence Ayagiba of the Ghana Audit Service, will be a CCAF Fellow in 2009-2010.

CCAF also met during the year with the United Kingdom-based Chartered Institute of Public Finance and Accountancy (CIPFA), which trains public sector accountants and auditors in developing countries.

In May 2009, CCAF Chair Ronald Thompson spoke at the annual conference of the Eastern Africa Association of Public Accounts Committees in Tanzania regarding well functioning Public Accounts Committees and their relationship with the Auditor General.

CCAF's Astonishing Reach

To support its research, capacity development and international programs, CCAF is able to tap into an extensive network of influential individuals and organizations.

The network includes federal, provincial and municipal auditors general from across Canada; elected members of federal and provincial public accounts committees; senior federal and provincial officials (such as comptrollers general and heads of internal audit); Canada's national accounting firms; standards organizations such as the Canadian Institute of Chartered Accountants; educational institutions such as École nationale d'administration publique, University of Alberta, Université Laval and Canada School of Public Service; international organizations such as INTOSAI, its regional organizations and the INTOSAI Development Initiative, the World Bank and the Inter-American Development Bank; CCAF's graduate Fellows and their superiors around the world; knowledgeable staff in donor organizations such as CIDA and the United Kingdom's Department for International Development; the members of CCAF's Board of Governors; and an extensive roster of advisory committee members, associates and consultants.



International Business Associate Professor at the University of Alberta meets with Fellows from Vietnam to discuss which course would assist their professional development goals.

Advancing the value of gender equality

By strongly encouraging the participation of women, the *International Legislative Audit Assistance Program* has been a strong supporter of Canada's leadership role in promoting the full participation of women as equal partners in their societies.

CCAF assesses gender equality in potential participating national audit offices during assessment and recruitment missions, and emphasizes participation in the Program by both women and men in its selection process.

While in Canada, Fellows see first hand the important roles women hold at all levels of a Canadian legislative audit institution, in the Canadian public sector, and within Canadian society in general. Training and discussion address gender issues within oversight institutions, and examine the impact these institutions, as overseers of government, can have on government gender equality programs.

Women participants are able to return home and confidently become agents of change within their offices. In most cases, participation in the program has opened the door to promotional opportunities.



*The Bureau du vérificateur général
du Mali host the CCAF Governance
symposium in 2008*

CCAF symposiums benefit national audit offices and oversight committees

Strengthening developing country audit offices through these capacity development initiatives is a good start. But unless the offices have effective relationships with the other participants in the accountability process – such as parliamentary oversight committee members and government executives – their work is of limited value. For this reason, CCAF supports participating national audit offices by engaging these other groups.

In November 2008, CCAF conducted a symposium on *Accountability, Governance and Reporting on Performance* in Mali. Participants attended from the Ministère des finances, Bureau du vérificateur général du Mali, Assemblée nationale, Section des comptes de la Cour suprême du Mali, Contrôle général des Services publics, Association des contrôleurs, inspecteurs et auditeurs du Mali and the Secrétariat du forum des organisations de la société civile. This style of symposium was first delivered as a pilot project in Benin in June 2007.

Parliamentary oversight committees are particularly important in holding governments to account. Their role is to review

audit office reports and make recommendations to the government.

In 2007-2008, CCAF conducted workshops for national audit offices and parliamentary oversight committees in Tanzania, Ghana, Saint Lucia and Guyana. The workshops were aimed at improving cooperation between these two institutions in the accountability process.

In 2008-2009, the Foundation worked with Saint Lucia to further strengthen the audit office–Public Accounts Committee (PAC) relationship. Saint Lucia’s Director of Audit attended a PAC meeting in Nova Scotia to observe the interaction between the Auditor General’s office and the provincial PAC. CCAF provided information requested by Saint Lucia’s PAC, and later met with the PAC Chair to discuss progress.

Priscilla Komora, Comptroller and Auditor General of Kenya met with Manitoba’s PAC in October, 2008. In March 2009, CCAF met with Kenya’s PAC and its Public Investments Committee. These interactions at the international level parallel CCAF’s longstanding and ongoing work in Canada with federal and provincial PACs.



Ludovick Utouh, Auditor General of Tanzania opens regional workshops hosted by his office for Ghana, Kenya, Rwanda and Tanzania in April 2009

National audit offices and graduate Fellows are active partners

National audit offices are very generous in their support when CCAF is organizing post-graduate activities in their regions. They often provide or arrange for workshop facilities and help with such logistics as accommodation and registration. Graduate Fellows play a role in these events; many also become resource people for the capacity development initiatives of other organizations.

Marta Acosta, for example, is now Deputy Auditor and Comptroller General of Costa Rica. The 1990-1991 Fellow was instrumental in arranging two major regional CCAF events in her country: a 2009 five-day *Performance Audit Level II* course, and a 2007 five-day symposium on *Auditing for Wrongdoing, Fraud and Corruption and Introduction to Preliminary Forensic Auditing*. She has also agreed to help CCAF provide additional performance audit training in the region.

In addition, she collaborated with a CCAF Fellow from Argentina to translate into Spanish CCAF's flagship publication *Accountability, Performance Reporting, Comprehensive Audit - An Integrated Perspective*.



CIDA invited Marta to speak at the Agency's 2008 International Cooperation Days conference in Gatineau, Québec. CCAF lead the session on improving accountable governance by strengthening independent audit institutions. Marta thanked Christine Walker, who chaired the panel, and CIDA for the support it provided CCAF over the years, and noted how important such programs are to countries in her part of the world

Mentoring and 'twinning' by the Offices of the Auditors General

One of the most innovative new components of the *International Legislative Audit Assistance Program* has been the matching up of Canadian provincial auditors general with counterparts in participating national audit offices abroad.

The Canadians serve as mentors and technical advisors to the participating foreign audit offices, providing input into the scoping and planning of performance audits, step-by-step advice on the conduct of audits, assistance in the drafting of findings and recommendations, and guidance on relationships with public accounts committees.

Since 2007, CCAF has facilitated the creation of six mentoring relationships between:

- Alberta – Vietnam
- British Columbia – Barbados
- Manitoba – Kenya
- New Brunswick – Tanzania
- Newfoundland and Labrador – Guyana and Belize
- Nova Scotia – Saint Lucia





Priscilla Komora, a 1990-1991 Fellow and former Auditor General of Kenya speaks at the 'Symposium on Leadership' at the University of Manitoba

Singapore's Deputy Auditor General, Teo Chee Khiang, a 1984-1985 Fellow, visits CCAF and expresses his appreciation for the confidence it provided to "do the job" once he returned to his home office and that implementation and credibility (of performance audit) are extremely important



Delegation and study visits to and from Canada

In October 2008, the then-Controller and Auditor General of Kenya, 1990-1991 CCAF Fellow Priscilla Komora, visited Winnipeg for the launch of the mentoring partnership between her office and the Office of the Auditor General of Manitoba. In March 2009 Manitoba's Auditor General, Carol Bellringer, visited Kenya to further the partnership and meet the new Controller and Auditor General, Anthony Gatumbu.

The Nova Scotia-Saint Lucia partnership began with a visit by Nova Scotia Auditor General Jacques Lapointe to Saint Lucia to help lead a CCAF workshop in March 2008. Saint Lucia's Prime Minister, Stephenson King, personally welcomed the CCAF team, and the event received extensive media coverage in the country. In March 2009 Averil James-Bonette, Saint Lucia's Director of Audit and a 2007-2008 CCAF Fellow, and Lenus Deterville, a 2008-2009 Fellow from Saint Lucia, visited Halifax to discuss strategic planning, PAC relationship building and performance audit practice.

CCAF occasionally receives delegations from countries that are not currently participants in the Program, but want to learn more about CCAF. This past year, for example, Singapore's Deputy Auditor General, a 1984-1985 Fellow, visited the office. The previous year, CCAF welcomed distinguished visitors from Senegal, Cameroon, Trinidad and Cuba, and from Tanzania, a current Program participant.



David White of the Office of the Auditor General of Newfoundland and Labrador working with Deodat Sharma, Auditor General of Guyana, a Fellow of 1999-2000



Evidence of success around the world

The *International Legislative Audit Assistance Program* is a little like teaching someone to fish – the benefits can last a lifetime. Often, the benefits increase over time.

Winston Orege was a CCAF Fellow in 1981-1982. He has since risen through the ranks to the position of Deputy Auditor General of Kenya. He is responsible for the audit of State Corporations and is Secretary to the Kenya National Audit Commission. The Kenya National Audit Office now conducts not only performance auditing but also environmental auditing and computerized auditing.

Winston is one among many. Teo Chee Kiang, Deputy Auditor General of Singapore, was a Fellow in 1984-1985. Marta Acosta, class of 1990-1991, is now Deputy Auditor and Comptroller General of Costa Rica. Gregory Teu, a 1993-1994 Fellow is currently the Assistant Auditor General for Performance Audit in Tanzania. Averil James-Bonette, a 2007-2008 Fellow, was appointed head of the Saint Lucia audit office in November 2008. In fact, graduate Fellows have at one time or another headed the national audit institutions of [Kenya](#), [Bhutan](#), [Guyana](#), [Thailand](#), [Nepal](#) and [Sri Lanka](#).

Although not every Fellow becomes an Auditor General, most become strong pillars within their organization and regionally. For example:

Benin's David Sohinto, a 2005-2006 Fellow, was selected to become an instructor for CREFIAF (the Regional Council for Training of Supreme

Audit Institutions of French-Speaking Sub-Saharan countries) and participate in training workshops on performance. During his stay in Canada, he mentioned to CCAF's officials that he would never have been awarded this duty as a CREFIAF instructor had he not participated in the CCAF International Program.

Shortly after her return home, Pauline Kane Fortune, a 2005-2006 Fellow from Cameroon, was appointed a member of the National Program of Good Governance for Cameroon.

From Thailand, Sirin Phankasem (2005-2006) was promoted to Director of International Relations and Sirikanchana Karikanchana (2006-2007) was promoted to Director of Human Resources Development.

In 2007 an Integrity Commission was created in Trinidad. Jennifer Frederick, a 2003-2004 Fellow, became its Director of Compliance. She uses her in-Canada and post-graduate training as transferable knowledge through her presentations, for example: *The Forensic Audit Approach*.

Past CCAF Chair Michael McLaughlin is researching, on CIDA's behalf, good practices in sharing information and providing capacity development assistance to supreme audit institutions in developing countries. The study will emphasize recipient viewpoints of how donor programs could be improved. The study is expected to provide valuable insight into the strengths of CCAF's Program, and indicate where improvements could be made.

CIDA and CCAF – moving forward together

2009-2010 is the mid-point of the current five-year CIDA-CCAF agreement. It promises to be a challenging and rewarding one.

- Eleven Fellows will participate in the Program's Fellowship component – the largest number in a single year since the Program's launch in 1980. The current average is six.
- For the first time ever, Fellows will be placed in four Canadian legislative audit offices at once: those of Canada, Québec, Alberta and British Columbia. The Office of the Auditor General of British Columbia will join the Program, providing training for two Fellows – one from Costa Rica, and one from Barbados. In addition, BC will provide mentoring to the Office of the Auditor General of Barbados under the twinning component of the Program.
- CCAF will conduct assessment and recruitment missions to French-speaking Africa and the Caribbean to identify qualified national audit offices and Fellowship candidates for future years.
- CCAF will complete assessments of the potential for twinning arrangements involving two additional Canadian legislative audit offices and national audit offices in developing countries.
- Post-graduate support for Fellows and their offices will be a major focus, with up to six courses or workshops offered in Africa, South and Central Americas, the Caribbean and Asia.
- Thanks to supplementary funding from CIDA, CCAF will develop additional workshops to support post-graduate Fellows, and translate them into French and Spanish. CCAF is planning on utilizing graduate Fellows from Spanish speaking countries to deliver regional courses to other developing countries in their region.
- Thailand and Costa Rica each continue to receive one Fellowship in this five-year agreement period as they have committed to engaging these Fellows in the leadership and delivery of regional workshops, for example, in environmental audit.
- The findings of CCAF's study of the effectiveness of international assistance for audit office capacity development will guide the Foundation and CIDA in making further improvements to the Program.



Canadian
Manufacturers &
Exporters

Manufacturiers et
Exportateurs du
Canada



Canadian International
Development Agency

Agence canadienne de
développement international



Canadian Awards for International Cooperation

Prix canadiens de la coopération internationale

Finalist / Finaliste

CCAF-FCVI Inc.

CCAF-FCVI

For its Improved Governance and Accountability program in various countries.

The organization was created in 1980 as the Canadian Comprehensive Auditing Foundation/Fondation canadienne pour la vérification intégrée. The program has the long-term objective of strengthening the role of comprehensive value-for-money performance auditing which enhances performance reporting, accountability and governance capacities in developing countries. CCAF-FCVI's international relations activities contribute to the objectives of globalization – reaching across economic and social frontiers – aimed at narrowing the gap between developing and developed nations by facilitating capacity-building and knowledge-sharing with respect to domestic findings and best practices. The program is ODA funded and supported.

CCAF-FCVI Inc. (Canadian Comprehensive Audit Foundation), a Canadian non-profit foundation, conducts research and educational initiatives in Canada involving public sector governance and accountability. Most core funding comes from Canada's federal and provincial legislative audit institutions and from federal and provincial government agencies.

Since 1980, when it was founded, CCAF has administered a Program – now called the International Legislative Audit Assistance Program for Improved Governance and Accountability – to transfer value-for-money audit methodologies and experience to the Supreme Audit Institutions (SAIs) of developing countries.

The program, funded by the Canadian International Development Agency, is a partnership involving CCAF, the SAIs of participating countries, and Canada's legislative audit offices (provincial and federal). Its core activity is the training in Canada of senior auditors from developing country SAIs.

Pour son Programme d'amélioration de la gouvernance et de la responsabilisation dans plusieurs pays.

L'organisation a été constituée en 1980 sous le nom social de Canadian Comprehensive Auditing Foundation/ Fondation canadienne pour la vérification intégrée. Le programme a comme objectif à long terme de renforcer le rôle de la vérification intégrée de l'optimisation des ressources du rendement, qui améliore les capacités de rapport de rendement, d'imputabilité et de gouvernance dans les pays en développement. Les activités de relations internationales de la CCAF-FCVI contribuent aux objectifs de la mondialisation – en touchant toutes les frontières économiques et sociales – afin de réduire l'écart existant entre les pays en développement et les pays développés en facilitant le renforcement de capacité et l'échange de savoir quant aux constatations nationales et aux pratiques exemplaires. L'ACDI finance et appuie ce programme.

CCAF-FCVI Inc. (Fondation canadienne pour la vérification intégrée), une fondation canadienne sans but lucratif, exécute des initiatives de recherche et d'éducation au Canada dans les domaines de la gouvernance et de l'imputabilité du secteur public. La majorité du financement est fournie par des institutions de vérification législative fédérales et provinciales du Canada ainsi que par des organismes fédéraux et provinciaux.

Depuis 1980, l'année de sa création, FCVI a administré un programme soit le Programme international d'aide à l'amélioration de la gouvernance et de la reddition de comptes, afin de transférer des méthodes de vérification de l'optimisation des ressources et de l'expérience à cet égard aux institutions supérieures de contrôle des finances publiques (ISC) de pays en développement.

Le programme, qui est financé par l'Agence canadienne de développement international, est un partenariat entre la FCVI, les ISC des pays participants et les bureaux (provinciaux et fédéraux) de vérification législative du Canada. Sa principale activité consiste à former, au Canada, des vérificateurs de niveau supérieur des ISC de pays en développement.



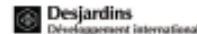
2008



Centre d'apprentissage interculturel
Institut canadien du service extérieur



Centre for Intercultural Learning
Canadian Foreign Service Institute



In 2008 CCAF was a finalist for a high-profile Canadian award for promoting international cooperation. The Canadian Awards for International Cooperation are sponsored by the Canadian Manufacturers & Exporters association with the Canadian International Development Agency. CCAF's submission was in the category of "Special Recognition for long-term commitment to international cooperation."

Success comes from the efforts of many

Canada can be proud of the *International Legislative Audit Assistance Program*. It is a visible, successful sign of this country's sustained commitment to strengthening transparency, accountability and democratic governance in developing countries.

The Program's success is the product of many hands.

CIDA staff at headquarters and in posts abroad provide valuable advice and input for the Program. They review annual workplans, guide the selection of participating countries, set the parameters for CCAF reporting, meet the incoming Fellows, participate in key program events (e.g. the Fellows graduation ceremony), provide feedback on progress, and facilitate in-country activities.

The Office of the Auditor General of Canada has been involved in the Fellowship Program since its inception in 1980 and plays a leadership role in providing guidance to CCAF's partners and sharing its expertise broadly within Canada and internationally.

Many of Canada's provincial audit offices, with very active support by their Auditors General, are involved in the transfer of knowledge, hosting Fellows on their audit teams, mentoring counterparts in

partner countries, or both. And recently, Fellows have been able to learn at the municipal level too, thanks to the Auditors General of Edmonton and Ottawa.

The host Offices of the Auditor General of Canada, Québec, Alberta and British Columbia play a significant role. Principals, directors and education specialists provide professional development and one-on-one mentoring for Fellows in Canada. They assist with orientation and administration for all the Fellows, host Fellows on their audit teams, and provide instructors for some post-graduate courses taught abroad. There is constant interaction and cooperation between these offices and CCAF.

Members of Canadian public accounts committees welcome Fellows to their meetings, and go abroad to share their experience with committees in participating countries.

CCAF's Board of Governors has offered unwavering support for the Program since 1980.

To these and all the others who have contributed to the success of the *International Legislative Audit Assistance Program*, CCAF says "Thank you!"



Michael Eastman, CCAF Executive Director,

International Programs

Antonine Campbell, Director (front)

Caroline Jorgensen, Deputy Director (left)

Barbara Dumont, Program Officer (right)



291 Olmstead Street

Ottawa (Vanier), ON

Canada K1L 7J9

General Email: info@ccaf-fcvi.com

International Email: ipadmin@ccaf-fcvi.com

Web site: www.ccaf-fcvi.com