CANADIAN AUDIT & ACCOUNTABILITY FOUNDATION



FONDATION CANADIENNE POUR L'AUDIT ET LA RESPONSABILISATION

# The International Legislative Oversight Program (2012-2017)

CAMEROON: Country summary report - March 2018

# The partnership with *le Contrôle Supérieure de l'État* (CONSUPE)

Performance audit and legislative oversight were at early stages in Cameroon during this five-year program. Prior to the ILOP, the country's supreme audit institution (SAI), le Contrôle Supérieure de l'État, had conducted one performance audit. It was directed by graduate Fellow Pauline Kane Fortune and was a pilot for the SAI and for the region. (Ms. Kane Fortune was later appointed Secretary General of the SAI, in 2015.)

During the ILOP, the SAI began conducting performance and environmental audits launched through our program activities, including the Fellowships. Other areas of focus for our support included helping the SAI improve its quality control and assurance procedures and its communications and relationships with external stakeholders, including Parliament. The SAI was very active in regional and international activities throughout the five-year program. It hosted the Secretariats of both AFROSAI (African Organisation of SAIs) and CREFIAF (Organization of French-speaking Sub-Saharan African SAIs), and was the AFROSAI regional coordinator for the INTOSAI Working Group on Environmental Auditing.

The Office of the Auditor General (OAG) of Québec was a central partner in our work with Cameroon. The OAG hosted many of Cameroon's Fellowship placements and often co-facilitated our workshops in Cameroon.

## **Overview of activities**

#### FELLOWSHIPS

FEL	LOW	YEAR	GENDER	HOST OFFICE
1.	Freddy Ndjemba	2012-13	Male	Canada
2.	Noelle Medemezze Yalla	2013-14	Female	Quebec
3.	Alain Memvuh Lindouyou	2013-14	Male	Quebec
4.	Evrad Lele Tiam	2014-15	Male	Canada
5.	Prudence Ngoujou	2015-16	Female	Quebec
6.	Georges Valery Onana Ebode	2015-16	Male	Quebec
7.	Roseline Nouesta	2016-17	Female	Canada

Note: Prior to the ILOP, 5 Fellows from Cameroon graduated between 1991 and 2012.

## LEADERSHIPS AND STUDY TOURS IN CANADA

PA	RTICIPANT	DATE	GENDER	TOPIC
1.	Rose Djila	Nov 2013	Female	Quality control and assurance guide
2.	Louise Mbangue	Nov-Dec	Female	Stakeholder relations and communications
3.	Olivier Essama	2014	Male	strategy
4.	Eric Omengue	Sep 2016	Male	Audit topic selection and multi-year planning

### IN-COUNTRY AND REGIONAL WORKSHOPS FOR THE SAI

	DATE	PARTICIPANTS			
WORKSHOP	DATE	FEMALE	MALE	TOTAL	
PERFORMANCE AUDIT TRAINING					
Environmental Auditing regional workshop in Cameroon, in connection with regional audit on the sustainable use of water resources in the Lake Chad basin (plus subsequent regional courses for this audit project, in collaboration with GIZ)	Mar 2013	0	4	4	
AFROSAI-E 3-module Performance Audit regional course	Jun 2013 -	1	2	3	
(South Africa)	Apr 2014	1	Z	3	
Performance Audit Fundamentals workshop	Feb 2014	7	23	30	
AFROSAI-E 3-module Performance Audit regional course	Mar 2014 -	0	2	2	
(Mauritius)	Oct 2014	0			
AFROSAI-E 3-module Performance Audit regional course	Feb 2014 -	1	2	3	
(Tanzania)	Feb 2015	1			
Environmental Auditing workshop in Ghana	Mar 2015	0	3	3	
Advanced Performance Audit workshop (plus one-day preparatory session in March 2015)	Apr-May 2015	8	27	35	
Audit Report Review and Quality Control workshop	Oct 2017	5	15	20	
Subtotal:		22	78	100	
STAKEHOLDER RELATIONS AND COMMUNICATIONS TRAINING					
AFROSAI-E and GIZ regional workshop on SAI-PAC Communications Toolkit - 1	Oct 2012	0	2	2	
AFROSAI-E and GIZ regional workshop on SAI-PAC Communications Toolkit - 2	Feb 2013	0	1	1	
Subtotal:			3	3	
Total:		22	81	103	

PARTICIPANT	ENROLMENT DATE	GENDER	# COURSES COMPLETED			
Agbor Adolf Tarhabbey	Jan 2015	Male	12; graduated in 2017			
Guillaume Eboukele	Jan 2015	Male	12; graduated in 2017			
Valentine Bongado Onya	Jan 2015	Male	12; graduated in 2017			

#### ONLINE EDUCATION: ALGONQUIN COLLEGE - FORENSIC ACCOUNTING AND FRAUD INVESTIGATIONS

## PARTICIPATION IN REGIONAL AND INTERNATIONAL EVENTS

	DATE	PARTICIPANTS		
EVENT		FEMALE	MALE	TOTAL
Training on INTOSAI PMF in Norway	May 2014	1	1	2
FROSAI-E Working Group on Environmental Auditing			2	2
conference in Kenya	May 2014	0	3	3
Performance Audit training in Pakistan (4-week program	Feb-Mar	0	1	1
delivered by the SAI)	2015	0	I	I
Total:		1	5	6

# Audits supported through ILOP activities

AU	DIT TOPIC	ILOP ACTIVITY	COMPLETED BY MARCH 2018
1.	Vaccination program	2011-2012 Fellowship: Célestin Ankamtsene (plus follow-up during the ILOP)	
2.	Management of Public Debt in Cameroon (1)	2012-2013 Fellowship: Freddy Ndjemba	
3.	Environmental audit of the sustainable use of water resources in the Lake Chad basin (regional audit with Chad, Niger and Nigeria)	2012-2014 Regional training with AFROSAI and GIZ	✓
4.	Programme de Renovation et de Developpement de la Formation Professionnelle dans les Secteurs de l'Agriculture, de l'Elevage et de la Peche - AFOP - 2ème Phase	2013-2014 Fellowship: Noelle Medemeze Yalla	
5.	Audit de la Gestion du Programme d'Appui à la Jeunesse Rurale et Urbaine du Cameroun (PAJER-U)	2013-2014 Fellowship: Alain Memvuh Lindouyou	
6.	The Swine Development Program (to ensure sufficient animal protein for sale to the population – Ministry of Agriculture)	2013-2014 AFROSAI-E 3- Module course in South Africa	
7.	Public Debt Management (2)	2014 AFROSAI-E 3-Module course in Mauritius	✓
8.	National Food Security Program	2014-2015 Fellowship: Evrad Lele Tiam	✓

9. Monitoring and Control of Quarry Activities	2015-2016 AFROSAI-E 3- Module course in Tanzania	
<ol> <li>Vérification de performance du projet de mise en place d'un dispositif d'appui aux femmes pauvres dans les centres de promotion de la femme</li> </ol>	2015-2016 Fellowship: Prudence Ngoujou	
11. Projet d'appui au développement des filières agricoles au Cameroun (PADFA)	2015-2016 Fellowship: Georges Valery Onana Ebode	
12. Collection of Mining Revenues	2016-2017 Fellowship: Roseline Nouetsa Simo	