

Roberta Dodoo-Ntim Ghana



Nigel Gibson Barbados



Randolph Young Belize



Crasandra Harewood Barbados



CCAF-FCVI
International Programmes
Programs internationaux



Alberta Owoo Ghana



Daniel Mukuria Kenya



**INTERNATIONAL LEGISLATIVE AUDIT ASSISTANCE PROGRAM
FOR IMPROVED GOVERNANCE AND ACCOUNTABILITY**

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**PROGRAMME INTERNATIONAL D'AIDE À L'AMÉLIORATION
DE LA GOUVERNANCE ET DE LA REDDITION DE COMPTES
DESTINÉ AUX VÉRIFICATEURS LÉGISLATIFS**



Education

Nigel is pursuing professional qualifications with the Association of Chartered Certified Accountants in Barbados. He has had training in performance auditing and completed the Performance Audit level I and II training courses sponsored by CCAF-FCVI.

Title and Responsibilities

Nigel is a Senior Auditor in the Performance Audit Group at the Barbados Audit Office (BAO), where he is responsible for conducting performance audits of government agencies and statutory corporations. His duties include:

- Preparing audit plans
- Executing audits
- Drafting performance audit reports
- Drafting and reviewing management letters
- Supervising junior members of staff.

OAG of British Columbia Assignment and Strategy Paper

Nigel was assigned to the Performance Audit Portfolio as an Audit Analyst. He was a member of the team led by Morris Sydor, Assistant Auditor General. Also on the team were Mike McStravick, (Director and Mentor), Tin Lok Ng (Manager), and Suzanne Smith (Audit Analyst). The team was responsible for conducting an audit of forest ecosystems.

Nigel's Strategy Paper is entitled "Improving the Report Process for Performance Audits at the BAO"

and was developed under the mentorship of Mike McStravick. The objective of his paper is to outline an action plan to improve the report process so that it is more efficient and produces reports in a timely manner.

Professional Goals

Nigel's professional goals are to complete his professional qualifications and use the knowledge gained from his participation in this Fellowship to:

- Improve the performance audit practices in the BAO
- Assist with staff professional development
- Contribute to the overall enhancement of the BAO.

Personal Interests

Nigel enjoys motor sports and swimming, as well as going to the beach. He also enjoys travelling and experiencing new cultures.

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Nigel Gibson

BARBADE



Études

Nigel Gibson cherche à obtenir l'accréditation professionnelle auprès de l'Association of Chartered Certified Accountants de la Barbade. Il a reçu une formation en vérification de la performance et il a terminé les cours sur la vérification de la performance (Niveaux I et II) commandités par la CCAF-FCVI.

Titre et responsabilités

M. Gibson est vérificateur principal dans le Groupe de la vérification de la performance, au Bureau de vérification de la Barbade (BAO), où il est chargé d'exécuter ce genre de vérifications dans les organismes du gouvernement et les sociétés constituées en vertu d'une loi. Ses fonctions sont les suivantes :

- Dresser des plans de vérification;
- Exécuter des vérifications;
- Rédiger des rapports de vérification de la performance;
- Rédiger et examiner les lettres de recommandations;
- Surveiller des membres subalternes du personnel.

Affectation au BVG de la Colombie-Britannique et document stratégique

M. Gibson a été affecté au Portefeuille de la vérification de la performance à titre d'analyste en vérification. Il a fait partie de l'équipe dirigée par Morris Sydor, vérificateur général adjoint, avec Mike McStravick (directeur et mentor), Tin Lok Ng (gestionnaire) et Suzanne Smith (analyste en vérification). Il incombait à l'équipe de mener une vérification sur les écosystèmes forestiers.

Le document stratégique de M. Gibson s'intitule « Improving the Report Process for Performance Audits at the BAO » [Améliorer la rédaction des rapports sur les vérifications de la performance au BAO], et il l'a rédigé sous la gouverne de Mike McStravick. Le document vise à définir un plan d'action pour améliorer le processus de rédaction des rapports, de manière à en accroître l'efficacité et à favoriser la prompte présentation des rapports.

Objectifs professionnels

M. Gibson a pour objectifs professionnels d'acquiescer son accréditation professionnelle et d'utiliser les connaissances acquises pendant son stage pour :

- améliorer les méthodes du BAO en matière de vérification de la performance;
- contribuer au perfectionnement professionnel du personnel;
- contribuer à l'enrichissement global du BAO.

Intérêts personnels

M. Gibson aime les sports motorisés, la natation, la plage, les voyages et la découverte de nouvelles cultures.

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Improving the Report Process for Performance Audits at the Barbados Audit Office

Nigel Gibson

Executive Summary

Introduction

This paper fulfills a requirement of the CCAF-FCVI 2010-11 Fellowship. It includes an action plan to improve the reporting process at the Barbados Audit Office within two years of my return.

Rationale for the Strategy Paper

The Barbados Audit Office (BAO) aims to contribute more to performance and accountability within the public service. It has established a performance audit team to increase the number of performance audits conducted. To maximize the value of these reports, timely reporting is needed to ensure that issues are brought to the attention of government in a timely manner.

Currently, the audit teams present draft reports to the Auditor General but there is often a delay in reporting. This results from teams not having addressed some aspect of the audit objective and having to go back and collect more evidence. This is a concern for the Auditor General and he has deemed correcting this situation a priority. Through implementing the strategies in this paper, I aim to identify the primary causes of this delay and recommend actions to fix the problem.

Overview of Strategy Paper

Change often brings fear and anxiety, which could be a challenge. This action plan facilitates the change process through training and prompt dissemination of the strategies. Recommendations for improving the report process will be developed following a detailed review of the process. The performance audit process at the Office of the Auditor General of British Columbia (OAG BC) and the experience obtained during my time there will be instrumental in developing the solutions to the problems. These solutions will incorporate the results of a preliminary comparison of the processes at the BAO and the OAG BC.

The action plan involves seven steps to be executed in three phases. The activities in the first phase relate to building support for the strategy paper, investigating and determining the cause of the issues and developing recommendations. The second phase will involve the development of audit tools and training of Officers in the new process. The final phase will be to test the new process during a pilot

project. On completion of the pilot project, the new process will be evaluated, necessary adjustments carried out and the new methodologies incorporated into the performance audit manual.

Successful implementation of the strategies in the action plan will contribute to a more efficient process and higher quality draft reports.





Crasandra
Harewood
BARBADOS



Education

Crasandra attended the Barbados Community College where she attained the Private Secretary Certificate (LCCI) and a Certificate in Information Technology. She is an Association of Chartered Certified Accountants (ACCA) Affiliate, working towards achieving membership. She has completed the Performance Audit Level I and II courses sponsored by CCAF-FCVI.

Title and Responsibilities

Crasandra has been employed as a Senior Auditor with the Barbados Audit Office (BAO) since 2009 and is responsible for conducting financial audits of government ministries, statutory agencies and departments. Her duties include:

- Supervising junior officers
- Preparing audit plans
- Executing the audits
- Drafting management letters.

OAG of British Columbia Assignment and Strategy Paper

Crasandra was assigned to the Performance Audit Portfolio as an Audit Analyst. She was a member of the audit team responsible for the performance audit of the British Columbia Coroners' Service under the guidance of Malcolm Gaston (Assistant Auditor General), Sheila Dodds (Director) and Joel Adams (Manager). She was also involved in the Special Needs Education Audit.

Crasandra's Strategy Paper is entitled "Enhancing the Performance Audit Process at the Barbados

Audit Office" and was developed under the guidance of her mentor, Tara Anderson. Advice was also received from Sheila Dodds. The objective of the paper is to provide audit and training tools which will enhance the performance audit process.

Professional Goal

Crasandra's professional goal is to use the knowledge gained during the Fellowship at the Office of the Auditor General of British Columbia to enhance the performance audit process at the BAO by providing leadership to and mentoring of the performance audit team.

Personal Interests

Crasandra enjoys reading, meeting people, and working with children and teenagers. Spending time with family and friends, and being outdoors (whether just enjoying nature or playing a sport) also bring joy and personal satisfaction to her.

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Crasandra Harewood BARBADE



Études

Crasandra Harewood a fréquenté le Barbados Community College où elle a obtenu le certificat de secrétaire privée (LCCI) et un certificat en technologies de l'information. Elle est membre affilié de l'Association of Chartered Certified Accountants (ACCA) et elle travaille en vue d'en devenir membre à part entière. Elle a terminé les cours sur la vérification de la performance (Niveaux I et II) commandités par la CCAF-FCVI.

Titre et responsabilités

Crasandra Harewood est vérificatrice principale au Barbados Audit Office (BAO) depuis 2009 et il lui incombe d'exécuter des vérifications financières dans les ministères de l'État et dans les organismes et les services constitués en vertu d'une loi. Ses fonctions sont les suivantes :

- Surveillance des agents subalternes;
- Dresser des plans de vérification;
- Exécuter des vérifications;
- Rédiger les lettres de recommandations.

Affectation au BVG de la Colombie-Britannique et document stratégique

Crasandra Harewood a été affectée au Portefeuille de la vérification de la performance, à titre d'analyste en vérification. Elle a fait partie de l'équipe chargée d'exécuter la vérification de la performance chez le Service des coroners de la Colombie-Britannique, sous la gouverne de Malcolm Gaston (vérificateur général adjoint), de Sheila Dodds (directrice) et de Joel Adams (gestionnaire). Elle a aussi participé à la vérification du programme d'éducation pour les personnes ayant des besoins spéciaux.

Le document stratégique de M^{me} Harewood s'intitule « Enhancing the Performance Audit Process at the

Barbados Audit Office » [Améliorer la vérification de la performance au Bureau de vérification de la Barbade] et elle l'a rédigé sous la direction de son mentor, Tara Anderson. Elle a aussi bénéficié des conseils de Sheila Dodds. Le document a pour objectif de fournir des outils de vérification et de formation qui amélioreront la vérification de la performance.

Objectif professionnel

M^{me} Harewood a pour objectif professionnel d'utiliser les connaissances acquises pendant son stage au Bureau du vérificateur général de la Colombie-Britannique pour renforcer la vérification de la performance au BAO, en faisant preuve de leadership auprès de l'équipe de la vérification de la performance et en lui servant de mentor.

Intérêts personnels

M^{me} Harewood aime lire, rencontrer des gens et travailler avec les enfants et les adolescents. Elle adore aussi passer du temps avec sa famille et ses amis et elle affectionne le plein air (que ce soit simplement pour profiter de la nature ou pour s'adonner à un sport).

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Enhancing the Performance Audit Process at the Barbados Audit Office

Crasandra Harewood

Executive Summary

This strategy paper was developed as part of the requirement of the Canadian Comprehensive Auditing Foundation (CCAF-FCVI) 2010 –2011 International Legislative Audit Assistance Program. It describes an action plan that will enable the Barbados Audit Office (BAO) to enhance its performance audit process and provide it with improved audit and training tools. The Office of the Auditor General of British Columbia (OAG BC) will be the benchmark for the enhancement of the performance audit process at the BAO.

The paper is based on the second goal in the strategic plan of the BAO: to improve the quality of the audit process by applying professional audit standards, methodology and practices consistently across the Office.

The action plan includes three (3) phases: (1) presentation of the strategy paper and adapting B.C. performance audit and training tools to the BAO; (2) training the performance audit team; and (3) implementation of the pilot project. Each phase provides detailed activities that are further outlined in the implementation plan.

An Oversight and Review Committee will be set up to provide oversight of the adapted and recommended audit and training tools. The Committee's goals will be:

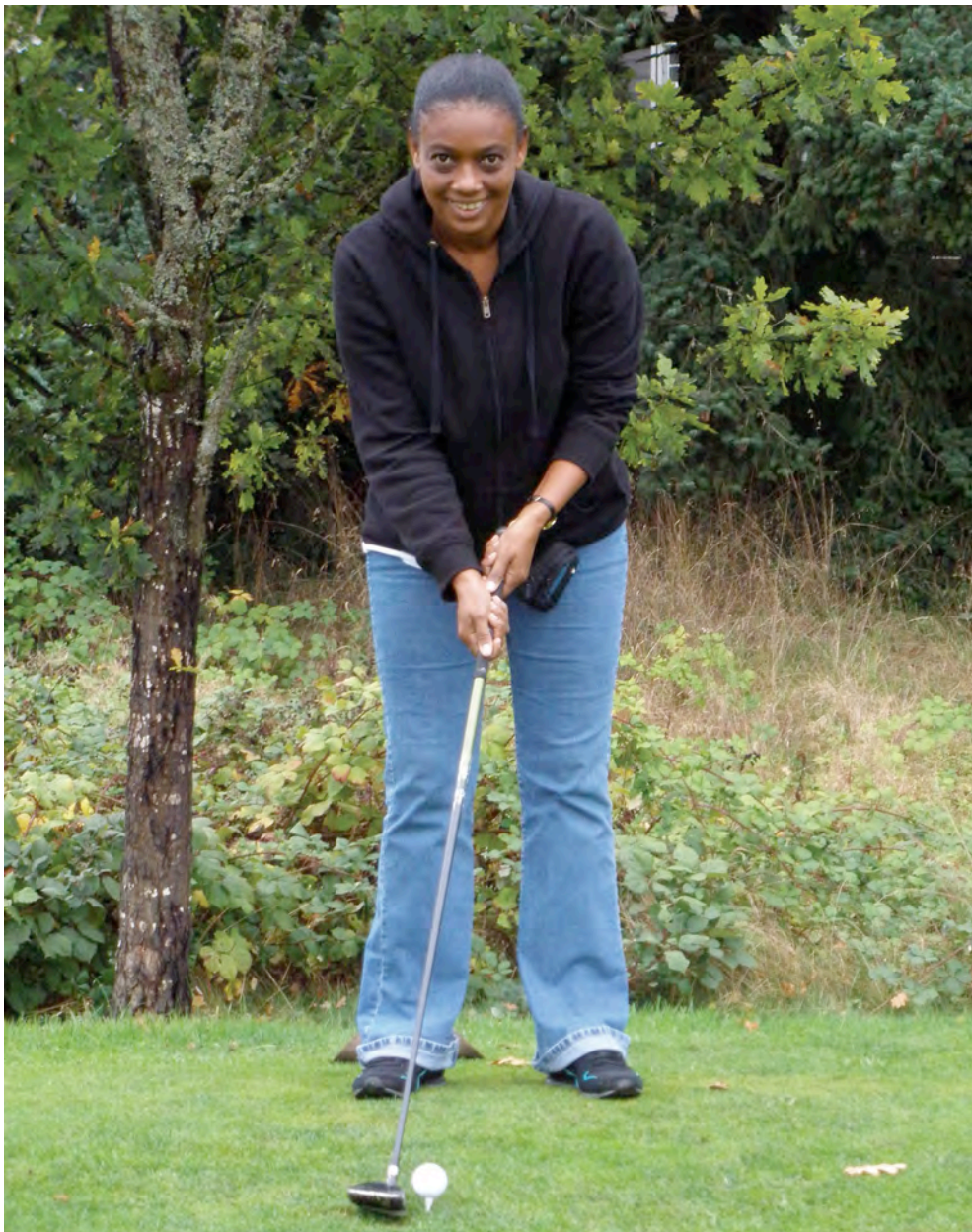
- to ensure that the audit and training tools comply with International Organisation of Supreme Audit Institutions standards and are relevant to the BAO;
- to review the process used in the pilot project; and
- to ensure that the audit team remains focused.

The pilot project will be conducted in conjunction with my colleague, Nigel Gibson. The entity chosen by the Auditor General for the pilot project is Invest Barbados. Status reports will be given to the Auditor General at various stages throughout the pilot project.

The challenges anticipated in the implementation of the strategy include the attitude of staff to change, the cost of the time invested in training the staff (down time), and the time taken to

implement the changes and for staff to become familiar with them. Obtaining the support and cooperation of staff through training, and utilizing the CCAF Fellows to facilitate and lead the change process, will help to overcome some of the challenges anticipated. Good project management skills and effective handling of the change process will ensure the success of the strategy presented in this paper.

Enhancing the performance audit process at the BAO is a step in the right direction. It will ensure that the BAO fulfills its mandate to the Government and people of Barbados by conducting quality performance audits. Success will be achieved with the full cooperation of management and staff of the BAO.





Education

Randolph holds a Bachelor of Science degree in Business Administration from the University College of Belize and a Masters degree in Finance from Galen University. He attended training courses offered by the Office of the Auditor General of Belize (OAG Belize) in Performance Auditing, Fraud Detection, Report Writing, and Data Extraction and Analysis. He also participated in an Information Technology Audit training in Antigua and Barbuda held by CAROSAI. Randolph's areas of interest are performance and forensic auditing.

Title and Responsibilities

Randolph has been an auditor at the OAG Belize for the past 21 years. He is responsible for carrying out performance audits of central government programmes. His primary duties include:

- Preparing performance audit plans
- Leading his audit team through the examination and reporting stages of performance audits
- Drafting management letters and reports substantiated by appropriate audit evidence

OAG of Canada Assignment and Strategy Paper

Randolph was assigned to the Audit Practice Group (Group 8), led by Wendy Loschiuk, Assistant Auditor General. He worked with the team responsible for the audit of the Safety of Commercial Imports, under the direction of Nick Swales (Principal) and Joanne Butler (Director).

Randolph's Strategy Paper is entitled, "Establishing an Effective Forensic Audit Function at the OAG Belize," which he developed under the direction

of his mentor Linda Drainville with advice from Adriel Gionet and Johanne McDuff. His paper is to provide the OAG Belize with a strategy to enhance its investigative capacity by establishing an effective Forensic Audit Unit.

Professional Goals

Randolph's professional goal is to contribute to the enhancement of the OAG Belize's capacity to conduct high quality performance and forensic audits. This will be attained by researching and learning the best practices employed by the Office of the Auditor General of Canada and applying and transferring such knowledge upon his return to Belize. He also intends to continue his professional development by enrolling in internationally recognized designation programmes.

Personal Interests

Randolph is a sports enthusiast; he particularly enjoys playing and watching basketball. He also loves nature, swimming, fishing and spending time with family and friends.

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Études

Randolph Young détient un baccalauréat ès sciences en administration des affaires du Collège universitaire du Belize et une maîtrise en finances de l'Université Galen. Il a suivi des cours offerts par le Bureau du vérificateur général du Belize (BVG du Belize) sur la vérification de la performance, la détection de la fraude, la rédaction de rapports et l'extraction et l'analyse des données. Il a également suivi des cours offerts par la CAROSAI sur la vérification en informatique à Antigua-et-Barbuda. Ses domaines d'intérêt sont la vérification de la performance et la vérification judiciaire.

Titre et responsabilités

M. Young est vérificateur au BVG du Belize depuis 21 ans. Il lui incombe de mener des vérifications de la performance des programmes du gouvernement central. Ses principales fonctions sont les suivantes :

- Préparer les plans des vérifications de la performance;
- Diriger son équipe de vérificateurs pendant les stades de l'examen et des rapports des vérifications de la performance;
- Rédiger des lettres de recommandations et des rapports en les fondant sur les éléments probants appropriés.

Affectation au BVG du Canada et document stratégique

M. Young a été affecté au Groupe des pratiques de vérification (Groupe 8) dirigé par Wendy Loschiuk, vérificateur général adjoint. Il a fait partie de l'équipe chargée de vérifier la sécurité des importations commerciales, sous la direction de Nick Swales (chef) et de Joanne Butler (directrice).

Le document stratégique de M. Young s'intitule « Establishing an Effective Forensic Audit Function

at the OAG Belize » [Créer un service efficace de vérification judiciaire au BVG du Belize]; il l'a rédigé sous la direction de son mentor Linda Drainville et avec les conseils d'Adriel Gionet et de Johanne McDuff. Son document vise à procurer au BVG du Belize une stratégie pour améliorer sa capacité de mener des enquêtes grâce à la mise sur pied d'une unité efficace de vérification judiciaire.

Objectif professionnel

M. Young a pour objectif professionnel de contribuer au renforcement de la capacité du BVG du Belize d'exécuter des vérifications de la performance et des vérifications judiciaires de haute qualité. Pour cela, il se renseignera à fond sur les pratiques exemplaires appliquées par le Bureau du vérificateur général du Canada, puis il transférera au Belize les connaissances ainsi acquises. Il compte aussi poursuivre son perfectionnement professionnel en s'inscrivant à des programmes attribuant un agrément reconnu à l'échelle internationale.

Intérêts personnels

M. Young est un adepte du sport; il aime tout particulièrement jouer au ballon-panier et regarder ce sport. Il adore aussi la nature, la natation, la pêche et passer du temps avec sa famille et ses amis.

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Establishing an Effective Forensic Audit Function at the OAG Belize

Randolph Young

Executive Summary

Objective of the strategy

The purpose of this paper is to provide the Office of the Auditor General of Belize (OAGB) with a strategy to enhance its investigative capacity by establishing an effective Forensic Audit Unit (FAU).

The strategy comprises an implementation plan to establish an FAU with supportive methodologies and guidelines to audit allegations of fraud and wrongdoing brought to the attention of the OAGB.

Importance of the strategy

It is important that Belize have an effective FAU to strengthen the government's accountability process. An effective unit can help prevent and detect fraud and wrongdoing, thereby providing greater assurance to the National Assembly.

Highlights of the strategy

The project encompasses five steps and an implementation schedule to guide the process to completion. These steps are the following:

- build awareness at the Office of the Auditor General of Belize,
- define objectives and functions of the Forensic Audit Unit,
- develop policies and guidance on fraud and wrongdoing,
- identify and fill the resource requirements, and
- build awareness for stakeholders.

There will be challenges in implementing the project components. Some of these will include access to financial resources, the lack of a mechanism to receive audit requests from the public, newly established performance audit products to rely on, and the lack of in-house legal support.

Successful implementation will require acceptance and commitment from the Government of Belize, the Auditor General, staff, and stakeholders. Support from international partners, such as the OAG Canada and the CCAF, should facilitate project implementation. The project is scheduled to be completed within two years, commencing July 2011 and finishing in 2013.





Roberta Dodoo-Ntim

GHANA



Education

Roberta holds a Bachelor of Arts degree in Political Science and a Masters of Arts degree in Adult Education (community development and human resource development) from the University of Ghana.

She has been trained in performance auditing by the National Audit Office (NAO) of the United Kingdom under a European Union sponsored programme. She is a trainer for the AFROSAI-E region, having benefited from a train-the-trainer course organised by INTOSAI and the INTOSAI Development Initiative (IDI) in South Africa.

Title and Responsibilities

Roberta is currently an Assistant Director of Audit and has been working with the Ghana Audit Service (GAS) since June 2005. Her responsibilities include:

- Planning and carrying out performance audits
- Writing and reviewing reports
- Supervising officers
- Assisting in administrative responsibilities
- Engaging in other activities within the AFROSAI-E sub region; for example, training and quality assurance review.

She has conducted performance audit assignments in the following areas:

- Management of wetlands (Ramsar sites) in Ghana
- Management of feeder roads in Ghana
- Pre-study report on the safety of public buildings
- Pre-study report on the Ghana National Fire Service (GNFS) responses to fire emergencies.

OAG of Canada Assignment and Strategy Paper

Roberta was assigned to the Environment and Sustainable Development Group, which is headed by

Scott Vaughan, Commissioner of the Environment and Sustainable Development (CESD).

She worked with the Science Audit team to determine if Environment Canada (EC) and Fisheries and Oceans Canada are adequately managing their science programs and whether they are communicating the necessary scientific evidence to decision makers. The team is headed by James McKenzie (Principal) and Francine Richard (Director).

Roberta's Strategy Paper is titled "Enhancing Environmental Auditing at the Ghana Audit Service." She developed her paper under the direction of her mentors, Kimberly Leach and Adriel Gionet.

Professional Goals

Roberta has a passion for human resource development. She hopes that the skills acquired in carrying out performance audits will be transferred to colleagues in the Ghana Audit Service and AFROSAI-E sub regions through training and workshop opportunities.

She will be a member of a core group of CCAF graduate fellows at the Ghana Audit Service, who will help build performance audit and promote accountability and good governance in Ghana.

Personal Interests

Roberta loves aerobics, reading, cooking and being social.

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Roberta Dodoo-Ntim

GHANA



Études

Roberta Dodoo-Ntim détient un baccalauréat ès arts en science politique et une maîtrise en éducation des adultes (Développement communautaire et développement des ressources humaines) de l'Université du Ghana.

Elle a reçu une formation en vérification de la performance donnée par le National Audit Office du Royaume-Uni, dans le cadre d'un programme commandité par l'Union européenne. Elle est formatrice pour la région de l'AFROSAI-E, après avoir profité d'un cours de formation des formateurs organisé par l'INTOSAI et par l'Initiative de développement de l'INTOSAI, en Afrique du Sud.

Titre et responsabilités

M^{me} Dodoo-Ntim est actuellement directrice adjointe de la vérification et elle travaille au Service de vérification du Ghana (GAS) depuis juin 2005. Ses responsabilités sont les suivantes :

- Voir à la planification et exécution des vérifications de la performance;
- Rédiger et examiner des rapports;
- Surveiller des agents;
- Se charger de responsabilités administratives;
- S'adonner à d'autres activités dans la sous-région de l'AFROSAI-E (p. ex., assurer la formation et examiner les programmes d'assurance de la qualité).

Elle a exécuté des vérifications de la performance dans les domaines suivants :

- la gestion des terres humides (emplacements de Ramsar) au Ghana;
- la gestion des chemins secondaires au Ghana;
- le rapport d'étude préliminaire sur la sécurité des immeubles publics;
- le rapport d'étude préliminaire sur les interventions du Service national des incendies du Ghana en cas d'urgence due au feu.

Affectation au BVG du Canada et document stratégique

M^{me} Dodoo-Ntim a été affectée au Groupe de l'environnement et du développement durable, qui est dirigé par Scott Vaughan, Commissaire à l'environnement et au développement durable.

Elle a travaillé avec l'équipe des vérifications scientifiques afin d'établir si Environnement Canada et Pêches et Océans Canada gèrent judicieusement leurs programmes scientifiques et s'ils communiquent les renseignements scientifiques nécessaires aux décideurs. L'équipe est dirigée par James McKenzie (chef) et par Francine Richard (directrice).

Le document stratégique de M^{me} Dodoo-Ntim s'intitule « Enhancing Environmental Auditing at the Ghana Audit Service » [Améliorer les vérifications environnementales au Service de vérification du Ghana]. Elle a rédigé son document sous la direction de ses mentors, Kimberly Leach et Adriel Gionet.

Objectifs professionnels

M^{me} Dodoo-Ntim se passionne pour le développement des ressources humaines. Elle espère pouvoir transmettre les compétences acquises en exécutant les vérifications de la performance à ses collègues du GAS et des sous-régions de l'AFROSAI-E, grâce à des cours et à des ateliers.

Au GAS, elle fera partie d'un groupe de stagiaires diplômés de la CCAF-FCVI qui aideront à renforcer la vérification de la performance et à promouvoir la responsabilisation et la saine gouvernance au Ghana.

Intérêts personnels

M^{me} Dodoo-Ntim aime la danse aérobique, la lecture, la cuisine et les activités sociales.

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Enhancing Environmental Auditing at the Ghana Audit Service

Roberta Dodoo-Ntim

Executive Summary

Over the years, countries worldwide have increasingly recognised the importance of conserving natural resources and have shared global concerns. The United Nations Conference on the Human Environment, which was held in Stockholm, Sweden, in 1972, marked the beginning of a comprehensive, multilateral effort to protect, preserve, and enhance the environment.

Many developed and developing countries face environmental threats; Ghana has many environmental challenges, including air quality, water quality, and climate change, as well as the associated impact on the health of Ghanaians.

To ensure a better economy for its citizens, the Ghanaian government is involved in programs and activities that have an impact on the environment. The government has set up institutions to help address these threats to the Ghanaian environment. The Auditor General of Ghana is mandated to hold the government accountable for programs and activities that have a negative impact on the environment.

The purpose of this paper is to provide the Ghana Audit Service (GAS) with a strategy to enhance environmental auditing in Ghana, by establishing an environmental auditing unit and increasing its environmental audits. The strategy comprises four different phases, three to be completed within two years of my return to Ghana. The fourth has the long-term objective of having a strategic plan for the future of environmental auditing.

Environmental auditing will require additional resources, including capital, logistics, and skilled personnel, which will be a challenge. Successful implementation of the project will require that awareness be created for all stakeholders (the GAS and government institutions, the Public Accounts Committee, Parliament and the media).

The GAS will have to liaise with members of the International Organisation of Supreme Audit Institutions, to share knowledge and learn about environmental challenges.

The supply of fresh water is already inadequate to meet human and ecosystem needs in large areas of the world; forests have effectively disappeared in 25 countries and more than 90 percent of the former forest cover has been lost in a further 29 countries; all species of wild seafood are expected to collapse within 50 years unless fundamental changes are made to the management of oceans; issues of climate change and energy will continue to place significant responsibility on governments of all countries, as they will need to manage adverse impacts on human health, food security, economic activity, natural resources and physical infrastructure (Adapted from INTOSAI WGEA- Evolutions and Trends in Environmental Auditing).





Education

Alberta holds a Bachelor of Arts degree in English and History from the University of Ghana and a Diploma in Public Relations and Advertising from the Ghana Institute of Journalism. She is a professional member of the Institute of Public Relations, Ghana. Alberta has been trained in performance auditing under a European Union sponsored program.

Title and Responsibilities

Alberta joined the Ghana Audit Service as a performance auditor in 2008. She has been involved in two audits. Her responsibilities include:

- Assisting in the preparation of audit strategies and programs for assignments
- Participating in audit assignments
- Drafting audit reports
- Participating in peer review of draft reports.

OAG of Canada Assignment and Strategy Paper

Alberta was assigned to the Audit Practice Group (Group 11), which is headed by Assistant Auditor General, Neil Maxwell. She worked with the team responsible for the audit of payment to producers, under the direction of Katherine Rossetti.

Alberta's Strategy Paper is entitled, "Developing a Strategy to Enhance Relations with Parliament,

Auditees, and the Media: Stage 1—Creating a Guide for Auditors and Auditees." She developed her paper under the direction of her mentors Adriel Gionet and Jocelyne Therrien. Her strategy paper is intended to help the Ghana Audit Service improve and strengthen its relationship with clients.

Professional Goals

Alberta's professional goal is to use the knowledge she has acquired during the Fellowship program to contribute towards the continuity of performance auditing in the Ghana Audit Service by implementing what she has learned and transferring knowledge to her colleagues in the office.

Personal Interests

Alberta enjoys reading and listening to music. She also likes doing outdoor activities, like going on tours and going to the beach, which make her feel close to nature.

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Études

Alberta Owoo détient un baccalauréat ès arts en anglais et en histoire de l'Université du Ghana et un diplôme en relations publiques et en publicité du Ghana Institute of Journalism. Elle est membre professionnel de l'Institute of Public Relations du Ghana. M^{lle} Owoo a reçu une formation en vérification de la performance dans le cadre d'un programme commandité par l'Union européenne.

Titre et responsabilités

Alberta Owoo est entrée au Service de vérification du Ghana, à titre de vérificatrice de la performance, en 2008. Elle a participé à deux vérifications. Ses responsabilités sont les suivantes :

- Aider à préparer les stratégies et les programmes de vérification à mettre en œuvre;
- Participer aux vérifications;
- Rédiger des rapports de vérification;
- Participer à l'examen des rapports provisoires par les pairs.

Affectation au BVG du Canada et document stratégique

M^{lle} Owoo a été affectée au Groupe des pratiques de vérification (Groupe 11), qui est dirigé par le vérificateur général adjoint, Neil Maxwell. Elle a travaillé avec l'équipe chargée de vérifier les paiements faits aux producteurs, sous la direction de Katherine Rossetti.

Le document stratégique de M^{lle} Owoo s'intitule « Developing a Strategy to Enhance Relations with

Parliament, Auditees, and the Media: Stage 1— Creating a Guide for Auditors and Auditees » [Élaborer une stratégie pour améliorer les relations avec le Parlement, les entités vérifiées et les médias. Stade 1 – Créer un guide pour les vérificateurs et les entités vérifiées]. Elle a rédigé son document sous la direction de ses mentors Adriel Gionet et Jocelyne Therrien. Son document vise à aider le Service de vérification du Ghana à améliorer et à renforcer ses relations avec ses clients.

Objectif professionnel

M^{lle} Owoo a pour objectif professionnel d'utiliser les connaissances acquises pendant son stage pour contribuer à la continuité de la vérification de la performance au Service de vérification du Ghana, en mettant ses acquis en œuvre et en communiquant son savoir à ses collègues du Service.

Intérêts personnels

M^{lle} Owoo aime lire, écouter de la musique et s'adonner à des activités de plein air telles que les randonnées et la plage, car cela lui donne le sentiment de se rapprocher de la nature.

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Developing a Strategy to Enhance Relations with Parliament, Auditees, and the Media:

Stage 1—Creating a Guide for Auditors and Auditees

Alberta Owoo

Executive Summary

The purpose of this paper is to provide the Ghana Audit Service (GAS) with a strategy to design and develop a guide to the performance audit process for auditors and auditees. The use of the guide should enhance the relationship between the GAS and its auditees.

I will use a guide produced by the Office of the Auditor General of (OAG) of Canada as the main reference and use other guides by other supreme audit institutions to develop the guide. I will adopt parts of these guides and adapt them to suit the Ghanaian situation. The guide will focus on what performance auditors expect from auditees and what the auditees can also expect from auditors.

The development and production of this guide will contribute to the achievement of Strategic Objective 7 of the GAS 2010–2014 Corporate Plan, which is “to improve and sustain communication and cooperation between the Audit Service and its clients, other professional bodies, Parliament and the accountability and good governance agencies.”

Performance auditing is relatively new to government agencies in Ghana. As a result, there is minimal cooperation from the auditees during an audit because they do not know what it entails. The high turnover in government also means that there is always someone new who does not know about performance auditing, so this guide will be a good reference for new officials.

The lack of cooperation hinders the smooth running of audits, which delays the completion and submission of reports to Parliament. This guide will provide a way to handle the hindrances that occur during the audit process for both auditors and auditees.

The implementation of this strategy is divided into the four phases as described in this paper. Each phase has specific activities that will lead to the development, within two years, of a guide to the performance audit process for auditors and auditees.

Developing this guide may present some challenges for the GAS. It will require support from senior management and the involvement of all auditors. It will also require resources and the co-operation of audited entities.

To tackle these challenges, I will meet with senior management and discuss the strategy with them. I will also present it to the auditors and seek their participation. In addition, I will obtain a covering letter from the Auditor General to send to the auditees to get their cooperation.

Successful implementation will require constant support from senior management and the cooperation and involvement of auditors and auditees.





Education

Daniel holds a Master of Business Management (MBA) in Financial Management from Pune University in India. He is also a Certified Public Accountant and a member of the Institute of Certified Public Accountants of Kenya. Daniel has also attended environmental audit and performance courses in Kenya and in India.

Title and Responsibilities

Daniel is a Principal Auditor with the Environmental Audit Branch of the Kenya National Audit Office (KENAO), which he joined in 2001. His responsibilities include:

- Planning for environmental audits
- Determining the audit scope and preparing the audit program
- Preparing substantiation documentation
- Preparing and revising draft audit reports.

To date, he has been involved in the conduct of four environmental audits.

OAG of Canada Assignment and Strategy Paper

Daniel was assigned to the Audit Practice Group (Group 3), headed by Ronald Campbell, Assistant Auditor General. He worked with the team responsible for the audit of the Economic Action Plan 2, under the direction of John Affleck (Principal) and Milan Duvnjak (Director and mentor).

Daniel's Strategy Paper is entitled "Integrating Environmental Issues into the Audits of the Kenya National Audit Office." He developed his paper under the direction of his mentor David Stuetz and with advice from Adriel Gionet. The strategy involves developing an Environmental Audit Guide and screening tools, and is intended to ensure that environmental risks are considered in all product lines of KENAO.

Professional Goals

Daniel's professional goal is to use and share the knowledge acquired at the Office of the Auditor General of Canada to strengthen the capacity of KENAO in conducting performance audits, particularly environmental audits.

Personal Interests

Daniel enjoys soccer, travelling and learning from different cultures. He has also developed an interest in snowboarding and ice hockey while in Canada.

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Études

Daniel Mukuria détient une maîtrise en administration des affaires (Gestion financière) de l'Université Pune (Inde). Il est également expert-comptable diplômé (CPA) et membre de l'Institute of Certified Public Accountants du Kenya. Il a aussi suivi des cours sur la vérification environnementale et la vérification de la performance au Kenya et en Inde.

Titre et responsabilités

M. Mukuria est vérificateur principal à la Direction générale des vérifications environnementales du Bureau national de vérification du Kenya (KENAO), où il est entré en 2001. Ses responsabilités sont les suivantes :

- Planifier les vérifications environnementales;
- Délimiter la portée de la vérification et préparer le programme de vérification;
- Préparer les documents justificatifs;
- Rédiger et réviser les rapports de vérification provisoires.

Jusqu'ici, il a participé à quatre vérifications environnementales.

Affectation au BVG du Canada et document stratégique

M. Mukuria a été affecté au Groupe des pratiques de vérification (Groupe 3), qui est dirigé par Ronald Campbell, vérificateur général adjoint. Il a travaillé avec l'équipe chargée de la vérification du Plan d'action économique n° 2, sous la direction de John Affleck (chef) et de Milan Duvnjak (directeur et mentor).

Le document stratégique de M. Mukuria s'intitule « Integrating Environmental Issues into the Audits of the Kenya National Audit Office » [Intégrer les questions environnementales dans les vérifications menées par le Bureau national de vérification du Kenya]. Il l'a rédigé sous la direction de son mentor, David Stuetz et avec les conseils d'Adriel Gionet. Sa stratégie prévoit l'élaboration d'un guide sur les vérifications environnementales et d'outils pour les examens préalables; elle a pour objet de faire en sorte que les risques pour l'environnement soient pris en compte dans toutes les gammes de produits du KENAO.

Objectif professionnel

M. Mukuria a pour objectif professionnel d'utiliser et de partager les connaissances acquises au Bureau du vérificateur général du Canada pour renforcer la capacité du KENAO d'exécuter des vérifications de la performance et, en particulier, des vérifications environnementales.

Intérêts personnels

M. Mukuria aime le soccer et les voyages. Il s'intéresse aux autres cultures et, pendant son séjour au Canada, il a appris à aimer la planche à neige et le hockey sur glace.

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Integrating Environmental Issues into the Audits of the Kenya National Audit Office

Daniel Mukuria

Executive Summary

The purpose of this strategy paper is to provide the Kenya National Audit Office (KENAO), which is the Supreme Audit Institution of Kenya, with a strategy for integrating and reporting on environmental issues and identifying risks in its performance and financial audits.

Objective of the strategy

The objective of this strategy is to develop an environmental screening tool and audit guide that will be used to integrate environmental risks into the planning and examination phases of an audit. The guide will also ensure that environmental issues are considered in all product lines of KENAO (also referred to in this document as “the Office”).

Highlights of the strategy

The strategy, which will require the Auditor General’s approval, will comprise four phases:

- building awareness and sharing knowledge,
- designing and developing a user guide,
- testing the user guide, and
- implementing and monitoring the strategy.

After implementation of the strategy, it is expected that environmental issues will be integrated and reported in the KENAO audits.

There will be challenges since the Office does not currently have performance screening tools or audit guidelines that can be used as reference materials. Auditors may require additional training in basic environmental knowledge and, specifically, in environmental audits. The Office lacks key competencies in environmental audit, and may be required to hire an environmental expert or retain a consultant to address some of the complex issues.

To overcome some of the challenges, I intend to use guidelines and resources developed by the Office of the Auditor General of Canada and the International Organization of Supreme Audit Institutions Working Group on Environmental Auditing for reference materials.

The successful implementation of the strategy will require constant support from the Auditor General and senior management and the cooperation of all staff members.



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NOTRE ANNÉE DE STAGE



We worked hard...
Nous avons travaillé dur...



learned a lot...
et avons beaucoup appris...

made lasting friendships...
nous avons noué des amitiés durables...



and succeeded in the Fellowship.
et notre stage a été couronné de succès.



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