



CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION

International Governance, Accountability and Performance Program

2018-2019



Rwanda
Address to Parliament

Vietnam
Audit selection training

2018-2019 Fellows

Marlon Leitch (Guyana) Pie Harerimana (Rwanda)
Epimaque Kanyankore (Rwanda) Karel Canterbury (Guyana)

Guyana
Performance audit training

Vietnam
Delegation visit



Global Affairs
Canada

Affaires mondiales
Canada

About the Canadian Audit and Accountability Foundation

The Canadian Audit and Accountability Foundation is a premier Canadian research and education foundation. Our mission is to strengthen public sector performance audit, oversight, and accountability in Canada and abroad. We build capacity in legislative audit offices, oversight bodies, and departments and crown corporations by developing and delivering:

- Training workshops and learning opportunities;
- Methodology, guidance, and toolkits;
- Applied and advanced research;
- Information sharing events and community building initiatives.

Visit us at www.caaf-fcar.ca for more information about our products and services.

Thank you to our partners!

On behalf of CAAF and our international program participants, thank you to the many partners who make the program a success.

The International Governance, Accountability and Performance Program is funded by Global Affairs Canada.

The Office of the Auditor General of Canada and the Office of the Auditor General of British Columbia hosted this year's Fellowship placements. These offices and several other Canadian partners contributed to program activities in Canada and abroad.

By the numbers: Our international program

Since 1980...



255

Fellows graduated



82

Courses delivered abroad
for auditors



17

Courses delivered abroad
for parliamentary oversight committees

Our International Program

This year, we were excited to begin our new international program, called the International Governance, Accountability and Performance Program.

In this seven-year program (2018-2025), we are helping the supreme audit institutions (SAIs) and parliamentary oversight committees of participating countries increase the effectiveness of their performance auditing and oversight practices. Working with the SAIs and oversight committees, we will contribute to improved transparency, effectiveness, accountability, and governance in the management of public resources and delivery of services for citizens.

The program's activities include:

- Fellowships – Performance auditors come to Canada for nine months to join audit teams at Canadian legislative audit offices, participate in professional development courses, and write a plan for a performance audit to be carried out at their SAI.
- Training and mentoring for SAIs – Drawing on CAAF's world-class training materials and methodology, we deliver courses, workshops and mentoring to meet the SAIs' unique needs.
- Capacity building for oversight committees – We hold workshops for oversight committee members and staff, based on CAAF's parliamentary oversight resources, and bring committees and SAIs together to discuss how they can work more effectively together.

Global Affairs Canada funds the program and many Canadian audit offices and other partners contribute by hosting Fellowships, meeting with participants in Canada, delivering training abroad, and participating in the development of our course materials and methodology. This program builds on our long history of international capacity building—we have been collaborating with Canadian partners to deliver an international program since 1980.

Supporting development priorities

SAIs and oversight committees play an important role in holding governments accountable for their commitments to the United Nations' Sustainable Development Goals (SDGs) and other development priorities. Their audit findings and recommendations can also help governments improve the effectiveness of programs and services related to the SDGs, in areas such as health, education, economic development and environmental sustainability, and help ensure services better respond to the needs and potential of women and girls.

Our program has a special focus on helping our partner SAIs and oversight committees contribute to the SDGs, gender equality and environmental sustainability. This supports Canada's Feminist International Assistance Policy, the development plans of our partner countries, and the global effort to achieve the SDGs.



The 2018-2019 Fellows from Guyana and Rwanda

"This program is an expression of several essential Canadian values, including the importance we place on governance and accountability, on gender equality and human rights, and on helping others around the world.

Thank you to Global Affairs Canada and all our partners for your support of this program and our mission to advance performance audit and oversight in the participating countries. We look forward to achieving this goal together!"

John Reed, President and CEO



BEYOND THE FELLOWSHIPS

2018-2019 Program Highlights

VIETNAM

Graduate Fellows co-facilitate training for their colleagues

This March in Hanoi, we brought together leaders from all of the SAI's audit departments and regional offices for our *Audit Topic Selection and Multiyear Planning* workshop, helping them consider how they could improve their planning processes. The following week in Ho Chi Minh City, we gave our *Fundamentals of Performance Audit* course for participants from several of the regional offices. Graduate Fellows co-facilitated both sessions, which was an excellent opportunity for them to share their knowledge with their colleagues and to further develop their skills as trainers.



RWANDA

Training and address to Parliament support oversight and accountability

In January, we led a two-day workshop for the Public Accounts Committee (PAC) and the Budget Committee, with Rwanda's Auditor General and senior staff from the SAI. We were then honoured to have the opportunity to address Rwanda's full Parliament. With the Chair of the PAC and the Auditor General, we presented to Parliament on the importance of oversight. **David Christopherson**, a Vice Chair of Canada's Standing Committee on Public Accounts and a member of our Board of Directors, co-facilitated the workshop and spoke to Parliament about his experience serving on Canada's PAC.



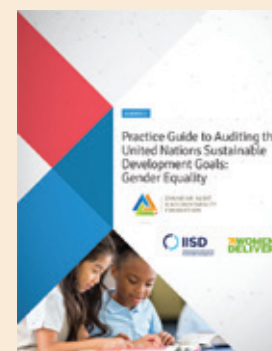
New training courses launched this year

Auditing Gender Equality

Our newest course teaches auditors why gender equality matters and how they can consider it in their performance audits.

We developed this course based on methodology presented in our *Practice Guide to Auditing the Sustainable Development Goals: Gender Equality* and with the input of partners from Canadian audit offices, Women Deliver, the International Institute for Sustainable Development, and the United Nations Office of Internal Oversight Services.

Participants from these organizations also took part in our pilot delivery of the course in May 2019, with the Fellows. Next, we look forward to holding this course in each IGAP program partner country, beginning with Rwanda in July 2019.



GUYANA

Training helps the SAI begin to expand its performance audit practice

We delivered four training sessions in Guyana this year: In November 2018, we held our *Effective Report Writing* course for 35 auditors and a corresponding session for SAI managers; and in January 2019, with **Katie Olthuis** of the Office of the Auditor General (OAG) of British Columbia, we held our *Fundamentals of Performance Auditing* course for new performance auditors and our *Audit Topic Selection and Multiyear Planning* workshop for the SAI's managers. These sessions laid a good foundation for helping the SAI to grow its performance audit practice and increase its impact over the course of the IGAP program.



VIETNAM

Delegation studies performance auditing and oversight in Canada

A delegation from the SAI and the National Assembly's Committee for Finance and Budgetary Affairs visited Ottawa in April 2019 to study how performance audits are used to hold government to account. They met with experts from around Canada, including, at the federal level, Interim Auditor General of Canada **Sylvain Ricard** and members and staff of the Standing Committee on Public Accounts; at the provincial level, Auditor General of New Brunswick **Kim MacPherson** and former Alberta PAC member **Wayne Cao**; and, at the municipal level, the City of Ottawa's Auditor General **Ken Hughes** and Audit Committee Chair **Jean Cloutier**.



Root Cause Analysis in Auditing

This course helps auditors to make recommendations that address the underlying causes of observed deficiencies, thereby increasing the impact of their audits. We held an international pilot delivery of the course in South Africa for participants from several African SAIs.



Leading Successful Audits

This intermediate level course is for auditors who are (or will be) responsible for supervising or managing the work of more junior auditors. Participants develop the knowledge and skills needed to lead people in producing highly successful performance audits. The Fellows participated in the pilot delivery of this course with staff from the OAGs of Alberta and British Columbia.



Karel Canterbury

Audit Office of
Guyana

karel.canterbury@gmail.com

When I return to my SAI

The new knowledge I'm most excited to apply in my SAI is how to analyse and assess the subject matter risks when gaining an understanding of the subject matter.

I'm looking forward to sharing with my colleagues the value of effective communication and having a well-structured performance audit process.

Going forward, I hope to lead more performance audits, since this will allow me to share the knowledge and skills gained during my Fellowship with audit team members.

My Fellowship experience

My audit team placement: Office of the Auditor General of British Columbia

I was a team member on audits of conservation lands, led by Deputy Auditor General Morris Sydor, and oversight of offshore schools, led by Deputy Auditor General Sheila Dodds.

The most valuable thing I learned from my Fellowship placement was the power of communication in the workplace and how it improves the overall effectiveness of a team.

What I appreciated most about working with the OAG British Columbia audit teams was how the team leader made sure that tasks assigned were properly explained and the ability to approach any team member for guidance in completing said tasks.

One of the best moments of my placement was an on-site visit to Swan Lake Provincial Park to deliver a presentation on our planned audit topic and participate in discussions on saving our ecosystems. Having a meeting in a such a scenic and natural setting was a wonderful and memorable experience for me.

Developing my audit plan project

I developed my audit plan on National Preparedness for an Oil Spill with the guidance of my mentor, Katie Olthuis, Audit Manager at OAG British Columbia.

The most helpful thing I learned from my mentor was how to add structure to my work and always keep my eyes on the "big picture."

From my audit challenge sessions, I learned how to scope my audit without removing any important components and how to develop suitable criteria.

By developing this audit plan, I learned how to gather the relevant information to gain a good understanding of the subject matter and the associated risks. This will help when undertaking future audits since I now know what types of questions need to be asked and what documents to obtain.

Professional development at CAAF

My favourite course at CAAF was *Leading Successful Audits* because I loved the way it brought together all the elements needed to lead for an audit to be successful.

My audit plan: National Preparedness for an Oil Spill

This audit will examine whether the Government of Guyana has established a legislative and regulatory framework for responding to marine oil spills that is aligned with international standards and best practices. Oil was recently discovered in Guyana and offshore drilling is set to commence in 2020. A legislative and regulatory framework is necessary since it helps to define and enforce the requirements for planning to ensure responses to oil spill incidents are timely, efficient and effective.

My SAI selected this audit topic because oil exploration and production activities come with significant inherent risks which must be addressed. An oil spill incident could result in health issues in humans, loss of critical habitat for protected marine species, disruption of commercial activities and more. With offshore drilling about to begin, it is the general view of the Guyanese people that the Government is not properly prepared to deal with an oil spill incident.

This audit is related to SDG 14, Life Below the Water, and indirectly to several other SDGs. The audit outcomes can contribute to these SDGs by providing recommendations to support the Government of Guyana's efforts in ensuring that systems are in place to significantly reduce the impacts of marine pollution associated with offshore drilling and transportation of crude oil.



By conducting this audit, my office can learn more about the conventions and other guidelines in place to protect and preserve the marine environment from oil pollution. We will also learn about the experiences of other countries in dealing with oil spills and why it is important that a sound legislative and regulatory framework is established.



Meeting experts from British Columbia's Environmental Emergency Program, with my mentor from the OAG of British Columbia, Katie Olthuis; presenting my audit plan project at a challenge session at the OAG of British Columbia.

My time in Canada

The most Canadian thing I did was eat a beaver tail and pancakes with maple syrup ... yummy!!!

What surprised me most when I arrived in Canada was how very friendly, polite and helpful the people are.

What I'll miss most about Canada is the distinct seasons. I have lived all my life in Guyana where there are only two seasons—rainy and dry—and the climate is hot and humid all year round. I will definitely miss the chirping birds and blooming blossoms of spring, the colourful trees of autumn and, though very cold, the picturesque beauty of the heavy snowfall.

My home country

Did you know, Guyana is home to one of the world's most impressive waterfalls? The Kaieteur Falls is the highest single drop waterfalls in the world and stands at 741 feet (226 meters) high. It is home to the golden rocket frog which is endemic to Guyana.





Marlon Leitch

Audit Office of Guyana

marlonleitch79@gmail.com
marlonleitch79@yahoo.com

When I return to my SAI

What I'm most excited to share with my colleagues is how to formulate an effective audit plan.

Going forward, I hope to share my knowledge about audit selection and my ideas about staffing audit teams with the Performance Audit Committee and SAI management and to lead training on performance auditing.

After my Fellowship experience, I will be a better performance auditor because I have broadened my knowledge, improved my skills and developed competencies that I will use in future roles and assignments.

My Fellowship experience

My audit team placement: Office of the Auditor General of British Columbia

I was a team member on audits of the Liquor Distribution Branch (directly awarded non-liquor contracts), led by Executive Director Ed Ryan; school district employer-paid expenses, led by Auditor Jake Tynan; and management of resource roads, led by Deputy Auditor General Morris Sydor.

The most valuable thing I learned from my Fellowship placement was the importance of brainstorming at each audit stage.

Something I'll always remember from my time at the OAG is the audit of the Liquor Distribution Branch Direct Contract Award. During the audit I was given the opportunity by my team's senior members to examine documentation and express my opinion.

Something I found interesting was the frequency of meetings conducted by my host OAG, where meetings were held every week. This helped me to see the value in meeting regularly as a team.

Developing my audit plan project

I developed my audit plan on Technical and Vocational Training Outcomes by Gender with the guidance of my mentor, Kevin Keats, Audit Manager at OAG British Columbia.

From my audit challenge sessions, I learned the importance of keeping the audit focused. I also learned that when an audit on an entity is conducted for the first time, emphasis should be placed on learning about the entity's mandate.

By developing this audit plan, I improved my research and analytical skills, which will help me in all of my future audits. In addition, I learned how to plan and budget for unforeseen events.

My favourite thing about working with my mentor was how he challenged me, which helped me to take ownership of the project.

Professional development at CAAF

My favourite course at CAAF was *Effective Report Writing* because it taught me the importance of:

- Having a structured report,
- Stating main findings early in the report,
- Using simple language and small words, and
- Using clear charts and graphs.

My audit plan: Technical and Vocational Training Outcomes by Gender

My audit will examine technical and vocational education and training outcomes by gender. The audit will have three lines of enquiry:

- Establishment of training programs relevant to Guyana's business and industry needs;
- Development of training programs relevant to Guyana's business and industry needs, including from a gender perspective; and
- Monitoring of the outcomes of training programs.

This topic is important to my country because the Council for Technical and Vocational Education and Training (CTVET), established in 2004, has the responsibility of establishing, developing and monitoring the training of craftsmen, technicians and engineers needed to sustain and enhance Guyana's economic growth. Currently, 40% of employers in Guyana have difficulty finding employees with the right skills to satisfy the needs of the workplace. The emerging oil and gas sector and the diversification of several manufacturing industries are also creating new employment needs. Meanwhile, there is high unemployment among women and youth aged 15-24.

This audit is related to SDG 4, Quality Education, and SDG 5, Gender Equality.

It can contribute to these SDGs by ensuring CTVET established, designed and developed training programs from a gender equality perspective. It is important that gender equality be considered; otherwise, the misconception that men and women are the same often results in the creation of programs that ignore the needs of each gender.

I expect this audit will benefit citizens by providing recommendations that help improve program delivery, ultimately contributing to increased employment and greater gender equality in employment and pay.



At the British Columbia Legislature, with my mentor from the OAG of British Columbia, Kevin Keats (left); at the Guyana High Commission in Ottawa, with High Commissioner Clarissa Riehl (centre).

My time in Canada

The most Canadian thing I did was hiking.

I felt like a true Canadian when I was kayaking.

Three things I will miss most about Canada are:

- The view of Victoria's port at night,
- Weekend walks along the ocean, and
- Walking through Beacon Hill Park and seeing various animals.

My home country

Did you know, Guyana is the only English-speaking country in South America? And Guyana's first President, Arthur Chung, was the first ethnic Chinese head of state in a non-Asian country?





Pie Harerimana

Office of the Auditor
General of Rwanda

hapie957@gmail.com

When I return to my SAI

The new knowledge I'm most excited to apply in my SAI is how to include gender equality in my performance audit topics.

Going forward, I hope to deliver training to auditors at my office as an audit manager, and also to offer training for other SAIs in the region on how to lead successful performance audits.

After my Fellowship experience, I will be a better performance audit manager because I will be able to lead successful performance audits that change the lives of citizens.

My Fellowship experience

My audit team placement: Office of the Auditor General of Canada

I was a team member on audits of education in the Northwest Territories, led by Audit Principal Glenn Wheeler, and First Nations and Inuit mental health, led by Audit Principal James McKenzie.

The most interesting thing I learned from my Fellowship placement was to have in mind the message that you want to tell the public—when you are doing a performance audit, you have to think about the key message that will shape your audit.

What I appreciated most about working with the OAG Canada audit teams was the members' willingness to support me and share their work experience, like the challenges and risks they face and the mitigation measures they use.

One of the best moments of my audit team placement was to have the Auditor General involved in audit planning. I could listen to him and get a sense of his critical thinking regarding our audit topic.

Developing my audit plan project

I developed my audit plan on the Effectiveness of Skills Development by Rwanda Polytechnic with the guidance of my mentor, James McKenzie, Audit Principal at OAG Canada.

The most helpful thing I learned from my mentor was to have full knowledge of the subject matter using different sources and to engage beneficiaries in my audit to understand their needs and feelings.

By developing this audit plan, I learned how to incorporate a gender equality line of enquiry in my audit on the effectiveness of skills development by Rwanda Polytechnic. Now I am confident that I can draw out issues related to gender equality in my audit topic. In the future this will help me to train and coach teams on how to include gender equality in performance audit topics.

From my audit challenge sessions, I learned how to deal with clients who are not willing to provide documents, their views and audit comments.

Professional development at CAAF

My favourite course at CAAF was the Leadership training. It helped me understand my personal leadership style and appreciate the style of others.

My audit plan: Effectiveness of Skills Development by Rwanda Polytechnic

This audit will examine the effectiveness of skills development by Rwanda Polytechnic. Rwanda Polytechnic is mandated to provide quality education that enables students to acquire the skills required to create jobs and compete in the labor market. The audit will have four lines of enquiry:

- Development of effective training programs (based on market need),
- Effective delivery of training programs,
- Adequacy of physical training facilities, and
- Gender equality.

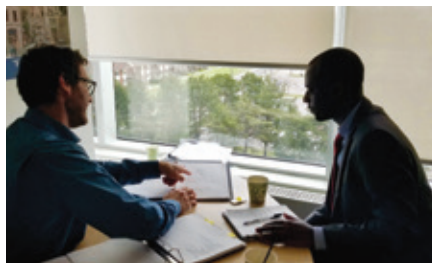
My SAI selected this audit topic because we assessed the education sector and noted concerns with Rwanda Polytechnic. Issues were highlighted in the press relating to challenges students and graduates were facing, including employers who prefer to hire people with university degrees for work that should be performed by those who have diplomas. OAG Rwanda has done several performance audits on primary and secondary schools and the University of Rwanda, but there has not been a performance audit carried out on skills development.

This topic is important to my country because Rwanda has a target of becoming a sophisticated knowledge-based economy. This audit will determine whether Rwanda Polytechnic manages its undertakings in a way that effectively develops human resource skills to strategically respond to the country's skills development needs.

This audit is related to SDG 4, Quality Education, and SDG 5, Gender Equality. It will consider gender equality by determining whether Rwanda Polytechnic has effective systems and procedures in place to integrate gender equality in technical and vocational education and training and to measure and publicly report on the effectiveness of initiatives to promote gender equality at Rwanda Polytechnic.



By conducting this audit, my office can learn how to include gender equality in other performance audit topics, which is new at my office, and to consider how audits can impact the lives of women and men.



With my mentor at the OAG of Canada, James McKenzie; learning about the work of the Internal Audit Department at York University.

My time in Canada

The most Canadian thing I did was to go to the Rideau Canal during winter and walk on water.

I felt like a true Canadian when I was checking the weather network every morning before I could go out.

What surprised me most when I arrived in Canada was how flat Ottawa was—it's very different from my country of a thousand hills.

My favourite cultural experience in Canada was using either of the two official languages, English and French.

My home country

Did you know, Rwanda is among the most densely populated countries in the world and home to one of the cleanest cities in the world (Kigali)?





Epimaque Kanyankore

Office of the Auditor General of Rwanda

epka@oag.gov.rw
epika15@gmail.com

When I return to my SAI

The new knowledge I'm most excited to apply in my SAI is how to focus environmental audits on results, rather than systems and internal controls, and how to choose audit topics that bring significant change and add value—audit topics that directly affect people, relating to their health, economy, local environment and community.

Going forward, I hope to become a leading trainer for performance auditors; present strategies for strengthening environmental auditing to management; and conduct collaborative audits with other SAIs in East Africa.

My Fellowship experience

My audit team placement: Office of the Auditor General of Canada

I was a team member on a review of the Federal Sustainable Development Strategy, led by Audit Principal Heather Miller.

The most valuable thing I learned from my Fellowship placement was the performance audit practices used at OAG Canada, from planning to reporting, especially the development of the Audit Logic Matrix, audit programs, fact validation meetings, and the substantiation exercise.

One of the best moments of my placement was the weekly team meeting held after the fact validation session with audited entities.

What I appreciated most about working with the OAG Canada audit team was the team cohesion and constructive feedback between team members.

Developing my audit plan project

I developed my audit plan on the Sustainability of Forests in Rwanda with the guidance of my mentor, Milan Duvnjak, Audit Director at OAG Canada.

I want to thank my mentor for challenging my thinking and helping me mitigate my biases and, most importantly, for teaching me how to focus on what we want to achieve during the audit.

By developing this audit plan, I learned that, when carrying out environmental audits, it is more effective to focus on government's results and the extent to which it has solved existing problems, rather than systems and internal controls, because the consequences may only occur much later. I also learned how the subject matter will affect the implementation of the related SDGs and its social implications, especially for gender equality.

From my audit challenge sessions, I learned to think broadly and critically in the audit planning phase, in order to avoid dealing with unforeseen complications later on, when the audit has already started and the room for improvement may be limited.

Professional development at CAAF

My favourite course at CAAF was *Leading Successful Audits*, because I learned about the three main factors that, as a team leader or reviewer, you need to manage carefully for the success of your audits: People, Process, and Content.

My audit plan: Sustainability of Forests in Rwanda

This audit will examine whether specific forestry activities have been implemented to foster sustainable forest management in Rwanda. It will consider tree seed supply, tree planting and management, and public forests harvesting, as well as gender mainstreaming in the forestry sector.

This topic is important to my country because forests and agroforestry systems play important roles in supporting the livelihood and wellbeing of all Rwandans, especially by providing most of the energy consumed by the majority of the population (fuel wood and charcoal). They also control soil erosion, protect water catchments and supply other goods and ecological services.

My SAI selected this audit topic because national forest resources are limited in nature; their sustainable use and the underlying policies and strategies deserve careful attention in the changing local and global environment. Rwanda's forest ecosystems have been overused by activities that led to deforestation, land degradation, soil erosion, and loss of biodiversity. With Rwanda's demographic growth—the population is expected to double from more than 12 million today to 26 million by 2050—and the current climatic change, the risk and pressure on the land, ecosystems and, consequently, on Rwanda's economy is exacerbated.

This audit relates to SDG 15, which includes sustainably managing forests, as well as SDG 13, Climate Action, and SDG 5, Gender Equality. The audit can contribute to these SDGs by helping government to sustainably manage Rwanda's forests. This in turn will reduce greenhouse gas emissions, promote biodiversity restoration, protect ecosystems, and promote gender equality by involving women at various levels of forestry management and decision-making.

I expect this audit will contribute to more sustainable forest management and environmental protection practices. It can also help address the imbalance between wood supply and demand and increase jobs creation for both men and women of our country.



Meeting Shakilla K. Umutoni, Chargée d'affaires, at the High Commission of Rwanda to Canada; with my mentor at the OAG of Canada, Milan Duvnjak.

My time in Canada

The most Canadian thing I did was drinking tap water.

I felt like a true Canadian when I felt normal at 0 degrees Celsius.

What surprised me most when I arrived in Canada was the multicultural society.

My favourite cultural experience in Canada was watching a hockey game.

My home country

Did you know, in Rwanda on the last Saturday of every month, every Rwandan, starting with the President, participates in Umuganda, a day of national community service? Activities range from cleaning cities, towns and villages to constructing schools and medical centres.



THE FOUNDATION OF OUR PROGRAM

Partnerships and Collaboration

Canadian audit offices contribute to assessment and planning meetings with the SAIs



Canadian partners took part in the assessment and planning meetings at the outset of this new program, including **Michelle Salvail** of OAG Canada in Rwanda; **Sergei Pekh** of OAG Alberta in Vietnam; and **Sheila Dodds** of OAG British Columbia in Guyana.

Partners meet with Fellows during their stay in Canada



To develop their audit plan projects, the Fellows met with Canadian experts, including the sustainable forestry management team at Ontario's Ministry of Natural Resources and Forestry and the Internal Audit Department at York University. Partners from Global Affairs Canada, the High Commissions of Guyana and Rwanda and the OAGs of Canada, Alberta and British Columbia attended a meeting where the Fellows presented on their audit plan projects.

The Canadian High Commissions and Embassies support our work abroad



The High Commissioner of Canada to Guyana, **Lilian Chatterjee**, welcomed CAAF for a meeting that included the British High Commissioner and American Ambassador; **Sandra Le Courtois** of the Canadian Embassy to Vietnam spoke to participants at our performance audit course in Vietnam; **Julie Crowley**, Head of Office for the Canadian High Commission in Rwanda, joined us at the launch of our partnership with the SAI.

CAAF and international development organizations exchange knowledge



CAAF met with leaders of the INTOSAI (International Organization of Supreme Audit Institutions) Development Initiative; attended a meeting for SAIs, organized by IDI and the UN Department of Economic and Social Affairs, on auditing the SDGs; and spoke with development organizations in Vietnam, at a meeting arranged by the Canadian Embassy.