



CCAF-FCVI
International Programs
Programmes internationaux

CCAF International Legislative
Audit Assistance Program

MAKING AN IMPACT



Canadian International
Development Agency

Agence canadienne de
développement international

Canada



CCAF Personnel Back row: Barb Dumont, Julia Belanger, Caroline Jorgensen, Lynne Casiple, Nicole Wieczorek, James Oulton Front row: Julien Raynaud, Yves Gauthier, Kate Gertz, Carine Turay, Paul Lohnes

The CCAF International Legislative Audit Assistance Program is governed by:

• **The International Capacity Building Committee**

The Committee assists the CCAF Board of Governors in fulfilling its oversight responsibilities by overseeing CCAF's international strategies and activities, including the fulfilment of its programs funded by the Canadian International Development Agency and other donors as applicable.

• **The International Advisory Group**

Comprised of federal, provincial, international and individual stakeholders, the Group provides advice on the scope, direction, and focus of CCAF's international activities to support SAIs and parliamentary oversight.

Acronyms

CCAF	CCAF-FCVI Inc. (Canadian Comprehensive Auditing Foundation)
CIDA	Canadian International Development Agency
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
OAG	Office of the Auditor General
PAC	Public Accounts Committee
SAI	Supreme Audit Institution
CCOLA	Canadian Council of Legislative Auditors
CCPAC	Canadian Council of Public Accounts Committees

INTOSAI Regional Organizations:

AFROSAI-E	African Organization of English-speaking Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CREFIAF	Organization of French-speaking Sub-Saharan Supreme Audit Institutions (<i>Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l'Afrique Francophone Subsaharienne</i>)
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions (<i>Organización Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores</i>)

CCAF International Legislative
Audit Assistance Program

MAKING AN IMPACT

The CCAF International Program is made possible through a vast network of stakeholders who share their expertise and leadership in performance audit and oversight.

On behalf of our international partners, CCAF would like to thank the many organizations and individuals who contribute to making an impact.

May 2012



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With a mission to foster confidence in the public sector by promoting effective performance audit and oversight of government operations, CCAF provides education, research and capacity development to legislative auditors and government oversight committees in Canada and abroad.

Our International Program helps Supreme Audit Institutions (SAIs) and oversight committees build capacity and increase their effectiveness, supporting accountability and governance in developing countries. The Program's success is due to the remarkable contributions of many Canadian and international partners. On behalf of the CCAF Board of Governors, thank you to all those who give so generously of their time and expertise.

Charles-Antoine St-Jean, FCA
Chair



The SAIs of 53 countries have participated in CCAF's International Program since its founding in 1980. CCAF requires that SAIs recommend both women and men for Fellowships, and since 2007-08, 19 of the 39 Fellows have been women. To date 223 Fellows have graduated, returning home to play key roles in their countries' accountability and governance processes. With such a long history and wide reach, the Program has many success stories. CCAF is pleased to share with you some highlights of the Program's recent impacts around the world.

Management, associates and staff acknowledge all the international and Canadian partners for sharing their stories, quotes and photos. You can learn even more at www.ccaf-fcvi.com.

Paul Lohnes, CA
President and Chief Executive Officer

Canadian Partners

Committed Canadian partners are key to the CCAF International Program's long-term success.



In Canada, CCAF works closely with the legislative audit and government oversight communities to build capacity and share knowledge. Through the International Program, CCAF and these same communities collaborate to support capacity development of SAIs and oversight committees. Many Canadian auditors and elected officials share their experiences and expertise with our international clients in developing countries.

Our partners in this program are the Offices of the Auditors General (OAGs) of the following jurisdictions:

Longstanding partners (since the 1980s)

- Canada
- Québec

More recent partners (since 2008)

- Alberta
- British Columbia
- Manitoba
- New Brunswick
- Newfoundland & Labrador
- Nova Scotia

Canadian contributors also include other provincial and municipal audit offices; public and private sector institutions; universities and colleges; and embassies and high commissions.

Contributing to CIDA priorities

We are pleased to collaborate with the Canadian International Development Agency (CIDA) to deliver the CCAF International Program, thereby contributing to national development in our partner countries and to CIDA's specific priorities. As of 2011, CCAF and its partner SAIs and their Fellows commit to carry out performance audits with a focus on one or more of the three **priority themes** that guide CIDA's work:

- Increasing food security
- Securing the future of children and youth
- Stimulating sustainable economic growth

CIDA also integrates three **crosscutting themes** in all of its programming:

- Increasing environmental sustainability
- Promoting equality between women and men
- Helping to strengthen governance institutions and practices

To support environmental sustainability and gender equality, the CCAF Program helps auditors to consider such issues in their work and supports equal participation by women in the Program. Strengthening governance and accountability are critical components in all CCAF International Program activities. CCAF thanks CIDA for the continuous funding that has made the International Program possible since 1980. CCAF will continue our work to support these priority and crosscutting themes through a new contribution from CIDA for 2012 to 2017.



Michael Ferguson,
Auditor
General
of Canada
since
November
2011



Sheila Fraser,
Auditor
General
of Canada
2001-11



Renaud Lachance,
Auditor
General
of Québec
2004-11



Michel Samson,
Acting
Auditor
General
of Québec
as of
November
2011



The Skills to Make an Impact

The 2009-10 Fellows visit the Office of the Auditor General of Canada during their orientation in Ottawa, August 2009.

The CCAF Program includes Fellowships with Canadian federal and provincial OAGs, SAI and parliamentary oversight education workshops held abroad, and technical mentoring. Ongoing support helps the SAIs apply their improved performance auditing skills and knowledge, strengthen their relationships with parliament and government departments, and thereby make a greater impact with their audits. Coordination with INTOSAI regional organizations and other donors further supports our partner SAIs and extends the benefits to others in their regions.

Assessing needs, setting objectives

To provide targeted, effective support, the Program's partnerships focus on addressing the specific needs of a SAI. CCAF, the SAI, and partnering Canadian OAGs carry out a thorough needs assessment, using the findings to set objectives for the partnership and support the SAI in its strategic planning.

Fellowships: On-the-job learning with Canadian audit offices

The Program's recruitment process and pre-arrival support ensure international auditors are well prepared to begin their ten-month Fellowships in Canada. Orientation sessions with CCAF in Ottawa and with the host audit offices help the Fellows become comfortable in Canada and prepare to join a Canadian audit team.

While working as members of audit teams at the OAG of Canada, Québec, Alberta or British Columbia, the Fellows engage in various phases of a performance audit. Professional development courses and visits to parliaments, provincial audit offices, and other institutions complement their on-the-job learning. In Ottawa and Edmonton, Fellows visit municipal audit offices to learn about the municipal auditor's role and innovative ideas like fraud hotlines, and have the opportunity to visit city work sites.



John Doyle, Auditor General of British Columbia, receives the 2010-11 class of Fellows for presentations on their special projects.



Fellows placed at the OAG of Alberta work with Merwan Saher, Auditor General of Alberta, (right) and Ed Ryan, Assistant Auditor General of Alberta.

Historically, the Fellows have each prepared a special project on a topic selected to address a strategic need at their SAIs. More recently, they develop performance audit plans as their projects, with guidance from Canadian mentors, in consultation with their Auditors General, and with support from their SAIs. The Fellows return home prepared to make an impact in their SAIs with the combination of new performance audit knowledge, professional skills, and a project to be implemented.

Ongoing learning at the SAI

CCAF workshops provide training to a broader group at the SAI, and follow-up support and mentoring help graduate Fellows and their colleagues put new skills and knowledge into practice. Provincial Auditors General and staff provide guidance and technical support on priorities as identified by the SAI and CCAF's needs assessment.

For example, the OAG of British Columbia has mentored the Barbados SAI using a case study and team approach, focusing on the planning and reporting phases of the audit process. As a result, the SAI is enhancing its team-work approach.

Similarly, staff from the OAG of Manitoba have mentored the Kenya SAI in several key areas. Graduate Fellow Benson Kariuki (2007-08) says that a team of Manitoban mentors "enhanced our professional capacity to conduct performance audits as well as forensic and governance investigations, and helped to promote the use of time-saving audit software tools in the SAI."



Jocelyne Therrien (left), Senior Principal, Parliamentary and International Relations at the OAG of Canada, and CCAF Fellows at the OAG of Canada's annual Fellows' International Fair, February 2011.

“ Being assigned to an audit team and involved in all aspects of the team's work provides an experience that cannot be obtained from any textbook.”

Nigel Gibson, Graduate Fellow from Barbados, 2010-11



Promoting Gender Equality

Elizabeth Tieng of Kenya, right, is presented with her graduation certificate by Sheila Fraser, then Auditor General of Canada, in May 2010.

CIDA promotes gender equality throughout its programs, recognizing its importance in international development. CCAF supports this goal and promotes gender equality in its International Program, requiring women's equal participation in the Fellowship component and promoting gender awareness among the Fellows and SAI management.

Women and men participate as equals in the Fellowships, workshops and other CCAF activities. Women gain professional experience, leadership skills and increased confidence from their participation, enabling them to advance their careers and make a greater impact in their SAIs. CCAF has increased the number of women participating in the Fellowship component from 12% in the first decade of the Program to 50% since 2007.

Former Kenyan Auditor General an inspiration for women

Many female graduate Fellows have risen to top ranks in their SAIs, becoming mentors and role models for other women in their offices. For example, Priscilla Komora, a 1990-91 Fellow, returned to her country as a leader and an agent of change. She was appointed Kenya's first female Controller and Auditor-General in 2006.

She inspired many colleagues, including Elizabeth Tieng, who participated in the Fellowship in 2009-10. While she was in Canada, Ms. Tieng spoke with CCAF about Ms. Komora's influence. "Ms. Komora constantly encouraged the women in the office to get ahead," she said. "She motivated us. She gave us hope—especially when we saw she had reached the top."



Women and men participate as equals in workshops and the Fellowships.



Fellows discuss gender equality and human rights during practicums throughout their ten months in Canada.

As Controller and Auditor-General, Ms. Komora encouraged qualified women to excel through training, and to put their names forward for promotions. “She encouraged women to work hard and improve themselves academically to be able to attain the highest possible position,” Ms. Tieng said. “She also advised us always to try to support other women.”



Marta Acosta (Fellow, 1990-91) is Deputy Comptroller General of Costa Rica. Lilliam Marín (Fellow, 2009-10) is a leader at the SAI in environmental auditing.

Successes around the world

Many other women graduates have gone on to great professional success, making significant contributions to their offices and their countries and inspiring the next generation of women auditors. Here are just a few examples:

Saint Lucia – Averil James-Bonnette (2007-08) was named Director of Audit—the head of her SAI— shortly after her Fellowship.

Argentina – Graciela Lietti (1995-96) is the Deputy Manager of Public Sector Auditing and also teaches auditing at a university. “This part of my professional life makes me really happy, to have the chance to teach other people what I learned in Canada,” she says.

Senegal – After returning from her Fellowship, Nafy Ngom Keita (2000-01) proposed reforms for her office, *l’Inspection générale d’État*, including the creation of the position of Auditor General. In 2006, she became the first to hold this post. *l’Inspection générale d’État* falls under the direct authority of the President of the Republic of Senegal.

Ghana – Roberta Doodoo and Alberta Owoo (2010-11), the first women Fellows from Ghana, have quickly taken on leadership roles since returning from Canada.



AFROSAI-E

The African Organization of English-speaking Supreme Audit Institutions

Ludovick S. L. Utouh, Controller and Auditor General of Tanzania, and Michael Ferguson, then Auditor General of New Brunswick, April 2009.

In the AFROSAI-E region, the SAIs of Ghana, Tanzania and Kenya have been CCAF's key partners. Each of these SAIs has had several Fellowships and participated in local and regional workshops and other CCAF Program activities. By supporting these SAIs—thus enabling them to become regional leaders—and by participating in AFROSAI-E planning meetings with the INTOSAI Development Initiative (IDI), CCAF contributes to improved performance auditing throughout the region.

Tanzania: Recognized as a leader

Tanzania's Controller and Auditor General, Ludovick S. L. Utouh, has significantly strengthened his SAI's audit practice, supported by graduate Fellows, CCAF, and the SAI Management Development Program. The SAI's

professionalism and capacity were recently recognized when it was nominated to join the SAIs of the United Kingdom and China on the United Nations Board of Auditors for a six-year term beginning July 2012.

The Swedish National Audit Office also recognized the strength of the SAI, naming Tanzania's 2010 audit on maternal health as one of the two best performance audit reports in the AFROSAI-E region. George Haule, Acting Auditor General (Performance Audit) and CCAF Fellow 2006-07, led the audit team and Godfrey Ngowi, Fellow 2009-10, was a team member. In addition to drawing on their Fellowship experience, the team benefited from mentoring by the OAG of New Brunswick, in particular Michael Ferguson, who was the Auditor General of New Brunswick at that time. Mr. Ferguson's mentoring support included reviewing draft audit reports and coaching the auditors on writing their reports with the end users in mind.



“The six graduates are all conducting performance audit training across the AFROSAI-E region, for which I am proud.”

Richard Q. Quartey,
Auditor-General of Ghana



“We see our influence growing with each new audit that we conduct.”

Edward R. O. Ouko,
Auditor-General of Kenya

Ghana: Fellows lead regional training

Four Fellows graduated between 2007-08 and 2009-10 and are now in senior management positions, leading the performance audit practice. Two more Fellows graduated in 2010-11 and are playing key roles in strengthening the SAI's relationships with stakeholders and its environmental audit practice. Their Auditor-General, Richard Q. Quartey, says the SAI's participation in the CCAF Program “has built the capacity of my Performance Audit Unit and has enabled me to lay before Parliament quality performance audit reports that have made impact and received the highest commendation ever from the Public Accounts Committee of the Ghana Parliament.”

The Fellows and the SAI have now become experts that others turn to. The office receives visits from other SAIs in the region, and the Fellows conduct AFROSAI-E training. Lawrence Ayagiba (Fellow 2009-10), who has trained auditors from eight African countries, says his experience illustrates “the multiplying effect of the CCAF Program;” he has now shared his knowledge with more than 100 auditors in Ghana and the AFROSAI-E region.

In April 2009, as the provincial partner, Carol Bellringer (centre), Auditor General of Manitoba, met with Priscilla Komora, the Controller and Auditor-General of Kenya (July 2006 to August 2009), and her successor, Anthony Gatumbu (January 2009 to August 2011).

Kenya: The National Audit Office and a new constitution

With the ratification of Kenya's new Constitution in August 2010, the role of Auditor-General was expanded. Building upon the relationships developed, new Auditor-General Edward R. O. Ouko welcomed the capacity building support being provided by CCAF and the OAG of Manitoba.

“The CCAF capacity building support program has enabled the Office of the Auditor-General of Kenya to train and deploy a team of dedicated and competent performance and forensic auditors and managers,” Mr. Ouko says. This has “enhanced the ability of our audits to influence how government departments and agencies deliver services to Kenyans, and how they manage and account for national resources at their disposal.”





CREFIAF

The Organization of French-speaking Sub-Saharan African Supreme Audit Institutions

Henri Eyebe Ayissi (second from right), the head of the SAI of Cameroon, and Alfred Enoh (centre), Director of the CREFIAF Secretariat, meet with (left to right) Yves Gauthier of CCAF, Roger Langlois of the OAG of Québec, Richard Flageole, CREFIAF project advisor, and Paul Lohnes of CCAF, in Ottawa, May 2012.

In the CREFIAF region, the CCAF International Program has contributed to the professional development of SAI staff through Fellowships at the OAG of Canada and Québec. Additionally, the OAG of Québec has played an active role at CREFIAF regional meetings.

CREFIAF trainers and leaders

As trainers for CREFIAF, graduate Fellows are sharing their knowledge with other auditors throughout the region. For instance, David Sohinto of Benin (2005-06) returned to Canada in 2008 to work with the OAG of Canada and the OAG of Québec to prepare CREFIAF performance audit training materials. Mr. Sohinto was one of the instructors when the course was subsequently delivered in Burkina Faso in January 2009. He says that he would never have been selected as a CREFIAF instructor had he not participated in the Fellowship.

Pauline Kane Fortune (2005-06) is now an Assistant Auditor General responsible for the audit program for all public enterprises in Cameroon, and is also an active leader in CREFIAF. She has been part of a five-person team developing a CREFIAF performance audit manual and working to harmonize performance audit practices among CREFIAF members.

Cameroon: Reinforcing auditors' capacity

The CREFIAF Secretariat is headquartered at the SAI of Cameroon and plays an important role in capacity building. Alfred Enoh, the Director of the CREFIAF Secretariat, says: "Before conducting performance audits of public resources in Cameroon, the *Contrôle Supérieur de l'État* had to reinforce the auditors' capacity in this area. Today, thanks to CCAF's support, there is indeed a real change taking place which is having the

intended impact. In fact, the CCAF International Program, in which Fellows from Cameroon participated and continue to participate, gave the SAI the timely opportunity to build the internal capacity it needed in performance auditing.”

Célestin Ankamtsene, a 2011-12 Fellow, is already quite involved in the activities of the CREFIAF Secretariat. Following his Fellowship, he will continue to play a leading role in capacity building at his SAI and in the region.

Benin: A new SAI leader and a new strategic plan

Jocelyne Aboh Kpade, the head of the SAI since November 2011, says that “With five senior managers of the *Chambre des comptes du Bénin* having participated in CCAF’s International Program and the accumulation of learning, our SAI has emerged as a reference in the West African subregion in the field of performance auditing.”

The SAI is now developing a strategic plan, integrating IDI’s capacity building model, with guidance from the OAG of Québec and CCAF. Graduate Fellows are playing key roles: Benoit Azodjilande (2005-06) is directing the project; Serge Batonon (2009-10) visited mentors in Canada to review a needs assessment of the SAI, in preparation for strategic planning; and Alain Kpessoton (2007-08) has prepared a paper on strategic planning for the SAI. Ms. Kpade says, “The strategic planning process to which our SAI is committed and which holds great potential for the Institution, has the active and effective support of CCAF.”

Elsewhere in Africa

Elsewhere in the CREFIAF region, CCAF has supported other CIDA initiatives in Mali through the provision of three recent Fellowships.

In Senegal, Nafy Ngom Keita, a 2000-01 Fellow, is now Auditor General, and François Collin, a 2003-2004 Fellow, is Assistant Auditor General.

In the Arab Organization of SAIs (ARABOSAI) region, ten Tunisian Fellows graduated between 1988 and 2003. Abdelhakim Ben Laazreg (Fellow 1998-99) has become an IDI Manager and is a lead facilitator on strategic planning, a key component of capacity building for SAIs.

“ Management control criteria include the obligation to ensure sound financial management, an imperative to achieve the expected results, the taking into account of the cost-effectiveness ratio, and the need to report back the actual outcomes.”

Henri Eyebe Ayissi, Ministre délégué à la Présidence chargé du contrôle supérieur de l’État du Cameroun



David Sohinto of Benin and Pauline Kane Fortune of Cameroon, both graduate Fellows of 2005-06, share their knowledge regionally.



Jocelyne Aboh Kpade is President of the *Chambre des comptes du Bénin*, the country’s SAI.



François Boisclair of the OAG of Québec works with Serge Batonon of Benin (Fellow 2009-10) to review the needs assessment of the Benin SAI, October 2011.



CAROSAI

The Caribbean Organization of Supreme Audit Institutions

Jacques Lapointe, Auditor General of Nova Scotia, with graduate Fellows Averil James-Bonnette (2007-08), the Director of Audit of Saint Lucia (right) and Bernadette George (2009-10), now the Deputy Director of Audit, May 2010.

The SAIs of 22 countries and territories are CAROSAI members, including Belize, the current CAROSAI Chair, and Saint Lucia, the CAROSAI Secretariat. Belize, Saint Lucia, Barbados and Guyana have recently been engaged in capacity building through the CCAF International Program. Additionally, Saint Vincent, Dominica and Trinidad and Tobago have participated in CCAF's regional activities. Once graduate Fellows have the knowledge and skills to conduct performance audits, they benefit from additional mentoring that strengthens their report writing and enables them to apply what they have learned.

Saint Lucia: Emerging regional leader

Averil James-Bonnette, bolstered by her Fellowship at the OAG of Canada and the mentoring support of the OAG of Nova Scotia, is leading reforms at the SAI. As Director of Audit, she is encouraging her staff to be open to change and to adopt new methodologies. With additional mentoring from

CCAF and the OAG of Nova Scotia, her office has completed its first two performance audits. Mrs. James-Bonnette is also developing a five-year strategic plan with the support of her office and guidance from a CCAF associate. The lessons learned will enable the SAI to apply the same approach when developing future annual and operational plans.

At the 2011 CCPAC-CCOLA conference in Halifax, Canada, Mrs. James-Bonnette witnessed the benefits of a joint conference of legislative auditors and oversight committee members. Inspired by this example, she took the lead in having Caribbean Auditors General participate alongside parliamentarians at a ParlAmericas conference on strengthening parliamentary oversight, held in January 2012.

Guyana: A solid core of graduates

The SAI has a strong team of six graduate Fellows, including Auditor General Deodat Sharma. Through additional in-county training and mentorship from the OAG of

Newfoundland and Labrador, they have put into practice their performance audit learning. The SAI received much media coverage in 2009 and 2010 as it released its first performance audit reports.

Belize: Strong leadership drives change

Since 2009, two Belize Fellows graduated and the SAI has received performance audit training. With a vision for change, former Auditor General Edmund A. Zuniga committed to adopting new audit methodologies. Dorothy Bradley became Auditor General in October 2011, and under her strong leadership this transformation is continuing. Ms. Bradley says that CCAF's recent mentoring focused on "practical report writing, in a clear, concise and user-friendly style." With the skills acquired, she and her staff immediately improved the SAI's annual report and feel well prepared to develop their next audit report.

Barbados: Building capacity and confidence

Three auditors completed Fellowships in British Columbia and are transferring their knowledge to colleagues in Barbados. Additional post-graduate mentoring and training for SAI staff by the OAG of BC has encouraged and supported the Fellows as they apply their new skills. Auditor General Leigh Trotman reports that, "because of their exposure and training," auditors at his SAI "are better equipped to conduct performance audits, as demonstrated by their use of acquired skills in several aspects of their work."

Saint Vincent: Laying the groundwork

In 2009, CCAF Associate Errol Price led a needs assessment for the Saint Vincent SAI. Working from this assessment and with additional mentoring, Dahalia Sealy, the Director of Audit, has completed a strategic plan and detailed operating plan, both based on IDI guidelines.



Deodat Sharma (right), Auditor General of Guyana and a 1999-2000 graduate Fellow, works with CCAF Associate Michael McLaughlin at a CCAF symposium in Ottawa, May 2010.



In June 2009, John Noseworthy (right), then Auditor General of Newfoundland and Labrador, interviewed Fellowship candidates in Belize, including Randolph Young (left), who was selected for a 2010-11 Fellowship.



“ Audit Officers are more confident in their abilities, as evidenced by the manner in which they approach assignments.”

**Leigh Trotman,
Auditor General of Barbados**



ASOSAI

The Asian Organization of Supreme Audit Institutions

The Fellows from Vietnam at a CCAF workshop in Hanoi in March 2011: Nguyen Ahn Phuong, Han Thi Bich Hong, Vu Thi Thanh Hai, Nguyen Thi Anh Tuyet, Pham Nguyen Lien Huong, and Cao Tan Duong.

Over the 32-year history of the CCAF Program, more than a dozen ASOSAI countries have participated in Fellowships, and graduate Fellows have held leadership positions throughout the region. Most recently, CCAF has worked closely with the SAIs of Vietnam and Thailand. SAIs in the region are building collaborative relationships with each other and undertaking cooperative projects, most notably environmental audits.

Vietnam: Expanding performance audit practice

Beginning in 2008, the OAG of Alberta has provided support to the SAI of Vietnam through workshops, Fellowships and mentoring. With guidance from their mentors, Fellows developed audit plans during their time at the OAG of Alberta. After graduation, the mentors worked on-site in Vietnam to help the Fellows begin carrying out these audits.

The graduate Fellows are now helping to integrate elements of performance audit within their specialized audit

departments. They are active in environmental auditing, conducting audits on topics such as clean water and rural sanitation, the water quality of the Mekong River, and the quality and safety of seafood exported from Vietnam. Fellows are also contributing to the SAI's advancement through other roles; Mr. Nguyen is a member of the steering committee implementing the SAI's development plan, and Ms. Vu is part of a group reviewing some of the SAI's audit processes. Additionally, they are sharing their experience internationally as team members on international audits, mentors to Laotian auditors, and participants in the INTOSAI Working Group on Environmental Auditing.

Thailand: A leader in environmental auditing

Thailand and CCAF have had a long relationship. Eleven Fellows have participated since 1982-83, including six women who graduated between 1999-2000 and 2008-09.

Sirin Phankasem, a 2005-06 Fellow, developed her special

project on environmental auditing. Now an inspector general, she says that she and other Fellows are the key environmental auditing instructors at their office and that they have made a significant impact in the SAI's environmental audit practice.

Ms. Phankasem says that the SAI now “puts more emphasis on environmental audit,” and is being recognized as a “leader in environmental audit in the region.” In cooperation with the German Agency for International Cooperation (GIZ) the SAI is currently leading a cooperative environmental audit on the Mekong River Basin Management, involving the SAIs of Cambodia, Indonesia, Laos, Malaysia, Myanmar and Vietnam. One objective of this project is to strengthen the cooperation of the SAIs in Southeast Asia.

Elsewhere in Asia

Many graduate Fellows have excelled in Asia, including H.A.S. Samaraweera and Ugen Chewang, who currently head the SAIs of Sri Lanka and Bhutan respectively.

Fellows have been effective senior leaders in the SAI of Nepal, Bachchu Ram Dahal (2001-02) as Acting Auditor General and Dev Bahadur Bohara (1999-2000) and Bhadreshwar Prasad Upadhyay (2003-04) as Deputy Auditors General. Ram Babu Nepal (1994-95) led several initiatives, including expanding the performance audit practice and developing a strategic plan and a quality review system.

In Bangladesh, Fellows are performance audit leaders and involved in the SAI's capacity building projects with other donors. Jashim Uddin (2001-02) and Abdul Baset Khan (2003-04) are Directors General within the SAI. Mr. Uddin is directing a project that includes introducing performance audit to all Directorates.



Thai graduate Fellows Jarawan Ruangswadipong, 2000-01, (left) and Sirikanchana Karikanchana, 2006-07, (centre) at their SAI in February 2008, and Sirin Phankasem (right) at her Fellowship graduation in May 2006.

“The hallmark for any government must be accountability, competency and integrity.”



Ugen Chewang,
Auditor General of Bhutan
and CCAF Fellow 1992-93

“The valuable knowledge and experience gained during the Fellowship helped me in great measure in my advancement as the Auditor General of Sri Lanka.”



H.A.S. Samaraweera,
Auditor General of Sri Lanka
and CCAF Fellow 2002-03

OLACEFS - The Organization of Latin American and Caribbean Supreme Audit Institutions



Sebastián Gil (Fellow 2004-05), Martín Rubione, and Graciela Lietti (Fellow 1995-96) of the Argentina SAI.

Aníbal Kohlhuber (Fellow 1998-99) of Argentina and Horacio Saboia Vieira (Fellow 2000-01) of Brazil.



Participants visit a recycling facility during the CCAF environmental auditing workshop in Costa Rica in February 2011.

Graduate Fellows and their colleagues played key roles in the process of developing, testing and delivering the Spanish CCAF-IDIAG workshop.

In Latin America, graduate Fellows and their SAIs continued to partner with CCAF; through regional training initiatives they have extended the reach of the Program to benefit neighbouring SAIs.

Graduate Fellows' regional impact

Following his Fellowship in 1998-99, Aníbal Kohlhuber of Argentina co-founded the *Instituto de Desarrollo e Investigación en Auditoría y Gestión* (IDIAG). Modeled on CCAF, IDIAG conducts research and training in Spanish on performance auditing, managing for results, and related topics. In partnership with CCAF, IDIAG worked with graduate Fellows from Argentina and Brazil to translate CCAF's workshop on the fundamentals of performance auditing into Spanish and adapt it to the Latin American context. The team delivered their first regional workshop for auditors from Argentina, Brazil, Bolivia, Chile, Costa Rica, Peru and Venezuela in October 2010.

Environmental auditing workshop

With permission from IDI, Carolle Mathieu and Marie-Josée Gougeon from the OAG of Canada updated IDI's environmental audit training materials for CCAF, and in 2011 they co-facilitated CCAF's first workshop on the subject. The Costa Rican SAI hosted 26 participants from ten Latin American and Caribbean countries. Drawing on federal, provincial and international partners, workshop facilitators were from the OAG of Canada, the OAG of British Columbia, and the SAIs of Brazil and Costa Rica. Morris Sydor, the Assistant Auditor General responsible for the OAG BC's Sustainability and Environment Audit Portfolio, said he appreciated seeing "how positively the participants felt about their experiences."

The two participants from Peru report they are using the methodologies learned, especially for defining audit objectives. "As a result," Sandra Oré says, the audit she led on the Machu Picchu Sanctuary "identified the factors—mainly tourism and transport impacts—that put species in the sanctuary at risk. My team also recommended changes in the environmental legislation to strengthen the conservation of biodiversity in natural areas."

Distance learning students from Kenya reported that:

“ The Forensic Accounting and Fraud Investigation certificate program has been an eye-opener for us.”

Auditors from the SAIs of Ghana, Kenya, Tanzania and Guyana are studying via long-distance education for certificates in Forensic Accounting and Fraud Investigations with Algonquin College in Ottawa, Canada. With CCAF sponsorship, these students are completing the program's twelve online courses.

Students from Kenya and Ghana recently told CCAF about the experience. They now have a better understanding of what constitutes fraud, and stronger skills for interviewing witnesses and suspects, analyzing financial statements and other documents for fraud, and spotting common red flags.

Three students from Kenya have participated: Catherine Mwasho; Ceclia Ngalyuka; and Daniel Kibirii. Ms. Mwasho and Ms. Ngalyuka graduated from the program in 2011. All three are making good use of what they have learned. As part of a forensic investigation team, they are “assisting in the formulation of effective questions for interviews, identifying documents to be examined, identifying the experts required, and sensitizing the group on the importance of identifying and preserving information.”

Rhoda Aryeley Quaye, Emmanuel Ofori Mensah and Bright Selorm Dogbey are participating from Ghana. They have found that course exercises and group discussions “really give us more insight into the subject matter.” They are now

Distance Learning



Catherine Mwasho, Ceclia Ngalyuka, and Daniel Kibirii of Kenya.



Bright Selorm Dogbey, Emmanuel Ofori Mensah, and Rhoda Aryeley Quaye of Ghana at work on an assignment.

leading audit teams and developing forensic audit training for their department. They noted that fraud is becoming more sophisticated and complex, but said that thanks to this program they feel “prepared for any emerging challenges.”



Working with Oversight Committees

Members of oversight committees and Auditors General from Caribbean countries attend a regional workshop in January 2012.

Most English-speaking African and Caribbean countries share the British Westminster parliamentary tradition. As part of that tradition, SAIs rely on parliament—primarily through the public accounts committee (PAC)—to examine SAI reports, conduct hearings, and recommend corrective action. As SAIs strengthen their capacity to issue performance and other audit reports, CCAF helps oversight committees develop the capacity to review these reports and ensure timely and effective follow-up of the recommendations.

Tanzania and Ghana

CCAF's first orientation sessions for parliamentary oversight committees were held in Tanzania and Ghana in May 2007. In each country, joint training for the SAI and oversight committees followed. These sessions fostered communications between the SAI and the committees and helped them better understand each other's roles and the attributes of an effective oversight committee.

In October 2011, CCAF provided training for the Tanzanian committees on how to effectively question accounting officers about the Auditor General's reports. This enhanced the ability of the committee members to question the responsible departments during subsequent committee hearings on audit reports in late 2011.

Kenya

The Local Authorities and Funds Accounts Committee (LAFAC) is responsible for overseeing local government expenditures. CCAF first worked with the LAFAC at a joint workshop with the PAC and Public Investment Committee in 2009, opening the doors to increased communications between the SAI and these three oversight committees. A follow-up workshop with the LAFAC in April 2010 helped committee members understand a more holistic and systemic approach to reviewing audit reports, in place of a lengthy, line-by-line review. Members gained

“ It is through workshops like these that key players in the accountability cycle—such as Members of Parliament and Auditors General or Directors of Audit—can come together to devise strategies for greater accountability through strong parliamentary oversight.” Averil James-Bonnette, Director of Audit of Saint Lucia

an awareness of the value of reviewing key findings on a priority basis and working with the SAI to report its findings in a more systemic manner.

The Caribbean

In January 2012, ParlAmericas, in coordination with several organizations, held a regional workshop on strengthening parliamentary oversight. CCAF, the UK National Audit Office, the World Bank, the Commonwealth Parliamentary Association and CAROSAI contributed resources and sponsored the attendance of parliamentarians and Auditors General from 15 Caribbean countries and territories. Participants explored strategies for strengthening the SAI-PAC relationship and increasing PAC effectiveness. In addition to hearing about best practices from Guyana, Trinidad and Tobago, Jamaica, and Bermuda, participants discussed how to strengthen oversight in small legislatures.

Guyana

The SAI of Guyana released its first two performance audit reports in 2009 and 2010. CCAF conducted a workshop for the PAC to help the Committee understand why it is important to review performance audits, how they differ from other audit products, and how to conduct an effective hearing on a performance audit. The PAC has since held hearings on the Auditor General's performance audit reports. A new PAC was formed following elections in December 2011 and the new Chair fully supports orientation training for the committee.



Shawn Murphy (far left), then Chair of the PAC of Canada, and John Wiersema (far right), then Deputy Auditor General of Canada, talk with participants at a workshop for Kenya's SAI and oversight committees in October 2009.



Deodat Sharma (centre), Auditor General of Guyana, presents the SAI's performance audit report, *Review of the Old Age Pension in Guyana*, to Ralph Ramkarran, the Speaker of the National Assembly, in October 2010.

Mr. Sharma says: "Without the invaluable continuing support and training from CCAF, the SAI of Guyana could not have been able to successfully undertake the performance audits, and pave the way for PAC examinations."

Governance Course



Saint Lucian Minister of Commerce, Business Development, Investment and Consumer Affairs, Emma Hippolyte, addresses senior level Governance Course participants in February 2012. “Accountability in Saint Lucia requires urgent attention and commitment,” she said.



Governance Course participant and Controller and Auditor General of Tanzania, Ludovick Utouh, talks about the course’s “resolutions for the Government” at a press conference during the event. The course facilitators, Yves Gauthier (left) and Lee McCormack (right), look on.

A complete overview of public management practices and controls

CCAF’s Governance Course brings together a mix of the most senior auditors and public sector managers and helps them to bring about change in their country’s public sector governance. Participants discuss critical management practices in the public sector—including accountability, governance, risk and control assessment, strategic planning, performance budgeting and reporting—and engage senior politicians by providing “resolutions” to the government on ways to immediately improve governance and accountability. Where possible, the course also engages the media and civil society, explaining the importance of sound management practices and controls.

Each year CCAF holds this course for the Fellows during their time in Canada. Since 2007, CCAF has also delivered the course for auditors and managers in Benin, Mali, Ghana, Tanzania, Kenya and Saint Lucia.

More than a course: A way to generate change

As initiated in Tanzania and now built into the course, participants in the most recent workshops have formulated, debated and then submitted to the government a set of resolutions calling for significant change.

Resolutions brought to the Tanzanian Government by Ludovick Utouh, the Controller and Auditor General, in October 2010 focused on the need for improvements in the control framework, in risk assessment, in succession planning and in performance reporting.

In February 2012, Saint Lucian Minister Emma Hippolyte—herself a former Director of Audit—worked with the current Director of Audit, Averil James-Bonnette, and other course participants to develop resolutions focused on management control, strategic planning, performance budgeting, risk management, internal audit and support for the Public Accounts Committee. These are much needed reforms.

Exchanging Knowledge



International participants visit the Parliament of Canada during the May 2010 symposium. From left: Anthony Gatumbu, Kenya; George Haule, Tanzania; Deodat Sharma, Guyana; Hoang Hong Lac, Vietnam; Michael Eastman, Canada; Averil James-Bonnette, Saint Lucia; Nguyen Van Quoc, Vietnam; and Leigh Trotman, Barbados.



Magnus Borge and Einar Gorrissen (left) of IDI join members of CCAF's International Advisory Group for a meeting in Ottawa, March 2011.

Partners' symposium

CCAF's first technical support and mentoring symposium, held in Ottawa in May 2010, brought together many Program partners. International participants and their Canadian mentors shared experiences and discussed ideas for capacity building initiatives. They considered the specific challenges facing the developing country SAIs, the preconditions for implementing performance auditing, and common objectives for technical support.

Regional joint projects: CCAF, IDI and AFROSAI-E

A strong partnership with AFROSAI-E has permitted CCAF to add more value to the capacity building initiatives that benefit the AFROSAI-E region, including CCAF partner countries Ghana, Kenya and Tanzania. CCAF is contributing expertise to the development of joint projects in the domains of quality assurance and training of senior managers.

Wessel Pretorius, Executive Officer of AFROSAI-E, says, "Engaging CCAF in a closer arrangement with AFROSAI-E activities resulted in a fresh outlook on our operations, specifically in the areas of improving relationships with the PACs and of quality assurance."

Geoff Dubrow, Rita G-Mankowski, Barry Leighton, Lee McCormack, Johanne McDuff.



Michael McLaughlin, John Noseworthy, Neil Papineau, Errol Price, Bill Rafuse.



A team of experts

CCAF draws on a team of associates with a wide range of professional experience, technical skill and specialized expertise. International partners benefit from the team's remarkable depth and breadth of knowledge in the areas of governance, accountability, audit and parliamentary oversight.

Audit News: A valuable resource

All graduate Fellows have access to CCAF's *Audit News*, an online searchable database of public documents published since 2008, predominantly performance audit reports. CCAF is exploring, on a pilot basis, making *Audit News* available to all English-speaking African SAIs through the AFROSAI-E website.

2000-01 – 2011-12 Fellows Photo Gallery Galerie de photos des boursiers



2006-07

Laurentine Ngwu (Cameroun / Cameroon), Sirikanchana Karikanchana (Thailand / Thaïlande), George Haule (Tanzania / Tanzanie), Sikoro Keita (Mali)



2011-12

Célestin Ankamsene (Cameroun / Cameroon), Nguyen Thi Anh Tuyet (Vietnam), Joyce Ndung'u (Kenya), Charles Flowers (Belize), Elizabeth Augustino (Tanzania / Tanzanie), Ibrahim Baba-Moussa (Bénin / Benin), Han Thi Bich Hong (Vietnam), Carlisle Marshall (Saint Lucia / Sainte-Lucie)

2004-05



Sebastián Gil (Argentina / Argentine), Carlos Cesar Modena (Brazil / Brésil), Claireann James (Guyana), Imran Iqbal (Pakistan), Reahla Balroop (Trinidad & Tobago / Trinité-et-Tobago)



2009-10

Elizabeth Tieng (Kenya), Pham Nguyen Lien Huong (Vietnam), Bernadette George (Saint Lucia / Sainte-Lucie), Vu Thi Thanh Hai (Vietnam), Pamela Humphrey (Barbados / Barbade), Levina Kishimba (Tanzania / Tanzanie), Lilliam Marín (Costa Rica), Serge Batonon (Bénin / Benin), Lawrence Ayagiba (Ghana), Godfrey Ngowi (Tanzania / Tanzanie), Modibo Cissé (Mali)

2003-04



Abdul Baset Khan (Bangladesh), Romilson Rodrigues Pereira (Brazil / Brésil), Víctor Guzmán (Costa Rica), Bhadrashwar Prasad Upadhyay (Nepal / Népal), François Collin (Sénégal / Senegal), Babacar Thiaw (Sénégal / Senegal), Jennifer Frederick (Trinidad & Tobago / Trinité-et-Tobago)



2010-11

Back row / Rangée arrière: Nigel Gibson (Barbados / Barbade), Randolph Young (Belize), Roberta Dadoo-Ntim (Ghana), Crasandra Harewood (Barbados / Barbade) Front row / Rangée avant: Daniel Mukuria (Kenya), Alberta Owoo (Ghana)



2007-08

Back row / Rangée arrière: Audrey Badley (Guyana), Aly Diallo (Mali), Averil James-Bonnette (Saint Lucia / Sainte-Lucie), Alain Kpessoton (Bénin / Benin) Front row / Rangée avant: Yaw Sifah (Ghana), Henry Missah (Ghana), Benson Kariuki (Kenya)



2000-01

Nafy Ngom Keita (Sénégal / Senegal), Bato S. Ali, Jr. (Philippines), Jaruwan Ruangswadipong (Thailand / Thaïlande), Horacio Saboia Vieira (Brazil / Brésil), Ximena Mura Alvarez (Chile / Chili), Leandro Humberto Etcheverry (Argentina / Argentine)



2005-06

José Alpizar (Costa Rica), Benoît Azodjilande (Bénin / Benin), Pauline Kane Fortune (Cameroun / Cameroon), David Sohinto (Bénin / Benin), Grace Mugyabuso (Tanzania / Tanzanie), James Ryoba (Tanzania / Tanzanie), Sirin Phankasem (Thailand / Thaïlande)



2008-09

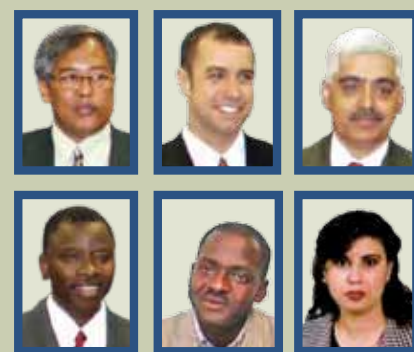
Back row / Rangée arrière: Cao Tan Duong (Vietnam), Chandrawattie Samaroo (Guyana), Jacob Essilfie (Ghana) Front row / Rangée avant: Lucy Machungo (Kenya), Kittima Hanthaipholdee (Thailand / Thaïlande), Nguyen Ahn Phuong (Vietnam), Lenus Deterville (Saint Lucia / Sainte-Lucie)

2002-03



Maria Guevara Weber (Chile / Chili), Steven LaRocque (Dominica / Dominique), Joan Dillon (Guyana), H.A.S. Samaraweera (Sri Lanka), Mukda Kaiyarit (Thailand / Thaïlande), Narjess Sellami (Tunisie / Tunisia)

2001-02



Jashim Uddin (Bangladesh), Claudio Castello Branco (Brazil / Brésil), Bachchu Ram Dahal (Nepal / Népal), Abdoul Madjib Gueye (Sénégal / Senegal), Robert Cheyo (Tanzania / Tanzanie), Heng Gongi (Tunisie / Tunisia)