

CAROSAI

FORGING BETTER PARTNERSHIPS

Proceedings of a Master Class for Auditors General from the
Caribbean Supreme Audit Institutions

5-6 March 2008

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Introduction

1. Between 5 and 6 March 2008, the heads of the Caribbean Supreme Audit Institutions participated in a Master Class aimed at exploring ways of improving the links between the SAI community and other key national and regional bodies (Annex 2 lists participants). This workshop was funded by the Canadian International Development Agency (CIDA) and it emerged from the Strategic Planning exercise facilitated by the INTOSAI Development Initiative (IDI) in October 2007. During the planning exercise, CAROSAI recognised that if its members wanted to achieve greater impacts they needed more independence and wider recognition of the contribution SAIs can make to improving the accountability, transparency and ultimately the performance of public bodies across the regions. To this end CAROSAI set itself the goal:

To raise the profile of SAIs.

2. More specifically, CAROSAI set the following objectives:

- Encourage adoption of legislation which establishes strong independent SAIs;
- Promote improvements in the relationships between SAIs and PACs in order to increase the utilisation and impact of audit findings; and
- Strengthen relationships with key regional bodies.

3. As a first step in realising this goal and these objectives, the Auditor General of Trinidad and Tobago as Goal Manager, offered to host a Master Class of senior audit managers to examine in more depth how CAROSAI and individual SAIs could increase their presence with key stakeholder groups. This report summarises the key discussions and results of that workshop.

4. The Master Class began with a resume of progress across the region in the development of Strategic Plans - see Annex 1.

Key stakeholders

5. The workshop recognised that there were a wide range of bodies who can benefit from the work of SAIs not just the auditees and Parliaments. It was recognised, for example, that business groups have an interest in knowing that government resources are not wasted but also that business regulation is efficient and does not hinder the formation of new firms or frustrate the growth of existing

firms. Similarly, civil society groups, particularly churches and others involved in working with the poorer members of society, want to know that government services are reaching those most in need and that people across the social spectrum can expect the same quality of service. Table 1 identifies some of the key regional and national partners for SAIs in the Caribbean.

Table 1: Key regional and national partners for CAROSAI and individual SAIs

| Regional stakeholders | National stakeholders |
|--|---|
| CARICOM | Parliament (PACs) |
| CARTAC | Auditees |
| Organisation of East Caribbean States (OECS) | Ministry of Finance and Public Service Commission |
| Donors (World Bank, CEDA, IADB etc) | Government (Cabinet) and Opposition |
| Regional Banks | Local Banks |
| Rating Agencies (Standards and Poors etc) | Business associations (Chamber of Commerce) |
| Organisation of American States (OAS) | General public/media |
| Regional Professional Accountancy Bodies | Local accountancy bodies (including Institute of Internal Auditors) |
| Commonwealth Parliamentary Association (Caribbean) | NGOs - Civil Society - Transparency International, Church Groups |
| Other SAIs | Trade Unions |

6. Relations with Public Accounts Committees was dealt with separately - recognising the primacy of the Parliamentary relationship and the other stakeholders were clustered into four regional groupings (Donors, Regional governmental associations, Banks and financial institutions, and professional bodies) and four national groupings (Government and opposition, auditees, civil society organisations, business/unions and professional accountancy groups). The workshops then sought to examine the following issues for each key audience group:

- What do they want to hear from SAIs?
- What do SAIs want them to hear?

- How might they be reached and when?

7. The following tables show the results of this exercise:

| Key partner | Government/Opposition |
|--------------------------------------|--|
| What do they want to hear from SAIs? | <p>How the money is being spent? Assurance that the money/resources are being spent well. Assurance about the effectiveness of spending. Compliance with legislation.</p> <p>Extent to which expected income tax is being collected.</p> <p>Extent to which there are budget overspends or over statement of revenues.</p> <p>The performance of different departments and the extent to which they are meeting goals.</p> <p>The extent to which development projects are being implemented on time and to budget.</p> <p>Particular weaknesses of government - fraud/corruption.</p> |
| What do SAIs want them to hear? | <p>The recommendations that SAIs propose. The audit findings. Guidance or assistance towards improvements in the performance of government and the delivery of goods and services to the public-that we are not the 'bad' police.</p> <p>That audit institutions are independent and need sufficient resources to fulfil their mandates.</p> <p>The overall activity plan of SAI.</p> |
| How might they be reached and when? | <p>Annual report, supplementary reports and memorandum</p> <p>PAC meetings including general presentations and at regional level</p> <p>SAI website</p> <p>Open fora with Accounting Officers/Permanent Secretaries</p> <p>Briefings for new MPs</p> <p>Retreat or away days with senior officials and MPs</p> <p>Extra briefings of Ministers</p> <p>Through acting on their concerns - carrying our special projects</p> |

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| Key partner | Professional bodies - regional and national |
| What do they want to hear from SAIs? | That SAI work is being performed in accordance with international standards What are an SAIs training needs Our advice and support on standards SAIs want to cooperate with professional bodies New SAI staff are paying professional fees |
| What do SAIs want them to hear? | That SAIs want to meet international professional standards How they can help us and areas of possible collaboration. |
| How might they be reached and when? | Offering to serve on committees Through CAROSAI and through international donor partners - World Bank, IADB etc Through conferences - SAIs participating in professional conferences and vice versa. |

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| Key partner | Auditees |
| What do they want to hear from SAIs? | Everything is OK, if not useful recommendations for improvements Balance - own voice is heard SAIs understand constraints Recognition when action taken. |
| What do SAIs want them to hear? | That we are balanced That we operate to professional standards We are there to help improve performance and efficiency not in conflict |
| How might they be reached and when? | Formal routes - engagement letter, planning meeting, exit meetings, management letter/audit reports, quality survey/follow up Informal - regular communication with CEO, involvement in strategic planning of audit programmes, briefing new senior staff on role of SAIs, developing personal |

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| | relationships |
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| Key partner | Regional Banks - financial institutions |
| What do they want to hear from SAIs? | SAIs carrying out high quality timely audit work to international standards, systemic weaknesses identified and being rectified, work in public domain Particularly keen that procurement scrutinised and major investment projects under proper control How regional development banks can support the work of CAROSAI and SAIs |
| What do SAIs want them to hear? | That they recognise the importance of independent properly resourced SAIs able to produce fair and balance reports SAIs keen to examine areas of government activity which impinge on business to assess efficiency and effectiveness of such interventions |
| How might they be reached and when? | Copies of annual reports and relevant audit findings Progress reports on CAROSAI Strategic Plan Invitation to address staff or regional meetings Offer to talk at meetings of banks and other financial institutions. |

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| Key partner | Media |
| What do they want to hear from SAIs? | Watch dogging results - misappropriations, corruption, fraud, inefficiencies in government programmes |
| What do SAIs want them to hear? | Need for balanced reporting SAIs having impact |
| How might they be reached and when? | Meetings in non-threatening environments Press conference/ press releases Talk back radio Speaking engagements at media events |

| Key partner | Donors |
|-------------------------------------|--|
| What do they want to hear from SAs? | <p>SAs/CAROSAI has capacity to audit and report on key donor programmes</p> <p>How well are donor funded programmes going</p> <p>What impact are SA audits having in their countries</p> <p>What SAs are doing to professionalize staff</p> <p>What CAROSAI is doing to implement its Strategic Plan</p> <p>What CAROSAI wants donors to do to support SAs</p> |
| What do SAs want them to hear? | <p>How SAs have benefited from their help</p> <p>That donors will help push for more independence for SAs and support CAROSAI in an efficient and responsive way</p> <p>Their thoughts on how SAs can improve and their recognition of the constraints faced by SAs in some jurisdictions</p> |
| How might they be reached and when? | <p>Invite to fora e.g. Master Classes</p> <p>Close liaison between CAROSAI secretariat and donors to keep donors informed of progress and plans</p> <p>Identify a key contact person in each main agency</p> |

| Key partner | Business groups |
|-------------------------------------|---|
| What do they want to hear from SAs? | <p>SAs carrying out high quality timely audit work to international standards, systemic weaknesses identified and being rectified, work in public domain</p> <p>Staff are professionally trained and receiving on going professional development</p> <p>Particularly keen that procurement scrutinised and major investment projects under proper control</p> |

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| What do SAIs want them to hear? | That they recognise the importance of independent properly resourced SAIs able to produce fair and balance reports SAIs keen to examine areas of government activity which impinge on business to assess efficiency and effectiveness of such interventions |
| How might they be reached and when? | Copies of annual reports and relevant audit findings Invitation to address meetings of business groups Offer to talk at meetings of banks and other financial institutions. |

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|--------------------------------------|---|
| Key partner | Trade Unions |
| What do they want to hear from SAIs? | That SAIs recognise the constraints facing the public sector SAIs are interested in quality, equity and effectiveness not just efficiency That the SAIs are exemplary employers |
| What do SAIs want them to hear? | That SAIs can help improve the performance of the public sector - giving members more job satisfaction A more efficient and effective public sector benefits the whole community Independent and transparent SAIs make for better governance Encouragement to voice concerns or suggest audit topics |
| How might they be reached and when? | Trade Union conferences Meeting to discuss VFM studies Articles for union web-sites Participation in relevant unions Leaflets on the importance of SAIs |

8. Following the workshop, the CAROSAI Advocacy Goal Committee will seek to take forward some of the proposed strategies at the regional level and individual SAIs will review these strategies at national levels and implement as possible.

Dealing with the media

9. One key body which has an interest in the work of SAIs - or in particular the outcomes of specific audits is the media. Where an SAI has the legal powers to release audit findings to the press, often once such findings have been tabled in Parliament, the media can be a powerful agent for ensuring that the audit findings get communicated to the wider public. However, the media are usually only interested in the sensational and/or the negative. Even if the audit reports, and any ensuing press statements, are balanced the media will want to only dwell on those parts of a report which are seen to attack the auditee. SAIs which deal regularly with the media need to be careful that their own statements can be seen to be fair and factual. Such SAIs often find it helpful to keep the auditee aware of any communications with the press - for instance by sharing press releases with the auditee before sending to the press.

10. Mr Lennox Grant, a senior journalist from Trinidad, gave the workshop a presentation on dealing with the media. He stressed that most journalists see themselves as a critical part of the infrastructure of a democratic society whose role is to keep the public informed on how they are governed, or not governed. As such he felt that there were strong shared values and links with auditors. At the same time he felt it was important that SAIs understood the pressures faced by journalists and the media industry in the regions. He stressed that journalists are under strong pressure to produce and they have little time for in depth research - so providing them with clear information is essential. Good press releases would tend to be reproduced without much embellishment.

11. He described the nature of the media in the Caribbean - high lighting the growth in radio stations in Trinidad and the hunger for chat shows. He pointed out the need to understand when papers were going to press and times of the week when it is easier to get news coverage. For example, on weekends most papers only have a skeleton staff on duty so they may not have time to investigate issue - on the other hand this means there will be space in the paper on Mondays and so if something is easy to cover it may get in. SAIs should also think carefully about which papers and magazines to target - which ones best reach the audience an SAI wants to target.

12. Some of the areas covered during his presentation included dealing with journalistic queries, building relations with the press, handling press conferences. He stressed the importance of answering questions clearly and honestly but also

simply. Where someone cannot answer a question they should say so and explain why and if they promise to get back with some information they should do so. The development of trust and a reputation for reliability will help immensely in generating media coverage. Press releases for newspapers should rarely be more than 600-700 words and press releases to radio stations around 200-300 words. He suggested that considerable care is necessary when preparing press releases and they should make it easy for journalist to access. The press release should be broken up with clear subheads each covering a discrete issue. They should lay down the facts without embellishment and be very focused. They should not raise any issues which are not in the main audit report.

13. He stressed also that SAIs need to be very careful in dealings with the press - nothing is ever really off the record. Questions are never indiscreet - answers sometimes are. He also cautioned against issuing press releases in advance with an embargo against publishing in the press before an agreed time and date- feeling that in the Caribbean such embargoes would not hold. To safe-guard SAIs, if someone is being interviewed - they should take time to respond if they need to collect their thoughts and they should keep notes of the interview so that they can refer back to them if ever they need to. If the press does misreport an SAI then they should write to the editor pointing out the error and asking for it to be corrected. This also helps in dealing with auditees. Ultimately complaints can be lodged with the relevant press complaints authority.

14. While SAIs might want balanced coverage - the media wants to sensationalise. Bad news always drives out good news.

Developing Communication Plans

15. If an audit is to have impact, then an SAI needs to begin thinking about how to communicate the results of an audit as early as possible. Some SAIs have found it useful to develop a formal communication plan for each major audit report - such plans focus the attention of audit teams on key messages, key groups who might have an interest in a report and how to ensure that these groups receive the key messages. These communication plans are sometimes drawn up at the time when an audit is approved and then progressively filled out as the audit progresses and as messages become clearer.

16. Following the work with Mr Lennox Grant, the workshop looked at two short Value for Money reports produced by the Montserrat Audit Office. The first one was an audit of a Small Business Grant Programme aimed at helping strengthen small businesses and the second was an audit of the Government Information Systems Unit's Business Continuity Planning. Two groups were asked to look at each study and develop a communication strategy for the audits. In particular they were asked to identify the key audiences for the audit, the key report message, how each audience might be reached, and how to manage any risks which the SAI might envisage at the release of the audit report. Table 2 below covers the report on small businesses and table 3 the report on Continuity Planning.

Table 2: Communication Plan for audit of Small Business Grant Programme

| | Group 1 | Group 2 |
|-------------------------|---|---|
| Key audiences | Parliament, taxpayers, grant recipients (businesses), auditee (and allocations committee), Ministry of Finance, Chamber of Commerce | Parliament, Ministry of Finance, auditee, UK FCO, Chamber of Commerce (businesses), general public (media), allocations committee |
| Key message | Auditee needs to have in place more robust criteria for application for grants; transparency in disbursement of grants and evaluation and follow up mechanisms to ascertain effectiveness of scheme. Auditee welcomed audit recommendations and work has begun on developing improved criteria | Key measures not in place or inadequate, Parameters were not properly designed |
| How to reach audience | Presentation to interested parties Report and cd Website | Provide copies of report to media Post on website |
| Risks to the SAI | Recipients of grants might object to findings Media | Auditee objects to findings in public Methodology in question |
| How to manage the risks | Invite key stakeholders | Power point presentation |

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| | and media to a forum to answer any questions and allay any concerns | to auditee to obtain buy in Adequate sample - clearly shown in report appendix |
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Table 3: Communication Plan for audit of Continuity Planning

| | Group 3 | Group 4 |
|-------------------------|---|--|
| Key audiences | PAC, Parliament, auditee, appropriate Ministry, other government departments, other CAROSAI Offices, general public | Ministry and auditee, Parliament/PAC, Other Ministries and Departments |
| Key message (s) | Need for improvement in GISU disaster plan | Failures do not always result from natural disasters All staff should be informed of the plans and their roles and responsibilities Importance of back up facilities |
| How to reach audience | Briefings with MPs Internet - web-site Copies available free of charge | Report Circulars/memos to other audiences Facilitate forum/seminars to discuss report and auditee actions with other departments |
| Risks to the SAI | SAI seen as not technically competent Hostile media Public anxiety | Same |
| How to manage the risks | Explain methodology - show drawing on international best practice or panel of experts Show management response accepting an implementing changes | Same |

Supporting Public Accounts Committees

17. Participants recognised that a strong and active Public Accounts Committee (PAC) is one of the keys to ensuring that an audit report has high visibility and is taken seriously by governments and by auditees. In many parts of the Caribbean PACs are either not functioning or not functioning well. In some jurisdictions, there are too few members to staff such committees with a mix of government and opposition. In others, members find it difficult to separate the political from the administrative and find it difficult to be seen to criticise their own government colleagues. Nevertheless, participants saw some improvements emerging and innovative solutions were being considered in some jurisdictions including using experts from outside of Parliament to sit on PACs and the development of clear codes of conduct which emphasise the importance of keeping politics out of PAC hearings.

18. Given the important of PACs, participants felt that they can do more to ensure the PAC hearings are more productive and more focused. Part of this is down to the way in which SAIs prepare and brief PAC members before hearings and the quality of PAC reports which follow hearings. While recognising the freedom PACs have to pursue their own lines of questioning during hearings, there is merit in SAIs preparing focused briefs with accompanying questions for PAC members. The Workshop examined the way the UK NAO briefs the UK PAC Chair and members and used this approach to develop a suggested series of questions for a hearing based on the two Montserrat VFM audit reports used in the preceding section. The questions developed by the groups are listed in Table 4 and Table 5 below.

Table 4: Key PAC questions for possible hearing on the audit of Small Business Grant Programme

| Group 1 | Group 2 |
|---|---|
| What criteria did you use to make a grant? | Has the auditee developed a standardized criteria for assessing applications and, if so, please describe? |
| What criteria did the Department use to prioritise areas for the grant? | Has the auditee reviewed the scores given to prior applicants? |
| What process have you established to ensure that grants are used for the intended purpose and produce expected results? | What is your time frame for implementing the recommendations? |
| Without a standardised form what process have you established to ensure equity in the selection process? | Are Committee deliberations documented and reviewed for transparency? |
| | Has an evaluation questionnaire been developed? |

Table 5: Key PAC questions for possible hearing on the audit of the report on Continuity Planning

| Group 3 | Group 4 |
|--|---|
| What action did you initiate yourselves when the server crashed in May 2006? | Why were your emergency plans only geared towards hurricanes? |
| What steps are you going to take to have a more comprehensive plan in place? | Why was there not a comprehensive business continuity plan in place? |
| How are you going to carry out your functions and update your plan when four of the 13 positions are vacant? | What is being done to ensure the development and implementation of such a plan? |
| When will the revised plan be ready? | What was the financial impact of the system failure? |
| How do you plan to test out the new systems? | How are you ensuring that all stakeholders are involved in and informed about this process? |
| | How can you justify your continued employment? |

19. In analysing the types of questions asked by the groups, they recognised the importance of being careful to avoid asking questions which just result in description (i.e. less what and more why) as well as asking questions which either might be impossible to answer or which should have been considered and addressed during the original audit.

20. Further discussion focused on the nature of reports produced by PACs following hearings and the way the results were communicated to the Parliament and government. In jurisdictions with few resources, it may be appropriate to not produce a full report but a set of recommendations derived from the SAI report and the public hearings.

Where next

21. This workshop provided participants with an opportunity to explore ways in which they can better communicate with stakeholders and provide more focused support to PACs. At a regional level, CAROSAI is seeking to implement its strategic plan by creating sub-committees for individual goals and locating resources - either from within individual SAIs or from donors - to carry out the work associated with meeting the goal objectives. On the advocacy front, Trinidad will take a lead on the Advocacy goal - with support from within the SAI, from the NAO and potentially Jamaica and Bahamas. One of the first activities will be the collation of evidence on the status of PACs across the region. This will be done in time for the Commonwealth Auditor Generals conference in July 2008 in Bermuda.

22. At the individual level, all participants made commitment to pursue issues raised during the Master Class. These were as follows:

| SAI | Action |
|----------|---|
| Anguilla | Finish strategic plan Examine scope for some form of PAC Implement CARTAC recommendations |
| Barbados | Finish strategic plan Establish relationship with PAC |
| Belize | Finish strategic plan Develop website Train staff to deal with the media |

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|------------------------|--|
| | Review legislation |
| Bermuda | Develop Briefs Finish strategic plan Produce brochure for PACs |
| British Virgin Islands | Set up website Produce audit circulars on best practice Develop 5 year strategic plan |
| Cayman Islands | Look at PAC briefs |
| Dominica | Lift profile of Audit Office by doing radio talk back Consider restructuring |
| Grenada | Replicate business continuity planning study Work with PAC to try and amend audit law |
| Guyana | missed |
| Montserrat | Develop communication plans Finish business plan |
| St Kitts | Accepting more invitations to speak about work of SAIs and about accountability more generally |
| Trinidad and Tobago | Finish strategic plan Review PAC briefing Focus more on audiences for reports and earlier risk assessment |
| Turks and Caicos | Implement website Encourage PAC to meet more regularly and be more proactive in producing report |
| IDI | Help CAROSAI move forward Learn more about PACs Take back Communications work to other regions Develop more material on theme |
| NAO | Produce Master Class report by end of April Contribute to survey on PACs Prepare briefing for CAROSAI chair to use in Bermuda |
| World Bank | Learn more about SAIs and support CAROSAI |

Status of Strategic Planning in SAIs as on 05.03.2008

| | Country | Status |
|----|------------------------|--|
| 1. | Anguilla | Does not have a strategic plan. But SAI has a business plan for three years from 2008-2010. They develop operational plans based on their business plan. |
| 2. | Barbados | Government has a new performance review and development system. SAI has a strategic plan now. SAI also has a new act in place. Plans to increase number of VFM audits conducted. |
| 3. | Belize | Have started the process of strategic planning. Hope to have it ready by May -June 2008. |
| 4. | Bermuda | Is it worth spending time on strategic planning? Especially given the volatile environment in which the SAI functions. |
| 5. | British Virgin Islands | Does not have a strategic plan. They have an operational plan They would like to do strategic planning and would like to have guidance material for this. They are also interested in strengthening their VFM audit and IT audit function and starting with environment audit. |
| 6. | Cayman Islands | Has a strategic plan for 5 years. It is operationalised through an annual plan. It is reviewed and reported on every year |
| 7. | Dominica | EU supported public sector reforms are taking place. SAI is being restructured. They have resources from the world bank. Plans to train staff in IDEA. They hope to change their legislation. The reform process is expected to be completed by mid 2009. |
| 8. | Grenada | Strategic plan has been reviewed but not finalized. They have a way forward document. They have a new audit act which is expected to come into force in the first half of 2008. Plans to increase the staff complement. |
| 9. | Guyana | Government yet to approve their strategic plan. IADB has approved a grant for implementation of the plan. The grant covers VFM audits, CAATs, staff retention measures. They have huge vacancies due to budget constraints. The grant will be used to recruit staff and the government will need to find a way to retain that staff. |

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| 10. | Montserrat | No further progress on strategic planning. Government of Montserrat is revising its sustainable development plan. It is going through a reform process. So SAI is awaiting the results of the public sector reforms. Audit act is being revised, specifically with reference to the reporting provisions. Focus is on VFM and IT audit, having manuals in place and getting professional accreditation for staff. |
| 11. | St. Kitts and Nevis | Government has decided to introduce programme performance budgeting. Strategic plan development is going on. They plan to keep the same vision and mission statement. Plans to have a deputy AG in place by July 2008. |
| 12. | Suriname | Does not have a strategic plan. From 2005-2007 they conducted an institutional strengthening project that focused on training, updating the audit act, improving facilities, improving communications with other stakeholders and improving the image of the SAI. They plan to develop a strategic plan for 2008-2011. Training, updating of the audit act and communications are the likely goal areas for the strategic plan. |
| 13. | Trinidad and Tobago | Yet to finalise strategic plan. They are implementing a government approved project for institutional strengthening. This includes electronic working papers, VFM audits, auditing in an IT environment and IT audits. |
| 14. | Turks and Caicos Islands | Have started updating their strategic plan. They hope to have it in place by mid 2008 |

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