



INCREASING IMPACTS:

A report of a CAROSAI Master Class

10-11 October 2005

Introduction:

1. On 10 and 11 October, representatives from 17 public external audit offices in the Caribbean met with Public Accounts Committee members, government officials, development agencies and others to examine how audit offices could increase their impact (see Annex A for full list of participants). The workshop comprised two key components – a brief presentation by each of the external participants highlighting what they considered to be key developments in public sector financial management in the region and how audit offices might better respond to such developments. The remainder of the workshop was dedicated to exploring these issues in more depth through various plenary discussions and small group workshops (see Annex B for programme outline).
2. This report highlights the major outcomes of the workshop and actions the Caribbean Regional Organisation of Supreme Audit Institutions (CAROSAI) intends initiating to implement the recommendations of the workshop and sustain the momentum for change which was evident among the participants. In addition, country participants committed themselves to undertaking activities within their own institutions to increase the impact of their own organisations (see Annex X).
3. The agreed actions will be pursued over the next year so that the results can be fed back by the participating Audit Office delegates at the next Congress of CAROSAI in October 2006.
4. The workshop was the first of a new series of Master Classes for Auditor Generals, and other senior staff, managed by CAROSAI Regional Institutional Strengthening Committee (RISC) with funding assistance from the Canadian Development Fund. In recent years, the audit offices have done much individually, and collectively, to improve training for staff – particularly in training staff in financial audit and plans are underway to roll out more training in VFM, IT audit (including the use of data analysis packages). However, little had been formally targeted at Auditor Generals and their senior colleagues. The Master Classes were launched as a way of tackling this and providing Auditor Generals with a forum for learning from each other and engaging with representatives from others with a stake in ensuring the existence of robust effective audit offices.

Background:

5. The external audit offices in the region make an important contribution to enhancing public accountability and transparency. They exist to act as watchdogs for the region's parliaments ensuring that governments use public resources honestly, efficiently and effectively. Ideally, as part of their regular cycle of audits of the financial accounts of government departments, and other public bodies, they are able to provide assurance to Parliaments that the monies voted by these Parliaments have been used as intended. Furthermore, through their value for money studies, they are also able to assess whether the programmes these funds support are producing the desired results efficiently and effectively. The results of their audits are reported to Parliaments, through Public Accounts Committees, and where necessary,

these Committees ensure that governments act rapidly to correct short-comings, and even prosecute where cases of fraud or corruption are encountered. In this ideal model, audit offices are fully independent of governments but able to work in partnership with civil servants providing not only criticisms where shortcomings are identified but also advice which helps improve the public services on offer to the regions citizens.

6. The workshop listed many of the problems facing the region including the need to diversify economies and create more jobs, to combat criminality associated with drugs and money laundering, to reduce corruption and to fight environmental degradation. However, they also were quite clear about the many strengths of the region including its diversity, vibrancy, and willingness to work together. Participants were convinced that their audit offices have a major role to play in helping the region face the challenges and build on its strengths.

7. For example, they stressed that where audits are well designed and targeted, audit offices can monitor the effectiveness of national and regional efforts in the war against drugs and crime. In addition, by scrutinising procurement practices and bringing to bear the lessons learned by other audit institutions they can contribute to the fight against fraud and corruption. The region is at constant risk of natural disasters but regular audits identifying lessons learned and sharing these across the islands can in very real ways result in saved lives. By practising what they preach they can be model public sector organisations efficient, outcome focused and yet providing stimulating and challenging opportunities for their staff to make a difference. By CAROSAI being a model regional organisation, it can demonstrate how the different islands can work together using their diversity as a strength but coming together to create economise where possible sharing resource development, sharing staff, and sharing hard won knowledge.

8. However, participants also considered that while many audit offices in the region have some of the above characteristics of a modern audit office and were ready to play a more active role in the major issues facing the region, most consider themselves a long way from being able to operate with the level of autonomy, professionalism and impact which they desire and which the region's people deserve. The region's audit offices tend to face the following constraints which limit their impact:

- A lack of sufficient experienced qualified staff able to produce high quality reports which add value to the operations of government rather than merely pointing out weaknesses or errors in following rules;
- Specific weaknesses in the audit of IT systems, IT audit and Value for Money auditing;
- An absence of good internal audit work on which to draw;
- Out dated audit manuals which do not adequately reflect new audit approaches, developments in international audit standards, and in public sector accounting, for example the move to accrual accounting rather than cash or modified cash accounting;

- Lack of formalised arrangements for external review of audit offices, for example independent external audit, peer review, review of quality of audits by professional associations, and feedback mechanisms for audited bodies;
- An insufficiently high-profile in the audit of issues of regional importance for example, audit of public debt, public sector investment management, public procurement arrangements, commitment accounting; and consolidation of accounts;
- The late production of government accounts;
- An inability to pay competitive salaries;
- Limited independence to ensure key messages get into the public domain;
- Moribund or poorly functioning Public Accounts Committees;
- Break downs in accountability chains with more and more public funds being channelled through state owned enterprises and other agencies outside the reach of audit offices;
- A lack of appreciation in the wider civil society of the role Audit Offices play, or could play;
- Governments unwilling to face and respond positively to constructive criticism;
- Poor internal systems for management of own resources, for example, – strategic planning, financial systems, staff management, costing of individual audits, and impact measurement;
- Not being sufficiently engaged in the public sector reform agenda;
- Need to demonstrate results – impacts; and
- Inaccessibility of many audit reports.

9. The workshop recognised that some of these issues could be tackled by individual audit offices, with CAROSAI playing a role of disseminating best practices. For example, CAROSAI could seek to develop and disseminate a model audit manual based on best practices across the region, and drawing on international resources. Other issues need the audit offices to work in partnership with key other regional and national stakeholders, for example CARICOM and national Ministries of Finance as well as donor agencies active in the region.

Key directions:

10. The workshop generated a long list of issues which they considered needed addressing to strengthen audit office (Annex C), a list of the reasons why audit offices might not be dealing with these issues (Annex D) and what audit offices might be able to do (Annex E). From these lists, participants

decided to concentrate on six major areas over the next year, leaving a seventh, training to be picked up by the Regional Institutional Strengthening Committee. These areas are:

- Strengthening Parliamentary oversight
- Contributing to the Public Sector Reform Agenda
- Updating legislation or making better use of existing rules
- Securing extra resources and making better use of what we have
- Getting the message out –improving communications with key stakeholders
- Increasing the emphasis on VFM studies – better targeting – regional co-operation

Issue 1: Strengthening Parliamentary oversight

Introduction:

11. Participants were concerned that there were wide variations in the way Public Accounts Committees were functioning across the region – with some barely operational and others playing a constructive role in holding executive arms of government to account. There was a recognition that in some countries Members of Parliament were not fully aware of the role PACs could play, Governments were unable or unwilling to face criticism – even if constructive – and it was difficult to find enough MPs who were not Ministers to serve on such committees.

12. The meeting considered that CAROSAI should play an active role in disseminating best practice and in promoting the importance of strong PACs with the medium term goal of helping ensure that PACs were operating in all member states.

Action 1:

13. Produce a best practice guide on the creation and operations of PACs for the region and ways of working with audit offices. In preparing this guide consideration will need to be given to such issues as: whether PACs should be established by legislation or standing orders of Parliaments; how to manage when there are insufficient MPs who are not Ministers; whether to set time limits for government responses; when reports of audit offices and PACs should be allowed to go public; who and how PACs reports should be produced; public attendance at PAC hearings; dealing with PACs which fail to meet; induction education for new PAC members; and ensuring political neutrality.

Action 2:

14. Use best practice guide to assess the situation across each member state of CAROSAI and consider how best to disseminate the results to achieve effective change, including ways of reaching civil society organisations.

How:

15. Produce a best practice guide, disseminate to CAROSAI members, interested PAC members, CPA members for comment and improvement – could be based on work done by SIGMA for the EU/OECD, World Bank, Commonwealth Secretariat. Final version to be disseminated widely in region. Regions to be asked to self assess their PACs against agreed criteria, government support input could be sought to avoid sensitivities, and non-responses to be published on website.

Who:

16. Larry Dennis, Arlette Hyacinth, Dan Duguay Terrance Bastain

When:

17. For CAROSAI Congress 2006

Financial implications:

18. Funding will need to be sought to pay a researcher for four weeks to adapt existing material and to seek to manage consultation with relevant bodies inside and outside audit field, another four weeks to develop self-assessment instrument and collate results into a report and, possibly, on CAROSAI's website.

Issue 2: Contributing to the Public Sector Reform Agenda**Introduction:**

19. Across the regions reform minded governments are seeking to improve the nature and quality of services offered to their communities and to make their administrations both more efficient and effective. Some the areas favoured by such reformists include creating better public financial management systems through computerisation of accounting and other systems, setting up new delivery mechanisms via privatisation and the creation of executive agencies, and introducing more efficient human resources management systems.

20. However, all too often, audit offices are outside the loop of these reforms. At best they are seen as too slow and unresponsive at worst they are seen as a threat to the reform process through their lack of awareness of the issues involved and their lack of willingness to support well managed risk taking. However, many audit offices have access to deep knowledge of the way the public sector is managed and can contribute this knowledge to reduce the likelihood of ineffective interventions. The creation of agencies and/or the privatisation may also lead to an expansion of the audit remit of the SAIs and have resource and legislative implications not noticed by those driving in the PSRs

Activity:

21. Seek ways to engage more actively at earlier stages in the introduction of the reform process – including undertaking VFM or performance audits to establish how well the reviews are being implemented.

How:

22. Produce a brief report for the regions audit offices, describing best practices in engaging with the PSR agenda. Consult with stakeholders drawn from inside and outside SAIs including OECS, CARICOM, CAPFA and CARTAC. Engage with these players in considering ways of expanding roles of SAIs. Train audit office staff in nature and implications of reforms

Who:

23. Albert Edwards

When:

24. By CAROSAI Congress October 2006

Financial implications:

25. Two months of researcher time. Publication costs. Training for audit office staff (CARTAC?)

Issue 3: Updating legislation or making better use of existing rules**Introduction:**

26. Across the region, SAIs are operating under many different legislative arrangements with few fully meeting international standards of independence. Ideally, all audit offices need to be independent of the government and directly accountable to Parliament; auditor-generals need to have secure tenure and their work given parliamentary protection, they need the power to recruit their own staff and, with the approval of Parliament, they need to be able offer staff the terms and conditions needed to recruit and retain qualified staff; they need to be able to publish their reports and ensure that the general public are kept aware of their work and their findings. At the same time the audit offices need to be open and transparent and independently audited. The islands' citizens need to know that they can rely on an independent, highly skilled audit office to act on their behalf in tackling fraud and corruption and seeking to improve the use which is made of the tax payers monies.

27. Some audit offices have been able to progressively move towards independence through obtaining delegations from Public Service Commissions to recruit and reward their own staff, some have seen legislation passed which enshrines their independence in statute. Others are operating in more marginal conditions with independence.

Activity 1:

28. Encourage the regions' legislatures and other public sector bodies to provide audit offices with greater independence through more flexible use of current arrangements, introduction of new legislation and, if necessary, constitutional amendments.

How:

29. Disseminate model legislation across the region, drawing on work done by the Wilson reports and the Indian Audit Office. Work with CARICON, other regional bodies and donor community to encourage regional governments to increase the autonomy of their audit offices.

Who

30. Michael De Silva and Harryam Parmesar with support from CAROSAI secretariat

When:

31. Interim progress report by end of March 2006 and then report to CAROSAI Congress.

Financial implications:

32. Initially limited – if required to attend meetings with CARICOM or others budget may be needed.

Issue 4: Securing extra resources and making better use of what we have**Introduction:**

33. Many audit offices considered that they had insufficient of the right kind of resources to be able to carry out the role expected of them. Participants highlighted a lack of funds to retain qualified staff, a lack of equipment, including computing, and poor accommodation. At the same time they recognised that cash-strapped governments were unlikely to increase their resources unless they could be certain that current resources were being used to their optimum. CAROSAI can play a role in identifying and disseminating good practices across the region in obtaining efficiencies and in demonstrating impact. It may also play a role in bringing under-funding to the attention of regional and international bodies.

Activity 1:

34. CAROSAI should seek to identify and disseminate best practices across region in the efficient management of audit resources, including the use of resource management systems which identify the cost of each audit.

Activity 2:

CAROSAI should seek to identify best practices on reporting on impact and disseminate these to members to use for use in their individual offices. In terms of measuring effectiveness and efficiency of audit offices, participants considered that CAROSAI members might list to consider on reporting on their performance using some of the following performance indicators:

- the extent to which statutory obligations are being achieved;
- demonstrable savings arising from VFM reports and other activities;
- the take up of recommendations;
- the readability of reports;
- levels of public satisfaction;

- peer reviews;
- extent of outsourcing;
- level of Parliamentary satisfaction;
- percentage of available staff hours spent on direct audit work;
- levels of staff job satisfaction.

35. The challenge is to identify a small core of indicators and ensure that data are collected consistently and reliably on these so that SAIs can report credibly on their performance.

Activity 3: Achieving the resources needed for effective public external audit

36. Participants were able to point to many ways in which audit offices had successfully sought to increase budgets in order to be able to carry out their statutory roles. These included:

- Going to World Bank or other donors for assistance;
- Taking on opportunities to audit donor funded projects to obtain extra funds;
- Developing new products which help increase the prestige of the SAI community;
- Seeking to secure peer comparability of salaries and/or comparability of funding;
- Seeking budget approval direct from Parliament;
- Fostering good links with the media;
- Publishing annual reports which show what was not done because of a lack of resources;
- Seeking greater involvement in staff selection; and
- Persistence on the part of Auditor Generals, in lobbying government and Public Accounts Committees.

37. CAROSAI could usefully compile case study materials for sharing successes and failures among members

Who

38. The Secretariat to seek a volunteer to take these issues forward and provide feed back to a Master Class specifically on this theme, possibly to run before or after the 2006 CAROSAI Congress.

When:

39. Master Class to be run around CAROSAI Congress in 2006

Financial implications:

40. The Master Class could be funded through the Canadian Development Fund supported project.. The survey could be supported by the volunteering SAI. Funding may be needed after the Master Class to disseminate best practices and to help implement reforms, for example, rolling out computerised resource management systems.

Issue 5: Getting the message out –improving communications with key stakeholders

Introduction:

41. Audit offices have good stories to tell but they are not always getting their messages out to Parliaments and the public. It is crucial that they have the capacity to make findings publicly available, with the exception of matters which may affect national security or which may be considered by the courts. It is crucial also that information is made available in a timely manner. Participants pointed out that some of the region’s audit offices still do not have the power to provide information to the media and others are unable to make their findings public until they have been discussed by PACs, even in cases when such Committee seldom if ever meet. Such restraints run counter to international best practices and to international standards.

42. Participants considered that it was important that audit offices had the power to make findings public and that they also had an important role in educating the public, parliamentarians and public servants about the role strong audit office could and should play in promoting accountability and transparency. There were also good examples around including presentations to service clubs such as Lions and Rotary, nurturing relations with journalists and making sure that key messages were released in easily understandable ways – the money wasted on this failed project could have built two primary school. Publications exist outside the region but could be adapted by CAROSAI, for example, the Ugandan Ministry of Finance – Citizens Guide to the Budget could be a model for a CAROSAI Guide to the Role of Your Audit Office. All major audit office reports should be developed with a communication strategy in mind.

43. There was a recognition that different audiences needed to be targeted differently It was also pointed out that audit offices need to work so that politicians see the reports as critical of administrations and not as critical of them as politicians – this requires regular communication and education of MPs, government officials and the media.

Activity:

44. To examine how the region’s audit offices currently seek to ensure that the public, parliaments and government officials understand the role of audit offices; to identify what powers the region’s audit

offices currently have to disseminate information and when they can release such information; and to disseminate best practices on communicating with key stakeholders.

How:

45. Work with the Secretariat to survey CAROSAI members and ensure results are on the CAROSAI website, if permission granted by respondents.

Who:

46. Leigh Trotman to lead.

When:

47. For the 2006 CAROSAI Congress.

Financial implications:

48. Some funding may be needed to assist with compilation of report and ensuring that it is placed on the CAROSAI website in a readable form.

Issue 6: Increasing the emphasis on VFM studies – better targeting – regional co-operation

Introduction;

49. Although most audit offices in the region are currently concentrating on financial audit, there is a growing interest in VFM audit. Such studies are seen as useful in raising public awareness of the work of audit offices and of contributing in a broader way to improving public services. They also provide a sound vehicle by which SAIs can report to Parliaments on the performance of Governments. Building a capacity to undertake high quality, affordable, VFM studies is a long-term strategy which depends not only on having staff with the right skills and knowledge and having the financial resources to carry out this style of audit without neglecting financial audit but also having an external environment capable of using such reports constructively to improve the way government departments operate.

50. For audit offices, to carry out such VFM audits, participants considered that the following elements were necessary:

- The audit office has to have the legal mandate to undertake VFM audits, or at least sufficient flexibility in the existing legal framework to be able to carry out VFM studies without challenge;
- Securing the staff resources either by re-deploying existing staff, changing the mix of staff through retrenchments or natural wastage, or obtaining additional funds from the government;
- Obtaining the power to employ consultants to assist with audits of specialist areas;

- An educational campaign for Parliamentarians and civil servants, possibly using the Government Information Services;
- Creation of appropriate methodology;
- Class-room training of staff, possibly with external consultants but using a train the trainer approach to ensure the sustainability of training;
- Supervised pilot audits so that staff have an opportunity to gain confidence in the use of new approaches;
- Preparation of a VFM audit manual;
- Consideration of options to retain staff with the required skills and experience, for example – remuneration, bonds, promotion; and
- Evaluation of early rounds of audits by external consultant to ensure they meet the required standard;
- Mechanisms to ensure that VFM reports are received and acted on by Parliament; and
- Follow up arrangements to check that recommendations have been implemented by governments and that impacts are recorded and reported by the Audit Office.

Activity:

51. While it will be up to each CAROSAI member to decide whether, and if so how, it wishes to carry out VFM audits, there is scope for better sharing or expertise across the region. Participants agreed to examine what information could be placed on the CAROSAI website which will assist with the adoption of VFM audit. This might include establishing link to other SAI websites so that studies done by others could be more accessible – saving time developing audit questions and methodologies and assisting with benchmarking. The web-site could also identify possible VFM trainers in the region and other resources.

52. Several members are planning to carry out VFM audits in 2006 and will be able to share the lessons learned. Although administrative arrangements may differ between CAROSAI members, the risks to value for money are often in similar areas – for example capital works projects or the procurement of hospital medicines or absences and sickness management. There may be scope to run studies on the same topics in different countries at the same time, sharing, by phone and email, methods, and findings.

How:

53. A small team will examine how to take forward VFM audit in the region and will use the CAROSAI website to share insights and resources.

Who:

54. Terrance Bastian, Pamela Monroe-Ellis, and Edmund Zunigia

When:

55. To report on progress at the CARSOAI Congress in 2006

Financial implications:

56. In the medium term, there may be regional financial implications to provide training and opportunities to share information among audit staff. In the short-term, there may need to be some researcher resources to take the project forward and additional costs of tele-conferences and disseminating findings. Individual countries will need to make their own arrangements for securing resources to carry out VFM audits, and to provide in depth support, for example, for pilot audits, but there may be scope to share staff with particular expertise.

Where next

57. The Maser Class has identified many strategies for enhancing the impact of public external audit in the Caribbean and individual participant have volunteered to take forward specific strategies and activities. The breadth of material covered in this report is testimony to the vibrancy of senior audit officials in the region and promises much for the future. The challenge now is to maintain the momentum. Much will fall on the CAROSAI Secretariat, and need to be reflected in a Strategic Plan for CAROSAI and the RISC Committee to take progress ready for the 2006 CAROSAI Congress.

58. There is food for further Master Classes – some highlighted above but others on quite specific areas such as developing more effective use of IT in audit institutions and on environmental audit in the context of rising tourism in a region already showing signs of environmental stress.

59. There is also an expectation that CAROSAI will continue and expand its involvement with key regional institutions, ensuring that SAIs are positioned to work effectively with governments, parliaments, the professions and donors. Making the case for greater independence and better resourcing but demonstrating their willingness and capacity to engage with the major issues facing the region; to hold governments to account but to also help them govern more efficiently and effectively.

List of participants

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CAROSAI Regional Institutional Strengthening Committee

Master Class 10-11 October

Series 1: Increasing impact: the role of SAIs in strengthening the governance, transparency and accountability in the region.

Background:

Master Classes provide fora through which heads of the region's SAIs and other senior members of staff can be provided with opportunities to develop their strategic thinking and management skills through interacting with leading experts in the region, and elsewhere, and sharing their own experiences of managing SAIs in a rapidly changing environment.

Facilitators:

David Goldsworthy UK NAO and Magnus Borge IDI

Programme:

Opening: Official Welcome

Introductory addresses:

Major public financial accountability issues facing the region and emerging roles for Audit Offices.

Theme 1: Vision for the future

Theme 2: Making Futures

Theme 3: What is happening now- Movers and Shakers in Action

Theme 4: Playing our part

Theme 5: Dealing with the brakes

Theme 6: Making things happen

Theme 7: Promises

Plenary Looking backwards and forwards

What can SAIs do to build on the strengths and contribute to overcoming weaknesses?

Group 1

- Make audit reports available to the public via websites
- Agitate for a code of ethics for politicians and act where necessary
- Network/share with other SAIs
- Don't look the other way
- Agitate to have PACs functional and public
- Market the role of OAGs and PACs (educate)
- Look inwards at needs
- Share staff to improve performance

Group 2

- Customs audits re drugs and weapons
- Influence legislation – proceeds of crime
- Promote accountability
- Disseminate clear information
- Use own resources more efficiently
- Develop – promote government ethics
- Recommend code of conduct for Parliamentarians
- Re Disasters – review and promote building codes
- Recommend measurable output measures

Group 3

- Timely access by public to AG reports
- Effectiveness chose VFM studies carefully

- Support Government – co-operation among legislative assemblies, PACs, SAIs
- Measure results by outcomes
- Encourage best practices
- Comment on policy?

Group 4

- Continue to encourage meetings of this kind within CAROSAI and across disciplines
- Identify and focus our resources on the key areas
- Improve the salaries in SAIs to attract qualified personnel
- Identify the problems of getting the information out there
- Recommend improvements in the laws to discourage conflict of interest and other mal practices

Group 5

- Change focus of audits to ensure more effective use of government resources, VFM audits. Movement away from line item budgeting/spending/auditing
- Strengthening of audit legislation
- More user friendly audit reports to bring balance and encourage users
- Increased co-operation and networking across region for cross fertilisation given increased complexity of issues – fraud etc.

Group 6

- Educate the public – speak the language, press briefings, access to information, encourage the dissemination of government functions to improve awareness and understanding
- Follow established accounting/auditing standards
- Results based reporting versus compliance reporting
- Establish/implement follow up procedures
- Encourage management participation in recommendations

- Sharing knowledge and experiences within the region
- SAIs develop technical competence
- Give assistance in specialised areas

What is stopping SAIs do these things?

- Resources – human and financial
- Non-functional PACs
- Legislation
- Lack of authority
- Lack of respect for SAIs
- Weak leadership
- Lack of vision - narrow scope of SAIs
- Lack of support from governments and Parliaments
- Unable to solve SAIs own problems
- Lack of co-operation between PSCs and SAIs
- Lack of true independence
- Limited unclear mandates

How can SAIs overcome these obstacles?

Group 1

- SAIs must have power to hire and fire
- Budget should be approved by select committee not Ministry of Finance whom we audit.
- Legislate PAC not house committee
- Amend audit act to cover above points
- More fora like this one
- Training programme for politicians – especially PACs
- Management must act on recommendations made by OAGs

Group 2

- Report challenges to authorities
- Realign scope – definitions
- Put pressure on problem areas
- Interview applicants for employment before PSC makes decision
- Work on relationship with PSC to agree candidate choice
- PACs – develop confidence in interview process
- Education to improve volunteerism

Group 3

- Political will – support change
- Constitutional reforms
- CAROSAI – co-operation skill sharing

Group 4

- Improve standards – best practice
- Improve linkages – INTOSAI – CAROSAI – World Bank – to lobby Parliaments
- SAIs demonstrate usefulness – good VFM
- Educate public to lobby PACS
- Maintain capability.

Group 5

- Sustainable professional development programme
- Heads of SAIs involved in the recruitment process
- Share with other SAIs – centre of expertise
- Constant interaction with CAROSAI as a resource centre

Group 6

- Request to be fully informed when drafting legislation to ensure the audit function is properly addressed
- Well documented procedures, knowledge of the organisation, good internal communication, procedural manual to each staff
- Be persistent
- Timely and readable reports
- Good communication with the legislative thru PACs
- Ensure there is an effective training programme i.e on the job training, courses and professional development

Commitments from participating SAIs

Participants were asked to identify concrete actions they would commit to undertaking in their own institutions following the workshop and agreed to report back to the CAROSAI Congress in 2006 on the following:

Cayman Island

Objective: to include in legislation the publication of AG reports as soon as it is presented to the speaker of the legislative assembly

Intended results: reports made public in timely manner and effectiveness of audit office achieve while complying with best practices

Timeline: 8-12 months – previously included in law but taken out – can be done easily with the political will

Report – will report to CAROSAI Sept 06

A tiger with no teeth can be played with.

Haiti

Have a powerful SAI

S – Control of the public revenues and expenses

M- About 10 public admins

A Audit of public finance management

R If resources come from World Bank/IDI will make this possible

T to put in place different structures – new legislation, trained staff

Work programme in place – will require many years to put in place the many recommendations

Belize

Objective – to improve the awareness of the OAG of Belize by the end of 2006

Intended result: Stakeholders will become familiar with the functions of the Office, work programme, outputs (reports), role of Parliament,

Awareness will allow Public to recognise shortcomings and raise concerns

Anguilla

Objectives

To have a well functioning and efficient PAC

Intended result: promote good governance, accountability issues in the Public Sectors properly addressed.

St Kitts and Nevis

Objective:

To foster closer links with the PSR unit to help guide the development and deployment of the initiatives relating to PFM and institutional strengthening. Also the SAI –SKN benefits from the advanced plans and training opportunities.

Time 6 months

Measure – being included in the PSR training

Montserrat

Increasing emphasis on VFM studies

Objective: to acquire improved VFM skills and develop plan for implementation of VFM studies

Results – better use of resources

Timeline 9-12 months

Barbados

Securing extra resources

Intended results – restructuring office, recruitment of staff for VFM unit and IT section

Timeline – one year

Action plan – use of existing vacancies to request different level of staff

Grenada

Objective: to review and update legislation affecting the operation of the SAI with a view to facilitate modern trends – obtain a broader mandate (re VFM), draft new audit act, review financial regulations, submit recommendations to the Constitutional Review Commission

Dominica

To produce VFM audit on youth empowerment programme by March 2006 and improve work performance of VFM section

Intended result: report made available to Cabinet of Ministers to demonstrate the relevance of such programmes and the effective use of public finances.

Assign two members of staff from VFM team and provide financial resources

Jamaica

Objective: to increase the AG's Dept Capacity (financial/competence) to effectively assess government projects/programme on a wider scale applying VFM techniques

Intended results: equip staff with the skills necessary to competently analyse project/programmes for EEE

Report to Parliament the success or failure of programmes/projects approved by them.

St Lucia

Objective: To inform Parliaments of the results of programmes

Intended results:

Facilitate entities in critically evaluating their operations

Involving entities in making recommendations which will assist in implementation of same

Update VFM audit manual

Develop VFM auditing

Produce at least 3 VFM audits annually.

Antigua/Barbuda

Seek to get the SAI to be part of the PSR committee so that matters relating to accountability and efficiency will be addressed

How – liaise with the Department responsible for PSR

SVG

To educate Permanent Secretaries, Head of Departments on the merits of VFM studies by:

2 workshops by 30 June 2006

Sharing results of pilot VFM studies

Obtaining feedback

HOD and PS on board

Bahamas

Work on PAC issue with Dan

Follow through on VFM to ensure VFM studies undertaken, manual produced, compare VFM between SAIs

Bermuda

Contact CPA re: best practices

Obtain Wilson report – Dan to distribute and website reference

Contact Accountant General to pass on contact information

Communicate with speaker/PAC secretary about possible gathering at Bahamas Congress

Send letter to all SAIs about RISC computers.

The perspectives of representatives of government agencies

What can SAIs do

- Keep pace with reforms
- Be proactive
- Increase professionalism and image
- Greater use of technology
- White Paper from this meeting and CAROSAI to stakeholders
- Interact with other organisations

What can we do for SAIs

- Provide training opportunities and resources
- Improve relationships with other groupings
- Change attitude to role of OAG
- Assist in lobbying for change
- Share information

The perspectives of representatives of PACs

What can we do for SAIs

- Share expertise and information on the ops of PACS
- Disseminate written regulations
- Ensure PACs examine audit reports in a timely basis
- Ensure PAC reports are produced on a timely basis
- Issue statement of best practice and obtain support services
- Ensure reports are PAC driven not SAI driven
- Ensure SAI reports are public documents upon release (irrespective of PAC work)

- Encourage governments to legislate response time by Finance Ministers
- Meet in public

What can SAIs do for PACs

- Complete reports within statutory time constraints
- Ensure active participation in meetings
- Provide initial education for new PAC members
- Support best practices being shared with governments
- Changes in standing orders to effect timely reporting

The perspectives of representatives of donors

What can we do for SAIs

- Funding – CCF, WB, CARTAC
- Technical Assistance
- Knowledge

What can SAIs do

- Strategic plan for regional approach
- National strategic plan to make best use of limited resources