

Audit and Evaluation

Establishing Functional PBOs in Africa

11 and 12 June

Bamako, Mali

Why are these capabilities needed?

- GFG Networks working together to promote accountability
 - CABRI and AFROPAC
 - AFROPAC and AFROSAI



Types of SAIs

Westminster

- Parliamentary systems
- Appointed by parliament
- Audit Office/Auditor General

Napoleonic (Judicial)

- Francophone and Lusophone
- Court of Account
- Can prosecute and render judgement

Board/Collegiate

- Members of a board with a head
- Elected by Parliament
- No judicial powers

Types of Audits

Compliance

- Have rules/procedures been followed?
- Public procurement

Performance

- Value for money
- Efficiency and Effectiveness
- Development (Environment, Education, etc.)


Financial

- Have resources been spent as authorised?
- Audit Standards



How can parliaments use SAIs?

- Expertise in accounting and other sectors
 - SAIs can have wide range of expertise
- Request SAIs to conduct audits on specific MDAs and/or programmes
 - To assess performance
 - Improve allocative efficiency
- Implement appropriate recommendations by SAIs to promote accountability



How can PACs and other parliamentary committees can use audit reports/findings?

- Scrutinise audit reports by sector/committee
 - Performance audit
- Convene hearings on specific findings to promote accountability
- Liaise with specific MDAs on audit findings to improve budget formulation

Thank you