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

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<tr>
<th>Westminster</th>
<th>Napoleonic (Judicial)</th>
<th>Board/Collegiate</th>
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<td>- Parliamentary systems</td>
<td>- Francophone and Lusophone</td>
<td>- Members of a board with a head</td>
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<td>- Appointed by parliament</td>
<td>- Court of Account</td>
<td>- Elected by Parliament</td>
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<td>- Audit Office/Auditor General</td>
<td>- Can prosecute and render judgement</td>
<td>- No judicial powers</td>
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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