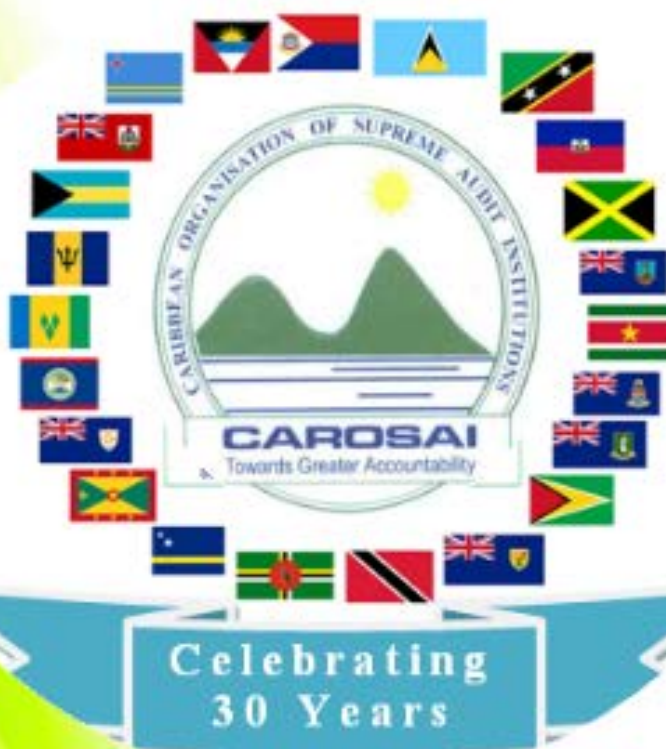


CAROSAI

Caribbean Organisation of Supreme Audit
Institutions



1988-2018

**BUILDING THE FUTURE ON
THE FOUNDATION OF THE PAST**

CORE
VALUES

PROFESSIONALISM

INCLUSIVENESS

PARTNERSHIPS

CREDIBILITY

ACCOUNTABILITY

Who We Are- CAROSAI

We are:

Drivers of integrity

Carriers of good governance and accountability

on our way to upward mobility-
the destination - regional transparency.

Taking ISSAI directions

Following IFRS Signposts,

Avoiding all wrong turns bumps or pot holes,
along the road.

We ensure our people get value for money

Overseeing those in authority

Don't neglect their social, financial or legal responsibilities.

Playing our part in ending poverty,

- the guardians of morality in the running of economies.

Eyes United – **CAROSAI** Looking out for each other

Together like sisters and brothers,

United in our goals

We grow stronger and stronger!

©By *Roseanna Taitt*
Guyana

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CAROSAI

***CARIBBEAN ORGANISATION OF SUPREME AUDIT
INSTITUTIONS***

MANDATE

The organisation as defined by its Charter aims to:

- Increase the exchange of knowledge and experiences between member SAIs
 - Expand training and continuing education possibilities between SAIs
 - Increase the importance of internal audit function in public sector
 - Render technical assistance and support to member SAIs
 - Strengthen cooperation between member SAI

VISION

“Strong CAROSAI for Stronger SAIs in the Caribbean”

MISSION

“CAROSAI contributes to its members becoming professional SAIs by supporting and promoting the strategic management, performance measurement and reporting in SAIs; implementation of ISSAI’s for high quality audits and enhanced SAI-Stakeholder engagement for greater audit impact”

MESSAGE FROM THE CHAIRPERSON

Mrs. Charmain Felter
President of SAI Suriname



On the 7th August, 2018 the Caribbean Organization of Supreme Audit Institutions (CAROSAI) will commemorate that 30 years ago it was first called to order.

On occasion of its 30th Anniversary, CAROSAI will be publishing its first magazine illustrating the road travelled and presenting its vision, mission and strategy for the coming years.

During the last Congress, which was held in Paramaribo, Suriname from 30th May to 2nd June 2016, the Presidency of CAROSAI was handed over from the Auditor's General Department of Trinidad and Tobago to the Rekenkamer van Suriname/ The Supreme Audit Institution of Suriname. The Rekenkamer van Suriname considers leadership to be about common vision, concerted efforts and shared responsibility.

With our vision: Strong CAROSAI for stronger SAIs in the Caribbean, we are dedicated to have all members make progress in the three main areas stated in the CAROSAI Strategic Plan namely:

1. Support for Strategic Performance, Management and Reporting.
2. SAI Stakeholder Engagement.
3. Supporting SAIs in Implementing International Standards for Supreme Audit Institutions (ISSAIs).

In order to execute these main areas, it is imperative to work together and dedicate every effort to collaborative projects which unify us as well as have a greater impact on our societies. Concerted efforts are the cornerstone on which the performance, quality and strength of our organization rely. Therefore, call on all the CAROSAI membership to join me to reflect on our past, critically assess the present and look forward to the future with greater achievements.

I invite you to determine how you would like to contribute to the implementation of CAROSAI's strategy now and in the years to come. I am fully convinced that your support will make a difference in our quest to establish a stronger CAROSAI.

Finally, I would like to take this opportunity to express my gratitude to all members of CAROSAI for their contribution to our magazine. A heartfelt appreciation to the Auditor General of SAI Guyana, Mr. Deodat Sharma and his staff, who made this first edition of our publication possible, and truly commemorative.

May God Bless us all!

MESSAGE FROM THE SECRETARY GENERAL

Mrs. Pamela Monroe-Ellis
Auditor General of Jamaica



“Great works are not performed by strength but by perseverance”

Samuel Johnson

Thirty years and counting! The Caribbean Association of Supreme Audit Institutions has come a far way. Not only has our membership grown from 7 at the start to its current number of 23, but the financial landscape has also changed. With increasingly tight fiscal budgets, there is need for greater scrutiny by SAIs to ensure that public accounts are accurate, value for money received and corrupt practices are exposed and deterred. I am delighted to contribute and provide service to CAROSAI during this monumental time in its history. As I consider what this means for us as an organization, I reflect on our predecessors who gave yeoman service to CAROSAI. The founders and those who followed, managed with relatively less resources than we have today at our disposal; yet they achieved much. CAROSAI has been gifted with a foundation of service and selflessness.

As we celebrate the organisation’s thirty years of existence, we reflect with pride on the achievements of our forerunners and with confidence on the work we have ahead. Our sentiments and goals are aptly reflected in our 30th Anniversary Conference Theme – “Building the Future on the Foundation of the Past”.

It is Aristotle who said, “*we cannot direct the wind, but we can adjust the sail*”. The Journey for CAROSAI has been one of challenges matched by a spirit of determination. Though diminutive in resources as a body, reflective of the Caribbean region, we are rich in confidence, resilience and persistence. It is arguable whether our ambitions were misaligned with our resources but what is certain, is that our ambitions kept us going and afloat. Our spirit of perseverance is illustrated in CAROSAI’s strategic business plan and our mantra for a stronger CAROSAI for stronger SAIs in the Caribbean. Through cooperation and fortitude, we can ride the waves of change and contribute to stronger public institutions across our various jurisdictions.

Jamaica accepted the Secretariat baton from St. Lucia in 2016 after a well-run race. As the Secretariat, we are determined to continue to mount the building blocks, run our leg of the race well and build resilience to sustain the legacy. No doubt, SAI Jamaica beamed with excitement when given the esteemed responsibility of hosting the Anniversary Conference in Kingston. However, that excitement is outweighed by the immense joy as we recognize 30 years and pave the way for future SAI leaders for another thirty years and beyond. As we chart our path and sail into the future, we know that our ship will be steadied in rough seas, buoyed by the continued support of our members and stakeholders.

CHARTER OF THE CARIBBEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS (CAROSAI)

The Caribbean Organisation of Supreme Audit Institutions (CAROSAI) is the epitome of diversity, and this can be seen in the three languages spoken across member SAIs, namely: English, Dutch and French.

There has been growing awareness of the need to fortify and strengthen Supreme Audit Institutions (SAIs) within the Caribbean region through the exchange of audit techniques and programmes, training and continuing education and standards and criteria for public sector accounting.

Former heads of Supreme Audit Institutions of Guyana, Saint Lucia and Trinidad and Tobago, Mr. Reginald Farnum, Mr. David R. Aitchison and Mr. Alton Campbell respectively were the Caribbean Auditors who attended the 29th Meeting of the Governing Board held in Sydney, Australia, in 1986 during the XIIth Congress of the International Organisation of Supreme Audit Institutions (INTOSAI). While in Sydney, they, together with the assistance of Mr. Kenneth Dye, Auditor General of Canada conceptualised the formation of the Caribbean Organisation of Supreme Audit Institutions.

On his return to Trinidad, Mr. Alton Campbell implemented the procedures necessary to establish CAROSAI and obtained the permission of the Government of Trinidad and Tobago to host the Inaugural Congress in August, 1988.

Inauguration

The Caribbean Organisation of Supreme Audit Institutions (CAROSAI) was inaugurated in Trinidad and Tobago on 7th August, 1988. The Inaugural Congress was held in Port of Spain, Trinidad during the period 8th to 10th August, 1988

Mandate

The Charter to establish the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) was adopted and signed on Sunday 7th August, 1988 in Port of Spain, Trinidad by delegates from the National Audit Offices of seven (7) independent Caribbean Countries. Signatories to the Charter were:

- Antigua & Barbuda- Mr. Stachel Edwards
- Bahamas- Mr. Franklyn Kemp
- Barbados- Mr. Lincoln Thomas
- Saint Lucia- Mr. David R. Aitchison
- St. Kitts & Nevis- Mr. Wendell Lawrence
- St. Vincent & the Grenadines- Mr. Fredrick Providence
- Trinidad & Tobago- Mr. Alton A. Campbell

Incorporation

CAROSAI, a regional body, was incorporated in 1993 as a legal entity in Trinidad and Tobago by Act No.15 of 1993.

WHEREAS it is recognized that there is need for a regional organisation of Supreme Audit Institutions which would promote understanding and co-operation among Supreme Audit Institutions in the region;

WHEREAS there is a growing awareness of the need to fortify and strengthen the respective Supreme Audit Institutions within the Caribbean region through training and continuing education; the exchange of audit techniques and audit programmes, standards and criteria for Public Sector Accounting;

WHEREAS it is recognised that the role of the public sector auditor is to enhance public accountability, and

WHEREAS the above aspirations can be effectively realized by the establishment of a regional organisation of Supreme Audit Institutions;

NOW THEREFORE, be it accepted that there shall be established a regional organisation of Supreme Audit Institutions, hereinafter called the Caribbean Organisation of Supreme Audit Institutions (CAROSAI).

ORGANISATIONAL STRUCTURE

The Plenary

The Plenary consists of all member institutions represented by the Heads of the Supreme Audit Institutions or by representatives duly authorised by them. The Plenary is the supreme authority of the Organisation and shall have the following powers and duties:-

- a) To formulate such policies as may be deemed necessary to attain the objectives of the Organisation.
- b) To amend the Charter of the Organisation in accordance with the procedures stipulated at Article 11.
- c) To elect from among themselves members of the Executive Council as required under Article 7.1.
- d) To entrust the Executive Council with the tasks it deems necessary.
- e) To consider matters referred to it by the Executive Council and to take decisions and make recommendations as deemed necessary.
- f) To study and approve the working programme for the following session as proposed by the Executive Council and to consider follow-up reports submitted by the Executive Council.
- g) To determine the annual financial contribution of the member institutions.
- h) To approve the triennial financial programme of the Organisation provided that it shall be distributed into annual budgets.
- i) To determine the place and date of the next Plenary session, such session to be held at least once every three years.
- j) To make rules and regulations for the conduct of the Organisation's affairs.

A simple majority of the membership of CAROSAI shall constitute a quorum. Each member institution shall have the right to one vote. Decisions of the Plenary shall be made by a simple majority of the members present and voting. In the event of an equality of votes, the Chairman shall have the casting vote

The Chairman of the Plenary shall be the Head of the Supreme Audit Institution of the country in which the Plenary is being held and shall preside over all its meetings and hold office until his successor is duly elected.

The Executive Council

The Executive Council is the executive arm of the Organisation and consists of five (5) members as follows:

- (a) The Chairman of the Executive Council who shall be the chief executive, shall be the representative of the Supreme Audit Institution where the last regular Plenary was held; provided however, that during its first year's existence he shall be elected from among the members present at its first meeting.
- (b) The Head of the Supreme Audit Institution of the country where the next regular meeting of the Plenary will be held.
- (c) The Secretary General selected in accordance with Article 8.
- (d) Two other members who shall be elected by the Plenary.
- (e) Provided that where one Head satisfies two or more conditions the number may be made up by election by the Plenary.

The functions of the Executive Council are:-

- (a) To execute and implement the policies of the Organisation in accordance with the rules and regulations approved by the Plenary.
- (b) To appoint committees for specific purposes and projects, and lay down the rules of procedure for each such committee.
- (c) To approve the annual financial plan and the budget of the Organisation and its execution; to approve the triennial budget for submission to the Plenary;
- (d) To consider reports on the audited accounts of the Organisation.
- (e) To review and ratify, if necessary, the acts and decisions made by the Chairman during the recess of the Executive Council.
- (f) To render a report of its activities at every meeting of the Plenary.
- (g) To prepare a five (5) year action and research plan to be submitted to the Plenary.

As stated in Section 3 of Article 7, of the Charter:

- (a) The Executive Council shall meet not more than once a year at the time and place agreed upon by a majority of the Council, provided also that discussions may take place by telephone and decisions be ratified by the "Round Robin" method.
- (b) Extraordinary meetings of the Council shall be held on a request made to the Chairman by the Secretary General or by at least two members of the Council, at a time and place determined by the Chairman or through "Round Robin" discussions as the Chairman sees fit.
- (c) Three members present shall form a quorum.
- (d) Decision on all matters requires agreement of at least three members.
- (e) The Chairman of the Executive Council shall hold office until such time as the new Chairman assumes office.

The procedure of the Executive Council will be governed by Rules of Procedure laid down by the Plenary. The Chairman will be responsible for the following functions:

- (a) To execute the decisions of the Executive Council and the Plenary;
- (b) To direct and co-ordinate the activities of the Organisation during the recess of the Executive Council and to make a report to the Council;
- (c) To organise representation for the Organisation in its dealings with national and international organisations, subject to approval by Council;
- (d) To ensure that the provisions of the Charter are complied with and that the integrity and Permanence of the Organisation is maintained in accordance with its principles and purposes;
- (e) To co-ordinate with international, regional or national organisations which carry out audit activities or are interested in public sector audit;
- (f) To submit a report to the Plenary of the general operations of the Organisation at every meeting of the Plenary; and
- (g) To perform any other functions consistent with the position and the CAROSAI Charter.

The Secretariat

The Secretariat is housed within the offices of the Supreme Audit Institution of a member country and is headed by a Secretary General who is the Head of the Supreme Audit Institution. At present, the Secretariat is located in Jamaica and is responsible for the administrative and financial functions of the organisation. The functions of the Secretary General are:

- a) To assist the Executive Council in the fulfillment of its tasks.
- b) To prepare the plans and programmes of activities for submission to the Chairman.
- c) To prepare the annual and triennial financial plans and budgets for submission to the Executive Council.
- d) To plan, organise, direct, co-ordinate and control the activities of CAROSAI according to the policy laid down by the Executive Council or the Chairman.
- e) To organise seminars and other activities in conformity with the objectives and policies of the Organisation.
- f) To keep the Chairman informed on important matters which should be brought to his attention.
- g) To obtain all reports and other documents from member institutions; to study them and propose to the Chairman, measures to be taken in accordance with recommendations made.
- h) To disseminate necessary information by providing continuing contact among member Supreme Audit Institutions.
- i) To sign, jointly with the Chairman, Certification awarded by the CAROSAI.
- j) To serve as Secretary of the Executive Council and to maintain the official minutes of its meetings.
- k) To execute the Budget and be responsible for all accounts, records and files of CAROSAI.
- l) To prepare and submit for audit the financial statements not later than three months after the close of each financial year
- m) To perform any other function assigned to him by the Executive Council.
- n) To maintain a library, or alternatively, a library listing of books and periodicals etc., for use by members.

As is stated in Article seven (7) of the CAROSAI charter, the Executive Council is the executive arm of the organization and is made up of five (5) members and one (1) ex-officio member, whose constituents have changed since X Congress, 2016. The members who exercise executive powers are as follows:



Mrs. Charmain Felter
Chair
President of SAI Suriname



Mrs. Pamela Monroe-Ellis
Secretary General
Auditor General of Jamaica



Mr. Deodat Sharma
Deputy Chair
Auditor General of Guyana



Mrs. Susan Winspear
Auditor General of the Cayman
Islands



Mr. Majeed Ali
Auditor General of Trinidad and
Tobago



Mr. Terrance Bastian
Ex- Officio Member
Auditor General of Bahamas

Sub- Committees

Advocacy Committee

Roles and Responsibilities

The role of this Committee is to raise the profile of Supreme Audit Institutions of CAROSAI. In pursuit of this the Committee shall:

- Develop and disseminate ways and means of raising the profile of SAIs in the Caribbean and how CAROSAI can be of assistance to them in this regard.
- Collate and disseminate information from SAIs on their experiences in implementing strategies to raise their profiles.
- Seek out opportunities for improving the relationship between Public Accounts Committees and SAIs.
- Seek out opportunities for strengthening CAROSAI's relationship with key regional bodies e.g. CARICOM.
- Report to the Executive Council on an annual basis concerning progress made with implementation of the Operational Plan.
- Generate ideas and contribute effectively to CAROSAI's annual Operational Plan with respect to Advocacy.

Communications Committee

Roles and Responsibilities

The overall objective of the Communications Committee is to establish an effective information sharing process between the member SAIs of CAROSAI and stakeholders. The committee will have the following responsibilities

- Develop a communication strategy.
- Develop and maintain databases in relevant areas.
- Upgrade and maintain the current CAROSAI website.
- Provide linkage with INTOSAI and IDI knowledge sharing initiatives.
- Work in close cooperation with the other committees of CAROSAI to provide timely and relevant information to CAROSAI members. The type of information provided would include information on Regional activities such as:
 - Activities in the SAIs
 - Training opportunities
 - Resource material available

Finance and Planning Committee

Role and Responsibilities

The overall objective of this Committee is to ensure that CAROSAI has the relevant funding to support the activities of the sub-committees in fulfilling the Strategic Plan. The Finance and Planning Committee is required to:

- Develop a comprehensive budget for implementation of the Strategic Plan.
- Ascertain resource requirements of CAROSAI for the Strategic Plan period.
- Obtain work operational plans of other sub-committees;
- Liaise with external donors with regard to funding.
- Conduct a review of the current fee structure and its intended purpose.
- Report to membership on the status of funding of activities.
- Review internal financial resources and make recommendations.
- Report to membership on the implementation of budgeted activities.
- Ensure the audit of CAROSAI finances and report to the Congress.

Institutional Strengthening Committee

Role and Responsibilities

The overall objective of the Institutional Strengthening Committee (ISC) is to render assured assistance to member SAIs in strengthening their institutional capacity and to help SAIs to develop their professional capacity. The Committee will work towards accomplishing Goals 2 and 3 of the Strategic Plan. In general terms, the ISC is required to:

- Develop and disseminate best practices on how SAIs can build institutional capacity by encouraging the exchange of experiences information between SAIs.
- Consider and recommend work plans and budgets for the activities of the Committee.
- Oversee the implementation and ongoing activities of the work plan.
- Report to the Executive Committee on progress made on the institutional strengthening work plan.

Membership

The membership of CAROSAI is opened to all Supreme Audit Institutions in the Caribbean Region. Membership consists of Charter Members, Ordinary Members and Associate Members.

Charter members are the Supreme Audit Institutions of independent countries which signed the Charter within three (3) months of it coming into effect.

Ordinary members are the Supreme Audit Institutions of independent Caribbean Countries which affiliated with CAROSAI after the adoption of the Charter approved by the Plenary.

Associate members are the Supreme Audit Institutions of dependent territories of the Caribbean region which are affiliated with CAROSAI.

To date, there are twenty three (23) members of CAROSAI (1988-2018) of which fourteen (14) members are independently governed (as are indicated by a *), six (6) are British territories namely Anguilla, Bermuda, British Virgin Island, Cayman Islands, Montserrat, Turks and Caicos, and three (3) are Dutch territories namely Aruba, Curacao and Sint Maarten

Listed below are the members of CAROSAI:

- | | | | |
|-----------------------|---------------------------|------------------|-----------------------------------|
| 1) Anguilla | 7) Bermuda | 13) *Guyana | 19) *St. Kitts & Nevis |
| 2) *Antigua & Barbuda | 8) British Virgin Islands | 14) *Haiti | 20) *St. Vincent & the Grenadines |
| 3) Aruba | 9) Cayman Islands | 15) *Jamaica | 21) *Suriname |
| 4) *Bahamas | 10) Curacao | 16) Montserrat | 22) *Trinidad & Tobago |
| 5) *Barbados | 11) *Dominica | 17) *Saint Lucia | 23) Turks & Caicos Islands |
| 6) *Belize | 12) *Grenada | 18) Sint Maarten | |

Of the 23 members of CAROSAI, fifteen (15) countries are member states within the Caribbean Community (CARICOM) and 5 are associate members as listed below:

MEMBER STATES

- | | |
|----------------------|----------------------------------|
| 1) Antigua & Barbuda | 9) Jamaica |
| 2) Bahamas | 10) Montserrat |
| 3) Barbados | 11) Saint Lucia |
| 4) Belize | 12) St. Kitts & Nevis |
| 5) Dominica | 13) St. Vincent & the Grenadines |
| 6) Grenada | 14) Suriname |
| 7) Guyana | 15) Trinidad & Tobago |
| 8) Haiti | |

ASSOCIATE MEMBERS

- | |
|---------------------------|
| 1) Anguilla |
| 2) Bermuda |
| 3) British Virgin Islands |
| 4) Cayman Islands |
| 5) Turks & Caicos Islands |

Antigua and Barbuda



Mr. Dean Evanson
Director of Audit



Mr. Dean Evanson was appointed Director of Audit in October 2009 after spending the previous five years as the Deputy Financial Secretary, Ministry of Finance and the Economy. Mr Evanson early years were spent in various positions at the Eastern Caribbean Central Bank (ECCB). At the ECCB, he was part of the team that formulated and established the Eastern Caribbean Securities Exchange (ECSE). Mr. Evanson was a member on the Executive Council of CAROSAI and was Antigua & Barbuda's representative on the CARICOM's Secretariat Audit Committee.

Governing Legislation:

- Constitution of Antigua and Barbuda, 1981
- Finance Administration Act, 2009
- Finance Administration Regulations, 2011
- Office of the Director of Audit Act, 2014

Mandate: The Office of the Director of Audit is an independent, constitutionally established office that exists to serve Parliament. Independence from Government is vital if the audit office is to make impartial judgments and perform its work effectively. Through the Constitution and the Office of the Director of Audit Act, Parliament has legislated the independence of the Director of Audit and confirmed the position as answerable and subservient only to Parliament. The Office of the Director of Audit Act stipulates that the Director of Audit shall not be subject to the direction or control of any other person or authority in the exercise of his function.

Vision Statement: An independent, professional, and respected audit office serving Parliament and widely recognized for advancing efficient and accountable government.

Mission Statement: The Office of the Director of Audit exists to assist Parliament in holding the Government to account for its management of the country's finances and operations. We do this by providing independent, reliable, and timely information on the Government's financial performance and on the economy, efficiency, and effectiveness with which its programs and services are delivered.

Types of Audit:

- Financial Audit
- Performance Audit
- Special Investigations
- Compliance Audit

Former Director's of Audit:

- Mr. Ronald Michael 1985-1988
- Mr. Stachel Edwards 1988-1996
- Mrs. Arah Armstrong 1996-2006
- Mrs. Veronica Browne 2007-2009

Aruba



Mr. Frederick Nuboer
Acting President



Date Established: 13th of April 1987

Governing Legislation:

- The Aruban (Constitution) Order in Council (Act), 23 July, 1962
- The National Ordinance Regarding the Court of Audit
- The National Accountability Ordinance

Mandate: The Court of Audit is responsible for the research into the efficiency and legality of the government revenues and expenditures. This task has been further elaborated in the National ordinance regarding the Court of Audit. According to this ordinance, it is determined that the control, in the broadest term, of the financial and material management of public resources, is done by the Court of Audit.

Vision Statement: The Court of Audit delivers authoritative products as an independent and professional Organisation. These products lead to a better functioning public administration, so that the citizen receives more value with regard to the taxes paid.

Mission Statement: The Aruban Court of Audit conducts high-quality research regarding the lawful and efficient operation of the Country, its ministries and departments, according to international standards. It also investigates the subsidized institutions and other Organisations that manage public funds. The Court of Audit wants to contribute to the better functioning of the public administration by reporting the results of the investigations to Parliament, the ministers and other stakeholders.

Types of Audit:

- Compliance Audit
- Value for Money (Performance) Audit

Former Presidents and Members of Audit:

- Mr. Robert Henriquez, President 1987-1990
- Mr. Norman E. Henriquez, member 1987-1994
- Mr. Pablo A. Croes, member 1987-1994
- Mr. Hubert Th. Lopez, President 1990-1994
- Mr. Hubert O. Toppenberg, substitute member 1993-1995; President 1995-2007
- Mr. Richard F.R. Harms, substitute member 1993-1995; member 1995-2008
- Mr. Casper Boekhoudt, member 1995-2009
- Mr. Juan B. Thijzen, substitute member 1995-2007; member 2007-2008
- Mr. Gabriel Werleman, President 2008-2015
- Mr. Frederick Nuboer, member 2008-present
- Mr. Rick C. Samuels, member 2017-present

Bahamas



Mr. Terrance Bastian
Auditor General



Mr. Bastian was appointed Auditor General in 2000

Year and Month Established: May 1925

Governing Legislation:

- Financial Administration and Audit Act 1975
- Financial Administration and Audit Act Amendment 1990
- Financial Administration and Audit Act 2010
- Financial Administration and Audit Act 2013

Mandate: The mandate is outlined in the Constitution of Bahamas, Article 136. There shall be an Auditor General whose office shall be a public office.

Mission Statement: Our mission is to serve the people of the Commonwealth of the Bahamas, to protect the public's trust and promote Government accountability by conducting independent audits and examinations.

Types of Audit:

- Financial Audit
- Compliance Audit
- Special Investigations
- Performance Audit
- Environmental Audit

SAI Bahamas was responsible for the motto "Towards Greater Accountability"

Auditors of Public Accounts:

- | | |
|----------------------------|-----------|
| ➤ Nigel Brice Burnside | 1904-1922 |
| ➤ George K. Kirkward Brace | 1922-1925 |
| ➤ Willis Howard Bethel | 1925-1936 |
| ➤ Edwin Allan Stoodley | 1936-1946 |
| ➤ James L. Lightbourne | 1946-1950 |
| ➤ Edwin Howard Stuart | 1950-1956 |

Former Auditors General:

- | | |
|-----------------------------|-----------|
| ➤ Kenneth Harrison Albury | 1956-1979 |
| ➤ Shirley J. Wright (Actg.) | 1979-1980 |
| ➤ Richard C. Demeritte | 1980-1996 |
| ➤ Franklyn Kemp (Actg.) | 1984-1988 |
| ➤ Roger I. Forbes (Actg.) | 1996-2000 |

Barbados



Mr. Leigh Trotman
Auditor General



Mr. Leigh Trotman was appointed Auditor General of Barbados in 2006 prior to this appointment, he served as Deputy Auditor General from 1988-2006. Mr. Trotman also served as Chief Accountant in the Ministry of Finance. Mr. Trotman is a Chartered Professional Accountant (CPA) with a BSc in Public Administration and was a member of the Executive Council of CAROSAI.

Year Established: 1855

Governing Legislation:

- Constitution & Financial Management
- Audit Act

Mandate: The mandate of the Auditor General is to examine and provide independent reporting to the Parliament on government's management of, and accountability practices for, the public resources entrusted to it

Vision Statement: To be recognized as a model public sector institution known for its independence, professionalism and credibility.

Mission Statement: To contribute to public accountability by providing assurance and information to Parliament and the people of Barbados about the effectiveness of public sector financial management and use of resources.

Types of Audit:

- Compliance Audit
- Financial Audit
- Value for Money Audit

Former Auditors General:

- Lincoln Thomas 1972-1992
- David Griffith 1992-1998
- Hallam Phillips 1998-2006

Belize



Mrs. Dorothy Bradley
Auditor General
Office of the Auditor General



Year Established: 1887

Governing Legislation: Finance and Audit (Reform) Act of 2005

Mandate: Main role is to ensure transparency and accountability over the use of public funds and assets. In discharging its mandate the Supreme Audit Institution of Belize (SAIB) as well must ensure that its professionals are held to the same high levels of professionalism and ethical standards. The Value Statement captures the corporate philosophy and values that will characterize and guide the way in which the team at SAIB functions. The SAIB is responsible to examine the facts and report such findings as required by law and do so devoid of any type of considerations that lies outside the remit of the law. It also must ensure the following:

- The national accounts presented to it are complete and accurate and give a true view of the financial affairs of the country;
- Establish that the accounts are arithmetically correct and that receipts and payments are posted correctly to the appropriate accounts;
- That all transactions, which ought to have been recorded, have been recorded;
- That no misleading information is included and
- That all relevant facts are brought to attention and that assets stated do in fact exist.

Vision Statement: An Independent, Respected and Expert Institution serving the National Assembly by providing a variety of assurance services aimed at improving the accountability of the Belizean Public Sector.

Mission Statement: The Office of the Auditor General of Belize is mandated by the Constitution to foster, through independent assurance, parliamentary control over the public funds and all other public property for the benefit of all Belizeans.

Bermuda



Ms. Heather Thomas
Auditor General



Ms. Heather Thomas became the third Auditor General of Bermuda, after having previously served as the Director of Internal Audit for the Government of Bermuda.

Ms. Thomas has extensive governance, risk management, audit and accounting experience. She has also held a variety of senior roles in both the public and private sectors locally as well as overseas.

A Certified Public Accountant (CPA), Ms. Thomas holds a Bachelor of Business Administration degree from St. Francis Xavier University, Antigonish, NS. She also holds the Certified Fraud Examiner (CFE) and Chartered Global Management Accountant (CGMA) professional designations.

Year Established: 1943

Governing Legislation:

- The Bermuda Constitution Order 1968
- The Audit Act 1990

Mandate: The Bermuda Constitution Order 1968 and the Audit Act 1990 provide the legislative mandate for the Office of the Auditor General. Financial statement audits address the first part of our mission - to add credibility to the Government's financial reporting. That credibility is provided by audit reports attached to each set of financial statements tabled in the House of Assembly. The remainder of the Office's mandate promoting improvements in financial administration is addressed mainly by performance audits, the results of which are reported on periodically under section 13 of the Audit Act. However, financial statement audits can also generate recommendations to improve financial reporting and control.

Vision Statement: The vision of the Office of the Auditor General is to be an agent of change in enhancing public sector efficiency, transparency and accountability.

Mission Statement: The mission of the Office of the Auditor General, derived from its legislative mandate, is to add credibility to the Government's financial reporting and to promote improvement in the financial administration of all Government Ministries, Departments and all other entities for which the Government is accountable to Parliament.

Types of Audit:

- Performance Audit
- Financial Audit
- Compliance Audit
- Special Investigations

Colonial Auditors:

- Harold G. L. Trimingham 1943–1952
- G.L. Young, O.B.E 1952–1957
- C.W. Kempe 1957–1964
- I.V.E. Mackay 1966–1968

Government Auditors

- D.H. Owen 1970–1973
- Susan Lines Gunther 1973–1978

Auditors General:

- Larry T. Dennis, C.A. 1978–2009
- Heather A. J. Matthews 2009–2016

Cayman Islands



Ms. Sue Winspear
Auditor General



Sue Winspear joined as Auditor General in July 2016. Prior to that Sue, who was hitherto professionally known as “Higgins”, was Executive Leader Local Services with the UK’s National Audit Office from January 2014. Sue was a NAO executive board member and part of the senior leadership team and held specific responsibility for the NAO’s work on local government, education and health as well as communications and external relations.

Between 2009 and 2014, Sue was a Senior Civil Servant, being Director General Finance & Corporate Services latterly in the Department for Communities and Local Government, and before that in the Department for Education / Department for Children, Schools and Families.

Prior to that, Sue had a long career in Local Government and held Board level roles at the London Borough of Sutton and Slough Borough Council where she held the statutory CFO responsibilities amongst other responsibilities. Sue is a CIPFA qualified accountant and was serving as an elected member of CIPFA Council prior to leaving the UK for the Cayman Islands. Sue has held numerous honorary finance and audit roles over the years, notably being elected the first female President of the Society of Municipal Treasurers in 2005/06.

Year Established: 1983

Governing Legislation:

- S114 of the Cayman Islands Constitution (2009)
- S58-69 of the Public Management & Finance Law

Mandate: It’s a broad mandate given in the PFML covering statutory FA of entities and the whole of the public sector and other audits, including value for money, compliance and investigations.

Vision Statement: To help the public service spend wisely.

Mission Statement: To deliver independent, high quality public sector audit that promotes accountability, transparency and integrity in the use of public resources.

Types of Audit:

- Financial Audit
- Performance Audit
- Compliance Audit
- Special Investigations

Former Auditors General:

- Roy Kelly 1982-1988
- Nicholas Treen 1988-1992
- Nigel Esdaile 1992-2003
- Dan Duguay 2003-2010
- Alistair Swarbrick 2010-2015

Dominica



Mrs. Maylina Jno Ville
Director of Audit (Acting)



Mrs. Maylina Jno Ville, a 1986 graduate of the Convent High School (CHS) holds a Certificate in Public Administration from the University of the West Indies and a B.Sc (Hons) Degree in Management Studies from the University of the West Indies. Mrs. Jno Ville has been employed since August 1993 when she first worked with the Ministry of Communications, Works and Housing and was placed at the General Post Office for four months. She then moved to the administrative sections of the Ministry where she served in various capacities. She is currently pursuing a Master Degree in Accounting and Finance with The London School of International Business.

Governing Legislation:

- The Audit Act #5 of 1994 (PDF, 252 KB), the Finance and Audit Act – Chapter 63:01 #12 of 1990 (PDF, 5.52 MB) (Financial & Stores Regulation)
- The Consitution
- Statutory Rules and Orders
- Government Policies (where they do not conflict with the legislation or Constitution)
- General Orders
- Financial Secretary's Circulars or other Administrative Circulars from the Chief Personnel Officer

Types of Audit:

- Compliance Audit
- Financial Audit
- Value-For-Money Audit
- Performance Audit
- Comprehensive Audit

Vision Statement: Keeping watchful eyes to ensure the proper and optimum management of government resources.

Mission Statement: To audit, review and advice on the management and accountability of Public Resources.

Grenada



Mr. Francis Hosten
Director of Audit (Acting)



Mr Francis Hosten commenced work with the Government of Grenada on 19th December 1979 at the Cooperative Division of the Ministry of Education. During his tenure at the Cooperative Division, he served as Senior Auditor and at times acted as Registrar of Cooperatives.

Mr Hosten is the holder of a Bachelor's Degree in Business Administration (Accounting) from The College of Arts, Science and Technology (CAST), now University of Technology (UTEC).

He joined the Audit Department on 1st November 1999 as a Senior Auditor and has since been promoted to Deputy Director of Audit on 1 January 2016 and Acting Director of Audit on 2 January 2018.

Mr Hosten participated in numerous IDI, CAROSAI trainings/meetings both locally and abroad. This contributed tremendously to his overall development and made him an asset to the Audit Department

Governing Legislation:

- Constitution
- Finance and Audit Act of Grenada

Mandate: The functions and responsibilities of the Director of Audit are enshrined in Section 82 of the Constitution and the Finance and Audit Act of Grenada.

One of the main functions of the Audit Office is to promote proper accountability and transparency in government departments and other entities, and to act as agents of change. Other functions include the following:

- To examine and report on the Consolidated Fund; and revenue accounts, Public sector departmental accounts and any other accounts relating to government funds.
- To check that expenditure is applied only to purposes for which it was approved and that it conforms to the authority which governs it.
- To determine whether value for money is obtained in the use of resources; the examination to embrace economy, efficiency and effectiveness.
- To determine the extent to which due regard has been given to proposals made by a Public Accounts Committee or similar body.

Mission Statement: Our Mission is to bring about good government through the promotion of greater accountability and transparency.

Objective and Purpose: To develop a cadre of highly motivated and a professional staff providing the best quality of audit service to the State.

Guyana



Mr. Deodat Sharma
Auditor General



Mr. Deodat Sharma was appointed Auditor General of the Co-operative Republic of Guyana, South America, on 31st October 2012, having acted from 1st January 2005 to that date. He is a graduate of the University of Guyana.

Mr. Sharma served on the CARICOM Secretariat Audit Committee for the years 2011 to 2015.

He is currently working towards creating a paperless auditing environment through the use of the Audit Management Software TeamMate.

Date Established: 2nd August 1884

Governing Legislation:

- Fiscal Management and Accountability Act of 2003
- Constitution
- The Audit Act of 2004

Mandate: The Auditor General's role and functions are enshrined in the Constitution of Guyana (section 223).

His Office is a public Office and in accordance with the Constitution, act independently in the discharge of his function.

Mission Statement: As the Supreme Audit Institution of the State, we are committed to the promotion of good governance including openness, transparency and improved public accountability through:

- the execution of high quality audits of the public accounts, entities and projects assigned by the Audit Act;
- timely reporting of the results to the legislature and ultimately, the public;
- ensuring that the independence, integrity and objectivity of the Audit Office is recognised;
- the provision of cost effective service by the implementation of the most up-to-date Audit Practices;
- the recruitment and retention of the best qualified personnel to achieve set targets, on a sustained basis; and
- developing professional relationships with our clients, and producing reports which facilitate improvements in their operations.

Types of Audit:

- Financial and Compliance Audits
- Performance or Value for Money Audit
- Forensic Audit

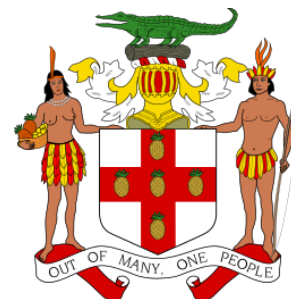
Former Auditors General:

- Mr. D. W. Dunlop 1966-1967
- Mr. Reginald P. Farnum 1968-1991
- Mr. S. A. Goolsarran 1992-1993
- Gaiindha Nauth Dwarka 1994
- Mr. S. A. Goolsarran 1995-2000
- Mr. Balraj Balram 2001-2003
- Mr. S. A. Goolsarran 2004

Jamaica



Mrs. Pamela Monroe Ellis
Auditor General



Mrs. Pamela Monroe Ellis was appointed Auditor General in 2008 having spent the early part of her career at Pricewaterhouse Coopers. She is a Fellow of the Institute of Chartered Accountants of Jamaica (ICAJ), and the Association of Chartered Certified Accountants (ACCA, UK). She is also a member (as Auditor General) of the Caribbean Organisation of Supreme Audit Institutions (CAROSAI), and was appointed Secretary General in June 2016. Mrs. Monroe Ellis is also a member of the International Association of Supreme Audit Institutions (INTOSAI) Working Group on the Value and Benefit of Supreme Audit Institutions and Board Member of the International Federation of Accountants (IFAC). She was recently appointed to serve as Jamaica's representative on the CARICOM Secretariat Audit Committee. She also chairs the Institute of Chartered Accountants of Jamaica Investigations Committee.

Year Established: The Department was first established in 1829 as a part time office. It was not until 1851 under Section 2 Cap 53 of Law, that the independent office of Auditor General was established.

Governing Legislation:

- The Jamaican (Constitution) Order in Council (Act), July 23, 1962
- Public Bodies Management and Accountability Act, 2001
- Financial Administration Audit Fiscal Responsibility Framework Amendment Regulations 2015
- Financial Administration and Audit Act, 2011

Mandate: The responsibilities and authority of the Auditor General are detailed in the Constitution and the Financial Administration and Audit Act. The Auditor General and the employees of the Auditor's General Department are tasked with conducting independent audits in accordance with acceptable, professional and ethical standards and issue appropriate reports on the use of public resources.

Mission Statement: To conduct and make public, high quality audit and produce recommendations that are relevant to our auditees, Parliament and the citizens.

Types of Audit:

- Financial Audit
- Compliance Audit
- Performance Audit
- Information Systems Audit
- Special Investigations

Former Auditors General:

- | | |
|--------------------------|-----------|
| ➤ John Wilson | 1829-1850 |
| ➤ Alexander Bravo | 1861-1867 |
| ➤ John Wardle | 1867-1896 |
| ➤ Louis John Bertram | 1897-1920 |
| ➤ Charles Grey Davis | 1920-1931 |
| ➤ Eric Colquhoun Aitken | 1932-1935 |
| ➤ John Leonard Worlledge | 1936-1941 |
| ➤ Colonel F. D. McPhail | 1941-1951 |
| ➤ Ernest A. Gadishaw | 1952-1956 |
| ➤ Harold G. Nosworthy | 1957-1966 |
| ➤ Rudolph Victor Irvine | 1966-1979 |
| ➤ Adrian P. Strachan | 1978-2008 |

Montserrat



Ms. Florence Lee
Auditor General



Governing Legislation: Montserrat Constitution Order 2010

Mandate: The audit's mandate as conscripted in Section 103 (1) of the Montserrat Constitution Order 2010, makes the Auditor General responsible for auditing and reporting on the public accounts of all public offices, including the courts, the central and local government administrations, universities and higher education institutions, and any public corporations or other bodies or organisations established by an Act of the Legislature, and may conduct financial and value for money audits in respect of any project involving public funds.

Vision Statement: To be a proactive Supreme Audit Institution that helps the nation make good use of its resources.

Mission Statement: The OAG is the national authority on public sector auditing issues and is focused on assessing performance and promoting accountability, transparency and improved stewardship in managing public resources by conducting independent and objective reviews of the accounts and operations of central government and statutory agencies; providing advice; and submitting timely Reports to Accounting Officers and the Legislative Assembly.

Types of Audit:

- Financial Audit
- Compliance/Regulatory Audit
- Value-for-Montserrat/Performance Audit
- IT, Environmental Audit

Former Auditors General/Directors of Audit

- Mr. Sydney Meade
- Mr. Lorenzo Cassell

Saint Lucia



Director of Audit: Yvonne James

Year Established: 1978

Governing Legislation:

- St. Lucia Constitution Order No. 12
- Audit Act

Mandate: The Audit Office is the institution through which the Director of Audit carries out his/her responsibilities as required by the Saint Lucia Constitution and the Saint Lucia Audit Act.

Section 9(a) of the Audit Act directs the Director of Audit to report annually to the House of Assembly, through the Minister of Finance, on the result of his/her inquiries, and to have the report ready within a period of six months after the close of each Financial year. It is up to the Director of Audit to decide what is to be drawn to the attention of Parliament. Accuracy and fairness are imperative.

An important part of the Director of Audit's responsibilities is the examination of the Public Accounts of St. Lucia.

Mission Statement: To promote greater accountability in the public service through a professional approach to monitoring and reporting on whether monies appropriated by parliament were applied as appropriated; whether expenditure conforms to the authority that governs it on the efficiency, economy and effectiveness of government spending.

Former Directors of Audit:

- | | |
|-----------------------|--------------------|
| ➤ T.D Towers | 1949-1957 |
| ➤ N.B. Stalker | 1954-1958 |
| ➤ J.F. Stratfull | 1959-1960 |
| ➤ W. Newton | 1960-1963 |
| ➤ G.A Noon | 1964-1974 |
| ➤ J.M Daniel | 1974-1984 |
| ➤ M.D. Polius | Oct 1984-July 1985 |
| ➤ D.R. Aitchison | 1985-1987 |
| ➤ E. Hippolyte | 1987-1993 |
| ➤ A. Hyacinth | 1993-2008 |
| ➤ M. Griffith (ag.) | 2008 |
| ➤ A. J. Bonnete | 2008-2014 |
| ➤ B. Fevriere- George | 2015-2017 |

Sint Maarten



Mr. Ronald C. Halman
Chairman



Date Established: 10th October, 2010

Governing Legislation:

- Constitution of Sint Maarten
- National Ordinance General Audit Chamber

Mission Statement: The General Audit Chamber of Sint Maarten has as its primary task to audit government and in so doing contributes to the effectiveness, transparency and improvement of government.

Objective: The objective of the General Audit Chamber is derived from its mission, i.e. to contribute to effectiveness and the improvement as well as the transparency of government; good governance.

Types of Audit:

- Legal/regulatory Compliance Audit
- Financial Compliance Audit
- Performance Audit
- Integrity Audit

Former Chairmen:

- Mr. Roland S. Tuitt, CPA 2010-2012

St. Kitts and the Nevis



Mrs. Carla V. Pike
Director of Audit (Acting)



Governing Legislation:

- The Audit Act 1990
- The Finance Administration Act 2007

Mandate: The Director of Audit is mandated by Section 76 (2) of the Constitution to:

- a) satisfy himself that all moneys that have been appropriated by Parliament and disbursed, have been applied to the purposes to which they were so appropriated and that the expenditure conforms to the authority that governs it; and
- b) at least once each year audit and report on the public accounts of the Government, the accounts of all officers and authorities of the Government and the accounts of the Clerk of the National Assembly.

Mission Statement: To promote good governance, accountability and transparency by conducting independent audits and examinations

Vision Statement: To be an effective and efficient Supreme Audit Institution.

Types of Audit:

- Compliance Audit
- Financial Audit
- Value For Money Audit
- Special Investigations

Former Directors of Audit:

- Mr. Wendell Lawrence 1984 – 1989
- Mr. James McCarter 1989 – 1990
- Mr. Albert Edwards 1990 – 2008
- Mr. Wesley Galloway 2008 – 2016

St. Vincent and the Grenadines



Ms. Dahalia Sealey
Director of Audit



Date Established: 27th October 1969

Mandate: The Audit Department is required by the Constitution to examine the accounts of the Central Government, Local Government and Statutory Undertakings to ensure that funds provided by the Parliament are used for the purposes intended giving due regard to economy, efficiency and effectiveness. It is intended that the Director of Audit reports on the Accounts annually, which report forms the basis for the function of the Public Accounts Committee

Vision Statement: An independent, professional, and respected Supreme Audit Institution conducting innovative and efficient audits to advance transparency and accountability in government operations.

Mission Statement: To promote accountability, transparency and improvement of all Government Departments and entities and to ascertain that the funds appropriated by Parliament are applied to the purposes intended.

Types of Audit:

- Financial Audit
- Special Investigations
- Value for Money Audit

Former Directors of Audit:

- | | |
|-----------------------|-----------|
| ➤ Hugh Hamlet | 1969-1971 |
| ➤ Saville Cummings | 1971-1975 |
| ➤ Beryl Baptiste | 1975-1981 |
| ➤ Fredrick Providence | 1981-1998 |
| ➤ Cecily Saunders | 1998-2004 |
| ➤ Michael Da Sliva | 2004-2008 |
| ➤ Leon Snagg | 2008-2010 |

Suriname



Mrs. Charmain O'Tilde Cornelly Felter
President



Mrs. Charmain Felter has served as the President of the Supreme Audit Institution of Suriname, the Rekenkamer van Suriname, since 2011, when she was nominated by Parliament and appointed by the President of the Republic of Suriname. This followed almost a decade of service at the Rekenkamer. Mrs. Felter holds a Bachelor's Degree in Economics and a Master's Degree in Business Administration, with a specialisation in Management and Accounting.

Date Established: 12th March 1953 (G.B. 1953 no. 26) but the first Board meeting was held on the 3rd of March 1954. This date can therefore be accepted as the official day on which SAI Suriname began its work.

Governing Legislation:

- Articles 149 to 152 and 156 of the Constitution of Suriname (S.B. 1987 no. 116, modified by S.B. 1992 No. 38)
- Audit Act of 12 March 1953 (G.B. 1953 no. 26).

Mandate: The mandate of SAI Suriname is based on the Constitution of the Republic of Suriname of 1987 (S.B. 1987 no. 116, modified by S.B. 1992 No. 38) and the Audit Act of 1953. (G.B. 1953 no. 26). Article 149 of the Constitution gives the SAI of Suriname the authority to supervise the legality and the efficiency of spending and management of state funds in the broadest sense.

Vision Statement: SAI Suriname is an independent institute, which will transparently scrutinize the legitimacy, management and use of financial resources as well as effectiveness and efficiency of government spending, in the medium-long term, in accordance with International Standards for Supreme Audit Institution (ISSAIs) in a transparent management and spending of government funds.

Mission Statement: We contribute to improving the legitimacy and efficiency of financial management in the public sector by providing the Surinamese government and the National Assembly with clear and relevant reports drawn up on the basis of international audit standards. Above all, we ensure that our conclusions and recommendations are based on sufficient factual substantiation.

Former Presidents:

- Mr. Hans Prade 1988-1998
- Mr. Ulrich E. Arron 1998-2008

Types of Audit:

- Compliance Audit
- Financial Audit
- Value for Money Audit

Trinidad and Tobago



Mr. Majeed Ali
Auditor General



Mr. Majeed Ali was appointed Auditor General on 7th April, 2015 and took over the Chairmanship of CAROSAI on the retirement of Mrs. Sharman Ottley. He is the holder of a Bachelor of Commerce Degree (Hons) with a major in Accounting from the University of Manitoba, Canada. He pursued further studies at the Algonquin College in Ottawa where he obtained a Certificate in Financial Management. In July 1988, Mr. Ali completed his Professional Accountancy Examination from the Society of Management Accountants of Ontario, Canada.

Year Established: 1862

Governing Legislation:

- The Constitution of Trinidad and Tobago
- The Exchequer and Audit Act, Chapter 69:01

Mandate: The mandate of the Auditor General is outlined in The Constitution of the Republic of Trinidad and Tobago

Vision Statement: To be an independent Supreme Audit Institution that effectively promotes accountability, transparency and integrity in the use of Public Resources.

Mission Statement: To independently audit and report on the use of public resources for the benefit of the country and its people, and to lead by example.

Types of Audit:

- Financial Audit
- Compliance Audit
- Value for Money Audit

Former Auditors General:

- | | |
|--------------------------|-------------|
| ➤ Mr. Mathieu V Lee Sing | 1963 - 1967 |
| ➤ Mr. Errol Gregoire | 1967 - 1986 |
| ➤ Mr. Alton A Campbell | 1986 - 1990 |
| ➤ Mrs. Jocelyn Thompson | 1990 - 2006 |
| ➤ Mrs. Sharman Ottley | 2006 - 2015 |



Mr. Andrew Gumbs



Anguilla

Anguilla does not have a Supreme Audit Institution (SAI) but contracts out the Audit of the Government Financial statements. Up to the audit of the 2010 statements, the UK National Audit Office carried out the Audit. Audits of the financial statements since 2010 are being undertaken by the Audit Office of Wales. The 2010 audit was conducted using International Audit Standards as applied in the UK and Ireland. An audit certificate was granted by the auditor.

Source: PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY (PEFA) PERFORMANCE ASSESSMENT



Ms. Sonia M Webster



British Virgin Islands

Ms. Webster is a member of the International Compliance Association and holds Bachelor's in Accounting (BSc) from the University of the West Indies; Bachelors of Law (LLb) University of London; a Diploma in Financial Crime Prevention (DipFinCrime); and CPE training in management, accounting, auditing and other areas of relevance locally, regionally, in the United States and the United Kingdom.

Mr. Anand Heeraman



Turks and Caicos

The Turks and Caicos Islands appointed Anand Heeraman as the territory's first-ever Auditor General. Mr. Heeraman, who was appointed by Governor Ric Todd, will lead the newly-formed Turks and Caicos National Audit Office.

He had been serving for the past year and a half as a specialist financial consultant to the Attorney General in Trinidad and Tobago's Anti-Corruption Bureau.

Year Established: 2012

Governing Legislation: National Audit Ordinance 2012



Ms. Miroslava Wedervoort



Curacao



Haiti



Mr. Georges Henry Pascal
President de la CSCCA

Strategic Plan 2017-2022

STRATEGIC PRIORITY AREAS

To achieve its key outcome “professional SAIs delivering value and benefits by contributing to Sustainable Development Goals (SDGs) and demonstrating relevance to the region,” CAROSAI has identified three priority areas of focus:



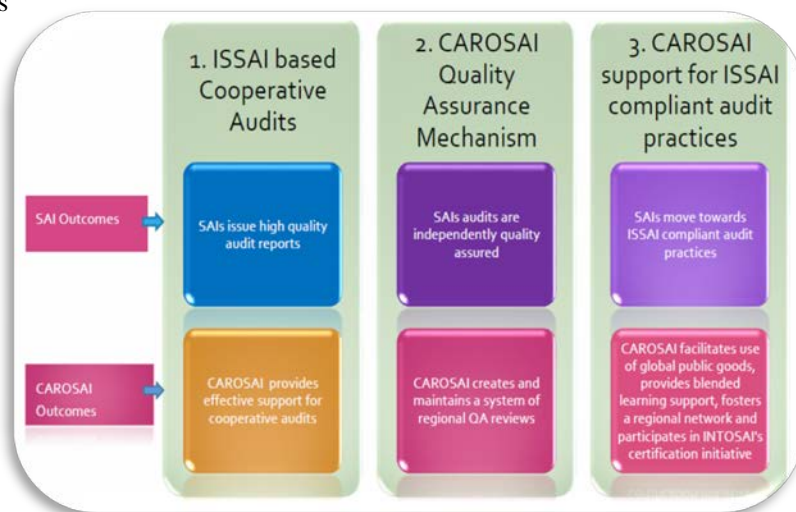
Each defined outcome supports greater accountability and increasing adherence to corporate governance.

STRATEGIC PRIORITY 1: HIGH QUALITY AUDITS CREATING REGIONAL IMPACT

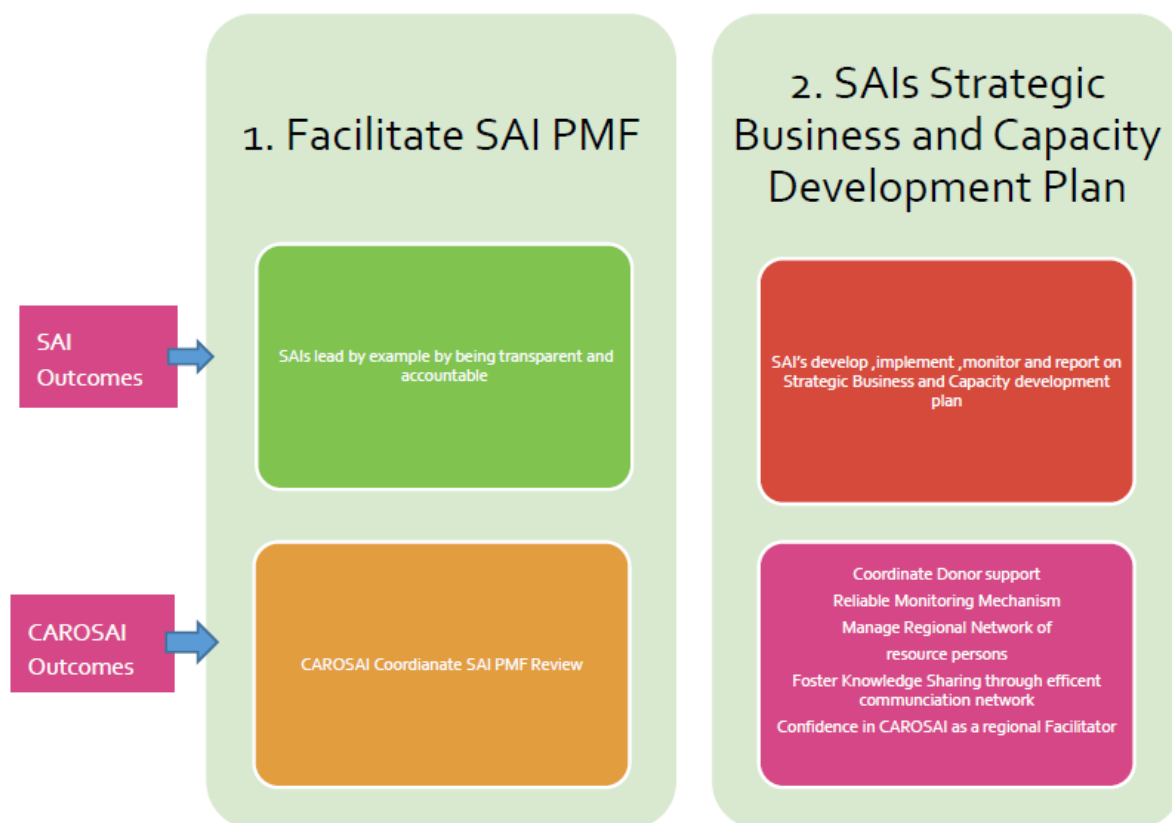
The core business of an SAI is to deliver value and benefits for its citizens by conducting high quality audits in areas of national and regional relevance, that contribute to accountability, transparency and integrity of those charged with governance. With the adoption of International Standards of Supreme Audit Institutions (ISSAI's) at the 2010 INCOSAI, INTOSAI has defined standards and criteria for audit quality.

During this strategic plan period CAROSAI plans to support its member SAIs in conducting high quality audits as per ISSAIs. It is also CAROSAI's endeavour that such audit work will raise the profile of SAIs at the regional level and advocate the cause of SAIs by creating regional impact. It is important that SAIs not only conduct audits as per standards but that they focus on key areas of relevance in their nations and at the regional level.

The CAROSAI strategy for achieving this strategic priority will be based on achieving CAROSAI outcomes – which the CAROSAI is responsible for and SAI Outcomes – which the supported member SAIs are responsible for. These will be the outcomes that CAROSAI will contribute to through the support that it provides.



STRATEGIC PRIORITY 2: STRATEGIC PERFORMANCE MEASUREMENT AND REPORTING FOR EFFECTIVENESS



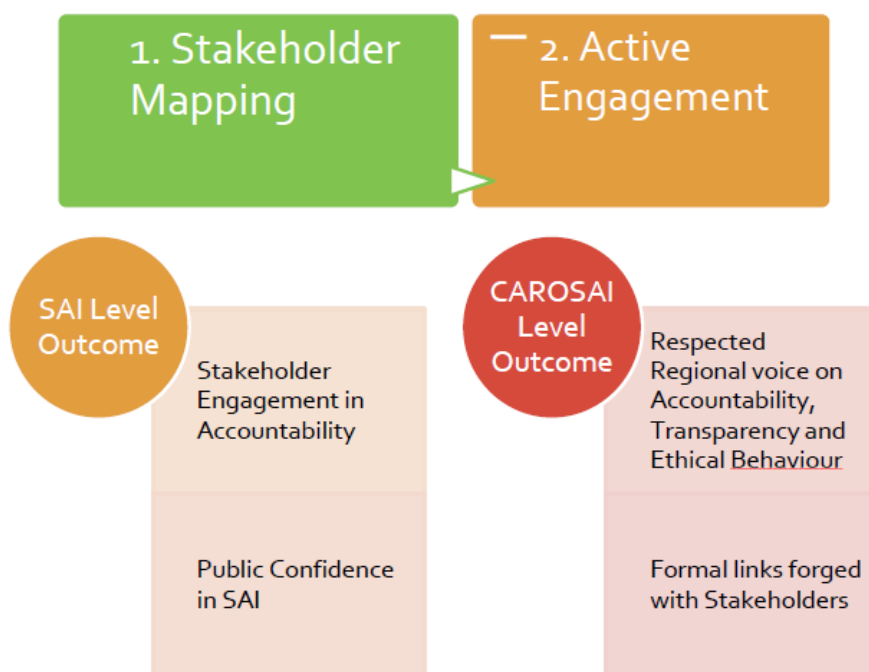
1. Facilitate SAI Performance Management Framework (PMF)-CAROSAI intends to promote and coordinate the completion of a SAI PMF for each of its members allowing for the following results at the SAI level:

- The identification of the SAIs strengths and weaknesses.
- The strengthening of internal performance management and accountability allowing for external (Annual) reporting to stakeholders.
- The demonstration of progress in performance.
- To demonstrate the value and benefits of the SAI to its citizens.
- To support ISSAIs implementation/improve audit standards and quality.
- To allow for greater opportunities of external support for capacity development initiatives.

To achieve this, CAROSAI intends to establish a pool of resource persons who will be identified from participants in the structured training programmes. The pool of resource persons will be utilised to undertake SAI PMF reviews in the region. This approach again is dependent on the cooperation of SAIs to facilitate SAI PMF in an environment of limited resource. Additional support mechanisms to be utilized are: adopting existing guidance documents and tools, coordination of donor support, and the development and customization of blended learning materials and programs.

2. SAIs Strategic Business and Capacity Development Plan –SAIs will be expected to prepare a strategic business plan arising from the SAI PMF review. The SAIs Strategic Business Plans, it is anticipated, will be centered on addressing the needs of both internal and external stakeholders and ensuring SAIs effectiveness in meeting their mandate.

STRATEGIC PRIORITY 3: EFFECTIVE STAKEHOLDER ENGAGEMENT TO MAINTAIN



In this regard, CAROSAI has identified stakeholder engagement as its third strategic priority. CAROSAI views stakeholder engagement as a must seize opportunity to bring regional awareness to its efforts and activities as well as raise the profile of SAIs in the Caribbean region and build stakeholder confidence. It is our view that the challenges/deficiencies experienced by member SAIs would be suitably addressed at the CARICOM level. However, having our voice heard at the level of the highest regional body will require a structured and determined approach which must be accompanied with a fair level of respect for CAROSAI as a regional body. Equally, CAROSAI must establish formal relationships with donor and bi-lateral partners such as IDI. CAROSAI will therefore, embark on a stakeholder mapping exercise and coordinate stakeholder mapping at the SAI level.

1. **Stakeholder Mapping** - As a first step, CAROSAI and its members must determine who are its key stakeholders, their needs and the means of communication with each. This will be facilitated by a stakeholder identification workshop, which can be undertaken by utilising resource persons within the region. This programme is intended to strengthen both CAROSAI and its member SAIs' capacity to better engage effectively with key stakeholders in an effort to foster stakeholders greater participation in the accountability process; promote a better understanding of the value and benefit of SAIs in the Caribbean region and advocate for SAI independence. The strategies to be implemented by CAROSAI is intended to result in improved effective public communication of audit results, and collaboration with key stakeholders to encourage follow-up on recommendations by SAIs
2. **Active Engagement:** Once the needs of each stakeholder has been defined and the means of managing the stakeholder determined, a stakeholder management plan will be developed and monitored to ensure that effective communication is maintained with all identified stakeholders of CAROSAI. This will also be completed at the SAI level to promote increased transparency and accountability of all member SAIs to their stakeholders. It is also intended to support the advocacy of activities of individual SAIs within the region.

Congresses

Since its inauguration in 1988, CAROSAI has held ten (10) congresses. The congress is the supreme organ of CAROSAI, and its meetings are held once every three (3) years.

The Plenary, being the supreme forum of CAROSAI, meets once every three (3) years. The head of the SAI hosting the Plenary shall be the Chairman. Article six (6), Section Two (2) of the Charter outlines the powers and duties entrusted to the Plenary or Congress of CAROSAI.

Ten Congresses of CAROSAI have been held since 1988:

CONGRESS	YEAR	VENUE	THEME
I	1988	Port of Spain, Trinidad and Tobago	
II	1991	Bridgetown, Barbados	
III	1994	Grand Cayman, Cayman Islands	
IV	1997	Georgetown, Guyana	Strengthening the democratic process and good governance through greater public accountability
V	2000	Basseterre, St. Kitts and Nevis	Towards Greater Accountability, Good Governance and the Use of Information Technology in the 21 st Century
VI	2003	Bermuda	Promoting Good Governance
VII	2006	Nassau, Bahamas	Towards Greater Accountability
VIII	2010	Belize City, Belize	Promoting effective auditing through an audit quality assurance management framework
IX	2013	Port of Spain, Trinidad and Tobago	Collaboration to Promote Best Practices
X	2016	Paramaribo, Suriname	Strengthening SAIs through training, collaborative audits and implementation of International Standards of Supreme Audit Institutions (ISSAIs)



**I Congress of CAROSAI
Trinidad & Tobago, 1988**

*Chair: Alton A. Campbell, Trinidad & Tobago
Secretary General: A. Campbell, Trinidad & Tobago
Deputy Chair: Lincoln Thomas, Barbados*

At the Inaugural Congress of CAROSAI held in 1988, the head of the SAI of Trinidad and Tobago was elected the Secretary General of CAROSAI. In addition, the Secretariat was housed in the offices of the Auditor General of Trinidad and Tobago from its inception with the proviso that it can be located in any other member country. In 1993, CAROSAI obtained legal status in Trinidad and Tobago by an act of Parliament. This regional status has been preserved.



**II Congress of CAROSAI
Barbados, 1991**

*Chair: Lincoln Thomas, Barbados
Secretary General: Jocelyn Thompson, Trinidad & Tobago
Deputy Chair: Nigel Esdaile, Cayman Island*



Delegates at the II Congress



**IV Congress of CAROSAI
Guyana, 1997**

Chair: Anand Goolsarran, Guyana

Secretary General: Jocelyn Thompson, Trinidad & Tobago.

Deputy Chair: Albert Edwards, St. Kitts and Nevis

Guyana hosted the IV Triennial Congress of the Caribbean Organisation of Supreme Audit Institutions (CAROSAI). The five day caucus under the theme “Strengthening the Democratic Process and Good Governance through Greater Public Accountability” was held in March 1997 at the Ocean View Convention Center, Liliendaal, East Coast Demerara.

Delegates were from Aruba, Antigua, Austria, Bahamas, Barbados, Belize, the British Virgin Islands, Canada and Guyana. Representatives from Jamaica, Montserrat, St. Kitts, St. Vincent, Suriname, Trinidad and Tobago, the United Kingdom and the United States of America are also here for the conference. President of Guyana Mr. Samuel Hinds and Internal Oversight Officer, Mrs. Margaret Godson-Phillips standing in for CARICOM Secretary General, Mr. Edwin Carrington, were also present

The Congress, the first to be held in Guyana since the establishment of CAROSAI in 1988, sought among other things to promote the exchange of ideas and experiences between SAI’s of the body in public sector auditing and financial management. In addition, the regional grouping explored opportunities for training to further strengthen SAI’s.

Guyana’s Auditor General, Mr. Anand Goolsarran said the “reasonable measure of independence from executive currently enjoyed by the region’s SAI’s must be guarded.” Warning his colleagues about possible erosion of that independence, Goolsarran said

“we must be seen as independent of the Government if we are to maintain our credibility in the eyes of the public.” He told the delegates that administrative and financial independence are essential if the body is to effectively discharge its duties in the interest of the nations they serve.

The auditor’s office must also be adequately equipped to undertake independent investigative reporting and its programming should be neutral, Goolsarran explained.

Describing as hostile the environment in which SAI’s now operate, he called for increased financial resources to be allocated to these bodies to fulfill constitutional bidding.

“Faced with dwindling resources to adequately discharge their constitutional and/or statutory mandate, there appears to be a significant mismatch between the levels of resources available to SAI’s and public expectations of what they are required to do,” Goolsarran said.

He said SAI’s also face “unprecedented pressures from taxpayers and the general public to provide assurance of greater public accountability.”

In his featured address, President Hinds appealed for public sector employees to duplicate the work performance of their private sector colleagues. Drawing a nexus between the traditional financial procedures and inefficiency of the public sector, he said *“astute innovation of some private sector methods (can) be adopted to suit the needs of the pub-*



Mr. Anand Goolsarran,
Auditor General of Guyana



Participants at the IV Congress



V Congress of CAROSAI St. Kitts and Nevis, 2000

Chair: Albert Edwards, St. Kitts and Nevis

Secretary General: Jocelyn Thompson, Trinidad & Tobago

Deputy Chair: Larry T. Dennis, Bermuda

"Towards Greater Accountability, Good Governance and the Use of Information Technology in the 21st Century" was the theme of the 5th Triennial Congress of the Caribbean Organization of Supreme Audit Institutions (CAROSAI) which convened in the country of St. Kitts and Nevis, from 19th -25th November, 2000. The Congress drew representatives from the following countries: Anguilla, Antigua & Barbuda, Bahamas, Barbados, Bermuda, Cayman Islands, Dominica, Guyana, Haiti, Jamaica, Montserrat, St. Kitts & Nevis, St. Lucia, St. Vincent & the Grenadines, Trinidad & Tobago, and the Turks & Caicos Islands. A number of observers and official representatives were also present, representing INTOSAI the INTOSAI Development Initiative (IDI), the United Kingdom National Audit Office, the Organization of American States (OAS), the Association of Certified Chartered Accountants (ACCA), and the International Journal of Government Auditing (IJGA).

Congress host and Auditor General of St. Kitts & Nevis Mr. Albert Edwards, took note of the presence of the many international organizations attending the Congress, and stated that their presence signaled not only the truly international dimension of the CAROSAI Congress, but the commitment to foster and build sustainable relationships with CAROSAI.

In his address and declaration, Prime Minister Dr. Denzil L. Douglas took note of the Congress theme and stated that *"there really isn't any viable alternative for Caribbean countries than to ensure that our public sectors become modernized, responsive, accountable, and that each individual in the public sector, from clerks to ministers of Government, understand that quality service is of vital importance in the performance of duties, and that the people come first."*

The 12th Anniversary of CAROSAI was celebrated at the Congress. According to Secretary-General, Ms. Jocelyn Thompson, twelve years have been "time enough for all Governments to know about CAROSAI and to take a positive supportive stand for us." Over the years there have been several activities of support, such as the Inter-American Development Bank's (IDB) funding of training programs and workshops from 1995-1998. However, as Ms. Thompson pointed out, "more support is needed, especially from the governments."

Congress Program and Theme Discussions

The week long program included three technical sessions and several presentations by experts on various subjects. The topics presented and discussed during the technical sessions were:

Theme I — Information Technology and the Audit Process

The lead paper was prepared by the SAI of Trinidad & Tobago, with country papers filed by Bermuda, Cayman Islands, Jamaica, St. Lucia, and Turks & Caicos Islands. There were six sub-themes related to Theme I:

- Automating the Audit Process.
- Methods of Auditing Computer Systems.
- Applications of Computer Assisted Audit Techniques (CAATS).
- Experiences in the use of Internet Sites related to Auditing.
- Developments in IT Auditing.
- Reporting on Year 2000 (Y2K) Compliance and Readiness issues.

During the discussions of Theme I, several factors were mentioned for consideration as they relate to improving the state of technology in the audit offices. These factors included the efforts of audit offices to keep up with the ever-changing world of technology, as well as the cost and benefits associated with technology. Along these lines, attendees discussed the cost of computer hardware, and pre-start up costs. In addition, there was much discussion about the costs to train audit staff to be competent in today's technological environment.

In addition to costs, several benefits were also highlighted. These included the ability to provide in-depth analysis and process data faster. Congress participants commented that SAIs need persons skilled at working with computers as well as with a sound knowledge of accounting principles. Often the SAIs have problems when their governments make changes to their accounting systems, and the SAIs are not informed of the changes. This presents a problem for the SAIs because they cannot conduct the necessary audit when they are not knowledgeable of the government's computerized accounting system. SAIs must learn to work with computers, and not work around computers.

Theme II — Institutional Strengthening of the Supreme Audit Institution

The lead paper was prepared by the SAI of Guyana with country papers by Antigua & Barbuda, Barbados, Bermuda, Cayman Islands, Grenada, Jamaica, St. Lucia, and Turks & Caicos Islands. There were nine sub-themes related to Theme II:

- The Legislative Framework.
- Audit Mandate and Staffing.
- Staff Development through Training.
- Funding, Management and Administration of the Audit Office, including Fee for Service.
- Auditing Standards.
- Use of Analytical Procedures in Auditing.
- Computerization as an Audit Tool.
- Securing action on Audit Report Recommendations.
- Exchange of Information and Resources among SAIs.

Of the nine sub-themes mentioned above, three of these dominated the spirited discussions. These were the legislative framework, the audit mandate and staffing and securing action on audit report recommendations. It was generally agreed that SAIs already have in place constitutional or other legislative provisions which seek to give some measure of autonomy to the heads of SAIs.

These provisions included the tenure of office, the level of salary, and the ability of SAIs to not be subject to the direction or control of any authority in the exercise of their functions. The areas that were seen as undermining the independence of the SAIs were the inability to appoint and remunerate staff, the lack of access to adequate financial resources, and deficiencies in the legislative mandates which restrict the areas in which the SAIs can investigate.

3. Theme III — The Accrual Basis of Accounting

The lead paper was prepared by Turks & Caicos Islands, with country papers by Bermuda, Cayman Islands, and Trinidad & Tobago. There were three sub-themes related to Theme III:

- Cash-Based vs. Accrual based accounting systems.
- Implementation plan for the Public Service.
- Transition Procedures and Associated Costs.

During the afternoon discussions, four models for cash and accrual accounting were presented: cash, modified cash, modified accrual, and accrual basis. Several options were presented for and against the cash versus accrual basis of accounting. The cash basis is simple to apply and easy to understand. It also is objective in its nature and very useful for assessing compliance with cash budgets and monitoring cash resources.

However, the cash basis fails to show a complete picture of performance and is often manipulated. On the other hand, the accrual basis offers an opportunity to improve management of assets and liabilities and is helpful when focusing on management by results and resources. The accrual basis is more complex to understand and requires a greater level of expertise to implement its principles.

In adopting its Accords, the Congress approved the following recommendations:

- SAIs must have a legal mandate to submit the Auditor's General Annual report directly to Parliament.
- SAIs should encourage clients to appoint specific persons within their agencies to be responsible for ensuring that recommendations made by the SAI are acted upon.
- SAIs, where possible, should garner media support in bringing to public attention audit findings conclusions and recommendations for the purposes of increasing public awareness and interest as well as improving public accountability and other related matters.
- SAIs should take their own steps to be seen to be independent of the Executive, have an independent budget, and autonomy and flexibility with respect to staff recruitment, and remuneration.
- SAIs should ensure that their decision to undertake an audit assignment falls within their legal mandate and does not compromise their independence or professional ethics.
- SAIs should take steps to automate their offices and the audit process to ensure that their offices are operating efficiently, and be able to audit Computerized accounts of the government.
- SAIs were advised to ensure that proper security arrangements are in place to protect the integrity of their systems and confidential data.
- SAIs should endeavor to develop in-house Information Technology (IT) expertise, but may consider outsourcing for more complex IT matters.
- SAIs should encourage the Public Accounts Committee to hold its meetings in public.
- SAIs should encourage their Governments to migrate from the cash basis to the accrual basis of accounting to remain abreast of global activities.
- CAROSAI should take immediate steps to establish a website so that society is informed of the work of the SAIs
- CAROSAI would actively pursue the objectives of agreements of cooperation signed with the Organization of American States (OAS) and foster more relationships with other international organizations and audit offices.

Presentations by Observers

Other discussions included presentations by representatives from IDI, the United Kingdom National Audit Office (NAO), the Organization of American States (OAS), the Association of Certified Chartered Accountants (ACCA), and the US General Accounting Office (GAO).

Ms. Michaela Ott-Spracklin offered greetings from the Secretary-General of INTOSAI. In her remarks, she stated that "INTOSAI has devoted much attention in recent years to good governance.

Already the Lima Declaration of Guidelines on Auditing Precepts adopted by the 9th INTOSAI Congress in 1977 contains those very principles, which should enable SAIs to make their contribution to the good governance principle. Most prominently, this contribution includes the call for independent government auditing.

It is stated in the Lima Declaration that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence."

Signing of OAS Agreement

One of the special activities that occurred during the Congress was signing of an agreement between CAROSAI and the OAS. Ms Linda Pearl Fealing, Inspector General of the Organisation of American States stated in her address that as auditors and auditing agencies, Mrs. Fealing Stated that we must not underestimate our role to the governments we serve. We are expected to be objective and report in accordance with our professional standards even though our findings may not always be pleasant to the auditees.

Technical Assistance and Training Programs

The need for training and technical assistance for CAROSAI was a prominent topic of discussion among all the participants. Three presentations of interest were made by representatives of IDI and the US General Accounting Office (GAO). Mr. Richard Gagne, IDI-Canada, gave an update on the IDI Long-term Regional Training Program (LTRTP) for SAIs of the Caribbean Region.

In his overview and up-date of the program, Mr. Gagne stated that since the inception of the program, 83 workshops have been conducted, with over 2900 participants representing 155 countries. The need for more training, as well as the need for more people to be trained, was a predominant subject during these discussions.

As a result, the idea of satellite or regional programs was presented as an effort to expand training programs to SAIs. The notion of this idea would be that SAIs would have their governments help fund this initiative, with workshops being sponsored by several SAIs in the same region.

Ms. Kirsten Astrup, Director General in the Office of the Auditor General of Norway and IDI-Norway addressed the Congress and stated that the main objective of IDI is to help developing nations improve their audit capacity by effectively addressing emerging audit issues through training, information sharing, and the provision of technical assistance to the regions of INTOSAI. Delegates of the Congress informed that IDI will move from Canada to Norway beginning in January 2001, and that a smooth transition is currently underway.

Members of IDI-Norway have visited various regions to introduce themselves and establish contacts, and that the Organisation was in the process of exploring several funding sources to finance programs and activities in cooperation with the regions. Ms. Astrup stated that the Strategic Plan for the period 2001-2006 was approved by the IDI Governing Board and cited the following 5 goals of the plan:

- secure and strengthen the training capacity in INTOSAI regions;
- establish and/or strengthen the network of training specialists;
- cooperate with INTOSAI Standing Committees and Working Group;
- expand IDI's Information Program; and
- explore the potential of Distance Learning Programs.

Mr. Benjamin Ross of the US General Accounting Office (GAO) addressed the Congress by offering an overview of the GAO and the activities of the International Auditor Fellowship Program. Mr. Ross described the 4 1/2 -month Fellowship Program representing over 80 countries, and indicated that to date over 300 persons have graduated from the program.



**VI Congress of CAROSAI
Bermuda, 2003**

Chair: Larry T. Dennis, Bermuda

Secretary General: Jocelyn Thompson, Trinidad & Tobago

Deputy Chair: Terrance Bastian, Bahamas

"Promoting Good Governance" was the theme of the Sixth Triennial Congress of the Caribbean Organization of Supreme Audit Institutions (CAROSAI), which was held from 10th -15th August, 2003. Hosted by the SAI of Bermuda, the Congress was characterized by an upbeat atmosphere during the meetings, caucuses, programs, and other activities. Representatives from Anguilla, Antigua & Barbuda, the Bahamas, Barbados, Belize, Bermuda, the British Virgin Islands, the Cayman Islands, Guyana, Jamaica, Montserrat, Norway, St. Kitts & Nevis, St. Lucia, St. Vincent & the Grenadines, Trinidad & Tobago, the Turks and Caicos Islands, the United Kingdom, the United States, and Venezuela met to promote understanding and cooperation among institutions through the exchange of audit ideas and experiences. The week-long Congress was highlighted by many presentations that elaborated on various audit techniques, audit programs, audit manuals, formats, and standards used by SAIs to help them accomplish their work.

Mr. Terrance Bastian, Auditor General of the host SAI, welcomed the delegates and observers to the Bahamas. Mr. Bastian said that Auditors General as stewards of public funds and resources should be held to the highest standards of accountability to enhance good governance. Mr. Bastian pointed out that the public is demanding the best possible value for the use of public funds and Auditors General have a responsibility to ensure accountability, transparency, and efficiency in the management of those resources. Mr. Bastian said that he hoped that as a result of attending the Congress, auditors would be in a better position to use the latest auditing techniques and technology to enhance service to parliaments and public sector entities.

International Journal of Government Auditing- October 2003

Fraud and corruption in the public sector and training in public sector accounts and audits were topics of much discussion and concern among the attendees.

Considered a major success, the Congress drew the attention of both the local newspaper and television in Bermuda. Two consecutive articles in The Royal Gazette echoed the Congress themes regarding the public's right to know the financial condition of its Government and the responsibility of Supreme Audit Institutions (SAIs) to expose fraud and corruption in democratic governments.

A Clear and Present Danger: Corruption in Government

One full day of the Congress was devoted to the theme of preventing corruption and fraud and the important role SAIs should play in this effort. "Corruption is a global problem affecting both industrialized and developing countries," said Mr. Adrian Strachan, the Auditor General of Jamaica, who presented the main paper on this theme. "It has surfaced in all forms of government and in all spheres of society. Corruption inhibits private investment, distorts public investments, slows growth and worsens poverty. It results in the waste of resources and reduces the quality of life." Mr. Strachan's report listed the following as the most common areas in which public sector corruption manifests itself:

- awarding and administering procurement contracts for goods and services;
- assessing and collecting taxes and other sources of government revenues;
- granting subsidies, permits, and licenses;
- engaging consultants and other employees;
- customs operations;
- money laundering; and
- distributing houses and/or lots in government, housing, or land settlement schemes.

Mr. Strachan also said that in certain quarters it was now being proposed that auditors play a more direct role in identifying those suspected of committing fraud. "Some suggest that SAIs should conduct forensic audits aimed at obtaining the evidence necessary to secure the successful prosecution of suspects. Others go so far as to suggest that SAIs should be in the forefront in prosecuting the cases against those charged with fraud."

Mr. Terrance Bastian, the Auditor General of the Bahamas, stated that the "task of preventing corruption can be a very difficult one as the nature of auditing is examining records and information after the fact."

Mrs. Arab Armstrong, the Auditor General of Antigua and Barbuda, stated that it is often difficult to detect corruption. Although corruption may be suspected, there is seldom enough evidence to report with certainty that it has actually taken place. However, she went on to say that corruption had to be fought with the aid of the police department, whose duty it is to investigate cases of suspected fraud, corruption, and irregularity. The SAI and other agencies are useful in creating an environment unfavorable to corruption so as to promote good governance. She wanted to see a more holistic approach to the problem whereby all the established institutions in the fight against corruption come together and complement each other to create one main strategy.

Training Remains a Central Priority

Since the last Congress in 2000, a series of IDI-sponsored workshops and other training programs were held in St. Kitts, Trinidad & Tobago, and Grenada. During this Congress, a memorandum of understanding was signed between the National Audit Office of the United Kingdom (NAO), CAROSAI, and IDI to coordinate these initiatives through training and other capacity-building activities that will enable CAROSAI members to strengthen and enhance the quality of their audits. In particular, the three entities agreed to coordinate training efforts initially to enhance financial, value-for-money, and performance audits; resource management within SAIs; human resource management; and relationships with clients and other stakeholders. The memorandum demonstrated the commitment of the NAO, CAROSAI, and IDI to supporting external public audit in the Caribbean through regional training and a continuation of the work of the Long Term Regional Training Program which began in 1996.



VII Congress of CAROSAI Bahamas, 2006

Chair: Terrance Bastian, Bahamas

Secretary General: A. Hyacinth, St. Lucia

Deputy Chair: Edmund Zuniga, Belize

The Caribbean Organization of Supreme Audit Institutions (CAROSAI) convened its VII Congress in the Commonwealth of the Bahamas from October 16th to 19th 2006, under the theme "Towards Greater Accountability." Almost 40 delegates and observers from 14 Caribbean Supreme Audit Institutions (SAI); the SAIs of Cuba, the United Kingdom, and the United States; the INTOSAI Development Initiative (IDI); the INTOSAI Secretariat; the Organization of American States (OAS); and the Association of Chartered Certified Accountants attended the congress.

Opening Ceremony

Mr. Perry Christie, the Prime Minister of the Bahamas, was the keynote speaker at the opening ceremony. Prime Minister Christie challenged the auditors to ensure government accountability for public funds. He described the need for the Bahamas to develop a professional class of public servants that can match the efficiency and expertise of the private sector. He also raised a concern about the importance of developing equitable funding sources for public sector infrastructure development that primarily benefits private sector projects.

International Journal of Government Auditing- April 2007

Observers' Presentations to the Congress

A number of observers from the global auditing community attended the Congress and made presentations on matters of interest to the delegates.

- On behalf of IDI, Mr. Magnus Borge provided an update on the second LTRTP in cooperation with CAROSAI.
- Sir John Bourn, the Auditor General of the United Kingdom, discussed "Performance Measurement in the Real World."
- Mrs. Linda Pearl Fealing of the Organization of American States (OAS) brought greetings from her organization and presented CAROSAI with a display of international flags.
- Mr. Andy Wynne and Mr. Emile Valere of the Association of Chartered Certified Accountants gave two presentations on how the independence of the Auditor General can be improved.
- Mr. Clodosbaldo Russian, Comptroller General of Venezuela and President of OLACEFS, along with his assistant Mr. Marcel Cartaya, provided an update on the training and networking activities between CAROSAI and OLACEFS.
- Mr. Benjamin Ross of the U.S. General Accounting Office (GAO) gave an overview of his organization with an emphasis on its International Auditor Fellowship Training Program.

CAROSAI Organizational Business

CAROSAI welcomed several new heads of SAIs who had been named to their positions since the last Congress in 2000. These included

Mr. Peter Holland-Anguilla
 Mr. Ian Fuller-Turks and Caicos Islands
 Mr. Lionel L. Bernard-Haiti
 Mr. Terrance Bastian-Bahamas
 Ms. Florence Lee-Montserrat

Theme I: the Auditor's Role in the Efficient Management of Public Funds

Mrs. Veronica Brown, the Director of Audit of Antigua & Barbuda, presented the lead paper and summarized the country papers for theme I. Mrs. Brown described the indispensable role that SAIs play in enforcing a system of effective checks and balances in the control of public finances and accountability to the taxpayers for the management of those funds. According to Mrs. Brown, the legal mandate of SAI independence is the key principle that enables SAIs to accomplish their missions. Mrs. Brown also outlined major structural impediments that some CAROSAI SAIs face in trying to maintain independence. These impediments include (1) the need for SAIs to obtain budgets and staffing levels from the Ministry of Finance, (2) SAI staff appointments made by the Public Service Commission, and (3) SAIs' lack of direct control over the acquisition of their own technological resources. In the plenary session, participants discussed the need for clear and transparent protocols for making SAI reports public and the need for legal support for value-for-money audits.

Theme II: Modernizing SAIs' Administrative and Auditing Methods in the Electronic Age

Ms. Antonette Hodge from St. Kitts and Nevis led the discussion of modern auditing in an age of explosive technological development, including the advantages of and obstacles to relying on computers as the primary instrument for accessing information and storing documents. There was consensus that computers can make auditing more efficient by providing faster access to readily available information. Participants discussed the major challenges that computers pose for CAROSAI SAIs. It was agreed that the costs of modernization, keeping new technology current, and updating computer security require new dedicated revenue for information technology. Also, it is difficult to hire and retain audit staff with the necessary computer skills.

Theme III: Corruption and Money Laundering-Challenges to Good Governance

Mr. Albert Edwards, Auditor General of St. Kitts and Nevis, led the discussion on money laundering. The delegates identified the fight against corruption and money laundering as a leading issue for Caribbean nations. While SAIs are not anticorruption specialists, they play a pivotal role in deterring and detecting corruption and money laundering. It was suggested that SAIs can ensure that their officers comply with codes of professional conduct as well as conflict-of-interest reporting requirements. Moreover, SAIs can and should report all material instances of wrongdoing to the appropriate regulatory and investigative agencies

The delegates had a spirited discussion regarding the difficulty of combating corruption in businesses possessing substantial financial resources. It was noted that, the central bank has the primary responsibility for combating money laundering in several countries, but SAIs often have no authority to audit the central bank. Several SAIs mentioned the importance of having legally mandated whistleblower protection.

Mrs. Linda Pearl Fealing, the Inspector General of the OAS discussed OAS's efforts to combat corruption, in particular the Inter-American Convention against Corruption, which the OAS adopted in 1996. The convention is designed to promote and strengthen member state mechanisms to prevent and eradicate corruption.

Mrs. Fealing described the OAS efforts to mitigate the risk of fraud and corruption in OAS's general secretariat and the role of the Inspector General's Office.

Theme IV: Contribution of Auditing Standards and Procedures to Enhancing the Uniformity and Quality of Audit Work

Mr. Adrian Strachan, the Auditor General of Jamaica, began his presentation by noting that auditing standards provide an essential analytical framework to ensure that audit work is carried out with independence, integrity, and objectivity. With the rapid pace of globalization and the need to conduct audits across national boundaries, Mr. Strachan emphasized the need for an international consensus on generally accepted auditing standards. He made it clear, however, that a consensus cannot emerge until there is universal agreement on fundamental concepts, such as the definition of what constitutes an audit.

Participants also recognized that several highly publicized events involving questionable ethical behavior by auditors in cases such as ENRON and WorldCom have underscored the importance of periodic outside reviews of SAIs' internal control systems. In this regard, it was pointed out that the U.S. Government Auditing Standards require audit organizations to have an external peer review at least every 3 years. Participants discussed whether CAROSAI could arrange a system of peer reviews for its members and generally agreed on the importance of having the results of each review accepted by international organizations.

Theme V: The Role of the Public Accounts Committee

Sir John Bourn, the Comptroller and Auditor General of the United Kingdom (UK), discussed the National Audit Office's (NAO) role in supporting the UK Public Accounts Committee. The Committee is chaired by a senior opposition member of Parliament and is nonpolitical in that it focuses on recommendations about management improvements rather than policy. The public and press are invited to attend committee hearings. Panel questions are based on a brief that the NAO and the members' own staffs provide to the committee. The NAO drafts the committee reports and follows up on its recommendations.

Training and Capacity Building

IDI presented its new strategic vision for 2007-2012 and discussed its training activities in CAROSAI and other INTOSAI regions. IDI also discussed its current e-learning effort with the INTOSAI Information Technology (IT) Audit Committee. The effort entailed the development of a 20-hour e-learning course on IT controls planned for three INTOSAI regions—ASOSAI, AFROSAI-E, and CAROSAI.

Mr. Dan Duguay, Auditor General of the Cayman Islands and Chair of the Regional Institutional Strengthening Committee (RISC), presented RISC's accomplishments and future plans. Mr. Duguay noted that as a result of the committee's work:

- financial and IT audit courses were developed and delivered with funding from the Inter-American Development Bank;
- two master degree classes were completed with funding from the Canadian Development Fund; and
- computers were acquired and handed over to three SAIs in the region.

Key Emerging Issues for SAIs

Mr. David M. Walker, Comptroller General of the United States, urged SAIs to supplement their traditional audit responsibilities by providing government officials with foresight about key emerging issues. Mr. Walker stated that SAIs are uniquely positioned to discuss these emerging trends in a professional, objective, fact-based, nonpartisan, fair, and balanced manner. Some of the key emerging issues Mr. Walker discussed were long-range fiscal challenges, globalization, new security threats, climate change, and natural disasters. Mr. Walker also discussed the importance of working towards global convergence on major accounting and auditing standards.

Other Business

Memorandum of Understanding (MOU) which was signed by representatives of CAROSAI, the NAO, and IDI in 2000 extended the agreement between the signatories to work together to strengthen Caribbean SAIs through regional training and support for capacity-building initiatives.



**VIII Congress of CAROSAI
Belize, 2010**

Chair: Edmund Zuniga, Belize

Secretary General: Averil James-Bonnette St. Lucia

Deputy Chair: Sharman Otley, Trinidad and Tobago

The VIII CAROSAI Congress was held in Belize City, Belize, from 15th to the 19th February, 2010. The Congress theme was “Promoting Effective Auditing Through an Audit Quality Assurance Management Framework”, and delegates included Auditors General and Directors of audit from across the Caribbean region and observers from other SAIs, and external organizations.

At that meeting, Mr. Dan Duguay, Auditor General of the Cayman Islands and the Chairman of CAROSAI's Regional Institutional Strengthening Committee (RISC), presented a report noting that the RISC program was coming to an end. His resolution to dissolve the RISC was approved by the participants.

Ms. Else Karin Kristensen, Deputy Director General of the INTOSAI Development Initiative (IDI), made a presentation on IDI's role in CAROSAI and activities since the previous Congress. Mr. Kristensen reported that the emphasis had been on the transfer of learning for on-the-job use and that a handbook on quality assurance for financial audits had just been issued. She also noted that risk-based audit had been identified as a future priority for the region.

Mr. Terrance Bastian Auditor General of Bahamas and Ms. Lorelly Pujadas, IDI Institutional Strengthening Manager, discussed CAROSAI's operational plan for 2009. They reported that several proposed 2009 activities linked to the projects funded by the World Bank had not been undertaken since the process of procuring a World Bank project consultant is ongoing.

It was decided that a subcommittee of the VIII Congress would develop a resolution that would allow CAROSAI to raise its concerns about the nonfunctional nature of certain Public Accounts Committees at the next meeting of CARICOM, scheduled to be held in Trinidad and Tobago.

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Ms. Florence Lee, Auditor General of Montserrat, presented a paper on the role of SAIs in the fiscal management strategies of government in times of global crisis. Mrs. Pamela Monroe Ellis, Auditor General of Jamaica, presented a paper on promoting effective auditing through a quality assurance framework.

In the areas of knowledge sharing and capacity building, Ms. Pujadas also reviewed the risk-based approach to financial audit programs, providing the heads of SAIs with detailed information on how this approach will be used on the next joint cooperation program that CAROSAI will undertake. The SAIs of Jamaica, Barbados, and St. Lucia confirmed their participation in the program. The SAI of Guyana also asked to be part of the program. The SAIs of St. Lucia and Barbados agreed to host a development workshop and review meeting, respectively.

Several external delegates also made presentations at the congress.

- Mrs. Gillian Fawcett, Head of Public Sector Policy for the Association of Chartered Certified Accountants, led a public sector round table discussion.
- Mr. Robert Reeve, a senior analyst and value-for-money specialist at the United Kingdom's National Audit Office, discussed enhancing SAI's value-for-money capability.
- Mr. Rolf Elm Larsen, a director with the SAI of Denmark and representative of the Professional Standards Committee, discussed the role of standards and, specifically, the International Standards of Supreme Audit Institutions (ISSAIs).
- Mr. John Noseworthy, Auditor General of the Province of Newfoundland and Labrador, Canada, presented and review of a recent audit his office conducted regarding the allowances spent by members of the provincial parliament.

Representatives of the OLACEFS Chair (the Colombian SAI), the Organization of American States, and the Inter-American Development Bank (IDB) also made brief presentations on topics including the initiatives of the Colombian SAI to fight corruption and the changing role of the IDB.



**IX Congress of CAROSAI
Trinidad and Tobago, 2013**

Chair: Sharman Ottley, Trinidad & Tobago
Secretary General: veril James Bonnette, St. Lucia
Deputy Chair: Charmin Felter, Suriname

The IX Congress of the Caribbean Organization of Supreme Audit Institutions (CAROSAI) was held under the motto "Collaboration to Promote Best Practices" in Port of Spain, Trinidad and Tobago, from 18th to 21st March, 2013. About 20 heads of Caribbean Supreme Audit Institutions participated in this 4-day congress. On this occasion, the chair of CAROSAI passed from the SAI of Belize to the SAI of Trinidad and To-

This IX Congress of CAROSAI revolved around the development of CAROSAI since its foundation 25 years ago in 1988. The 25th anniversary was also perceived as an occasion to further discuss opportunities with regard to stepping up cooperation in the audit area and to address current and planned capacity building programmes. It also provided the framework for presenting the new strategic plan of CAROSAI.

As part of INTOSAI, Mr. Josef Moser, Secretary General of INTOSAI, and Mr. Terence Nombembe, Chairman of INTOSAI, participated in this Congress. In his presentation, Mr. Moser informed about current developments in INTOSAI, encompassing the progress made in the wake of the adoption of the UN General Assembly Resolution on strengthening SAIs independence and the current activities in the areas of all 4 strategic goals of INTOSAI.

The Secretary General presented the results of the 22nd UN/INTOSAI Symposium held in Vienna in March 2013 and entitled "Audit and Advisory by SAIs: Risks and Opportunities, as well as Possibilities for Engaging Citizens".



Dr. Josef Moser
President of the Austrian Court of Audit/
General Secretariat of INTOSAI bringing
greetings from INTOSAI



Professor Rhoda Reddock, Vice Principal,
UWI St. Augustine
delivering the feature address



Ms. Dorothy Bradley
Chair of CAROSAI
delivering remarks



Ms. Lorelly Pujdas
Assistant Auditor General of
Trinidad & Tobago



Ms. Lyn Provost,
Auditor General of New Zealand &
Secretary General of PASAI
delivering remarks on behalf of PASAI



Ms. Sharman Ottley
Auditor General of Trinidad & Tobago
Welcoming attendees



Members of the Head Table



**X Congress of CAROSAI
Suriname, 2016**

Chair: Charmain Felter, Suriname

Secretary General: Pamela Monroe-Ellis, Jamaica

Deputy Chair: Deodat Sharma, Guyana

From 30th May to 2nd June, 2016 CAROSAI held its X Congress in Paramaribo, Suriname. The theme of the Congress was Strengthening the Supreme Audit Institutions Through Training, Cooperative Audits and Implementation of the International Standards for Supreme Audit Institutions (ISSAIs).

During the Congress, members indicated their willingness to commit to the implementation of the ISSAIs in their country. Each SAI gave its support on the use of cooperative audits as a means to improve audit practices. Members noted that, the provision of joint training (twinning) will serve as a means for implementing and complying with the ISSAIs.

Six audit offices, supported by the International Development Initiative (IDI), participated in a pilot audit with an emphasis on revenue-generating authorities. Although the revenue stream evaluated by the audit offices was varied, the commonality between issues in these countries was noticeable. As a result, it was agreed that the issues discovered during the audit would be studied and treated as one regional issue.

The participating audit offices indicated that they benefited from the exchange of information with the other audit offices. They were able to identify areas to improve their own audit performance. Providing better reports to their legislative bodies and stakeholders was cited as a point of improvement. CAROSAI intends to build on the success of this pilot project and to use the challenges encountered during the audit process to outline the strategy for future cooperative audits.

The Caribbean has a number of common issues and therefore needs to take into account good environmental and disaster risk management and dealing with health risks, such as communicable diseases by mosquitoes, for example ZIKA. These issues offer good opportunities for audit offices to carry out cooperative audits together.

New Chairman and transfer of the Secretariat

The Presidency of CAROSAI was transferred to Suriname for a period of 3 years and a decision was taken to transfer the CAROSAI Secretariat from St. Lucia to Jamaica. Members expressed gratitude to the Audit Office of St. Lucia for its contribution to CAROSAI over the past 16 years.

Moving forward

The new members elected to the CAROSAI Executive Committee were: (Chairman) Suriname, (Secretary General) Jamaica, (Members). Guyana, Cayman Islands and Trinidad and Tobago

The immediate focus of the new Executive Committee will be to steer the strategic direction of CAROSAI and the development of a strategic plan for 2017-2021 with future prospects while taking into account the available resources of the Secretariat.

The Executive Committee, with the support of the other members and IDI, committed to implementing the strategic planning process, with the aim of producing a final plan before December 2016.

The important areas of attention identified at the Congress were:

- Support for audit offices in the implementation of the ISSAIs.
- Increasing stakeholders involvement.
- Facilitating strategic management, performance measurements & reporting.



Mr. Garnet Harrison (Cayman Islands)



Participants of the X CAROSAI CONGRESS



Mr. Terrance Bastian
Auditor General of Bahamas



Mrs. Pamela Monroe-Ellis
Auditor General of Jamaica



Mr. Deodat Sharma
Auditor General of Guyana
(Center)



Ms. Archana Shirsat
Intosai Development Initiative (IDI)



Members of the Head Table

Secretary General retires

After six years as Secretary General of CAROSAI and Director of Audit of the SAI of St. Lucia, Mrs. Averil James-Bonnette embarked on early retirement beginning 1st December, 2014.

Under Mrs. James-Bonnette's leadership, CAROSAI worked closely with a number of institutions, including the INTOSAI Development Initiative (IDI), the World Bank, the Inter-American Development Bank and several regional bodies such as AFROSAI-E, PASAI and OLACEFS.

CAROSAI benefitted greatly from several capacity development training programs, peer to peer exchanges, workshops, conferences and regional projects aimed at strengthening the member SAI's institutional and professional capacities.

A dedicated, committed, enthusiastic and passionate leader, Mrs. James-Bonnette always put in the extra time and effort towards the institutional and human development of her SAI, as well as CAROSAI member SAIs. She demonstrated a commitment to excellence on which the CAROSAI region has come to depend.

As the Secretary General of CAROSAI, Mrs. James-Bonnette participated as a facilitator at several of the IDI and CAROSAI workshops in the region. By doing so, she ensured that she fulfilled her role as an IDI training specialist, which she attained in 2002.

“You will be missed by the entire CAROSAI region, where you worked tirelessly towards the improvement of the audit profession. Your commitment to CAROSAI and your SAI has been outstanding” said Leigh Trotman, Auditor General of Barbados and member of the Executive Council



Averil James-Bonnette

Mrs. Sharman Ottley, Auditor General of Trinidad & Tobago the former Chariman of CAROSAI, expressed her most sincere thanks to Mrs. James-Bonnette for the enthusiasm, dynamism and thoroughness which she exhibited as Secretary General of CAROSAI.

Miss Florence Lee, Auditor General of Montserrat, commenting on Mrs. James-Bonnette's retirement, said that the former Secretary General performed her duties with much zeal, understanding and care.

Mr. Dean Evanson, Auditor General of Antigua, also expressed similar sentiments in that Mrs. James-Bonnette will be truly missed by the CAROSAI community for her commitment, which was truly inspirational.

In her departing words to the membership, Mrs. James-Bonnette expressed that she sincerely appreciated the professional and personal friendships that she cultivated with the members of CAROSAI over the past several years.

The CAROSAI Secretariat wishes Mrs. James-Bonnette well as she embarks on a new chapter in her life.

*“You will be missed by the entire CAROSAI region,
Where you worked tirelessly towards the improvement
of the audit profession. Your commitment to
CAROSAI and your SAI has been outstanding”.*

*—Leigh Trotman, Auditor General of Barbados
and member of the Executive Council*

The Accounts of CAROSAI

The accounts of the Organisation are audited triennially by an auditor selected by the Plenary at each Congress. The auditor is selected from Supreme Audit Institutions which are not members of the Executive Council. Since 1988 the auditors of CAROSAI have been:

St. Vincent & the Grenadines	1988-1991
Jamaica	1991-2000
Bahamas	2000-2003
Jamaica	2004-2016
Antigua & Barbuda	2017-2019

LINK WITH INTOSAI

The Caribbean Organisation of Supreme Audit Institutions (CAROSAI) is one of seven regional groupings of the International Organisation of Supreme Audit Institutions (INTOSAI).

INTOSAI operates as an umbrella organisation for the external government audit community. For more than 50 years, it has provided an institutionalised framework for Supreme Audit Institutions to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities, standing and influence of member SAIs in their respective countries. In keeping with INTOSAI's motto, "experientiamutua omnibus prodest", the exchange of experience among INTOSAI members and the findings and insights which result, are a guarantee that government auditing continuously progresses with new developments.

INTOSAI was founded in 1953 at the initiative of Emilio Fernandez Camus, the president of the SAI of Cuba. At the time, 34 SAIs met for the 1st INTOSAI congress in Cuba. At present, INTOSAI has 194 full Members, 5 Associate Members and 1 Affiliate Member.

INTOSAI is sub-divided into seven (7) regional groups, each served by a Secretariat attached to the office of a member SAI.

INTOSAI Regional Groups

- AFROSAI: African Organization of Supreme Audit Institutions (Est. 1976)
- ARABOSAI: Arab Organization of Supreme Audit Institutions (Est. 1976)
- ASOSAI: Asian Organization of Supreme Audit Institutions (Est. 1979)
- CAROSAI: Caribbean Organization of Supreme Audit Institutions (Est. 1988)
- EUROSAI: European Organization of Supreme Audit Institutions (Est. 1990)
- OLACEFS: Latin American and Caribbean Organization of Supreme Audit Institutions (Est. 1963)
- PASAI: Pacific Association of Supreme Audit Institutions (Est. 1973)



Modernization of the Audit Office of Guyana

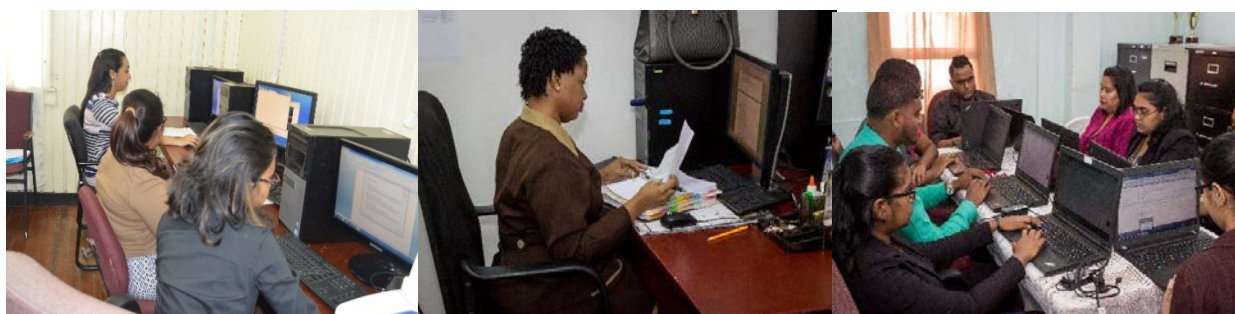
The Inter-American Development Bank (IDB) played a pivotal role in the SAI of Guyana transitioning into an independent and improved national audit office. In 2003, the Audit Office of Guyana (AOG) embarked on a transformation process. The Office's systems and processes were primarily manual, technological infrastructure was poor; whilst, the majority of staff were not proficient in the use of modern technology. The Office's visibility to certain stakeholders were non-existent. Among other unsatisfactory situations, this state of affairs led to untimely reporting and huge backlog of audits, especially those for the statutory bodies.



During the period 2003 to 2017, the IDB provided approximately US\$1.988M through four Technical Cooperation Agreements for the modernization of the Audit Office.



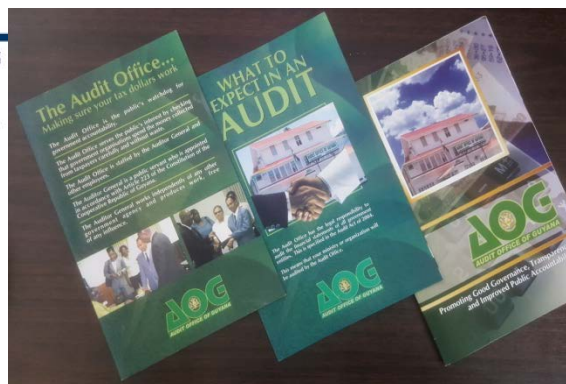
The Audit Office of Guyana was able to improve its infrastructure and human resources management systems, improve and update its professional practices, and incorporate modern technology in its transition. These enhancements have seen the implementation and operation of the Quality Assurance, Forensic Audit and Performance Audit Units. In keeping with international standards and best practices, manuals were developed and adopted for all aspects of audit operations and included the methodology for the conducting of risk-based audits and the utilization of various auditing software. Capacity building in information technology, infrastructure, communication and storage and retrieval of data provided the Audit Office with improvements in its overall operations.



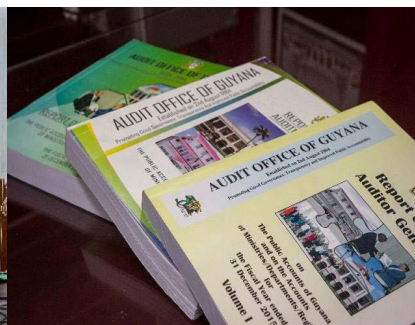
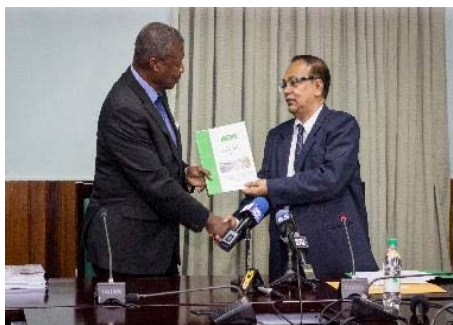
Proceeds from the four Agreements were also used to build capacity and capabilities in areas such as report writing, forensic accounting and fraud investigations, and performance, information technology and procurement auditing.



The Audit Office was also able to increase its visibility and improve collaboration with some of its key stakeholders, including those in the hinterland where communication mediums are limited or even non-existent. An official website was developed, www.audit.org.gy, and brochures and booklets published on the role and work of the Office. Infomercials were also developed and publicized using the electronic media; whilst community outreach sessions were conducted.



As a result of the above improvements, the Audit Office of Guyana was able to submit its reports in a timely manner, reports on performance audits were issued.





Strengthen parliamentary Budget Oversight in the Caribbean

Objectives

The two-day workshop, Strengthening Parliamentary Budget Oversight in the Caribbean, was held during the period 30th - 31st January, 2012 in Saint John's, Antigua. The workshop was organized by ParlAmericas as part of its program of capacity building for parliamentarians in the Americas, and was chaired and facilitated by governance consultant Mr. Geoff Dubrow, an expert in parliamentary oversight.

The workshop's objectives were to:

- Discuss the key issues facing Public Accounts Committees (PACs) and Supreme Audit Institutions (SAIs) in the Caribbean.
- Identify the unique challenges facing these PACs and SAIs.
- Identify and share the strategies, best practices, and recommendations that PACs and SAIs can pursue to overcome these challenges.



Antigua & Barbuda, 2012

Participants

The workshop drew a diverse array of parliamentarians, Auditors General and Directors of Audit, international experts and observers. Nineteen parliamentarians were present, representing Antigua & Barbuda, Barbados, Bermuda, Grenada, Guyana, Jamaica, Montserrat, Saint Lucia, Saint Vincent & the Grenadines, and Trinidad & Tobago. The 16 AGs in attendance represented Antigua and Barbuda, The Bahamas, Barbados, Belize, Bermuda, Dominica, Grenada, Guyana, Jamaica, Montserrat, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, and Trinidad & Tobago. Also participating in the workshop were representatives from the National Audit Office (NAO) of the United Kingdom (UK), the Commonwealth Parliamentary Association (CPA), the World Bank, and the Canadian Comprehensive Audit Foundation CCAF-FCVI Inc. (a Canadian foundation that is working to strengthen public sector accountability).

Partners

The workshop was made possible through the generous support of various partners. While financial support for the workshop was provided by ParlAmericas, the venue was made available by the Parliament of Antigua & Barbuda. Participation of some parliamentarians was funded by the CCAF-FCVI Inc. and CPA, while participation of the Auditors General and Directors of Audit was funded by the World Bank and by CCAF-FCVI Inc.



Trinidad & Tobago, 2014

ParlAmericas hosted Phase 2 of the "Strengthening Parliamentary Budget Oversight in the Caribbean" workshop from 5th to 6th February, 2014, in Port of Spain, Trinidad & Tobago. The workshop was attended by parliamentarians and heads of Supreme Audit Institutions from the Caribbean region. The workshop aimed to build on discussions related to the strengthening of parliamentary oversight mechanisms and other key issues of concern to Public Accounts Committees (PACs) that took place in Saint John's, Antigua and Barbuda, from January 30 to 31, 2012.

Canadian Audit and Accountability Foundation



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 Parl Americas 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 Mr. 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

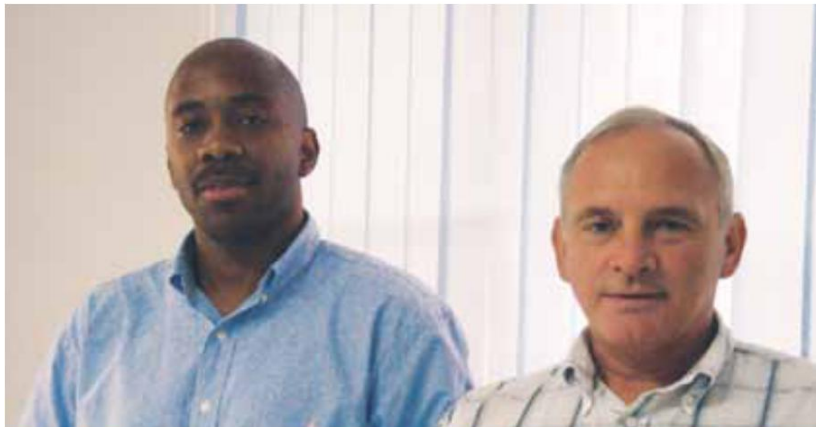
Three auditors completed Fellowships in British Columbia and are transferring their knowledge to colleagues in Barbados. Additional post-graduate mentoring and training for SAI staff by the OAG of BC has encouraged and supported the Fellows as they apply their new skills. Auditor General Mr. Leigh Trotman 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 Mr. 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."



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.



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

*Leigh Trotman,
Auditor General of Barbados*

CORE VALUES

PROFESSIONALISM
INCLUSIVENESS
PARTNERSHIPS
CREDIBILITY
ACCOUNTABILITY



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)



2008-09



2002-03

2004-05



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

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)

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)

Caribbean Organisation of Supreme Audit Institutions Project

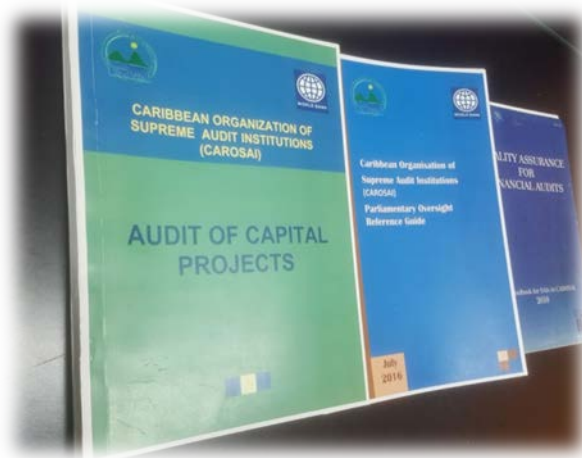


Regional Workshop on Parliamentary Oversight
13 -15 July, 2016
Georgetown, Guyana



CAROSAI, IDB, WB and IDI Procurement Audit Workshop
Jamaica, 2017

As part of its Strategic Priority № 1, CAROSAI hosted two workshops in Jamaica (29 May – 2 June 2017 and 16-20 April 2018) and provided support for the execution of ISSAIs-based Cooperative Audits of Procurement. Thirteen member countries participated. The cooperative audits were facilitated by CAROSAI based on the guidance provided by INTOSAI. The support provided included blended learning inputs for SAI teams on the audit topic and the audit methodology, mentoring and guidance for audit planning, conducting an audit and reporting on the audit as per ISSAIs. The Inter-American Development Bank and World Bank provided financial support for the hosting of the workshops.



The Indian Technical and Economic Co-operation (ITEC)

The Indian Technical and Economic Co-operation (ITEC), a flagship capacity building programme of the Ministry of External Affairs has been in existence since 1964. ITEC has been an important vehicle for sharing knowledge, skills and expertise with the rest of the developing world.

Over several decades, ITEC programmes have attracted thousands of participants from Asia, Africa, Latin America and Central Europe for training in a diverse range of subjects



Guyana, Haiti & Jamaica Attended



Standing 2nd Row (L to R) 8th Ms. Laketar R. Charlton, Bahamas
 Standing 4th Row (L to R) 1st Mr. Antany Mohabir, Guyana
 Standing 4th Row (L to R) 8th Mr. Nicanor D. Thompson, Bahamas



Sitting 1st row (L to R) 8th Mr. Oilbrice John Widson, Haiti
 Standing 3rd row (L to R) 4th Ms. Kelisha Danini Salmon, Jamaica
 Standing 4th row (L to R) 1st Mr. Victor Cyril Lall, Guyana



3i Programme IDI's ISSAI Implementation Initiative
12-14 November, 2012
Paramaribo, Suriname



The Quality Assurance Workshop was held in Tbilisi, Georgia from 6-10 November 2017.

The aim of this IDI programme was to create a pool of QA reviewers, who can be used by the IDI, regions and SAIs to support various initiatives related to quality assurance.

The Quality Assurance workshop was held in Tbilisi, Georgia from 6-10 November 2017, which was hosted by the State Audit Office of Georgia. A total of 55 participants from 22 countries of five INTOSAI English speaking regions participated in the workshop.

The workshop covered different elements of Quality Control Systems within the SAIs, different models and approaches of setting up a QA function and conducting QA review at the institutional level and audit engagement level. 50% of the workshop duration was utilised for providing a comprehensive hands-on-practice on how to use draft QA tools on compliance, financial, and performance audits developed by the IDI. During the practical session, the participants conducted a QA review of audit files which was brought from their respective SAIs in three different sub-groups of compliance, financial, and performance audits. The session also covered writing a QA review report, and how to form a conclusion on QA review.

Professional Judgement: An important attribute for a good auditor!

By Ricardo Hall -March 14, 2017



The auditor's primary objective in conducting an assignment is to obtain appropriate audit evidence that is sufficient to support the opinion expressed in the auditor's report. Sufficiency is in reference to the measure of the quantity of audit evidence; while, appropriateness is in relation to the measure of the quality of audit evidence, i.e., its relevance and reliability. In this article, I wish to focus my attention on the matter of appropriate audit evidence – with keen interest for us as auditors to exercise strong professional judgement in this regard. Audit evidence is obtained through various sources (internal and external) from which information is derived to support the auditor's conclusions and, on which the auditor's opinion is based. InfoScienceDictionary.com defines Professional Judgement as “the ability of somebody who has special knowledge or skills to assess a situation and recommend a course of action”. As auditors, in assessing the situation, we are expected to exercise sound and unbiased judgement in interpreting and analyzing information, so as to determine the nature of the problem and evaluate the impact.

Professional Judgement involves the exercise of reasonable care and professional skepticism. Reasonable care is about acting in accordance with applicable standards and ethical principles. This is absolutely important in our profession, but that's not the point I wish to stress. The point I wish to emphasize is the use of professional skepticism, which is defined widely as having a questioning mind, being alert to conditions which may indicate possible misstatement and critically assessing audit evidence. Of note, it is important for auditors to always exercise professional judgement to safeguard not only their own credibility and value to the organisation, but also credibility of the organisation as a whole.

Of note, it is important for auditors to always exercise professional judgement to safeguard not only their own credibility and value to the organisation, but also the credibility of the organisation as a whole.

The big question is - how do we develop our professional judgement and strengthen our skepticism in the conduct of our audit assignments? I took the following pointers from the course material of a two-day training I attended – emphasis added. The training was hosted by the Institute of Internal Auditors on the topic “Audit Evidence and Professional Judgement: How to effectively use Critical Thinking”.

- Do not accept the first thing provided by management to answer the audit question (*especially in the case of performance audit “pun intended” – I am a performance audit fanatic*).
- Dig for more information even when the actual vs budgeted hours are close. (*not to be taken literally*)
- Remember that impact, big picture and the audit objective/scope always affect the level of follow-up (*when in doubt ask for assistance*).
- Identifying something that is “too perfect”, should send a message that additional follow-up may be required. (*Sounds too good to be true*).
- Highlighting a situation, finding and/or red flag may create the need for additional reviews, evidence, input or another person's perspective (*two heads better than one*).
- Finally, if something doesn't seem “right” get more information and/or discuss with a supervisor or peer. (*It's wrong until I am convinced otherwise*).

Integrity

By Patrick Peart -May 31, 2006

I can guarantee you that you will find no truer statement than the following,” Success will come and go, but integrity is forever”. Think about it, there are things we will do that will fail and things with which we will achieve success. That is just life. However, having the right qualities will be as perennial as life itself.

Integrity to auditing, whether in government or private sector, is what carbon is to steel or granite is to the Himalayas Mountains. In its absence, the work we perform as auditors would have little, if any value. If we value our jobs, whether it's the income it provides, the joy of service or both, we would consistently ensure that our work reflects the highest integrity.

Imagine if the Department was to issue a report that was subsequently scrutinized and found to be erroneous because at bottom, the integrity of the staff that ‘performed the work’ was questionable. “Yes, I performed the procedures”. Only to find out too late that this was done only as far as the words captured on the working paper. Just imagine the effect this would have on our Department and the crucial role we play in the proper operation of Government. The implications are far reaching. Our credibility would be tarnished. It could possibly lead to budget cuts which would further affect how we perform our jobs since we would be financially constrained. Not to mention the embarrassment we would all face.

I am sure you agree with me, in saying that integrity is the foundation of all good profession. The lack thereof will have serious implications and we should foster a culture in which it strives. Integrity is not just important in our professional lives, but in all other aspects. It should be the foundation on which good relationships are built. We should all strive to ensure integrity is ingrained in all we do, whether it is in regards to how we perform our work or our interpersonal relationships. We should be able to stand upright in all areas of our lives. We must embody this quality and let it manifest through our work. We must inculcate this in our children and their children. I can still remember my mother saying, **“Bwoy, good name betta danpackit money, yu try remembadat”** and this is still true today and will forever be this way. As professionals, engaging in activities that will impair our integrity can be likened to sky diving without a parachute or bungee jumping without the bungee, it is career suicide, and since we believe in ‘more life’, we will ensure integrity will prevail in all we do.

History is rippled with failures due to lack of integrity, both locally and internationally. Entities such as Arthur Andersen LLP, once part of the “big five” audit firms (now big four), Enron, individuals such as Bernie Mad-off (pronounced *made-off*) who ‘made-off’ (pun intended) with innocent investors’ funds, the investor at First Global Bank Limited who engaged in unauthorized investments resulting in the loss of millions, and more recently the persons who were slapped with fraud charges at the Accountant General’s Department, to name a few.

So, during the course of the day, let us reflect on these words and see how best we can live by them. Let us build our foundation on this quality, and like the house built on the rock, we shall be standing after the storm.

Gender equality

By: Ms. Reona Persaud
Guyana

Gender equality is the state of equal ease of access to resources and opportunities regardless of gender, including economic participation and decision-making; and the state of valuing different behaviors, aspirations and needs equally, regardless of gender. Gender inequalities are still deep-rooted in all countries and societies.

Since World War II, the women's liberation movement and feminism have created a general movement towards recognition of women's rights. The United Nations and other international agencies have adopted several conventions which promote gender equality. Christine de Pizan, an early advocate for gender equality, states that the oppression of women is founded on irrational prejudice.



Ms. Emma Hippolyte.

Over the years, the acceptance of Gender equality has been making significant strides in all sectors of the working environment, especially auditing in the Caribbean. Women can be seen in leadership roles in all sectors, such as, Politics, Education, Engineering, Business Management, Healthcare, Agriculture, Information Technology etc, just to name a few. It is no different in the Public Sector Auditing. On June 1, 1987, the first female Auditor General was appointed to office, Ms. Emma Hippolyte. Since Ms. Hippolyte's appointment 31 years ago, there have been several women holding the office of Auditor General among the members of the CAROSAI.

Thirteen of the twenty-three Auditors General in CAROSAI are women, two of these women hold the highest two positions of the Executive Committee, namely the Chairperson and the Secretary General. Under the watchful eyes of the Chairperson and the Secretary General, the Executive Committee has been proactive and dynamic in the execution of its mandate.

CAROSAI recognizes the input of women in all offices they hold in their respective SAIs and supports the universal motion for gender equality, by ensuring all female Auditors General are given the same support and access to equal resources and opportunities as the males. In addition to the aforementioned, the IX and X (2) Congress were hosted by Trinidad and Tobago and Suriname, respectively, both of which are headed by women.

Under the leadership and guidance of the Auditor General the Chair of CAROSAI was passed from Belize to Trinidad and Tobago at the IX Congress. This platform provided the framework for presenting the new Strategic Development Plan for CAROSAI.

At the X Congress, the Chair of CAROSAI and the Secretariat were transferred into the capable hands of female Auditors General of Suriname and Jamaica. To date, the Chair of CAROSAI and the Secretariat continue to be held by Suriname and Jamaica.



Mrs. Dorothy Bradley
Belize



Ms. Heather Thomas
Bermuda



Ms. Sonia M. Webster
British Virgin Island



Ms. Sue Winspear
Cayman Islands



Mrs. Maylina J. Ville
Dominica



Mrs. Pamela Monroe Ellis
Jamaica



Ms. Florence Lee
Montserrat



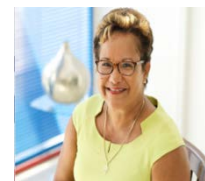
Mrs. Carla V. Pike
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Accountability and Audit

International Journal of Government Auditing, April 2003

by Mrs. Jocelyn Thompson, Auditor General of Trinidad and Tobago

Note: The following article has been adapted from a paper presented by the Auditor General of Trinidad and Tobago at a Regional Public Expenditure Management Conference held in Port of Spain, Trinidad, in February 2003

Accountability has been defined as an obligation to answer for a responsibility that has been conferred. It is often linked with the obligation of leaders, governments, and corporate managers to answer for their actions to those who selected, elected or appointed them.

In 1993, Trinidad and Tobago's then Minister of Finance addressed this issue at an Integrity Symposium:

"Public confidence in Government's integrity and accountability in public affairs is of paramount importance in a democracy. Legitimate government in the eyes of the public is Government that displays expertise, entrepreneurship and stewardship. If there is accountability in public affairs, the public's expectation that Government will operate with due regard for economy, efficiency and effectiveness can be realized. While integrity in

public affairs is distinct from accountability, it can be said that if Government operates in an environment which demands accountability, there will be little room for integrity standards to slip."

This article will outline the cycle of accountability in Trinidad and Tobago, the contribution of the internal and external audit functions to this process, and the role of the Public Accounts Committee

The Accountability Cycle in Trinidad and Tobago

In Trinidad and Tobago, the accountability cycle begins with the laying of the Annual Estimates of Revenue and Expenditure in Parliament. The Estimates detail the expected revenues and expenditures for all governmental activities.

Following this, the Minister of Finance presents the "Budget Speech" outlining the government's general financial plans for the following fiscal year— recurrent expenditures, development programs, etc. This is followed by the Budget Debate and the passing of the Appropriation Act, the Provisional Collection of Taxes Order, and the Finance Act. The Minister of Finance releases funds to Accounting Officers after the Auditor General grants credits on the Exchequer Account. These funds are to be spent, as voted by Parliament, for the "service" of Trinidad and Tobago. Accounting Officers must be guided by the Exchequer and Audit Act, the Financial Regulations, and periodic directives issued by the Treasury (Minister of Finance).

The Exchequer and Audit Act requires a number of accounts and statements to be submitted within 4 months after the end of each financial year (currently, January 31st). The Treasury must submit Treasury Statements, each Accounting Officer must submit an Appropriation Account, each Receiver of Revenue must submit a Statement of Receipts and Disbursements, and each Administering Officer must submit Statements of the Funds administered. The Auditor General is then required to examine these accounts and statements and report to Parliament on its examination within 7 months of the end of the financial year (currently, on or before April 30).

After being laid in Parliament, the Report of the Auditor General and the attached Financial Statements are referred to the Public Accounts Committee for scrutiny and the examination of the stewardship of the Treasury, Accounting Officers, Receivers of Revenue, and Administering Officers. The Public Accounts Committee reports to Parliament on its examinations and recommendations. The resulting Treasury Minutes direct Accounting Officers of corrective action to be taken.

The Internal Audit Function

A system of internal control which includes an internal audit function plays a significant monitoring role in the accountability process. The Institute of Internal Auditors defines internal auditing as "an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization. The objective of internal auditing is to assist members of the organization in the effective discharge of their responsibilities."

Top management is responsible for ensuring that as far as possible, the internal audit function, while carried out by the organization's employees, is free from restrictions that could limit its scope. It is mandatory, therefore, that the internal auditor be responsible only to senior management to preserve

the independence of the internal auditor from influences by the personnel subject to internal audit.

Furthermore, internal auditing must not be confined to financial transactions. In the final analysis, it assists the organization through its fact-finding, judgmental evaluation followed by recommendations, and follow-up action. The internal auditor can also assist line management by ensuring that adequate financial and management controls have been implemented and are operating effectively or by identifying weaknesses in the system and recommended remedial actions, where necessary.

In Trinidad and Tobago, the Financial Regulations of the Exchequer and Audit Act provide for the internal audit function within each accounting unit of the public service. In its annual

examination of the Public Accounts, the Auditor General of Trinidad and Tobago has found that the internal audit function in the public service has been misunderstood, misused, abused or simply ignored over the years. Serious weaknesses have been reported since the 1980s. To date, however, the internal audit function has not shown improvement as a significant management tool to any appreciable extent. Currently, the Ministry of Finance is undertaking reform of the Financial Management System of the Public Service in Trinidad and Tobago. It is hoped that this effort will help establish the internal audit function in its correct place and provide adequate resources, including suitably trained and qualified staff

External Audit

The external auditor helps an entity achieve its objectives by bringing an independent and objective view. The external auditor contributes directly through its audits whether compliance, financial statement, value-for-money, comprehensive or performance audits—and indirectly by providing useful information to management, the board of directors, and shareholders/stakeholders. In Trinidad and Tobago, the appointed auditor of the public accounts is the Auditor General,

whose office was created in accordance with section 116(1) of the Constitution. The Auditor General is required to examine and report in accordance with the Constitution and the Exchequer and Audit Act. In addition, the enabling acts of certain statutory bodies may make provision for audits by the Auditor General. Further, the Exchequer and Audit Act provides for the Auditor General to audit statutory bodies if Parliament so directs.

It is a fundamental requirement that the Auditor General should be, and be seen to be, independent. The Constitution of Trinidad and Tobago states, "In the exercise of his functions under this Constitution the Auditor General shall not be subject to the direction or control of any other person or authority." Without such independence, the authority of the Auditor General's opinion and its value to those who seek to rely upon it would be eroded.

The Public Accounts Committee

Historically, the Public Accounts Committee of the Parliament has been one of the main links in the chain of public accountability (the others being Parliament itself, the Treasury, and the Office of Auditor General). In Trinidad and Tobago, the need for a Public Accounts Committee was recognized by the Secretary of State for the Colonies in 1957 when commenting on financial devolution in the West Indies. He stated that "such a Committee has a vital part to play in safeguarding the interests of

the legislature in the proper expenditure of public funds." In 1960, the Speaker of the Legislative Council of Trinidad and Tobago appointed the first Public Accounts Committee. The present Constitution of Trinidad and Tobago makes provision for a Public Accounts Committee and a Public Accounts (Enterprises) Committee. Accounting officers and other responsible parties must explain their stewardship and actions on issues raised in the Auditor General's reports before these Committees.

In accordance with the Constitution of the Republic of Trinidad and Tobago, the Auditor General reports to the Speaker of the House of Representatives, the President of the Senate, and the Minister of Finance. The Speaker is required to lay the Report in the House of Representatives and the President of the Senate is required to lay the Report in the Senate, thus making the documents public.

Conclusion

In conclusion, let me emphasize that accountability is key to good governance. If leaders in public life operate in an environment which demands accountability, there will be little room for integrity standards to slip. Checks and balances provided by

legislation, systems, procedures, and methodologies will ensure accountability and allow governments to operate with due regard to economy, efficiency, and effectiveness. What is vital and at times lacking is the standard of conduct in public life that

will allow individuals at all levels to operate within established parameters of accountability.

An obligation to answer for a responsibility conferred means in common parlance that "Accountability is Answerability".

PRESENTATION TO THE 2017 CRECER CONFERENCE MEXICO CITY
“Fostering Trust for Sustainable Growth”

SUPREME AUDIT INSTITUTIONS - PERFORMANCE MEASUREMENT
 FRAMEWORK (SAI PMF)

Experiences, Use of Results and Impact
 ALTHEA SAUNDERS-DALEY, PRINCIPAL/SENIOR
 DIRECTOR – QUALITY ASSURANCE
 AUDITOR GENERAL’S DEPARTMENT OF JAMAICA
 JUNE 7, 2017

Introduction

Good afternoon Colleagues. It is a pleasure to be here in Mexico City on the 10th anniversary of your CRECER 1 Conference under the theme “Fostering Trust for Sustainable Growth”.

What is A SAI PMF?

It is a performance measurement framework developed for SAIs intended to give a holistic, high -level assessment of SAI performance against established INTOSAI best practice, usually based on

- The International Standards for Supreme Audit Institutions (ISSAI) framework;
- The Framework on the Value and Benefits of SAIs to its citizens (ISSAI 12);
- Other INTOSAI guidance material.

It combines objective measurement and qualitative assessment, to provide:

1. Measurable Indicators (ISSAIs) or objective measurement to inform on the qualitative assessment and track progress over time,
2. A Qualitative Assessment (Performance Report) of a SAI in the country context and its environment, including factors not covered by the indicators, and which contributes to identifying the value and benefits of SAIs to its citizens.

The focus of this presentation will be to share my experiences during the many phases of the SAI PMF assessment performed on our SAI and how the results of the assessment will be used by our audit office. The proposal for the SAI PMF

Objectives of the SAI PMF:

One of the primary purposes for the SAI PMF for the AuGD evaluation was to inform the Department on our level of compliance with international standards and on those areas within the Department that were in need of improvement. Secondly the outcome of the findings would also be used to guide the finalization of the Department’s Strategic Business Plan (SBP) for 2018 – 2020 and provide for the revision of its technical audit manuals. These deliverables were included in the Terms of Reference (TORs) signed off on in the contract for the Lead Consultant.

Scope of the Assessment:

The quality assurance review of the Terms of Reference undertaken prior to the approval and commencement of the external assessment, covered the audit/operational and support services of the AuGD, but excluded the Economic Assessment

- All six domains (A-F), and all but three of the twenty-five Indicators of the newly adopted SAI PMF Endorsement version were used as the basis of the assessment. Jurisdictional Controls (SAI 18, 19 & 20) were omitted, as they were not relevant to our SAI, which is based on

evaluation for SAI Jamaica was conceived by our Auditor General and was made possible by the generous support of the Inter-American Development Bank (IDB)

- The assessment period related primarily, to the last completed financial year 2015/16 but included evidence from audits and other support material related to FY 2016/17.
- Audit evidence was facilitated via the interrogation of the software application TeamMate by the consultants; this in addition to documentation previously compiled, and other data 5 provided to the consultants when requested.
- Facilitation of meetings with stakeholders - the Public Accounts Committee (PAC) at the Houses of Parliament⁶ (Gordon House). The Committee Chairman⁷ held meetings with the consultants and provided an insight into the role played by the Committee, and the function and value added by the Department in our role as independent auditors for the systems of Government; also in our oversight role for the governance practices, accountability and transparency within the public service.
- Facilitation of an online meeting via Skype with the Director of the Internal Audit Directorate of the Ministry of Finance, regarding the role of the internal audit department of the AuGD.

Benefits of the SAI PMF:

The results of the assessment will be specifically used for the following purposes:

- To measure where the AuGD is currently in terms of progress and performance, against which future progress and /or assessments may be measured.
- Using the outcomes of the assessment to amend the content of the AuGD's Strategic Business Plan and technical audit manuals.
- Providing evidence to development partners, (such as the IDB), that the AuGD is capable of delivering a professional and reliable audit service.



Impact on the Country Systems and Public Sector Accountability

The understanding gained through exposure, training and improvements in audit methodology implemented through updated manuals, should translate into higher quality audits / reports by our Department, and further demonstrate to our external stakeholders the values and benefits of SAIs.

This can be achieved through:

- Strengthening SAIs in their capacity to conduct high quality audits
- Improving internal controls and governance in the public sector
- (through the implementation of quality audit recommendations)
- Indirectly boosting public sector transparency, accountability and integrity
- Curbing fraud and corruption and obtaining value for money
- Building trust and allowing for the creation of long term values in the achievement of Sustainable Development Goals (SDGs)

Conclusion - The Way Forward

One of the main benefits for performing a SAI PMF is to allow for the assessment of a SAI's own performance and having the opportunity of becoming a model for other entities to emulate. More importantly is the impact that it can have on strengthening public financial management accountability, by promoting transparency and accountability through credible public reporting on its own performance.

Each of us here today must build on the lessons shared and learnt during this CReCER session. In essence, every one of us must become the change agents for our country as we all have a responsibility in maintaining our own integrity and character. It is no longer acceptable to follow the crowd by taking off our cloaks of armour and mingling with the crowd.

Not only will professionalism and integrity improve our own self-image but it will also improve the image of our country and lead to a decrease in corruption. This will exponentially improve the economic growth of our respective countries, as investors and other stakeholders will be able to rely on the country systems, which have been transformed into one of transparency and accountability in the use of public resources.

I leave you with the quotation from Max DePree (Writer and Businessman) whose statement has become a profound reminder to us all:

"We cannot become what we want by remaining what we are"



UN General Assembly Adopts Resolution Strengthening SAI**Independence**

On December 22, 2011, the 66th United Nations (UN) General Assembly adopted Resolution A/66/209, "Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions." The adoption of this resolution is the crowning achievement of the united efforts of all SAIs to strengthen their independence and secure recognition of the Lima and Mexico declarations. This success was possible only because the members of the INTOSAI community have established the necessary prerequisites in their fields of competence and have thereby given content and credibility to the INTOSAI motto, Mutual Experience Benefits All.

UN Resolution

The UN resolution represents a milestone in the nearly 60-year history of INTOSAI. In it, the General Assembly expressly recognizes for the first time that SAIs

- can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence and
- have an important role in promoting the efficiency, accountability, effectiveness, and transparency of public administration that is conducive to achieving national development objectives and priorities as well as internationally agreed-upon development goals, such as the Millennium Development Goals.

In the resolution, the UN Member States note their appreciation of INTOSAI's work in promoting greater efficiency, accountability, effectiveness, transparency, and the efficient receipt and use of public resources for the benefit of citizens.

The resolution also expresses appreciation for the Mexico and Lima declarations and encourages member states to apply, in a manner consistent with their national institutional structures, the principles set out in those declarations. Finally, the resolution encourages member states and relevant UN institutions to intensify their cooperation with INTOSAI in capacity building and other areas to promote good governance by ensuring efficiency, accountability, effectiveness, and transparency through strengthened SAIs.

All SAIs now have at their disposal a UN resolution that allows them to insist that the basic principles of independence be applied. The General Assembly's encouragement to all UN member states to apply the principles set out in the Lima and Mexico declarations will undoubtedly increase the determination of all SAIs, in particular those still struggling to achieve the basic elements of their independence.

Follow-up Steps

To underscore the importance of this resolution and assist all INTOSAI members in achieving the principles of independence, the INTOSAI Secretariat drafted a communication to all its members explaining the resolution's content, advantages, and achievements. This communication was signed by the INTOSAI Chairman of the Board and Secretary General as well as the Chairman and Secretary General of each INTOSAI regional working group to underline the global importance and acceptance of the resolution.



21st UN/INTOSAI SYMPOSIUM, 13 to 15 July, 2011, Vienna
Guyana and Trinidad and Tobago Attended

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