



CAROSAI

Caribbean Organisation of Supreme
Audit Institutions



XI-CONGRESS

23 – 27 JUNE 2019

The Ramada Georgetown Princess Hotel
Georgetown, Guyana



Table of Contents	Page
Charter of the Caribbean Organisation of Supreme Audit Institutions (CAROSAI)	3
CAROSAI Membership	4
Link with International Organisation of Supreme Audit Institutions (INTOSAI)	5
CAROSAI Congresses (1988-2016)	7
ISSAIs- Bases Cooperative Audits of Procurement	10
CAROSAI's 30th Anniversary Launch and Framework for Partnership between ICAC and CAROSAI MOU Signing	12
SAI Barbados Visit to SAI Guyana	15
Canadian Audit and Accountability Foundation (CAAF) Workshops in SAI Guyana	18
National Audit Office of the People's Republic of China visit to SAI Guyana	20
CAROSAI Self-Assessment of Integrity Moderator Training	21
IDI Strategic Planning, MONITORING & REPORTING WORKSHOP FOR CAROSAI	22
Dominica's first female Director of Audit	23
Twinning Arrangement between SAI Cayman Islands and SAI St. Vincent & the Grenadines in 2017	24
CESO-SACO Workshops in SAI Guyana	26
Auditing of Guyana's Infrastructure Projects- Technical Examinations of works Completed and Value For Money	28
SAI Guyana Visit to SAI Suriname	29
Information Systems at Audit Office of Guyana	30
Condolences to SAI St. Lucia	31
Auditors General/Directors of Audit of CAROSAI	32



Mr. Deodat Sharma
Auditor General of Guyana

The Caribbean Organisation of the Supreme Audit Institution (CAROSAI) was inaugurated in Trinidad and Tobago on 7th August 1988. The year 2019 marks the XI triennially Congress of CAROSAI and it is a honour for SAI Guyana to host this congress for the second time.

The last congress was held in Paramaribo, Suriname from 30th May to 2nd June 2016, during which the Chairmanship of CAROSAI was passed from SAI Trinidad and Tobago to SAI Suriname, and SAI Guyana was appointed Deputy Chairman.

The theme of this year congress is “*Vision of Performance; for Relevance and Success*” which aims to provide valuable opportunity for SAIs, other stakeholders and decision-makers to share experiences and make effective contributions, develop methods for high quality audits and enhanced SAI-Stakeholder engagement for greater audit impact, and also to highlight the invaluable contributions of member SAIs and success stories that would help to forge a better future for SAIs.

This congress will include a multiplicity of discussions from Performance Audits, Debt Management to Investment Needs all in a continuous effort to strengthen our core values of Professionalism, Inclusiveness, Partnerships, Credibility and Accountability.

I am thankful to the many experts who will share their knowledge, CAROSAI’s Secretary General, Mrs. Pamela Munroe-Ellis and her team for their support, CAROSAI Chairperson Mrs. Charmain Felter, other SAIs for their input and all those who contributed towards this magazine. Finally, a heartfelt thanks to the management and staff of SAI Guyana who worked tirelessly for a successful XI congress.

Thank you for joining us and participating, I am sure we will have productive and rewarding XI congress. I wish you every success and I look forward to continue being part of a “*Strong CAROSAI for stronger SAIs in the Caribbean*”.

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 XII 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
- St. 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)

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

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: Organization of Latin American and Caribbean Supreme Audit Institutions (Est. 1963)
- PASAI: Pacific Association of Supreme Audit Institutions (Est. 1973)

INTOSAI Regional Groups Geographical Location on the World Map

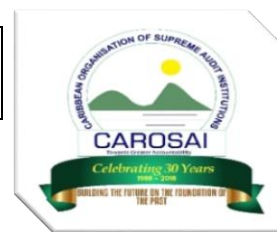


Pacific Association of
Supreme Audit Institutions



CAROSAI Congresses (1988-2016)

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



II Congress of CAROSAI
Barbados, 1991



IV Congress of CAROSAI
Guyana, 1997



VI Congress of CAROSAI
Bermuda, 2003



**VII Congress of CAROSAI
Bahamas, 2006**



**VIII Congress of CAROSAI
Belize, 2010**



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



**X Congress of CAROSAI
Suriname, 2016**

CAROSAI EVENTS



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.



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



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

**Supreme Audit Institutions - Performance Measurement
Framework (SAI PMF) Training**
Suriname, 2018



CAROSAI's 30th Anniversary Launch and Framework for Partnership between ICAC and CAROSAI MOU Signing

On Monday, April 16, 2018 Mrs. Pamela Monroe Ellis, Auditor General of Jamaica and Secretary General for Caribbean Organisation of Supreme Audit Institutions (CAROSAI) hosted the launch of CAROSAI's 30th Anniversary Conference which will be held in Jamaica August 15-17, 2018.

The Caribbean Organization of Supreme Audit Institutions (CAROSAI) marks 30 years since its existence on 2nd of August 1988. In celebrating our 30th anniversary, Carosai will over the three-day of the conference, review the achievements and challenges encountered during our journey and exploring the possibilities and opportunities ahead, under the theme **“Building a Future on the Foundation of the Past”**.

Topics to be covered during the three-day conference include: Auditing of the Sustainable Development Goals, Supreme Audit Institutions (SAIs) Engaging with Stakeholders, SAI Performance Management Framework, SAI Independence, SAIs Responding to Emerging Issues in the Public Interest, Innovation – Information Communication Technology and Data Analytics.

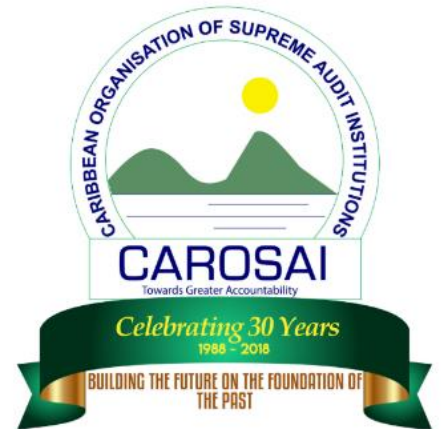


The launch was also convened to allow for the signing of a Memorandum of Understanding between CAROSAI and the Institute of Chartered Accountants (ICAC) and the opening session for CAROSAI's Report Writing Workshop scheduled for April 16 – April 20, 2018.

The MOU between CAROSAI and the ICAC initiates a framework of partnership between the two bodies to support improved public sector accountability through collaborative research, the exchange of knowledge and experiences, and the promotion of internationally acceptable standards

and best practices in the accountancy profession. The MOU was signed by Mrs. Charmaine Felter, CAROSAI's Chairman and President of the Supreme Audit Institution of Suriname and Mr. Anthony Pierre of President of ICAC.

CAROSAI's Effective Report Writing Training is being conducted in conjunction with the Canadian Audit and Accountability Foundation and partially funded by the Inter-American Development Bank (IDB). A total of eleven Supreme Audit Institutions, within CAROSAI, are participating.



The signing of a Memorandum of Understanding between CAROSAI and the Institute of Chartered Accountants of the Caribbean (ICAC)



Auditors General and representatives of CAROSAI member states



Mrs. Pamela Monroe Ellis, Dr. Peter Phillips, MP,
and Mrs. Charmain Felter



His Excellency The Most Honourable Sir
Patrick Allen, Governor General of Jamaica.

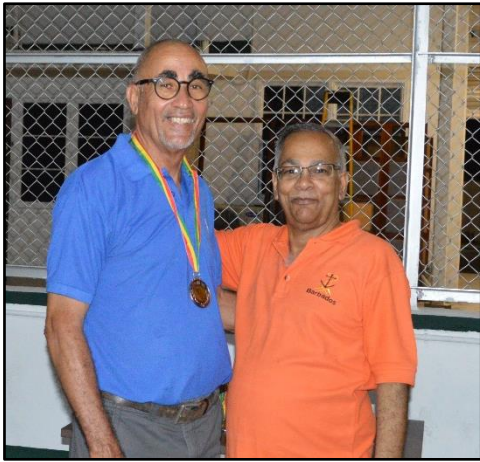


Jamaican Folk singers preformed at the Opening Ceremony

***Supreme Audit Institution of Barbados Social visit to
the Supreme Audit Institution Guyana
19th - 22nd April 2019***



Domino Competition between SAIs



Fun day at the National Park, Georgetown



Canadian Audit and Accountability Foundation
Multi Year Planning and Audit Selection for SAI Guyana
29th - 30th January 2019
Georgetown, Guyana



Canadian Audit and Accountability Foundation
Evidence Gathering Analysis Workshop
3rd - 6th June 2019
Georgetown, Guyana



SAI Guyana, SAI Aruba and
SAI Jamaica participated in
this workshop



**National Audit Office of the People's Republic of China (CNAO)
visit to the Audit Office of Guyana**

*Strengthen practical cooperation between members of the International Organisation of
Supreme Audit Institutions (INTOSAI)*

28th and 29th April, 2019

Georgetown, Guyana



Mr. CUI Jianchun, People's Republic of China Ambassador to Guyana

Dr. YUAN Ye, Deputy Auditor General

Dr. WANG Zhicheng, Director General, Department of Financial System Audit

Mr. HU Liyong, Director General, Bureau of Radio, Television and Communication Audit

Dr. TANG Zhihao, Deputy Director, Department of Electronic Data Audit

Mr. WANG Guanqun, Principal Staff Member, Department of International Cooperation

Mr. HONG Chengxu, Director General, Xi'an Office



The Caribbean Organisation of Supreme Audit Institutions hosted the Self-Assessment of Integrity (IntoSAINT) Moderator Training workshop

**4th- 5th February, 2019
Kingston, Jamaica.**

The workshop covered the IntoSAINT tool that has been developed with the intent of evaluating the SAI's vulnerabilities to corruption while providing a framework of recommendations that can be used to strengthen ethical and corporate governance practices. Additionally, from the use of this tool, management will be able to develop policies that are specific to their entities, while raising integrity awareness among its respective staff.

While the Netherlands Court of Audit developed the IntoSAINT tool, and followed shortly thereafter by its adoption by the International Organization of Supreme Audit Institutions (INTOSAI), the self-assessment tool can be utilised by any other organisation within the public sector.

Mrs. Paola Carvajal and Mr. Francisco Parral, both of SAI Mexico served as facilitators for the two-day event. Over the course of the two days, topics that were discussed included, *"Exploring the concept of integrity"* and *"Maturity level of the integrity control system"*.

Participants of the workshop represented 20 member states of CAROSAI.



IDI Strategic Planning, MONITORING & REPORTING WORKSHOP FOR CAROSAI

15 - 19 OCTOBER 2018 IN GEORGETOWN, CAYMAN ISLANDS

The IDI offered to deliver a one week workshop on strategic planning, monitoring and reporting to assist audit offices in the CAROSAI region with the development of their offices' strategic and operational plans.

SAI Cayman were pleased to host the event in their office and to participate in the training alongside colleagues from Guyana, Jamaica and Suriname. The IDI sent Dafina Dimitrova and Freddy Ndjemba to deliver this training.



Dafina Dimitrova and Freddy Ndjemba, the workshop presenters from the IDI, relaxing at Pedro St. James

The workshop proved to be fast paced and very instructional and the networking and learning amongst the delegates was highly beneficial too. In addition to the five full days spent on different aspects of strategic and operational planning, resource planning and performance management and reporting, there was time for some social activities too. The Acting Governor of the Cayman Islands invited delegates, presenters and OAG staff to a sundowners reception on the Tuesday evening at the Governor's residence on Seven Mile Beach and the Office of the Auditor General arranged a cultural event and social evening on the Thursday at Pedro St. James which was the home of democracy in the country.



Delegates, presenters and staff from OAG Cayman on the steps of Pedro St. James Castle, Savannah

The event started with a presentation, video and tour around the historic building and grounds at Pedro St. James with resident expert, Mr. Stacey, and then a tasting of the locally produced rums before watching the sun go down while eating a Cayman beef and jerk chicken dinner outside.

The entire office of OAG Cayman participated in these events and so got to benefit from meeting and sharing experiences with Audrey Badley and Shanta Samaroo from Guyana, Christopher Hare and Marlon McAdam from Jamaica and Aartie Kalidien and Natasha Vredeberg from Suriname.



Left to right: Audrey, Natasha, Aartie, Shanta, Mr. Stacey, Marlon, Christopher, Freddy & Dafina



Dominica has a new Director of Audit and the first ever female to hold the post.

Maylina Matthew Jno Ville, who was acting in that post since the retirement of Clarence Christian in November 2015, has been appointed.

She is a 1986 graduate of the Convent High School (CHS) and 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.

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.

According to her, during her tenure at the Ministry of Communications, Works and Housing she served short stints of six months and three months at the President's Office during the presidency of Mr. Vernon L. Shaw and Establishment, Training and Personnel Departments, respectively.

"It has always been my aspiration that one day I would assume a leadership position within the Public Service...I am very pleased, honoured and humbled to be appointed in the position of Director of Audit. I however did not anticipate it to be that soon," she said.

According to her, she is always guided by the quote: "All our dreams can come true, if we have the courage to pursue them".

"There have been frequent acknowledgments of my commitment and outstanding performance by the Heads of Departments whom I worked with and in 2002 one such acknowledgment," she said.

Jno Ville is the recipient of the Public Service Award in 2002 for being the most outstanding Junior Officer.

After working in various departments within the Housing Ministry, she was transferred on promotion to the Audit Department in January of 2009.

She is currently pursuing Masters in Accounting and Finance with London School of International Business, due to be completed this year.

Dominica News Online - Monday, March 6th, 2017 at 12:24 PM

TWINNING ARRANGEMENT BETWEEN SAI CAYMAN ISLANDS AND SAI ST. VINCENT & THE GRENADINES IN 2017

SAI Cayman Islands in its current strategic plan cited a goal of supporting the development of public audit across the Caribbean region, and an opportunity to meet this objective arose when we were approached by The World Bank, one of CAROSAI's International donor agencies, to see if we could assist in the capacity development of another regional public audit office - SAI St. Vincent & The Grenadines

In a move to fulfill this request, two staff members from SAI Cayman Islands- Patrick Smith and Winston Sobers, visited the audit office of SAI St. Vincent & The Grenadines in April 2017 for two weeks to commence a twinning arrangement with the key objective of **strengthening the capacity of the Audit Office - St Vincent and the Grenadines.**

The twinning arrangement, which was fully funded by the World Bank, consists of two visits to the St. Vincent office with the key areas of focus being to:

- *provide training in conducting financial audits of statutory bodies and capital projects;*
- *assist the Audit Office of St Vincent and the Grenadines in developing a strategic business plan; and*
- *assist the Audit Office of St. Vincent and the Grenadines in the preparation of a learning development policy/plan for strengthening the capacity of the financial auditors.*



During this first phase of the twinning arrangement, approximately 23 staff of the St. Vincent office (SVG) received basic training in risk based auditing and 9 members of a core group identified to specialize in conducting financial audits of statutory bodies received additional training through practical workshops to an intermediate level.

In addition to providing audit training, the management team of the St. Vincent office was also guided in revamping their vision statement, mission statement, and the key objectives of its strategic business plan.

At the end of the first phase of the twinning arrangement, approx. 23 SVG staff had received basic training in risk based auditing which covered pre-engagement activities, financial audit fundamental and the principles of public sector auditing.

Members of the core group identified to conduct audits of statutory bodies through the practical workshop also gained additional training to an intermediate level on topics which included:

- *Audit documentation in line with ISSAI 1230*
- *The fundamentals of cash basis and accrual basis of accounting; and*
- *Financial reporting frameworks - International Public Sector Account Standards (IP-SAS) and International Financial Reporting Standard (IFRS).*



The core group also gained hands on experience in conducting the planning stage, risk assessment, responding to risk and audit procedures stage of a number SAI St. Vincent and the Grenadines auditees.

The **second phase of the twinning arrangement** commenced in August 2017, and the focus of this phase was the reaffirmation of the audit methodology presented in phase one and the introduction of some audit fieldwork and reporting concepts and techniques which covered:

- Analytical procedures consistent with ISSAI 520;
- Audit completion steps, which included IS-SAI 1260 – *communication with those charged with governance*.

SAI Cayman also conducted a survey and a SWOT analysis with staff and the management of SVG and the results of both the survey and SWOT analysis were used to aide management in structuring their 2017 -2021 plan.

In the second phase of the arrangement SAI St. Vincent and the Grenadines management team were also assisted in revamping the vision,

mission, and key objectives of the office in line with the core principles of ISSAI 12 – *The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens*, and consistent with key element of the strategic priorities of CAROSAI.



Although both onsite phases of the twinning arrange were completed in 2017, the SAIs have maintained a continual working relationship with support provided by SAI Cayman Islands remotely as needed. Overall this has been a positive strategy for attaining capacity development, and a model that is encouraged for other SAIs in the region.

In addition to being able to experience the phenomenal hospitality of the staff of SAI St. Vincent and the Grenadines, and the beauty of the islands, the staff of SAI Cayman benefited mutually from the arrangement, as it afforded them an opportunity to sharpen their technical skills, enhance their professional competencies and forge positive working relationships with a member SAI.

CESO SACO Workshops in SAI Guyana
Building Capacity for Conducting Environmental Audits
 22 October – 2 November 2018
 Georgetown, Guyana



Facilitator:
 Mr. Rajesh Dayal CPA, MBA

Developing Capacity for Performance Audit on Oil and Gas
27th – 30th November 2018
Georgetown, Guyana



Facilitator: Mr. Daniel Barchyn



Auditing of Guyana's Infrastructure Projects- technical examinations of works completed and value for money

By: Victor Lall
Works & Structures Division Manager

Infrastructure enables trade, powers businesses, connects workers to their jobs, creates opportunities for struggling communities and protects the nation from an increasingly unpredictable natural environment. From private investment in telecommunication systems, broadband networks, freight railroads, energy projects and pipelines, to publicly spending on transportation, water, buildings and parks, infrastructure is the backbone of a healthy economy.

With this in mind, and given Government's commitment and significant budgetary allocations annually towards infrastructure Projects across the Country, the Audit Office of Guyana (AOG) recognized the need for proper accountability of the ever increasing multimillion dollar infrastructure Projects.

The AOG, as the Supreme Audit Institution, established a permanent Works & Structures (W&S) Division, staffed with qualified and experienced Civil Engineers. This has placed the AOG in an advantageous position when examining both small and large scale, local and foreign funded civil works Projects, since technical advice and assistance is on board and available full time.

The AOG physically examines the works completed under Projects all across Guyana's unique and varying landscape. Engineers from the Office regularly travel from coastland to interior locations, along rivers, through jungles, up and down mountains to determine whether the Government of Guyana has received real value for money for works completed and paid for.

Since infrastructure Projects are usually executed in plain sight, questions are often raised by the public, especially in the local print media, about the relevance of the works, awarding of Projects, Project costs, prolonged inconvenience experienced by the public due to missed deadlines and poor quality of works, to name a few areas of discontent which has been associated with some local Projects.

The Auditor General (AG), is often subjected to this line of questioning, and is regularly called upon to examine and provide an insight into these presumed problematic Projects.

The W&S, serving as technical advisor to the AG, is therefore tasked with engaging the relevant competent Authorities and Officers responsible for these Projects, conducting physical verifications on site and reporting on the Projects.

Findings on Projects featured in the Annual Auditor's General Reports and Special Reports over the years have exposed instances of procurement breaches, poor contract administration, shoddy works, non-compliance with specifications and overpayments to Contractors.

The recommendations proposed in the Auditor's General Reports and implemented by Ministries, Departments and Regions over the years, have so far contributed to significant improvements in the overall planning, tendering and execution of civil works Projects country-wide.

Notably, when placed on record and highlighted in the AG's Report, Contractors failing to deliver on Projects in a timely manner or in its entirety, were terminated or had outstanding or poor quality works, have either repaid in full or started to repay overpaid sums, remedied defective works and in many instances went back to site and finally completed long overdue works.

It is of paramount importance that infrastructure Projects provide the population with some form of improvement in everyday life. This may include improved access to a remote village via road network, comfortable classrooms in a new school building, improved drainage and irrigation to farmlands or potable water to every home.

As a developing Country, and with the soon to be realized oil industry, Guyana's landscape is expected see rapid transformations in infrastructure works to accommodate this new natural resource. There is much anticipation of upgrades and expansions to our already existing infrastructure, namely our main access roads, highways, bridges, drainage and irrigation structures.

The Audit Office of Guyana, being already equipped with the technical expertise, has undoubtedly taken a preemptive strike in preparing for the construction boom which is predicted in the near future, and stands proud and even more committed to its Mission Statement; the promotion of good governance including openness, transparency and improved public accountability.

Supreme Audit Institution of Guyana visit to the Supreme Audit Institution Suriname

19th August 2017

Physical verification exercise conducted on works completed on two Bridge Contracts executed by the Suriname's Ministry of Public Works, with the Staff from the Audit Office of Suriname and the visiting team from the Audit Office of Guyana. The aim of the exercise was to train the Staff of the Suriname Office in auditing of infrastructure Projects and preparing Reports. The exercise allowed the Staff to take physical measurements of the completed work and compare with the Bill of Quantities and Specifications of the Contract.



Contract: The Construction of a Concrete Bridge over the Sommelsdijk Creek at CCS



Contract: The repair work on the wooden traffic bridge in the Nieuw Libanonweg in the District of Wanica.

Information Systems at the AOG

Rohit Kalicharran
Information Systems Manager

The Audit Office of Guyana has its own internal Information Systems (IS) Division that provides support to the core functions of the Office. This division is responsible for the procurement, support and maintenance of hardware, software and services required to provide a comfortable, effective, efficient and user friendly information systems environment for the staff.

To this end, the IS Division has implemented a modern computer network environment, equipped with desktop computers, laptops, tablets, printers, and scanners. Also, servers are utilized for central data storage, network authentication and centralized services such as data backups and antivirus deployment and management.

The Office makes extensive use of Office productivity applications in producing its deliverables. At the server side, firewall and connectivity software is used to establish and secure connections for remote users and Internet access. Specialised Audit tools, like the Interactive Data Extraction and Analysis (IDEA) and Teammate Audit Management application, are utilized by the Office to conduct its Audits.



An important service available to the staff is centralized data storage and access. Current documents, reports, reference and archived documents are some of the items that are stored on the servers for easy and secured access. This access is available not only at the Head Office but also to Field Offices and remote users.

The security of information gathered and produced by the Office is paramount. As such, a number of measures are in place to ensure its security and confidentiality. These include firewall services to prevent unauthorized external access, secure login accounts to prevent unauthorized access and antivirus application. In the event of data loss, daily data backups are performed to ensure minimal interruptions to the Office.

In addition to the Head Office, the Audit Office's computer network extends to Field Offices at five (5) Regional Democratic Office, permanent offices at various Ministries and Departments and remote users. All resources available at the Head Office are seamlessly available via authorized remote access. These connections are all secured via Virtual Private Networks (VPN).

Information Systems plays an important role in the Audit Office in enabling its staff to conduct its duties in a modern atmosphere to enable effective and efficient delivery of its mandate. This is possible largely because of the vision and support of the Auditor General and management team, who recognize the necessity and efficiency of such systems.

Condolences to SAI St. Lucia



Mrs. Fevriere-George is a long-serving member of the Public Service and at the time of passing served as the Director of Audit, a post she took up from October 10, 2015.

She joined the Public Service in 1986 as an Executive Cadet in the Ministry of Finance, Planning and Statistics and had since then rose through the ranks, holding several positions of Assistant Accountant and Accountant at varying levels and ministries.

On July 17, 1999, she was appointed to the post Assistant Accountant General in the Ministry of Finance, Planning and Sustainable Development (Accountant General's Department) and the following year she was appointed Audit Principal, Office of the Director of Audit. In 2009 she was appointed Deputy Director of Audit, Office of the Director of Audit.



Mrs. Sandra White-John, Deputy Director of Audit from the St. Lucia Audit Office (SAI St. Lucia). Our prayers and thoughts are with her family and the staff of SAI St. Lucia. May God grant them the strength as they go through this difficult period.

CAROSAI Auditors General/ Directors of Audit



Mr. Andrew Gumbs
Anguilla



Mr. Dean Evanson
Antigua & Barbuda



Frederick Nuboer
Aruba



Mr. Terrance Bastian
Bahamas



Mr. Leigh Trotman
Barbados



Mrs. Dorothy Bradley
Belize



Ms. Heather Thomas
Bermuda



Ms. Sonia M. Webster
British Virgin Island



Ms. Sue Winspear
Cayman Islands



Ms. Miroslava Wedervoort
Curacao



Mrs. Maylina Jno Ville
Dominica



Mr. Francis Hosten
Grenada



Mr. Deodat Sharma
Guyana



Mrs. Pamela Monroe-Ellis
Jamaica



Ms. Yvonne James
St. Lucia



Mr. Ronald C. Halman
Sint Maarten



Mrs. Carla V. Pike
St. Kitts & the Nevis



Ms. Florence Lee
Montserrat



Ms. Joan Browne
St. Vincent & the Grenadines

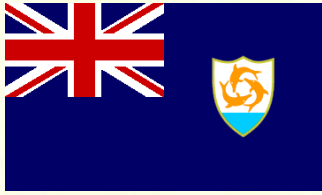


Mrs. Charmain Felter
Suriname



Ms. Lorelly Pujadas
Trinidad & Tobago





Anguilla



Antigua and Barbuda



Aruba



Bahamas



Barbados



Belize



Bermuda



British Virgin Islands



Cayman Islands



Curacao



Dominica



Grenada



Guyana



Haiti



Jamaica



Montserrat



St. Lucia



St. Maarten



St. Kitts and Nevis



St. Vincent and the
Grenadines



Suriname



Trinidad and Tobago



Turks and Caicos Islands