

PROFILE OF MEMBER COUNTRIES OF CAROSAI

The title for the Head of the Institutions is referred to as Auditor General, Director of Audit, Secretary General, President of the Council or Chairman.



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THE PROFILE OF MEMBER COUNTRIES OF CAROSAI

INTRODUCTION

A survey¹ was done among the membership to have a better knowledge of the operation of each SAI. The information is to assist with identifying training needs and facilitating assistance from INTOSAI and other donor agency to ensure CAROSAI's strategic priorities are realised.

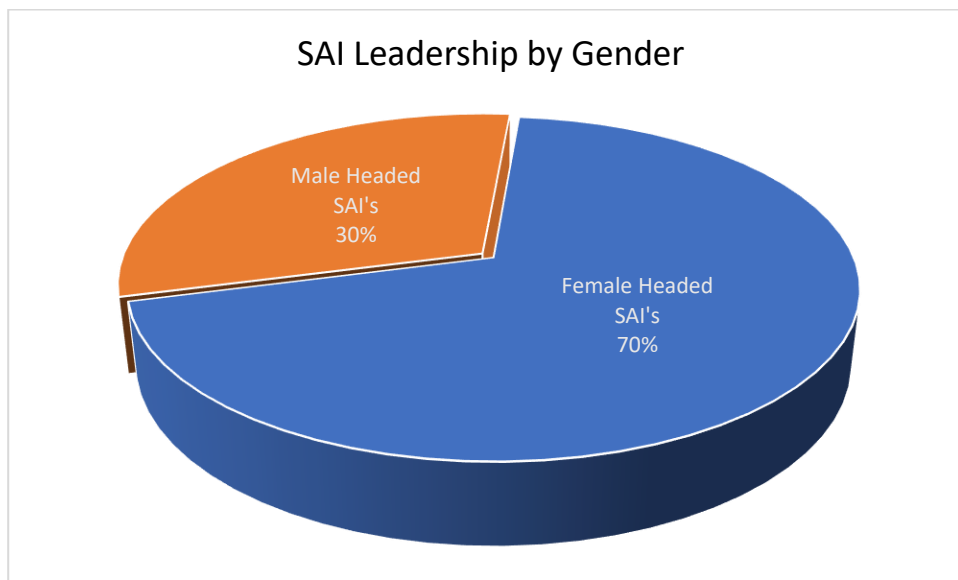
There are twenty-three member countries in CAROSAI, each having its own mandate according to the jurisdictions of each country. All twenty-three countries responded to the survey.

EXECUTIVE SUMMARY

CAROSAI has often been requested to make recommendations on training courses that would suit its members, however due to lack of full information CAROSAI is sometimes challenged to provide an accurate response.

SAI Leadership by Gender

Analysis of the responses revealed that sixteen or seventy per cent (70%) of the twenty-three SAIs are headed by female, while seven or thirty per cent (30%) are headed by male.



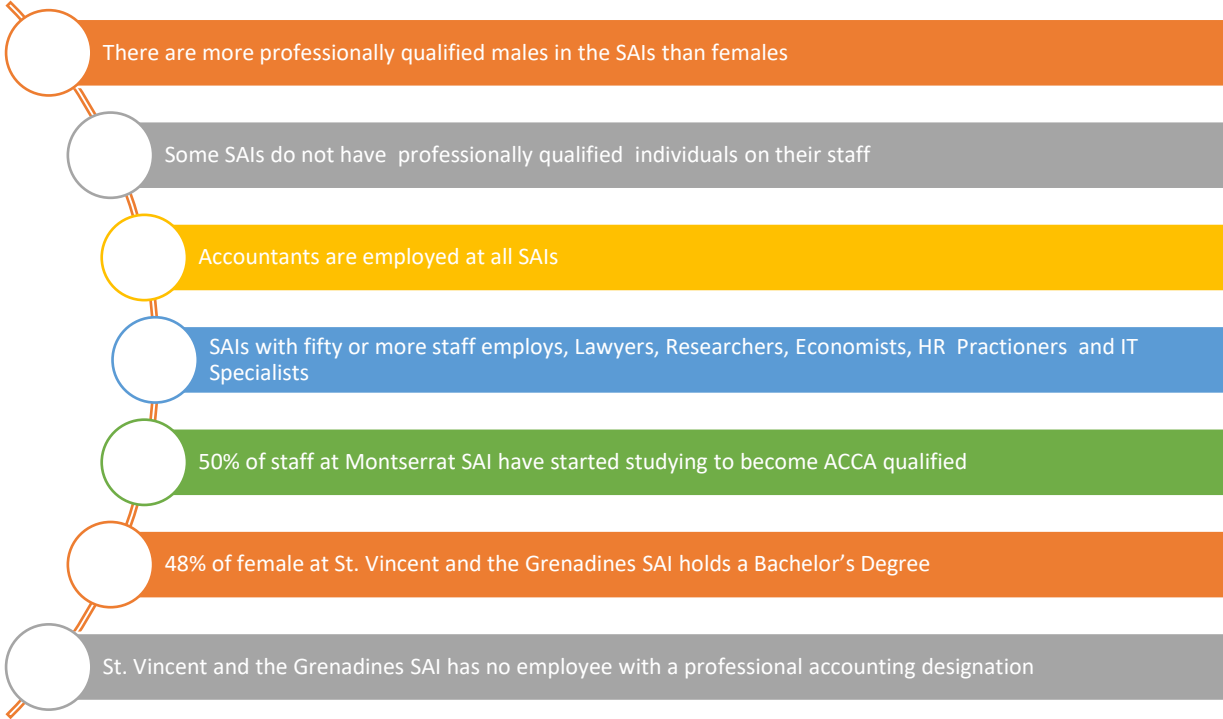
The title for the Head of the Institution is referred to as Auditor General, Director of Audit, Secretary General, President of the Council or Chairman. The titles vary based on the country's jurisdiction; however, regardless of the title used the position refers to the Head of the SAI.

¹ The survey was conducted between September 1, 2020 and September 24, 2020

Although there are more female Heads of the SAIs, the survey revealed that there are more professionally qualified males in the SAIs than females.

Professionalisation /Qualification of SAIs Staff

Some SAIs do not have professionally qualified individuals on their staff. In St. Vincent and the Grenadines there is no employee with professional accounting designation; however, 48% of female holds Bachelor’s Degree. In Montserrat 50% of staff have started studying to become ACCA qualified.



All twenty-three SAIs employ accountants, however only the larger SAIs with fifty or more staff employ, Lawyers, Researchers, Economists, Human Resource Practitioners and Information Technology Specialists.

SAI Membership

Fourteen of the SAIs stated that they are full members of INTOSAI and four are Associate Members. Only two are members of OLACEF.

Types of Audits perform by SAIs

Not all SAIs perform Financial, Compliance, Performance, or Forensic Audit mainly due to the staff capacity and capability.

Eligibility for Donor Funding

Nine SAIs currently receive Donor Funds from funding agencies such as, Inter-American Development Bank, World Bank, European Union, or Department for International Development (DFID).

It must be noted that only ten SAIs are on the DAC list, and therefore are eligible for support. These countries are, Antigua and Barbuda, Dominica, Grenada, Guyana, Haiti, Jamaica, Montserrat, St. Lucia, St. Vincent and the Grenadines, and Suriname.

SAIs Independence

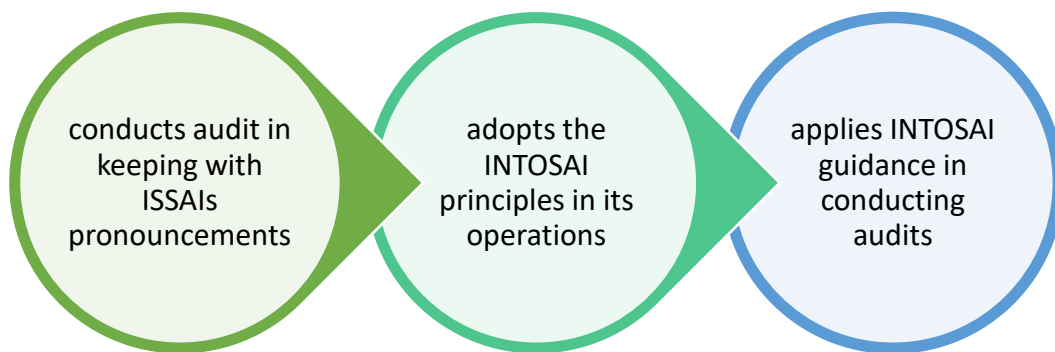
All SAIs have some degree of independence; but none has all elements. Some SAIs do not have unrestricted authority to undertake all types of audit, nor do they have the authority to publish audit reports.

Additionally, some SAIs do not have the authority / independence to manage their human resources

Application of INTOSAI's Framework for Professional Pronouncement (IFPP)

SAIs have included INTOSAI Framework for Professional Pronouncement (IFPP) in their practice by one of the following;

- a. SAI conducts audit in keeping with ISSAIs pronouncements
- b. SAI adopts the INTOSAI principles in its operations
- c. SAI applies INTOSAI guidance in conducting audits



CONCLUSION

There is a lack of structured training at the local level among SAIs in the Caribbean, which does not augur well for the objective aimed at professionalising staff. The lack of sufficiently structured training at the staff level is exacerbated by the less than desirable percentage of qualified staff. Whereas there is good gender parity among SAIs the survey results reveal that males enjoy a higher level of qualification than their female counterparts. There also exist the symbiotic issue of limited access to relevant technology both computer hardware and software. This matter has been made more significant owing to the impact of COVID 19 on the way we do business and undertake our work. Finally, the matter of impaired independence is pervasive across the region; though all SAIs enjoy some elements of an independent SAI no SAI has all the features of an Independent SAI as set out by the UN resolution.

Most SAIs have Business or Training Plans. Some of the plans in place are Strategic Business Plan, Strategic Audit Plan, Training Plan, Capacity Building Plan, and Stakeholder Engagement Plan.

Except for Bermuda, St. Kitts and Nevis, and St. Vincent and the Grenadines, all other SAIs have one of the plans in place for their operation. St. Vincent and the Grenadines is in the process of preparing their Strategic Business Plan.

DETAIL RESULTS OF SAIs PROFILE

Introduction

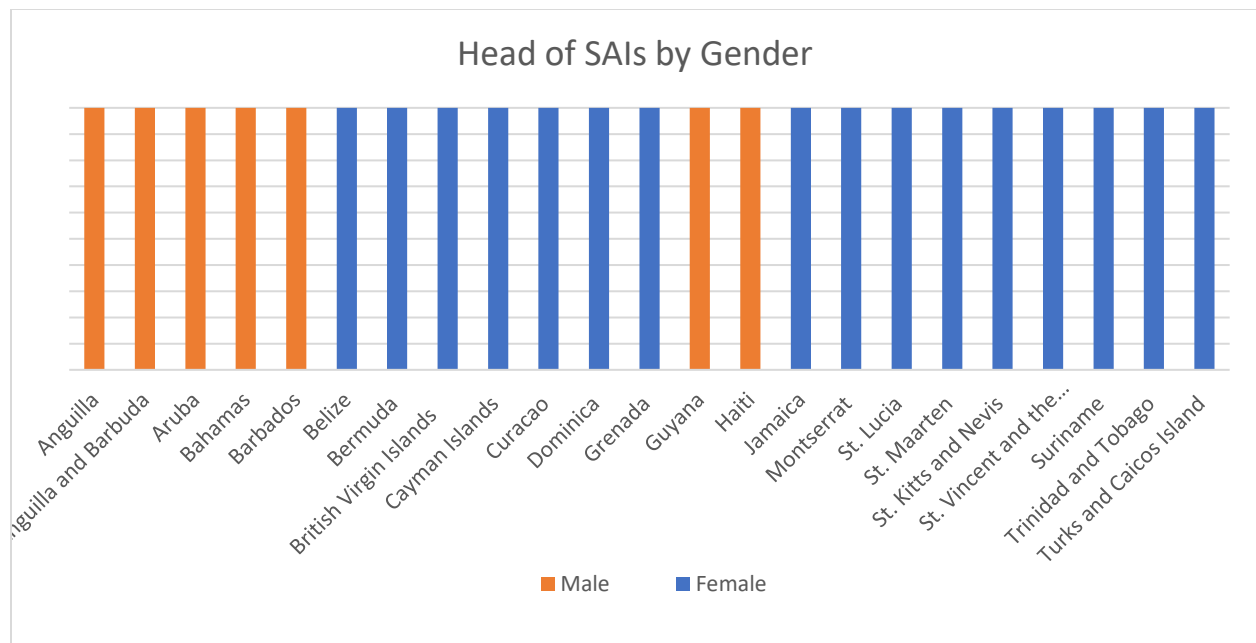
A survey was done among the membership to have a better knowledge of the operation of each SAI. The information is to assist with identifying training needs and facilitating assistance from INTOSAI and other donor agency to ensure CAROSAI's strategic priorities are realised.

There are twenty-three member countries in CAROSAI, each having its own mandate according to the jurisdictions of each country. All twenty-three countries responded to the survey.

The Gender of the Heads of SAIs

Of the twenty-three SAIs surveyed there are sixteen or (70%) that are headed by females while seven or (30%) are headed by males.

The chart below is colour coded to show the SAIs that are headed by male and the ones headed by female.



SAI Independence

All SAIs enjoy some elements of independence, however the varying independence practiced by each SAI are listed below



SAI has full control over human Resources

- Cayman Islands
- Curacao
- Guyana
- Haiti
- St. Maarten



SAI has full control over Budgetary Allocation

- Aruba
- British Virgin Islands
- Curacao
- Dominica
- Haiti
- St. Kitts and Nevis



SAI has unrestricted authority to undertake all types of Audit

- Antigua and Barbuda
- Aruba
- Bahamas
- Barbados
- Belize
- Bermuda
- British Virgin Islands
- Cayman Islands
- Dominica
- Grenada
- Guyana
- Haiti
- Jamaica
- Monsterrat
- St. Maarten
- Suriname
- Trinidad and Tobago
- Turks and Caicos Islands



SAI has authority to publish all reports

- Aruba
- Bahamas
- Barbados
- British Virgin Islands
- Cayman Islands
- Curacao
- Dominica
- Guyana
- Monsterrat
- St. Maarten
- Suriname
- Trinidad and Tobago
- Turks and Caicos Islands



All reports submitted to Legislature/parliament and made public

- Aruba
- Bahamas
- Barbados
- Bermuda
- British Virgin Islands
- Cayman Islands
- Curacao
- Dominica
- Grenada
- Guyana
- Haiti
- Jamaica
- Monsterrat
- St. Maarten
- St. Kitts and Nevis
- St. Lucia
- St. Maarten
- St. Vincent and the Grenadines
- Suriname
- Trinidad and Tobago
- Turks and Caicos Islands

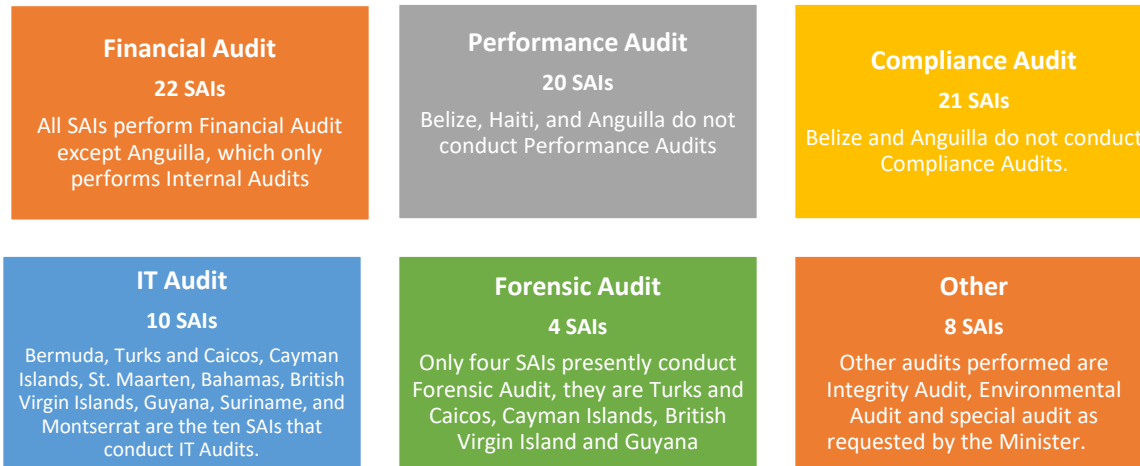


All reports are published internally

- Anguilla

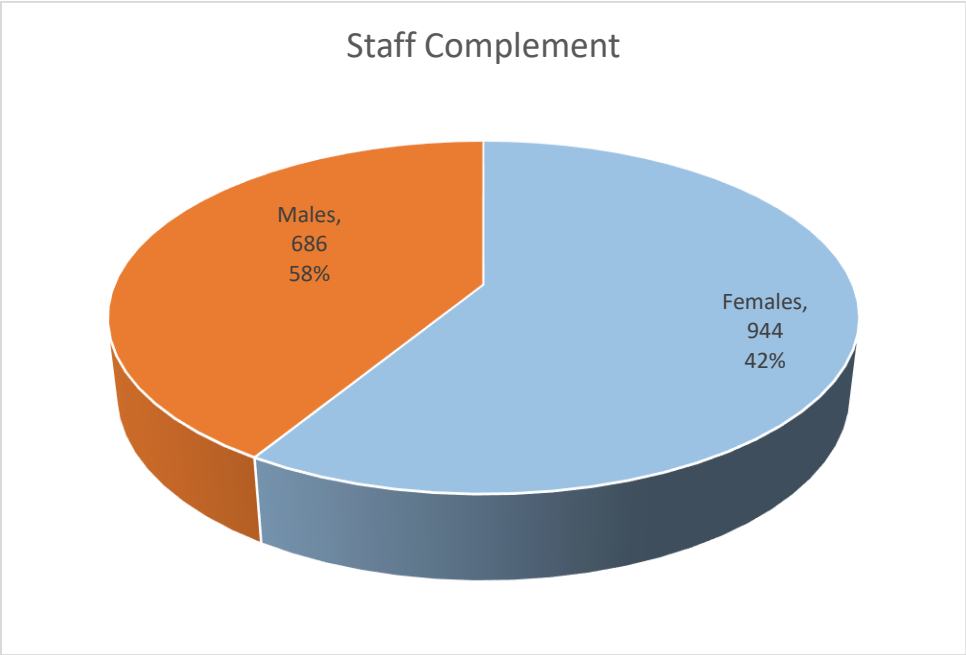
Types of Audit Conducted

SAIs, based on their jurisdictions and capacity do not conduct all five types of audit as listed below.



Staff Complement

Within CAROSAI there are One Thousand Six Hundred and Thirty (1630) Employees engaged by the 23 SAs. This comprises, Nine Hundred and Forty-Four (944) females and Six Hundred and Eighty-Six (686) males, representing a ratio of 58: 42



Ten of the twenty-three SAIs have staff complement ranging between Twenty One to Fifty staff members and Nine have staff complement of between two to twenty. There is a wide disparity in staff complement among the SAIs, as within the twenty one to fifty range only four SAIs have over 40 staff members namely, Belize, Bahamas, Suriname and Barbados.

The next range is over One Hundred Employees with Haiti employing Six Hundred and Sixty, Guyana employs Two Hundred and Eleven, Trinidad and Tobago employs One Hundred and Seventy Five (175) and Jamaica employs One Hundred and Fifty Nine (159) staff.

Table 1

SAI	Number of Female employees	Number of Male Employees	Total Number of Employees
Anguilla	5	1	6
Antigua and Barbuda	11	5	16
Aruba	10	3	13
Bahamas	35	8	43
Barbados	31	10	41
Belize	27	19	46
Bermuda	10	11	21
British Virgin Islands	10	1	11
Cayman Islands	12	9	21
Curacao	9	7	16
Dominica	16	5	21
Grenada	17	6	23
Guyana	136	75	211

Haiti	264	396	660
Jamaica	116	43	159
Montserrat	13	3	16
St. Kitts and Nevis	2	14	16
St. Lucia	22	7	29
St. Maarten	3	1	4
St. Vincent and the Grenadine	25	7	32
Suriname	31	12	43
Trinidad and Tobago	135	40	175
Turks and Caicos Islands	7	3	10
TOTAL			

Staff and Qualification

All SAIs employ Accountants, however the larger SAIs employ, Lawyers, Researchers, Economists, Human Resource (HR) and Information Technology (IT) Specialists.

Only four SAIs have 50% or more qualified female staff. The SAIs are Bermuda, Aruba, Cayman and Jamaica; on the other hand, however, seven SAIs have 50% or more qualified male staff. These SAIs are Bermuda, Turks and Caicos Island, Aruba, Cayman, St. Maarten, Montserrat and Jamaica.

St. Vincent and the Grenadines has no employee with professional accounting designation; however, 48% of female staff holds Bachelor's Degree. Fifty per cent (50%) of Montserrat staff are part ACCA qualified, while one member of staff is pursuing Certified Government Auditing Professional (CGAP) and Certified Information Systems Auditor (CISA). St. Kitts and Nevis also has three staff undertaking studies to become professionally qualified.

Application of INTOSAI Framework for Professional Pronouncement

Curacao, Dominica, Grenada, Jamaica, Trinidad and Tobago are the only five of the twenty-three SAIs that conduct Audit in keeping with ISSAIs pronouncements.

Six SAIs adopt the INTOSAI principles in its operations, they are Bahamas, Barbados, Bermuda, Cayman Islands, Montserrat, and Turks and Caicos Islands.

Nine SAIs apply INTOSAI guidance in conducting audits, namely, Anguilla, Antigua and Barbuda, Aruba, Belize, British Virgin Islands, Guyana, Haiti, St. Lucia, and St. Maarten. Three SAIs have indicated that they are not aware of the IFPP. The three SAIs are St. Kitts and Nevis, St. Vincent and the Grenadines, and Suriname.

Application of INTOSAI Framework	# Of SAIs	Name of SAIs
SAI conducts audit in keeping with ISSAIs pronouncements	5	Curacao, Dominica, Grenada, Jamaica, Trinidad and Tobago
SAI adopts the INTOSAI principles in its operations	6	Bahamas, Barbados, Bermuda, Cayman Islands, Montserrat, Turks and Caicos Islands
SAI applies INTOSAI guidance in conducting audits	9	Anguilla, Antigua and Barbuda, Aruba, Belize, British Virgin Islands, Guyana, Haiti, St. Lucia, St. Maarten
SAI is not aware of the IFPP	3	St. Kitts and Nevis, St. Vincent and the Grenadines, Suriname.

Challenges applying the IFPP

The SAIs have expressed some of the challenges that they face in applying the IFPP. The challenges are listed below:

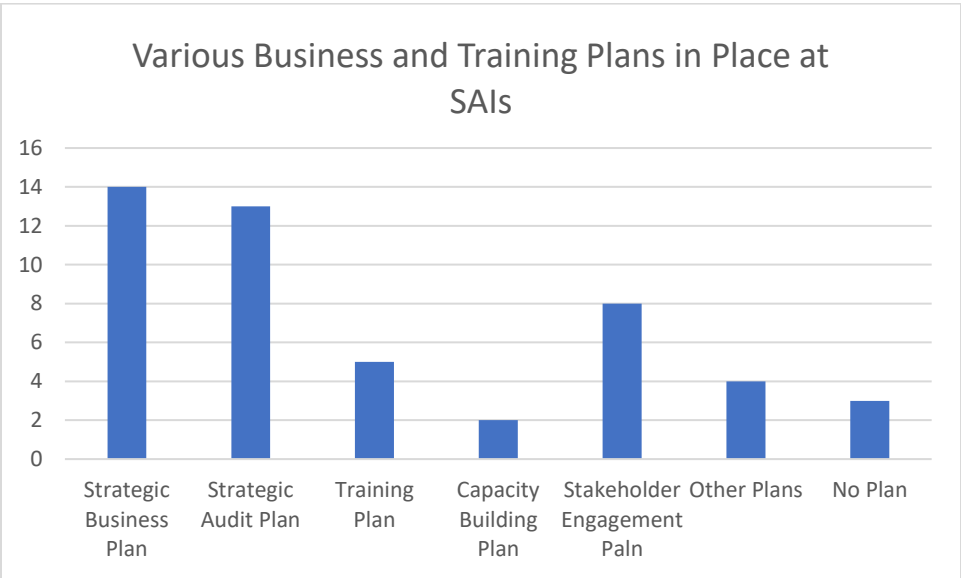
- Training of staff in the IFPP
- Lack of sufficient finances and professional expertise to train, educate and retain professional staff
- Insufficient resources to acquire the tools and equipment needed to fully apply the IFPP in practice
- Lack of understanding of the pronouncements
- Corporate culture change regarding ethics and integrity
- Changing the culture within staff to apply ISSAI's since more documentation is required with the standards
- All IFPPs are not easily adoptable by the SAI
- Time to adjust is sometimes limited and requires in depth analysis to adjust methodologies in the current environment
- Serious opposition by the Union with the Code of Ethics implementation
- Documentation, Risk based assessments, determining materiality
- Stakeholder awareness

Various Business and Training Plans in Place at SAIs

Except for Bermuda, St. Kitts and Nevis, and St. Vincent and the Grenadines, all other SAIs have one of the plans in place for their operation. St. Vincent and the Grenadines is in the process of preparing their Strategic Business Plan.

The other plans that are in place by the SAIS are:

Plans by SAIs	SAIs
Strategic Business Plan	Aruba, Belize, Barbados, British Virgin Islands, Cayman Island, Curacao, Guyana, Haiti, Jamaica, Montserrat, St. Maarten, Suriname, Trinidad and Tobago, Turks & Caicos
Strategic Audit Plan	Anguilla, Antigua and Barbuda, Bahamas, British Virgin Islands, Cayman Island, Curacao, Dominica, Guyana, Haiti, Jamaica, Montserrat, Turks and Caicos Islands
Training Plan	Bahamas, Curacao, Jamaica, Trinidad & Tobago,
Capacity Building Plan	Bahamas, Jamaica
Stakeholder Engagement Plan	Belize, Curacao, Dominica, Grenada, Jamaica, Montserrat, St. Lucia, Suriname
No Plan	Bermuda, St. Kitts and Nevis, St. Vincent and the Grenadines



SAIs Quality Assurance Review Process

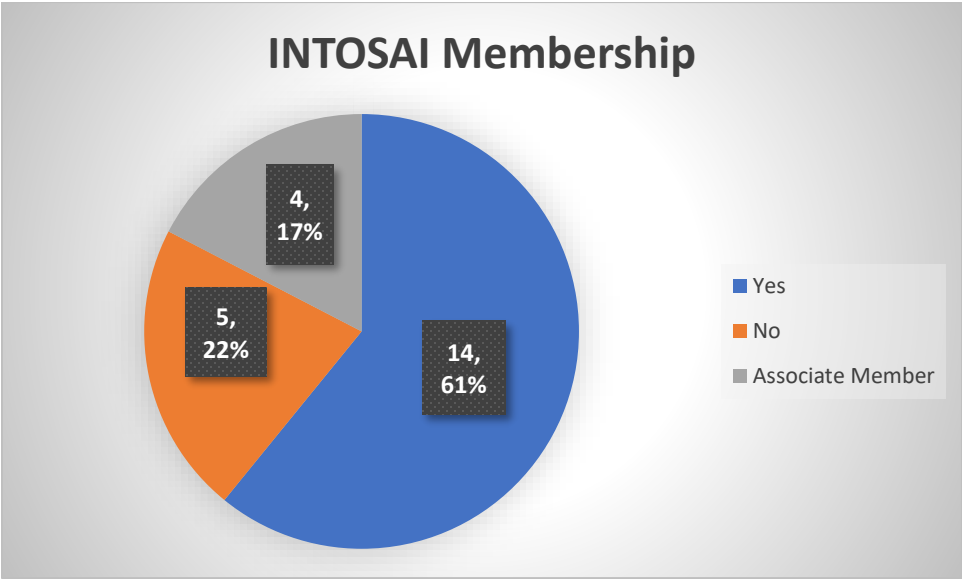
Of the twenty-three SAIs, only eight or thirty-five per cent (35%) SAIs have a Quality Assurance Review Unit. The eight SAIs are Bahamas, Belize, Bermuda, Grenada, Guyana, Haiti, Jamaica and Trinidad and Tobago.

SAI Membership at INTOSAI

Fourteen SAIs are members of INTOSAI while four are Associate Members.

The SAIs who are members of INTOSAI are:
 Antigua and Barbuda, Bahamas, Barbados, Belize, Dominica, Grenada, Guyana, Haiti, Jamaica, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, and Trinidad and Tobago.
 There are currently five SAIs that are not members of INTOSAI. They are, Anguilla, Aruba, Montserrat, St. Maarten, and Turks and Caicos Islands.
 The Associate members are Bermuda, British Virgin Island, Cayman Islands, and Curacao.

Belize and Curacao are members of OLACEF



Participation in INTOSAI Working Groups

Of the fourteen SAIs who are members of INTOSAI, only three are a part of INTOSAI Working Group. These are,

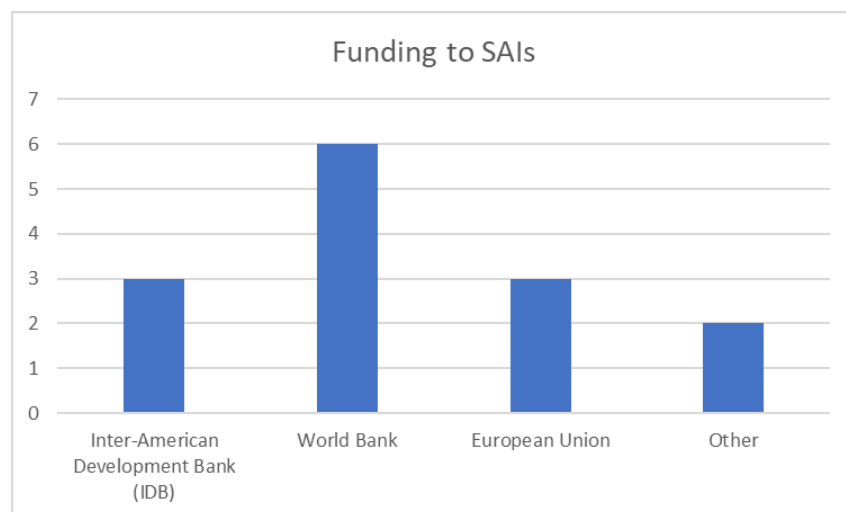
SAIs	Working Groups
Bahamas	Internal Audit Committee and the / Environment Audit Committee
Cayman Islands	Task Force INTOSAI Auditor Professionalization
Jamaica	Working Group on Value and Benefits of SAIs

Receipt of Donor Funds

Of the twenty-three SAIs of CAROSAI, fourteen SAIs are in receipt of donor funding. The donors are, Inter-American Development Bank, World Bank, European Union, and The Department for International Development (DFID). Currently there are ten SAIs on the DAC list namely, Antigua and Barbuda, Dominica, Grenada, Guyana, Haiti, Jamaica, Montserrat, St. Lucia, St. Vincent and the Grenadines, and Suriname.

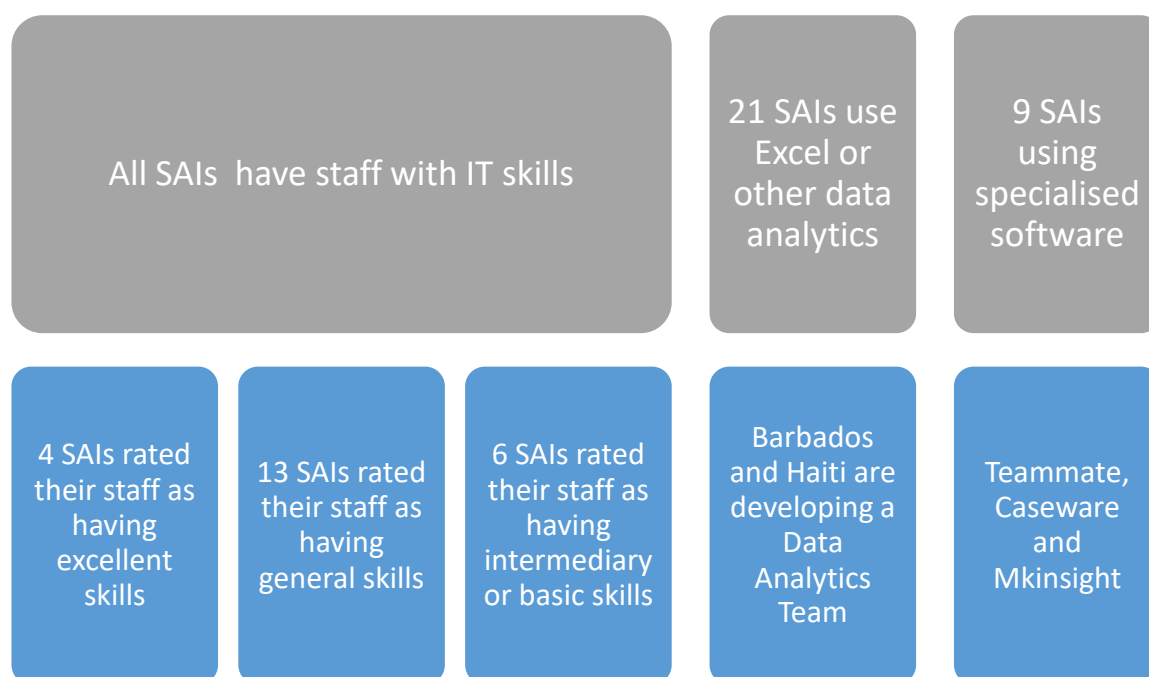
Table 2

Donor	No. of Countries	Countries
Inter-American Development Bank	3	Bahamas, Haiti, and Jamaica
World Bank	6	Dominica, Grenada, Haiti, Jamaica, St. Lucia and Suriname
European Union	3	Belize, Dominica, and Haiti
Other	2	Belize, through their Ministry of Finance and Montserrat received funding from DFID



SAIs IT Skills

All twenty-three SAIs have staff with IT skills, four rated their staff as having excellent IT skills, while another thirteen SAIs stated that their staff has General IT skills. The other SAIs indicated that their staff possess intermediary and basic skills.



Use of IT Resources

Twenty-One of twenty-three SAs use Excel or some other form of Data Analytics tools. Both Barbados and Haiti have indicated that they are developing experienced audit team for data analytics. Nine SAs have indicated that they use audit software such as Teammate, CaseWare, IDEA and Mkinsight. The SAs are, Anguilla, Antigua and Barbuda, Barbados, Bermuda, Cayman Islands, Curacao, Dominica, Haiti, and Jamaica.

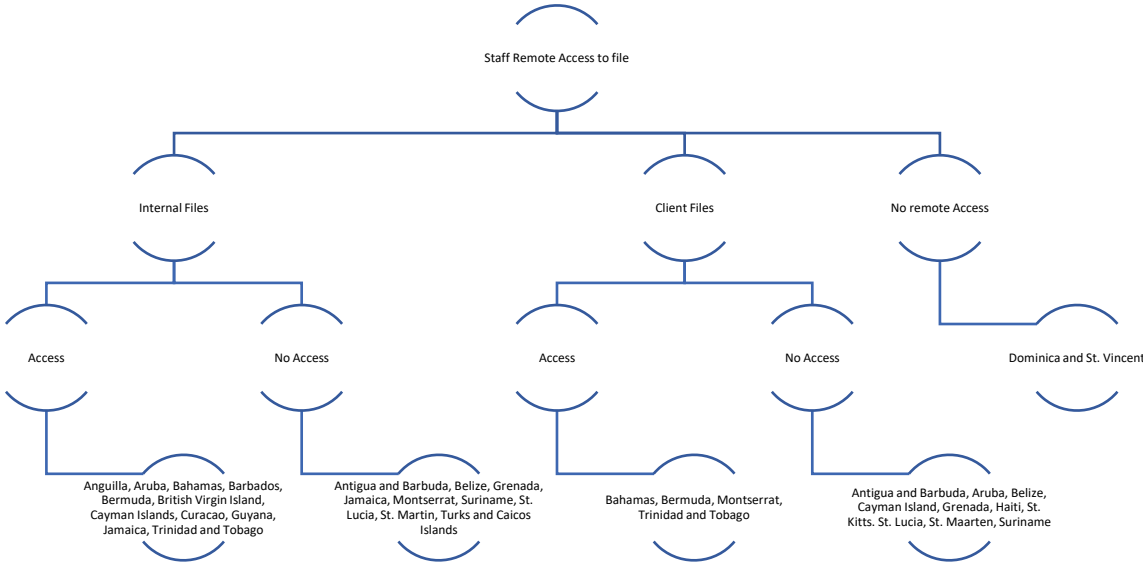
SAs Remote Access

The SAs with remote access to files are shown in the table below.

Table 3

Remote Access to File	# of SAs	Name of SAs
Staff can access SAI's internal files remotely	11	Anguilla, Aruba, Bahamas, Barbados, Bermuda, British Virgin Island, Cayman Islands, Curacao, Guyana, Jamaica, Trinidad and Tobago
Staff can access client files remotely	4	Bahamas, Bermuda, Montserrat, Trinidad and Tobago

Staff unable to access SAI's internal files remotely	9	Antigua and Barbuda, Belize, Grenada, Jamaica, Montserrat, Suriname, St. Lucia, St. Martin, Turks and Caicos Islands
Staff cannot access client files remotely	10	Antigua and Barbuda, Aruba, Belize, Cayman Island, Grenada, Haiti, St. Kitts. St. Lucia, St. Maarten, Suriname
No remote Access	2	Dominica and St. Vincent



Public Accounts Committee

Of the 23 member SAIs, nineteen SAIs or eighty-two percent (82%) have reported that the Government has a Public Accounts Committee (PAC), the remaining four; Haiti, St. Kitts. St. Maarten and Suriname do not have a PAC.

The nineteen SAIs, except Trinidad and Tobago, responded that the PAC meets once there is a need while Trinidad and Tobago meets fortnightly.

Nineteen SAIs have a Public Accounts Committee (PAC) which meets as necessary

Four SAIs do not have a PAC (Haiti, St. Kitts & Nevis, St. Maarten and Suriname)

Trinidad and Tobago PAC meets fortnightly.

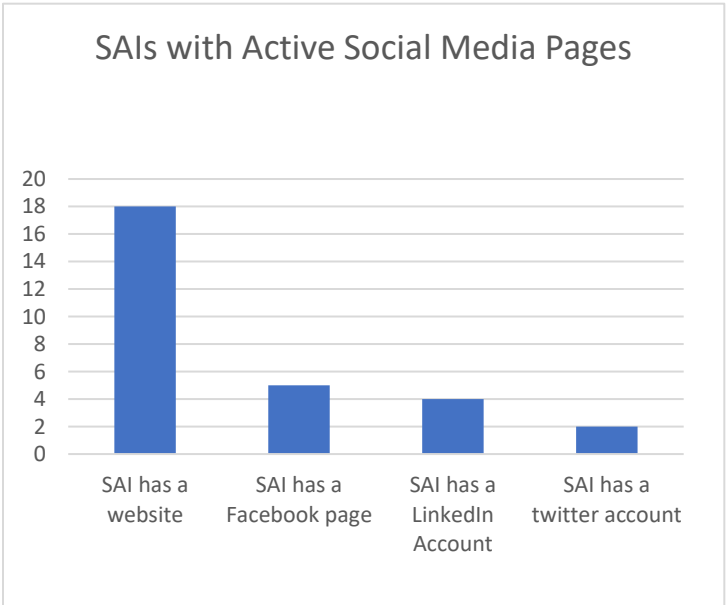
SAIs Social Media Presence

The result of the survey revealed that eighteen SAIs have a website. The SAIs without a website are Anguilla British Virgin Islands, Grenada, St. Kitts and Nevis, and Turks and Caicos Island. SAI Grenada indicated that their website is currently under construction.

Five SAIs, namely Belize, Cayman Islands, St. Maarten, Haiti, and Jamaica have a Facebook page.

Four SAIs, Belize, Aruba, St. Maarten, and Jamaica have a LinkedIn account and Haiti and Jamaica are the two SAIs that have a Twitter account.

SAI has a website	18	
SAI has a Facebook page	5	
SAI has a LinkedIn Account	4	
SAI has a twitter account	2	



Overall needs of the SAIs

The analysis of the survey responses indicates varying needs for member SAIs. The needs expressed are in the areas of staffing, more qualified staff, lack of independence, training in all types of audit stream and Information Technology Infrastructure. See Appendix 1 for detail breakdown

Table 4

Needs	Number of SAIs
Staffing	21
Independence	6
Training	22
Infrastructure & Equipment	3
Audit Software	5

The needs are broken down as follows:

- Staffing
- SAIs require more trained and qualified staff to foster credibility and relevance of public audit in accordance with ISSAI.
The countries which have indicates such need are, Anguilla, Antigua, Aruba, Bahamas, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Curacao, Grenada, Guyana, Haiti, Jamaica, Montserrat, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, Suriname, Trinidad & Tobago and Turks and Caicos Islands.
- Independence
- SAIs have expressed the need for independence in order to be foster credibility and relevance of public in accordance with ISSAI. Some areas of independence that require greater focus by the Governments are:
 - Excessive re-tape and slow process in recruitment of staff as well as the outdated remuneration policies.
 - Centralised Human Resource Departments and Information Technology (IT) departments. The SAIs need to have control over the employment of staff and the IT software that is used.
 - Operational control of budget by the Government
 - SAIs are limited in ensuring that their reports are made public as they have no control of what is presented at Public Accounts Committee meeting and when the Committee meets.
- Training
- The training needs of the SAIs are detailed below.

Infrastructure and Equipment - SAIs Belize and Cayman Islands require improved IT infrastructure to improve the capacity of working remotely. Two SAIs, Belize and Grenada have indicated that they require equipment such as laptops and Projectors

Audit Software Five SAIs Antigua, Grenada, St. Vincent and the Grenadines, Suriname, and Trinidad and Tobago are not equipped with proper Audit Software.

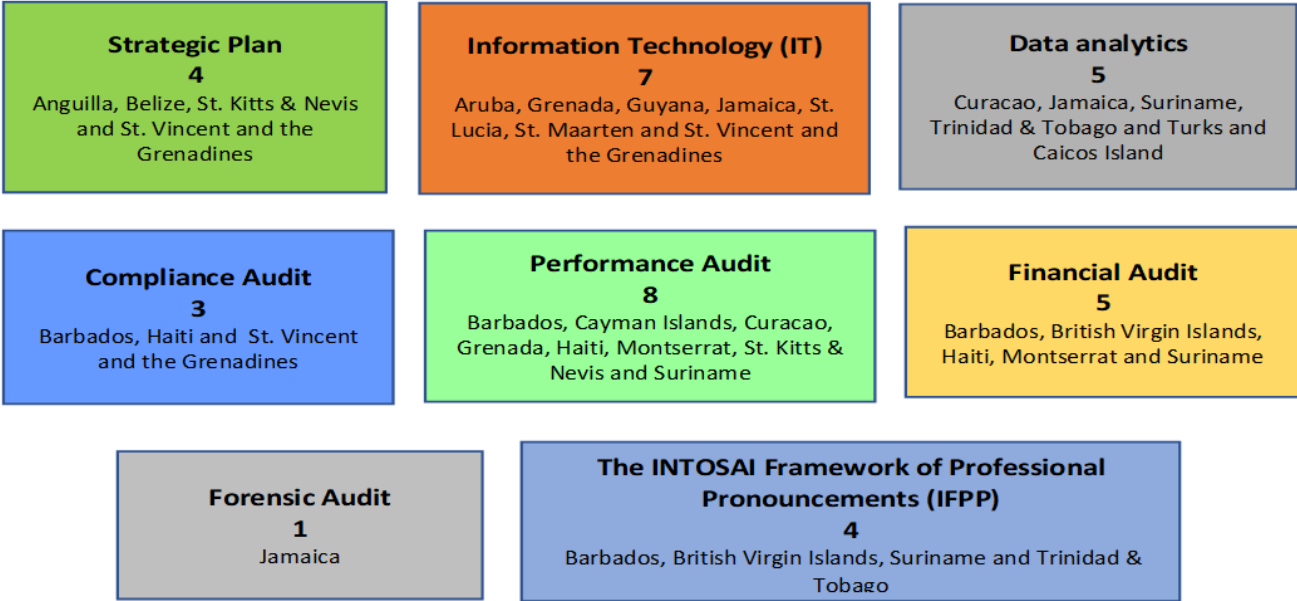
Training needs of the SAIs

SAIs have indicated that most of their staff require continuous training as auditing standards change constantly. They have stated that they require training in the following areas. See Appendix 1 for details.

Table 5

Compliance Audit	Data analytics	Strategic Plan
Financial Audit	Human Resources	Developing Stakeholder Engagement Plan
	Quality Assurance Review	Assistance in executing SAI Performance Management Framework Review
Performance Audit	Interpretation and application of IPSAS	Forensic Audit

Some of the various areas of training required by each SAI is listed below.



See table 6 below for details

Below is the Table showing the Training Needs according to Countries

Table 6

Countries	Strategic Plan	Information Technology	Data Analytics	Compliance Audit	Performance Audit	Financial Audit	Forensic Audit	IFPP	SAI PMF	Human Resource	QAR Training
Anguilla	√										
Antigua & Barbuda											
Aruba											
Bahamas		√									
Barbados				√	√	√		√			
Belize	√										
Bermuda											
British Virgin Island						√		√			
Cayman Islands					√						
Curacao			√		√				√		
Dominica											
Grenada		√			√						
Guyana		√									
Haiti				√	√	√					
Jamaica		√	√				√			√	√
Montserrat					√	√			√		
St. Kitts & Nevis	√				√						
St. Lucia		√									
St. Maarten		√									
St. Vincent & The Grenadines	√	√									
Suriname			√	√	√	√		√			
Trinidad & Tobago			√					√			
Turks and Caicos			√								

APPENDIX 1

NEEDS OF EACH SAI

Anguilla	1.	Professional Qualification
Antigua	1.	Staffing
	2.	Audit software
	3.	Implement Strategic plan
Aruba	1.	Our Operational Unit is understaffed (33.3%) and our Audit Unit is 50% understaffed. We would like to recruit new, qualified personnel with staffing. experience, to fulfil all the open positions to reach 100% capacity.
	2.	Excessive red-tape and slow procedures in recruitment staff & outdated remuneration policies.
	3.	Centralized IT/HR/Finance services.
Bahamas	1.	More Independence Additional Qualified Staff More Technical Training
Barbados	1.	Additional staff
	2.	Operational control of budget
	3.	Responsibility for human resource management
Belize	1.	Equipment to assist with efficient telecommuting
	2.	Proper building/infrastructure
	3.	Transportation for teams to conduct audits during COVID
	4.	Formal training on all audit streams
	5.	Formal training on ISSAIs for all staff
Bermuda	1.	Recruitment of senior experienced staff,
	2.	Stakeholder engagement plan, and
	3.	Dedicated HR function
British Virgin Islands	1.	More qualified staff IPSAS Training and refresher courses for Financial Audit Team
	2.	General ongoing training
Cayman Islands	1.	Better IT infrastructure (considering moving to cloud)
	2.	Greater ability to get the government to table annual reports & financial statements,
	3.	Government minutes & PAC reports (Legislative Assembly does not meet routinely)
	4.	Stronger performance audit skills and especially on the report writing side.

NEEDS OF EACH SAI

Curacao	<ol style="list-style-type: none">1. Training performance audit SAI PMF Training/certification2. Data analytics3. Leadership trainings
Dominica	<ol style="list-style-type: none">1. Efficient Human Resource, Training, and Finance
Grenada	<ol style="list-style-type: none">1. Training in Performance and IT Audits Equipment such as laptops, projectors, audit software for data analysis and working papers
Guyana	<ol style="list-style-type: none">1. Short term - more technologically equipped to conduct audits under the current circumstances2. Medium term - to have the government accounting system fully computerised3. To be trained to audit in an IT environment
Haiti	<ol style="list-style-type: none">1. Training for staff assigned to<ol style="list-style-type: none">a) Performance audit.b) Financial audit of public entities (such as tax collection bodies).c) Evaluation of programs and projects in health, agriculture, education, and public works sectors2. Increase the number of staff3. Auditors Strengthen the audit department with materials of work and technical abilities4. Tools, to implement the performance audit
Jamaica	<ol style="list-style-type: none">1. Capacity building in specialized areas.2. Data analytics3. Forensic Auditing
Montserrat	<ol style="list-style-type: none">1. Training in financial audit. INTOSAI had earlier conducted an online course in financial audit. However, most of the persons who took part in that training have since left the office. As this training was particularly geared toward public sector auditing, it would be good if we can the new staff undergo that training programme.2. Capacity development in performance auditing. There is need for us to build up the performance auditing capabilities with one, or two members, gaining attachments for say three months to regional or international audit offices to gain wider experience in conducting performance audits in various sectors.3. Assistance with SAI PMF Review. We have been trying for some time to get a SAI PMF done. However, this has proven to be a difficult task as personnel to lead the exercise had to withdraw for various reasons. We deem this a worthwhile exercise and would like assistance, including from INTOSAI, to get this exercise done.

NEEDS OF EACH SAI

St. Kitts & Nevis	1.	Strategic Plan Training in Performance Auditing Professional Staff
St. Lucia	1.	Use of IT to perform audits e.g., teammate or MK Insight
	2.	Reorganization of structure of office
	3.	New legislation within which the SAI operates
	4.	An active PAC
	5.	More audit staff
St. Maarten	1.	Cooperation from stakeholders
	2.	Media attention to broaden base
	3.	Follow up on recommendations
St. Vincent & The Grenadines	1.	to acquire Audit Software,
	2.	to obtain additional technical support in the conduct of audits,
	3.	to complete and implement our Strategic Business Plan and develop our IT capacity.
Suriname	1.	More sufficient resources both capital and human resources.
	2.	Ongoing training in the mandated types of Audit based on the ISSAIs.
	3.	Audit software Tools and updated Audit manuals
Trinidad & Tobago	1.	Staff
	2.	staff require training in a variety of areas such as IFPP or IT data analytics.
	3.	Funds
	4.	Audit Software
Turks & Caicos Islands	1.	Data analytics
	2.	Diversified skill set
	3.	IT access to client

APPENDIX 2

BACKGROUND INFORMATION ON SAI

Anguilla	The SAI is in Anguilla, a British Overseas Territory.
Antigua	SAI of Antigua and Barbuda is a small SAI; therefore, the staff has to work closely together. Based on our size it is impossible to complete a majority of the audits within any given year. Therefore, audit (compliance and performance) is done on a rotation basis.
Aruba	We are a small SAI and together with Curacao, St. Maarten, and the Netherlands, we are the Dutch Kingdom. There is good collaboration between the SAI's of the Dutch Kingdom. Specially getting support by SAI Netherland, when needed.
Bahamas	The office of the Auditor-General Bahamas was established in 1925. The post and duties of the Auditor General are cited in Section 136 of the Constitution of the Commonwealth of the Bahamas. We also perform our audits in conjunction with the Financial Administration and Audit Act 2010 as well as the Financial Regulations 1975 – Section 29. Our job is to independently assess the efficiency and effectiveness of government spending as well as fairness in the administration of government finances. Our audits are presented to the Speaker of the House of Assembly and subsequently released to the general public in an effort to maintain transparency. At present, we are tasked with auditing over seventy ministries and departments.
Barbados	The Barbados Audit Office is currently up to date with its reports to Parliament. Currently the Public Accounts Committee is active in reviewing reports from the Office. A limited number of staff is working remotely.
Belize	At the moment senior officers report to office while technical junior staff telecommute. Senior Management consists of 13 officers including Auditor General, Deputy Auditor General, 7 Supervisors of Audit/Team leaders and 3 Examiner of Accounts/Acting Team Leaders, the Data Base Administrator/leader of IT unit, and the Administrative Officer/leader of Administrative Unit.
Bermuda	The priority of the SAI over the next three years is capacity building and succession
British Virgin Island	Nothing
Cayman Islands	As a small SAI with all qualified audit staff, save one part qualified and two trainees, we function effectively relative to our size and are fortunate to be able to recruit and retain capable staff. We have a good number of staff with additional specialist skills and all qualified audit staff are encouraged to get IPSAS qualified. We have a reasonably decent level of autonomy over resources and staff recruitment but not total independence

BACKGROUND INFORMATION ON SAI

Curacao	We need more qualified staff members and a quality assurance department.
Dominica	The SAI's independence is legislated in the audit work that we perform. However, in terms of human and financial resource we rely on other Departments within the public service. This of course, continues to impact the Department in a negative manner.
Grenada	The Audit Department was established since 1854. The Director of Audit is appointed by the Governor General on the advice of the Public Service Commission and can be removed by the Governor General via tribunal on grounds of misbehaviour and inability to exercise the functions of his/her office. The mandate, appointment and removal of the Director resides in the Grenada Constitution Order 1973 and the Audit Act. We have no control over our budget and human resources which are provided through the Ministry of Finance and the Public Service Commission (responsible for hiring, disciplinary action, leave approval and termination).
Guyana	The SAI of Guyana is an independent Office provided for in the Constitution of Guyana. The Audit Act of 2004 has clearly defined responsibilities and authority for the Auditor General and the operations of the Audit Office. Apart from the conduct of Financial, Compliance and Performance audits, the Auditor General or head of SAI (Guyana) has the mandate to choose to conduct special audits at his discretion and prepare special reports when such audits are completed. The Audit Act also made provisions for the Auditor General to make Regulations to administer the Act and gives the responsibility to the Auditor General for the management of its own Human resources. In this regard, the Audit Office of Guyana has in its Audit Operations, a Performance Audit Unit, A Quality Assurance Unit, A Forensic Audit Unit and A Works and Structures Unit staffed with Civil Engineers. The SAI of Guyana is subject to general supervision over its functioning by the Public Accounts Committee in accordance with the Constitution of Guyana.
Haiti	No more information
Jamaica	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. 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 General's 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.
Montserrat	Country context – Montserrat is a British Overseas Territory in the Caribbean. Volcanic eruptions and ashing since 1995 have resulted in major economic and social challenges as the capital was deserted and the southern half of the island has become uninhabitable. As a result of the volcanic crisis, the population fell from 12,000 in 1995 to a mid-year population of 4,649 in 2018. SAI type and reporting lines - Montserrat follows the

BACKGROUND INFORMATION ON SAI

Westminster auditing system where the Office of the Auditor General enjoys some elements of independence and reports to Parliament (in our case the Legislative Assembly) on its operations and the results of its auditing activities. For operational matters we report to the Governor and/or the Deputy Governor. Our audit reports are submitted to the Legislative Assembly, via the Ministry of Finance and the Clerk of Council's Office. Once tabled in the Assembly, the Reports will be reviewed by the Public Accounts Committee (PAC) who will hold hearings with Accounting Officers. A new PAC was instituted earlier this year but, due to COVID-19 interruptions, they have not as yet met.

- St. Kitts and Nevis The SAI has 2 offices, one in St. Kitts that audits the Federal Government and has 10 Nevis staff members which includes administrative support staff and six staff members in Nevis who audit the local government in Nevis.
- St. Lucia All information on the history and background of SAI Saint Lucia can be found on the website
- St. Maarten see www.arsxm.org/about-us
- Suriname Historically the new Audit Act of the Rekenkamer/SAI Suriname is in effect since January 1, 2020. This gives us more independence and autonomy on our Finances and the HR area. This new Act also provides the possibility to establish new salary caps in order to retain her staff and recruit qualified professionals. Further, SAI Suriname is in preparation of obtaining a TC-grant from the Inter-American Development Bank/IADB, which should prepare her to conduct Financial audits based on ISSAIs in the near future. This is a strategic way to strengthen the country systems of Suriname, in order to become skilled enough to audit IDB projects in Suriname. This also will create the opportunity to train and initiate the establishment of a Quality Assurance unit for the SAI, which will meet the requirements of CAROSAI's Handbook on Quality Assurance for Financial Audits.
- St. Vincent The Audit Office, prior to the promulgation of the Audit Act in 2009, conducted compliance audits of government ministries and departments. The proclamation of the Act has expanded the Office's mandate, by providing for the conduct of performance and financial audits. In response to the increased mandate, the Office has embarked on building the capacity of the Office by securing and providing training in Performance and Financial Audits to core groups of auditors during the period 2017 to 2018. As a result of the training, a Performance and Financial Audit Unit were established. However, due to the Units' nascent stages of operation, there is need for additional training to improve the output of the Units. Further, the introduction of these audits has presented challenges since there is absence of software and technical assistance to enable greater efficiency. Although the Office has identified these needs, it is confronted by constraints in minimizing the gap between its current and envisioned status. The challenges are ascribed to the Office's lack of financial autonomy since the budget for the Office is approved by the Ministry of Finance.

BACKGROUND INFORMATION ON SAI

Trinidad and Tobago The Auditor General's Department of Trinidad and Tobago, formerly known as the Audit Department came into existence with the appointment of a Director of Audit in the year 1862. The post of Auditor General was created when the Exchequer and Audit Ordinance came into effect on 5th December 1959. As entrenched in the Constitution of the Republic of Trinidad and Tobago, the Auditor General is appointed by the President of the Republic of Trinidad and Tobago after consultation with the Prime Minister and the Leader of the Opposition and may hold office up to age sixty-five (65) years. The Auditor General is required by law to examine and report annually to Parliament on the accounts of Ministries, Departments, Regional Health Authorities, Regional Corporations and Statutory Boards for which the Auditor General is the statutory auditor.

The portfolio also includes the audit of:

1. The accounts of projects funded partly or wholly by International Lending Agencies.
2. All pensions, gratuities and other separation benefits paid by the State in accordance with the Pensions Acts and other Agreements; and
3. The grant of credit on the Exchequer Account in accordance with the requirements of section 18 of the Exchequer and Audit Act, Chapter 69:01 The audit services take the form of financial audits, compliance audits, value for money audits and Information Technology audits.

SAI Trinidad and Tobago has gone through a SAI- Performance Measurement Framework assessment from September 2016 conducted by an international consultant and three senior staff from SAI Jamaica and a Peer Review on its Independence in February 2016 conducted by the Austrian Court of Audit.

Turks & Caicos Notwithstanding the size of the office, SAI Turks and Caicos manages to undertake financial statement audits, compliance and performance audits and meets statutory timelines for financial audits. PAC fully supports the work of the office. Annual budgetary requests are appropriated to a large extent. Office has a sufficient independence and wide scope to carry out its functions and has the appropriate powers and protection which are legislated. For the most part the office has the support for its continued growth.