



MINUTES

of the

Plenary Meetings

of the

XI Congress of the Caribbean Organisation of

Supreme Audit Institutions (CAROSAI)

(23rd to 27th June, 2019)

held at

The Ramada Princess Georgetown Hotel,

Guyana

**Minutes of the Plenary Meetings of the XI Congress of the Caribbean Organisation of
Supreme Audit Institutions (CAROSAI) held on 23rd to 27th June, 2019 at
The Ramada Princess Georgetown Hotel, Guyana**

The following persons were in attendance:

Mr. Dean Evanson	-	Director of Audit, Antigua and Barbuda
Mrs. Cecilia Jacobs	-	Deputy Director of Audit, Antigua and Barbuda
Mr. Frederick Nuboer	-	Auditor General, Aruba
Mr. Rick Samuels	-	Board Member, Aruba
Mr. Terrance Bastian	-	Auditor General, Bahamas
Mr. Nicanor Thompson	-	Accounting and Audit Officer, Bahamas
Mr. Leigh Trotman	-	Auditor General, Barbados
Mrs. Dorothy Bradley	-	Auditor General, Belize
Mr. Selwyn Fuller	-	Supervisor of Audit, Belize
Ms. Heather Thomas	-	Auditor General, Bermuda
Ms. Priscilla Ogamba	-	Audit Principal, Bermuda
Ms. Sue Winspear	-	Auditor General, Cayman Islands
Ms. Yolanda Clarke	-	Audit Project Leader, Cayman Islands
Ms. Ann-Marie George	-	Auditor, Dominica
Mr. Deodat Sharma	-	Auditor General, Guyana
Ms. Geetanjali Singh	-	Audit Director, Guyana
Mr. Lakeram Ramkoomar	-	Acting Audit Director, Guyana
Ms. Audrey Badley	-	Acting Audit Director, Guyana
Mr. Dhanraj Persaud	-	Acting Audit Manager, Guyana
Mr. Fritz St. Paul	-	Council Member, Haiti
Mrs. Pamela Monroe-Ellis	-	Auditor General, Jamaica
Ms. Carolyn Lewis	-	Deputy Auditor General, Jamaica
Ms. Marsha Meade	-	Acting Auditor General, Montserrat
Ms. Yvonne James	-	Director of Audit, Saint Lucia

Ms. Gemma Thornhil	-	Acting Deputy Director of Audit, Saint Lucia
Mrs. Carla Pike	-	Acting Director of Audit, St. Kitts and Nevis
Ms. Tanisha Mills	-	Senior Audit Manager, St. Kitts and Nevis
Mr. Randy Jean	-	Audit Manager, St. Kitts and Nevis
Mrs. Joan Browne	-	Director of Audit, St. Vincent and the Grenadines
Ms. Jasmine James	-	Senior Audit Officer, St. Vincent and the Grenadines
Mrs. Charmin Felter	-	President, Suriname
Ms. Gloria deMees	-	Head, International Affairs, Suriname
Ms. Natasha Vredeberg	-	Secretary General, Suriname
Ms. Aartie Kalidien	-	Deputy Secretary General, Suriname
Mr. Gary Peters	-	Assistant Auditor General, Trinidad and Tobago
Ms. Sandra Malcolm	-	Auditor General, Turks and Caicos Islands

The following persons were absent:

Mr. Andrew Gumbs	-	Director of Audit, Anguilla
Ms. Sonia Webster	-	Auditor General, British Virgin Islands
Ms. Miroslava Wedervoort	-	Chairman, Curaçao
Mr. Francis Hosten	-	Acting Director of Audit, Grenada
Mr. Ronald C. Halman	-	Chairman, St. Maarten

MASTER CLASS ON ROOT CAUSE ANALYSIS IN AUDITING

On Sunday, 23rd June, 2019, participants from Caribbean Organisation Supreme Audit Institutions (CAROSAI) across the Caribbean were engaged in a Master Class titled “Executive Workshop: Root Cause Analysis in Auditing”. The Workshop was conducted by Mr. John Affleck and Ms. Sheila Dodds of the Canadian Audit and Accountability Foundation (CAAF).

The Master Class commenced at 09:02 h with the welcome being delivered by the Auditor General of the Audit Office of Guyana. He expressed the view that the Master Class on Root Cause Analysis was welcomed at this time.

Chairperson of CAROSAI, Mrs. Charmain Felter, welcomed everyone to the Master Class. She expressed gratitude to the presenters and stated that it was her hope that all participants would have a fruitful experience.

The opening remarks were delivered by Mr. Marc Belanger, Vice-President, International Programs Canadian Audit and Accountability Foundation. He stated that the Master Class was a condensed version of CAAF’s course on Root Cause Analysis. Mr. Belanger indicated that, like each of the foundation’s courses, immense research, consultation and refinement had been undertaken to develop the foundation courses. According to Mr. Belanger, the workshop was first piloted in South Africa in 2018 and it has continued to be refined.

Mr. Belanger expressed his hope that participants would benefit from key initiatives from the Master Class and apply them in their everyday work. He opined that producing impactful audits, which would inform parliamentary decision-making, was one of the main objectives of utilising the Master Class on root cause analysis.

Mr. Belanger informed the Master Class that the production of quality performance audits would result in benefits to the citizenry of their respective countries. He provided, thereafter, an overview of the work of the CAAF. Mr. Belanger briefed the Master Class on the origin and work which was being undertaken by the CAAF and the new international initiative of CAAF called International Governance, Accountability and Performance Program (IGAPP). Mr. Belanger indicated that the work of IGAPP was supported by Global Affairs Canada which was its only

funding partner. He stated that CAAF'S work internationally was limited, and as a result, it only afforded CAAF to work with four countries – Guyana, Rwanda, Vietnam and Senegal. The programme consisted of in-country training, fellowships in Canada and oversight training with parliamentarians. He noted that his intention during the Master Class was to explore opportunities.

Mr. Belanger indicated that throughout the conference it was his intention to discuss funding avenues to enable the services of CAAF to be shared with participants, more broadly across the Caribbean and beyond. He invited the participants to engage him during the duration of the conference on avenues for funding.

Mr. Belanger provided, thereafter, a synopsis of the academic and professional accomplishments of the facilitators, Mr. John Affleck, retired Principal in the Office of the Auditor General of Canada and Ms. Sheila Dodds, Deputy Auditor General with responsibility for Professional Practices, Legal, Training and Development, Canada, He noted that the presenters possessed excellent pedigree and that participants should benefit tremendously.

The Master Class comprised seven (7) modules which addressed key learning points, participants' expectations and group discussions. The Modules outlined the following:

- Module 1 – Introductions/Expectations, Key Learning Points, Workshop Objectives, Sharing of Practices
- Module 2 – Introduction to RCA, Basic Concepts, Terminology
- Module 3 – RCA and the Audit Process
- Module 4 – Main Categories of Possible Root Causes and Key Considerations
- Module 5 – RCA Tools Available
- Module 6 – Dissecting Root Cause Analysis Through Actual Audit Examples
- Module 7 – Wrap Up

Module 1:

- Introductions and Expectations– Facilitators and Participants;
- The Workshop Agenda;
- Teaching methods used in the actual course delivery;
- Ground Rules of the Workshop;
- Overall Course vs Executive Workshop Objectives; and
- Current state of practice in participant’s respective jurisdiction.

The key learning points of Module 1 were:

- Participants being able to express their interests in Root Cause Analysis and their expectations;
- Participants being able to understand the Executive Workshop Agenda, the various teaching methods used in the actual course, and the Ground Rules;
- Participants being able to understand the Workshop Objective, which was to garner a better understanding of RCA and appreciate how the application and integration of Root Cause Analysis into performance audit would add considerable value to an Audit Office; and
- Participants being able to share current state of practices in their respective jurisdiction – including any barriers and/or challenges.

Mr. John Affleck requested the participants to introduce themselves and state one fun fact and one expectation from the course.

The expectations of the participants included:

- How to apply RCA in performance auditing;
- Looking forward to learning new things;
- Determining the root cause of audits;
- Capacity building of the audit departments in their respective countries;
- Developing the know-how to develop performance audits;
- Methodology used in root cause analysis;

- Gain enough knowledge to ensure that recommendations in the audit reports could be tailored to effect change;
- How to add value to performance audit by incorporating RCA;
- Learn how to apply it and implement same in their respective audit organisations;
- How to apply RCA to performance audits;
- How RCA could be utilised to develop performance audits;
- Gain knowledge in RCA; and
- Information sharing to ensure the production of more effective reports.

Module 2 - Introduction to Root Cause Analysis (RCA), Basic Concepts and Terminology

Module 2:

- What is root cause analysis;
- The Potential Role of Cognitive Bias;
- Twelve cognitive biases;
- Types of cognitive biases;
- Root Cause Analysis in Public Sector Performance Auditing – Common Audit Findings;
- The Burning Question of Why; and
- The Argument in Favor of Undertaking Root Cause Analysis.

Key learning points of Module 2 were:

- The Definition of Root Cause Analysis;
- The Potential Role of Cognitive Bias;
- The Value of Root Cause Analysis in Public Sector Performance Auditing; and
- Why participants should Undertake Root Cause Analysis.

Mr. Affleck discussed, in detail, root cause analysis and basic concepts and terminology. It was highlighted that the potential role of cognitive bias and 12 cognitive biases comprised anchoring bias, availability heuristic bias; bandwagon effect; choice supportive bias; confirmation bias, ostrich bias, outcome bias, overconfidence, placebo bias, survivorship bias, selective perception,

blind spot bias. He enquired from participants which of the biases they believed were most relevant to RCA. He advised participants to take the necessary time to do good investigations in order to counter biases.

Mr. Affleck then held a Plenary discussion on some of the common audit findings in the public sector. The participants identified the following:

- (1) Lack of internal controls, including segregation of duties;
- (2) Non-compliance with relevant laws;
- (3) Persons in key positions being unfamiliar with procurement laws;
- (4) Lack of proper planning, especially with project implementation;
- (5) Financial statements not being prepared in accordance with international standards;
- (6) Lack of feasibility studies for
- (7) Audit recommendations not implemented in timely manner
- (8) Lack of qualified staff;
- (9) Poor coordination in project implementation;
- (10) Misclassification of expenditure;
- (11) Lack of supporting documentation;
- (12) Non-compliance with rules and procedures;
- (13) Poor governance practices;
- (14) Poor oversight/monitoring;
- (15) Lack of accountability; and
- (16) Lack of performance monitoring framework.

The facilitator then shared some of the common audit findings in the public sector in Canada.

The Master Class was suspended at 10:28 h.

The Master Class resumed at 10:49 h.

Module 3 –RCA and the Audit Process

Module 3 covered the following:

- The Root Cause Mindset;
- RCA and the Audit Process;
- Risks associated with the Root Cause MINDSET;
- Root causes in the planning phase;
- Root causes in the examination phase; and
- Root causes in the reporting phase.

Key learning points of Module 3 were:

- What it means to have a Root Cause MINDSET;
- How Root Cause Analysis is integrated and not over-laid on the audit process;
- Root Cause Analysis in the Planning, Examination and Reporting phases of an audit; and
- How to craft good recommendations.

Benefits of undertaking root cause analysis

Plenary discussion – benefits of RCA to the audit, the auditor and the client.

The Master Class discussed the following:

- (1) Assist in best approach to tackling a particular issue;
- (2) Deeper understanding of the environment;
- (3) Better recommendations for the client;
- (4) Helps to strengthen relationship between auditor and client;
- (5) Root causes in the Planning Phase; and
- (6) Root causes in the Examination phase.

The Plenary convened a discussion on the characteristics of good recommendations.

The Master Class discussed that a good recommendation should:

- (1) Be specific, articulate, measurable, agreed upon by both auditor and client, attainable, relevant, time-bound (SMAART);
- (2) Be factual;
- (3) Be mindful of the politics involved;
- (4) Be feasible;
- (5) Be within the legal framework;
- (6) Be logical;
- (7) Add value to the entity;
- (8) Ensure ownership for the execution of the recommendations; and
- (9) Be standalone.

Mr. Affleck shared with the Master Class the ten questions to consider when drafting audit recommendations.

- (1) Is the recommendation addressed to the right organization (that is, the one that can actually implement it and make change happen)?
- (2) Is the recommendation aimed at the root cause of the issue or at its symptoms?
- (3) Is the recommendation consistent with the audit observations and with recommendations made in previous audit reports, where applicable?
- (4) Is the recommendation focused on an area of significant risk?
- (5) Is the recommendation succinct but detailed enough to stand alone?
- (6) Does the recommendation leave the auditees the latitude to decide the best means of implementing it?
- (7) What is the cost and feasibility of implementing the proposed action? Are there alternative courses of remedial actions that would be easier to implement or be more affordable?
- (8) Can the recommendation be implemented in a reasonable time frame?
- (9) What would be the impact on results, both positive and negative, if the recommendation were adopted?
- (10) Could successful implementation of the recommendation be reasonably determined in a follow-up audit?

Module 4 – Main Categories of Possible Root Causes and Key Considerations

Module 4 covered the following:

- Main Categories of Possible Root Causes (Governance-related);
- Main Categories of Possible Root Causes (Operations-related); and
- Professional judgement required in RCA.

The Key learning points of Module 4 were:

- The Main Categories of Root Causes;
- Applying the main categories is part art, part science and requires exercising judgment and flexibility;
- The importance of basing root causes on evidence, not speculation or conjecture; and
- The useful template to document Root Cause Analysis.

The Plenary undertook a discussion on what were some of the possible root causes of culture in an organisation and how it could be audited.

Mr. Affleck presented the possible Root Causes of Culture as follows:

- (1) Inconsistent or inappropriate tone in the management of the organisation;
- (2) Absence of policies that defined expected behaviours;
- (3) Biases in recruitment practices;
- (4) Lack of training to assist staff in adopting expected behaviours;
- (5) Lack of incentives (to promote expected behaviours) or disincentives (to discourage violations of policies);
- (6) Lack of monitoring and enforcement of policies/wrong behaviours tolerated by managers; and
- (7) Existence of sub-cultures misaligned with expected corporate cultures.

He presented, also, the key Considerations when validating Root Causes. He indicated that the following questions should be asked:

- (1) Is there any proof (something you can measure or observe) to support this root cause determination?
- (2) Is there any evidence that shows that the possible root cause has produced the problem in the past?
- (3) Is there anything underneath the possible root cause that could be a more probable root cause?
- (4) Is there anything that this possible root cause requires in order to produce the problem?
- (5) Are there any other causes that could produce the same problem?
- (6) Do the auditees agree with the root causes identified by the auditors.

The Master Class discussed the following:

- (1) The organisation's structure;
- (2) Management style;
- (3) Lack of demonstration of appreciation for ethical practices;
- (4) Lack of competent and trained personnel;
- (5) Lack of accountability;
- (6) Laws and regulations;
- (7) Passive society;
- (8) Leadership style or "tone" at the top;
- (9) Norms within society;
- (10) Lack of minimal sensitization orientation;
- (11) Lack of policies and procedures;
- (12) Family orientation in the leadership of the organization;
- (13) Political involvement;
- (14) Recruitment practices;
- (15) Incentives to promote expected behavior or disincentives to discourage violations of policies;

Mr. Affleck recommended that the following be utilized to audit when validating root causes:

- (1) Measurable tools such as questionnaire;
- (2) Sensitisation sessions with client;
- (3) Sensitisation programmes in schools;
- (4) Utilising technology such as smart phones to reach youths;
- (5) Training for all staff;
- (6) Examination of data to determine promotions;
- (7) Routine audits and implementing recommendations made;
- (8) Review of minutes of meeting; and
- (9) Background check on employees.

Module 5 – RCA tools

Module 5 covered the following:

- The “Five Whys” Technique;
- How to apply the “Five Whys” Technique in daily life; and
- How to apply the “Five Whys” Technique in the audit process.

The keys learning points of Module 5 were:

- That there are a number of tools available that can be used for Root Cause Analysis; and
- The differences among these tools in terms of approach and their potential applications.

Mr. Affleck highlighted the following as the RCA tools:

- The Five Whys Technique;
- Pareto Charts;
- Fishbone Diagrams; and
- Cause Mapping.

Mr. Affleck explained that the “Five Whys” Technique was invented in the 1930s and made popular in the 1970s by the Toyota Production System. As the name implies, this technique involves asking the question “Why?” five times about a given event, problem, or significant performance audit finding.

The Plenary discussed the “Five Whys” technique and its applications and where can it be used in the Audit Process.

The Plenary agreed that the techniques could be used during the following stages of the audit process:

- (1) Planning;
- (2) Examination; and
- (3) Reporting.

The Master Class was suspended for lunch at 12:23 h.

The Master Class resumed at 13:22 h.

Following the resumption of the workshop, participants were shown a video demonstrating the effectiveness of the “Five Whys” Technique in solving the problem of bird droppings on the Washington Memorial Centre.

The participants then participated in a group exercise using the Five whys technique to brainstorm and problem solve.

Module 6 –Dissecting Root Cause Analysis

This module was facilitated by Ms. Sheila Dodds, Deputy Auditor General with responsibility for Professional Practices, Legal, Training and Development.

Module 6 covered the following:

- Innovative Reporting to Capture Root Causes;
- Exercise/Case Study; and
- Participant’s working through one of their own audits to identify Possible Root Causes.

The key learning points were:

- Being exposed to innovative reporting to capture Root Causes; and
- Having the opportunity to relate key findings / recommendations of an audit to the Main Categories of Root Causes.

The Master Class was suspended at 14:59 h.

The Master Class resumed at 15:19 h.

The participants, in groups of four, then undertook an exercise in examining a performance audit report so as to determine the possible root causes.

Module 7 - Wrap up

During the wrap up session, the participants identified the aspects of the Master Class which were most impactful. They stated the following:

- (1) The importance of the RCA tools;
- (2) The effectiveness of the Five Why method;
- (3) The impact of the root cause analysis in driving efficiency;
- (4) How RCA can be used during various phases of the audit;
- (5) The impact of organizational culture on performance audits;
- (6) The effectiveness of the RCA in planning and developing recommendations; and
- (7) The importance of ensuring that auditors remained unbiased in their auditing.

Vote of thanks

The vote of thanks was delivered by Mrs. Pamela Monroe-Ellis, Auditor General, SAI Jamaica. She stated that the Master Class was very impactful, timely and relevant. The presenters were presented with tokens of appreciation.

Opening Ceremony of the Meetings of the XI Congress of the Caribbean Organisation of

Supreme Audit Institutions (CAROSAI) held on 23rd to 27th June, 2019 at

The Ramada Princess Georgetown Hotel, Guyana

The Opening Ceremony of the Meetings of the XI Congress of the Caribbean Organisation of Supreme Audit Institutions (CAROSAI), hosted under the theme, “Vision of Performance for Relevance and Success, commenced at 08:45 h with the parade of flags of all members states of CAROSAI. A member of the Guyana Defence Force (GDF) bore the flag and was accompanied by a representative of the respective country.

Following the parade of flags, the National Anthem of Guyana was sung, and invocation was given by the three major religious bodies in Guyana.

Delivering the Welcome, Auditor General of Supreme Audit Institutions (SAI) Guyana, Mr. Deodat Sharma, stated that the Congress aimed to highlight the incredible contributions of members of SAIs and success stories that would help to forge a better future for SAIs. He stated that the presentations, during the course of the meeting, would include a diversity of conversations from performance audits, debt management, investment needs and sustainable development goals. The Auditor General noted that these were in a continuous effort to strengthen core professionalism inclusiveness, partnership, credibility and accountability.

According to the Auditor General of Guyana, such occasions provided a valuable opportunity for SAIs, other stakeholders and decision makers to share experience and to make effective contributions, develop methods for high quality audits and enhance SAI stakeholders’ engagement for greater audit impact.

The Auditor General of Guyana expressed gratitude to the experts who came to share their knowledge.

The Auditor General expressed heartfelt appreciation to the key stakeholders in CAROSAI who had collaborated to ensure that CAROSAI continued to build capacity.

In conclusion, the Auditor General welcomed all participants to Guyana by extolling Guyana's many virtues, including its rich history, world renowned rum and its recent oil find.

Brief remarks were delivered by the Chairperson of CAROSAI and President of SAI Suriname, Mrs. Charmain Felter, who stated that contemporary developments, economic integration, globalization and migration and the challenges they presented and the view way in which Governments were doing business had prompted a number of countries to initiate and implement comprehensive reforms of their public financial management in recent years.

She indicated that the XI CAROSAI Congress will offer its members and participants the possibility to exchange views, experience and information. She stated that the agenda for the congress complimented the work which had already been undertaken as part of CAROSAI's strategic plan 2017-2022. The Chairman pointed to various topics of interest which were likely to create discussions, including presentation on data analytics and innovation - gaining insights quickly and easily; Government Audit of the overall national layout of winning the three battles against major risks, poverty and pollution, China's national audit office approach for relevance; strengthening accountability through quality and efficiency of audits for Sustainable Development Goals (SDGs); and the country paper from member SAI's.

The Chairman opined that she was convinced that building on recent achievements and moving CAROSAI's discussions forward now more than ever needed to be transformed into action. She indicated that CAROSAI's relevance was dependent on engagement with key stakeholders such as the various Parliaments, Governments and citizenry which all related to CAROSAI's values and benefits.

The Chairman stated that CAROSAI's performance, technical assistance and funding for support and learning opportunities would involve sister SAI's in the international organisation of Supreme Audit Institution family as well as its agencies, CAROSAI's funding partners and other potential donors and professional institutions.

The Chairman highlighted that it was opportune to consider the possibility of fostering new alliances with institutions like CARICOM and the United Nations Development Programme (UNDP). She expressed the view that the success of CAROSAI and its member SAI's was grounded in their work and the contribution made by all.

The Chairman requested that the Congress observed one minute of silence to reflect and remember the contributions made by former deceased CAROSAI members. She made special mention of the Past Secretary General of CAROSAI and Director of Audit, St. Lucia, Mrs. Fevriere George and the Deputy Director of Audit, St. Lucia, Mrs. Sandra White-John.

In conclusion, she expressed gratitude to the host of XI CAROSAI Congress, the Auditor General of the Audit Office of Guyana, Mr. Deodat Sharma. She alluded to the hospitality and the arrangements which were made for the XI Congress. The Chairman stated that she was impressed and grateful for his ability to multitask since, in addition to organising the Congress, he and his team was able, with the assistance of the CAROSAI Secretariat, to supply CAROSAI with the second commemorative magazine which was circulated digitally.

On behalf of CAROSAI, the Chairman expressed appreciation to the Inter-American Development Bank (IDB), the World Bank, the UNDP, the CAAF, the INTOSAI Donor Initiative (IDI), the Institute of Chartered Accountants of the Caribbean, the Association of Chartered Certified Accounts, the Supreme Audit Institution of India China and Vietnam for their support over the past few years and their contributions towards the success of the Congress.

The Deputy Director of INTOSAI Development Initiative, Mr. Ola Hoem, thanked CAROSAI for extending an invitation to IDI to attend the XI CAROSAI Congress. He stated that it was a privilege for him to be there and all were expecting fruitful and inspiring discussions. The Deputy Director thanked the host of the XI CAROSAI meeting, the Auditor General of Guyana his team for the warm welcome and great hospitality which all had experienced thus far. He indicated that it was his expectation that, by the end of the Congress, he would depart Guyana with fond memories of his CAROSAI colleagues and about Guyana which he intended to share with his colleagues in Norway and the IDI.

The Deputy Director posited that the INTOSAI Regions and CAROSAI had been and would continue to be the most important partners for the IDI. He posited, further, that it was pivotal for IDI to continue the partnership in order to provide needs-based and high-quality capacity development initiatives in SAI's in developing countries. The Deputy Director registered his hope that the week would provide the participants with opportunities to discuss ways of strengthening partnership for the benefit of the member SAI's of CAROSAI.

The Deputy Director thanked CAROSAI and its members for the invaluable support IDI had been receiving from the region. He thanked the Auditor General of Jamaica, Ms. Pamela Munroe-Ellis, for her contribution to the IDI Board in the improvement of the governance of the IDI.

The Deputy Director wished the XI CAROSAI Congress every success and stated that he had been looking forward to the week ahead.

The Vice-President, International Programs Canada Audit & Accountability Foundation (CAAF), Mr. Marc Belanger expressed appreciation on being present in Guyana for the XI CAROSAI Congress. On behalf of the President and team of CAAF, he thanked the Auditor General of Guyana for hosting the XI CAROSAI Congress and for the hospitality he received. He extended congratulatory messages on the hosting of the XI CAROSAI Congress, which was being hosted under the theme "vision of performance for relevance and success" and stated that the theme was timely and topical given the pressure governments and SAIs experienced.

The Vice-President pointed to the Master Class on root cause analysis which was held on 23rd June, 2019, which highlighted the focus which needed to be placed on accountability in the performance audit work. He reminded the Congress, thereafter, that the objective of CAAF was to promote and strengthen public sector performance audit, oversight and accountability in Canada and around the world. The Vice-President indicated that CAAF's objective was to build capacity in legislative audit offices and overseer bodies by developing and delivering training courses, providing methodology, guidance, toolkits and research and organising knowledge sharing events and community-building initiatives.

The Vice-President pointed to the roster of courses CAAF had possessed for performance auditors which ranged from fundamentals to evidence gathering and effective report writing. He stated that CAAF was continuously adding courses on innovative new topics like root cause analysis and auditing gender equality to the roster. The Vice-President stated that the responsibility of auditors was to ensure that public programmes and services responded to the needs of all citizens and contributed to the advancement of equality in their countries.

The Vice-President highlighted several topics for which training programmes were developed. These included audit selection and multiyear planning to assist audit offices to improve their planning processes and to select performance audit topics of the highest relevance. He pointed to the positive manner in which SAIs had been considering the United Nations SDGs when selecting audit topics, which was an element CAAF had been integrating into its international programme.

The Vice-President pointed to the ten provinces and various agencies with which CAAF worked in Canada. He stated that the programmes and guidance which were developed with Canadian stakeholders were utilised during CAAF's international work. He stated, further, that since CAAF's formulation, it had included approximately fifty SAIs, including several SAIs in the Caribbean.

The Vice-President stated that, in relation to CAAF's work in Guyana, the Office of the Auditor General of British Columbia was a special partner. He informed the Congress that British Columbia would host Guyana's fellowship placements and would contribute to many of the training sessions which would be held in Guyana.

The Vice-President, on behalf of CAAF, thanked the Auditor General of Guyana for extending invitation to CAAF to attend the XI CAROSAI Congress. He stated that CAAF was delighted to use the opportunity to connect with the other SAIs in the region as well other partnering organisations such as IDI and IDB. The Vice-President thanked the Auditor General of Guyana for extending invitation to a member of SAI Vietnam, which was another participating country in CAAF's international programme.

The Chief Operations Officer of the Inter-America Development Bank (IDB), Mrs. Lorena Solorzano, expressed appreciation to CAROSAI and SAI Guyana for including the IDB in XI CAROSAI Congress. She stated that, for the IDB, audit was important. The Chief Operations Officer indicated that, for IDB governance for the public sector and accountability, transparency, equity, ethics and integrity went hand-in-hand. She stated that the IDB had been a partner and was committed to the strengthening of the use of country systems, which was approved by IDB Board in 2010. The Chief Operations Officer indicated that the IDB along with other donors had formed a strategic partnership with many international bodies which included INTOSAI and CAROSAI.

The Chief Operations Officer posited that the IDB was happy to contribute to the improvement of public policies and national plans for preventing and combating corruption and the strengthening of institutional capacity of governments. She indicated that these were achieved through the improvement of access to information, the promotion of targeted transparency in strategic sectors and the modernisation of supreme external and internal control in enhancing the oversight role of legislative bodies.

The Chief Operations Officer informed the Congress that, over the years, the IDB had been supporting and would continue to support several initiatives of CAROSAI through the holding of workshops and training sessions, among other support, for other activities. She stated that, in 2019, IDB had been working with representatives from the Supreme Audit Institution of Mexico for the development of an integrity management system and an anti-corruption measure for SAIs. The Chief Operations Officer indicated that the IDB had been offering support for SAIs and since 2003, it had been offering support to SAI Guyana with many technical cooperation which had supported the modernising and the strengthening of the Audit Office of Guyana. This support, she stated, allowed the Audit Office of Guyana to become a more independent and effective institution.

The Chief Operations Officer informed the Congress that almost ninety percent of IDB-financed operations in Guyana were audited by the Audit Office of Guyana, whereas in Latin America, the IDB offices were audited by private firms. She commended the work which had been done to strengthen the institutions and stated that IDB had been committed to supporting CAROSAI for the promotion of stronger SAIs in the Caribbean.

The Minister of Public Health and Member of the Public Accounts Committee, Mrs. Volda Lawrence, stated that it was an honour and privilege to be invited to deliver remarks to the XI CAROSAI Congress. She reminded the Congress to be proud of the work of CAROSAI since it was the regional body which was established to promote understanding, cooperation and strengthening of the respective supreme audit institutions within the Caribbean region.

The Minister of Public Health extended a warm welcome to CAROSAI on behalf of the Government of the Cooperative Republic of Guyana. She stated that the Government of Guyana was delighted that CAROSAI had chosen Guyana for the second time, with the first time being in 1997, to convene its eleventh Congress. The Minister posited that the choice of Guyana to host its Congress was testimony to Guyana's well-known reputation of hospitality and hosting expertise.

The Minister of Public Health stated that it was her belief that CAROSAI's forthcoming deliberations could bear nothing but good fruits for the enhancement of auditing techniques across the Caribbean region and more so in fortifying SAI Guyana. She pointed to the theme of the Congress "Vision of Performance for Relevance and Success". The Minister, thereafter, shared with the Congress her personal vision on the dynamic role that CAROSAI must play within the context of the theme. She pointed to the composition of CAROSAI and the great majority of that composition being sister CARICOM States whose capital markets and financial statements were diverse, depending on the size of the State and their scope of investments.

The Minister of Public Health stated that high quality financial reporting plays a pivotal role in the capital markets of every country. She stated that it was essential to the effective and efficient functioning of capital markets and key to the success of respective economies.

The Minister stated that, irrespective of the geographical demographics of SAI member states, CAROSAI must ensure that auditing standards and techniques were in sync and on par with international guidelines so that the Caribbean was not left behind.

The Minister expressed the view that it was incumbent on CAROSAI to become au fait with reforms taking place around the world in relation to auditing so that it could apprise member states of same.

According to Minister Lawrence, transparency, credibility, reliability and relevance of audit must be paramount.

The Minister, in highlighting the important role of the Public Accounts Committee (PAC) in Guyana, stated that the oversight body for the Audit Office of Guyana was responsible for reviewing and approving the budget of the Audit Office prior to it being presented to the Minister of Finance.

The Minister stated that the PAC enjoyed a formidable track record but remained a work in progress since members were still accessing the role of the PAC. She encouraged CAROSAI to impress upon SAI member states the importance of the PAC and the need for them to be incorporated into country's accounting framework.

The Minister challenged CAROSAI to address issues such as the turnover rate of officials within SAIs in order to assist legislators within various countries to address deficiencies.

According to the Minister of Public Health, because of the construct of parliamentary systems, some countries had challenges in terms of how the auditor general's report was addressed. In that regard, she stated that CAROSAI must be able to operate outside the box and ambit of SAIs and impress upon Governments in the Region the need to reform laws and legislation which were no longer relevant, and which impeded upon progress.

The Minister congratulated CAROSAI for its capacity building initiatives in the Region and wished the meeting every success.

Chairman of the PAC, Mr. Mohammed Irfaan Ali, stated that the theme which was chosen for the Congress, "Vision of Performance for Relevance and Success", was relevant. He stated, however, that in order for its relevance to be realised, CAROSAI needed to be ambitious, embracing of the challenges and changes which were required and brave.

In addressing the theme, Mr. Ali stated that vision spoke about the future and should seek to address the future challenges, threats and opportunities that lie ahead. Mr. Ali stated that in order for vision to be understood, CAROSAI needed to identify gaps, such as developmental gaps, within the Region and determine how audit institutions were aligned to national development and regional development.

Mr. Ali enquired whether CAROSAI was dealing with emerging issues in accordance with its Charter. He enquired, further, how issues such as environmental audits, climate change and the tourism sector were being audited. He stated that organisations such as CAROSAI were important to building the necessary network and identifying and implementing the best practices in this regard.

Mr. Ali expressed the view that in order for CAROSAI to address relevance, it needed to understand emerging needs, national and regional development context, adjust training programmes to meet those needs and context and align spending to training necessary in the areas which were identified. Mr. Ali pointed also to the relevance of technology in advancing audits in the region.

The Chairman of the PAC advised that in order for CAROSAI to enjoy success, there must be professionalism in the performance of audits, trust of the populace in the audit offices, independence of the audit offices, building of institutional capacity, training of human resources, ensuring that the relevance of the work of the audit offices was in keeping with national and regional development priorities and timeliness in the adjustment of focus and political will.

The opening ceremony was punctuated by entertainment provided in the form of a poem from a staff of the Audit Office of Guyana and steel pan musical interlude from the Dolphin Secondary School.

FIRST GENERAL PLENARY SESSION

1. First General Plenary Meeting of the XI Congress - Monday 24th June, 2019

1.1 Approval of the Rules of Procedure

In keeping with the high standards of the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) governance, the Rules of Procedure for the XI Congress were presented by Ms. Natasha Vredeberg, Secretary General on behalf of Mrs. Charmain O.C. Felter, Chairperson of CAROSAI.

1.2 Election of Chairman of CAROSAI

Mr. Deodat Sharma, Auditor General of Guyana was elected Chairman of CAROSAI.

1.3 Report of the Secretary General

At the XI Congress of CAROSAI, Mrs. Pamela Monroe- Ellis, Auditor General of Jamaica and Secretary General of CAROSAI, in accordance with Article 7 of the CAROSAI Charter, presented the Secretary General's Report on the activities of the Triennium 2016 to 2018.

X CAROSAI Congress 2016 – Suriname

The X CAROSAI Congress was held in Suriname during the period 30th May to 2nd June, 2016. The new Executive Council was as follows:

- Mrs. Charmain Felter, President of SAI Suriname and Chairman of the Executive Council
- Mr. Deodat Sharma, Auditor General of Guyana and Deputy Chair of the Executive Council
- Mrs. Pamela Monroe Ellis, Auditor General of Jamaica and Secretary General of the Executive Council
- Mr. Majeed Ali, Auditor General of Trinidad and Tobago and member of the Executive Council

- Mr. Terrance Bastian, Auditor General of Bahamas and INTOSAI Governing Board Member
- Mrs. Sue Winspear, Auditor General of Cayman Islands and CAROSAI representative on INTOSAI Capacity Building Committee

CAROSAI Membership

CAROSAI Membership now stands at twenty-three (23). The SAI of Curacao became the latest member of CAROSAI. The following are the members of CAROSAI:

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

The SAIs of Anguilla, British Virgin Islands, Curacao, Grenada and St. Maarten were not represented at the XI Congress of CAROSAI.

New Heads of SAIs

Over the three-year period, 2016 to 2018, there were a number of changes with respect to Heads of SAIs.

SAI	OUTGOING	INCOMING	TITLE
British Virgin Islands	Ms. Amoret Davis	Mrs. Sonia Webster	Auditor General
Cayman Islands	Mr. Garnet Harrison	Ms. Sue Winspear	Auditor General
Grenada	Mr. Philbert Charles	Mr. Frances Hosten	Director of Audit
Haiti	Mr. Georges Henry Pascal	Mr. Arol Elie	President
Saint Lucia	Mrs. Bernadette Fevriere-George	Mrs. Yvonne James	Director of Audit
St. Vincent and the Grenadines	Ms. Dahlia Sealey	Ms. Joan Browne	Director of Audit
Saint Kitts and Nevis	Ms. Antonnett Hodge	Mrs. Carla Pike	Director of Audit
Trinidad and Tobago	Mr. Majeed Ali	Mrs. Lorelly Pujadas	Auditor General
Turks and Caicos Islands	Mr. Anand Heeraman	Mrs. Sandra Stevens-Malcolm	Auditor General

CAROSAI lost two members of SAI Lucia, Mrs. Bernadette Fevriere-George, who was the Director of Audit and Mrs. Sandra White-John, Deputy Director of Audit. The Congress observed one minute of silence in memory of the two members.

The Secretary General of CAROSAI congratulated the persons on their new appointments and welcomed them to the helm of the SAIs.

CAROSAI's Representatives Participation on the International Front

The Secretary General presented to the Congress CAROSAI's continuous representation in the INTOSAI community through the Governing Board and the Capacity Building Committee (CBC). She stated that SAI Bahamas represents CAROSAI on the Governing Board and SAI Cayman Islands represents CAROSAI on the CBC.

The Secretary General informed the Congress that the current Chairman as well as the incoming Chairman of CAROSAI represented the body at the INTOSAI Development Initiative (IDI) Regional meetings and CBC Regional Meetings.

Administrative and Financial Report

The Secretary General presented on the financial statements for the period 2016 to 2018. She stated that no issues were uncovered during the audits. She highlighted the financial status of CAROSAI and stated that, as at December 2018, CAROSAI held a positive surplus position.

Operating deficit

The Secretary General noted, however, that the administrative cost had increased due to the redesign of CAROSAI's website, which was being hosted by the Jamaican Information Services; the employment of a fulltime employee of SAI Jamaica and the 'soft' costs associated with the hosting of a number of workshops.

The Secretary General informed the Congress that the annual subscription fee for each SAI was US\$1,000 which was divided equally between administrative and training expenses.

Projected deficit

The Secretary General stated that the projected deficits for the next three years will deplete CAROSAI's cash balance to U\$1,647 in 2022 from US\$26,334 in 2019.

Outstanding Members Contribution

The Secretary General informed the Congress that outstanding members' contribution had increased from US\$5,437.83 in 2015 to US\$21,045.54 in 2018. She stated that the increase represented a 287-percentage change.

The Secretary General commended those SAIs which had made recent efforts to settle their outstanding contributions, which resulted in the current outstanding balance being reduced to US\$14,000. She pointed to the importance of SAIs making timely contributions to enable the effective functioning of the Secretariat. The Secretary General stated that efforts had been made

to have these SAIs settle their contributions. She stated that, going forward, the Secretariat will endeavour to have quarterly follow-ups with SAIs that have outstanding contributions.

Training budget

The Secretary General presented the following forecast for training for the next four years.

- (1) SAI - Subscription (Training);
- (2) Donor Funding;
- (3) Training expenses;
- (4) Funding Required for Planned Training Activities; and
- (5) Opening Cash Balance

The Secretary General pointed to the generous assistance of institutions, such as the World Bank, Inter-American Development Bank and the IDI, over the years in CAROSAI's training programmes. She recommended that the training needs of CAROSAI be re-examined since donor partners were experiencing their own financial constraints which would impact the funding CAROSAI received in the future.

The Secretary General stated that the training budget included the establishment of a Quality Assurance Resource pool. She noted that CAROSAI would be collaborating with AFROSAI-E in designing and executing the programme. The Secretary General indicated that discussions were underway, also, with IDI and other donors to support the programme.

The Secretary General informed the Congress that members of CAROSAI had been exposed to the INTOSAINT Training. She informed the Congress that the Secretariat was proposing an amendment to the initial programme for the application of the INTOSAINT model. She stated that a twinning approach will be utilised to support the execution of this programme. The Secretary General detailed for the Congress that the model involved pairing participating SAIs, with each SAI covering the accommodation and travel expenses for its designated moderator.

Strategic Business Plan

The Secretary General stated that the development and implementation of CAROSAI's Strategic Business Plan would comprise:

- (1) Critical initiative;
- (2) Funding requirements and sources of funding;
- (3) Support for collaborating partners; and
- (4) Achievements.

The Secretary General highlighted for the Congress the three strategic priorities of the previous Congress:

- (1) Strategic Priority 1: high quality audits – collaborative audits;
- (2) Strategic Priority 2: Strategic Performance Measurement and Reporting for Effectiveness; and
- (3) Strategic Priority 3: Effective Stakeholder engagement to Maintain Relevance.

Collaborating partners

The Secretary General indicated that maintaining a working relationship with CAROSAI's key stakeholders was important. Those stakeholders were as follows:

- (1) International Organisation of Supreme Audit Institutions (INTOSAI);
- (2) INTOSAI IDI;
- (3) INTOSAI – Donor Cooperation;
- (4) Inter-American Development Bank (IDB);
- (5) World Bank;
- (6) Association of Chartered Certified Accountants (ACCA);
- (7) Independent Commission Against Corruption (ICAC);
- (8) Caribbean Community (CARICOM); and
- (9) United Nations Development Programme (UNDP).

Operational Report

Collaborative Audit Training

The Secretary General identified for the Congress the number of audit training programmes which were coordinated during the period June, 2016 to May, 2019. These included Procurement Compliance Audit Programme, IDI SAIs Fighting Corruption Audit and IDI Sustainable Development Goals Audit.

Capacity Building Initiatives

The Secretary General stated that a number of programmes were undertaken to increase capacity building initiatives. These included IDI eLearning Certification Programme, INTOSAI Moderator Training and IDI Strategic Engagement of Stakeholders. She stated that the programmes had the following objectives:

- (1) Knowledge sharing;
- (2) Addressing the performance of SAIs;
- (3) Evaluating how SAIs perform in relation to ethics and integrity; and
- (4) Maintaining relevance through engagement with internal and external stakeholders.

Evaluation

The Secretary General highlighted for the Congress the member SAIs Rating of Secretariat Performance. She stated that the Secretariat received thirteen 13 respondents to the evaluation survey that was issued in preparation of the report. The Secretary General informed the Congress that ninety-two per cent of respondents felt that the Secretariat effectively undertook its functions according to the Charter, fifty-three per cent indicated that the programmes selected and coordinated by the Secretariat were relevant and sixty-two per cent indicated that Secretariat disseminated information allowing for contact among SAIs.

The Secretary General, in closing, stated the following were listed as areas for improvement:

- (1) Quarterly newsletter of activities undertaken by SAIs;
- (2) Annual CAROSAI magazine;

- (3) Dissemination of all training material to SAIs; and
- (4) Greater coordination among SAIs.

Auditors Report on the Financial Statements for the years 2016 to 2018

Mr. Dean Evanson, Director of Audit, Antigua and Barbuda presented to the Congress the Financial Statement for the years 2016 to 2018. He stated that the Report comprised the ISA 260 required communication to those charged with governance and the Financial Statements and audit opinions.

The Director of Audit, Antigua and Barbuda stated that the ISA 260 required communication to those charged with governance was intended to highlight matters which were relevant and important to those individuals charged with governance in overseeing the financial reporting and disclosure process of audit matters of governance. He stated that this responsibility fell under the remit of the Secretary General. The Director of Audit, Antigua and Barbuda stated that there were no changes in the accounting policies and practices.

Financial Statements 2016 - 2018

The Financial Statements comprised three years 2016 to 2018:

- Corporate Information
- Independent Auditor's Report
- Financial Statements
- Statement of Financial Position
- Statement of Comprehensive Income
- Statement of Changes in Equity
- Statements of Cash Flows
- Other Explanatory Notes

The Financial Statements gave a true and fair view of the financial position of the CAROSAI as at December 31, 2018, and of its financial performance, and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Report from Mr. Terrance Bastian, Auditor General of Bahamas and CAROSAI's Representative on the Meeting of the INTOSAI Governing Board

2016

Mr. Terrance Bastian, Auditor General of Bahamas reported on the activities of the 69th Meeting of the INTOSAI Governing Board held in Abu Dhabi, during the period December 5th to 11th, 2016.

Summary of the two main Congress themes:

The two themes of the Congress were:

- How INTOSAI can contribute to the UN 2030 Agenda for Sustainable Development, including good governance and strengthening the fight against corruption.
- Professionalization: what can promote INTOSAI's credibility to becoming a more prominent international organization?

2017

Mr. Bastian informed the Congress that the 70th meeting of the INTOSAI's Governing Board was held in Graz, Austria during the period November 6th to 7th, 2017. He stated that in excess of 20 heads of SAIs and 33 delegates attended.

The theme for INTOSAI XXIII, which will be held in Moscow in September, 2019, was adopted at the meeting.

Summary of the two main Congress themes:

- Information technologies for the development of the public administration, under the chairmanship of the SAI of China.
- The role of the supreme Audit Institutions in the achievement of the national priorities and goals, under the chairmanship of the SAI of the Russian Federation.

2018

Mr. Bastian informed the Congress that the 71st meeting of INTOSAI's Governing Board was held in Moscow, Russia during the period November 15 to 16, 2018. He stated that ninety (90) delegates had attended and a number of decisions and approvals were made.

Mr. Bastian stated that a Memorandum Understanding (MoU) between INTOSAI and the United Nations Office on Drugs and Crime to foster SAIs participation in the "State Parties on the UN Convention of Fighting Corruption Conference was created.

Mr. Bastian informed the Congress that the other decisions and approvals can be viewed on INTOSAI's web-site.

Replacement on Governing Board of INTOSAI

Mr. Bastian stated that CAROSAI should consider having another member replace him on the Governing Board of INTOSAI. The Congress discussed how often a member of CAROSAI would join INTOSAI and whether members were interesting in representing CAROSAI on the Governing Board of INTOSAI.

Mr. Bastian outlined for the Congress the three main focus of INTOSAI as follows:

- (1) To deal with corruption;
- (2) To deal with the Sustainable Development Goals; and
- (3) Building on Professionalism

The First General Plenary was suspended at 12:20 h.

The First General Plenary resumed at 13:30 h.

Presentation: Review of CAROSAI’s achievements 2016 – 2019 by Mrs. Charmain O.C Felter, Chairperson of CAROSAI and President, SAI Suriname

Ms. Felter presented the following:

- (1) Overview of the institutional perspective of CAROSAI;
- (2) Establishment of a CAROSAI Secretariat team;
- (3) Updated logo of CAROSAI which was undertaken in;
- (4) Launch of CAROSAI’s 30th Anniversary Conference;
- (5) CAROSAI’s Strategic Priorities – 2017 – 2022 under the vision “Strong CAROSAI for Stronger SAIs in the Caribbean;
- (6) CAROSAI Partner Network;
- (7) Brief overview of the challenges experienced: staffing, funding, output outreach; and
- (8) Examination of the way forward.

Presentation: Leveraging the Impact of Performance Audits – Examples of Large and Small Performance Audits from across Canada.

The Presentation was delivered by Ms. Sheila Dodds, Deputy Auditor General, British Columbia.

The Deputy Auditor General presented the following:

- (1) Overview of collaborative audit on climate change in Canada;
- (2) Auditing in the Canadian context;
- (3) British Columbia’s Control, Compliance and Research (CCR) Initiative;
- (4) CCR – Audits and Staff;
- (5) CCR Audits – Impact;
- (6) Sharing between offices – methodologies, tools and audit plans, training opportunities; sharing of staff;
- (7) Leveraging Canada’s Lessons learned;

The Plenary discussed:

- (1) whether there was an increase in the publicity for the jurisdiction following the collaborative audit on climate change; and
- (2) implementing the sharing of information among SAIs in the Caribbean;

The Plenary was suspended at 15:00 h.

The Plenary resumed at 15:33 h.

Presentation: Data Analytics and Innovation – Gaining insight more quickly and easily.

The Presentation was delivered by Mr. Brian Barnier, Director/Head Analytics, Value Bridge Advisors.

The Director presented the following:

- (1) Big Data and Analytics – unsupervised machine learning;
- (2) Understanding how information works;
- (3) CAROSAI Systems and root cause analysis teams;

A synopsis of the day's activities was delivered by Mr. Leigh Trotman, Auditor General, SAI Barbados.

The Plenary concluded at 16:38 h.

First General Plenary – Tuesday, 25th June, 2019

Presentation of Lead Paper on Congress Theme: Mr. Deodat Sharma, Auditor General, SAI Guyana – Theme: “Vision of Performance for Relevance and Success” Moderator, Mrs. Dorothy Bradley – Auditor General, SAI Belize and Rapporteur, Ms. Yvonne James – Director of Audit, SAI St. Lucia

The lead paper on the theme of the congress **“Vision of Performance for Relevance and Success”** was introduced by Ms. Geetanjali Singh, Audit Director SAI Guyana. She stated in her introduction that the economic landscape in a number of Caribbean Organisation of Supreme Audit Institutions member countries has, in recent years, undergone extensive changes which have given rise to numerous challenges that needs to be addressed for Supreme Audit Institutions to perform effectively.

In addition, emerging technology and infrastructure changes and SAIs’ need to improve their knowledge and expertise in order to address these challenges and threats presented, have made the theme for CAROSAI’s XI Congress **“Vision of performance; for relevance and success”** very appropriate. This theme describes where SAIs are heading to ensure they keep pace with the scale and complexity of the challenges faced by an ever-evolving landscape.

The Lead paper was presented under the three following headings:

- (1) Changes in the structure of the broader economy and how these affect the responsibilities and expectations of SAIs;
- (2) How the use of technology has impacted SAIs and could be used in the work of SAIs; and
- (3) Human resources challenges faced and how SAIs can build capacity to perform their functions.

Thereafter, each of challenges were discussed and the following was noted as significant about each.

Changes in the structure of the broader economy and how these affect the responsibilities and expectations of SAIs

The discussions under this challenge focused on the following:

(i) Emergence of a major new productive sector - Oil and Gas

Oil and Gas is a new sector that has emerged in Guyana after a number of years of exploration. Guyana gained attention in the world in May 2015 when ExxonMobil announced the discovery of more than 90 meters of high-quality, oil-bearing sandstone reservoirs about 200 km off its coastline. As at 19 April 2019, Exxon has made its 13th Oil Discovery Offshore Guyana on the Stabroek Block and adds to the already 5.5-billion barrels of oil equivalent in the block.

Recently, Guyana was reported as leading the way in 2018 for oil and gas discoveries followed by Russia and the United States as energy exploration rose for the first time in three years.

(ii) Budget Implications

The Budget is the single most important policy vehicle that gives effect to government's decision on the allocation of resources based on economic and social priorities. The core function of most SAIs is the auditing of revenue and expenditure reflected in the budget and financial statements of the government.

(iii) New Accountability Issues

SAI Guyana has traditionally conducted audits of routine procurement of goods and services by government in the process of incurrence of expenditure, and routine disposal of government assets. The arrangements surrounding granting of concessions, exploration, production, sale and profit sharing all raise accountability issues that are new to SAI Guyana.

(iv) **SAI Experience**

Within the CAROSAI membership, Trinidad and Tobago has a similar legal jurisdictional system and a mature Oil and Gas Industry and likely the best accumulated experience with the intricacies, complexities, and challenges of auditing such a sector.

(v) **Considerations and Expectations**

With the large influx of oil revenue, as the Supreme Audit Institution of Guyana we have a role to play but what is that role? It is expected that we will ensure that the interests of the public purse are protected, that there are transparent processes that are followed and that good/best practices are attained.

However, in auditing oil revenue, there are some core accountability issues. These are:

- Completeness of revenue; and
- Legitimacy of expenditure

(vi) **What can help SAI Guyana to deliver on Public Expectations**

The emergence of a new sector that is expected to transform the economic landscape of Guyana will have its fair share of challenges. The Government needs to ensure that there are clear, comprehensive and transparent procedures for financial and performance reporting of all entities involved and proper standards for accounting and financial reporting along with systems to enforce these standards and the support of a strong external oversight by the SAI and parliament.

Guyana can deliver its public expectations by the following:

- Establishment of new Institution - Sovereign Wealth Fund
- The Norwegian Example
- Guyana SWF
- Audit of the Fund
- Introduction of new fiscal policy instruments and rules
- Changing composition of Government spending

How the use of technology has impacted SAIs and could be used in the work of SAIs

In considering “how the use of technology has impacted SAIs and could be used in work of SAIs” the following areas were considered:

(i) Today’s Auditing Environment

There is rapid change in today’s auditing environment with increasing challenges and threats presented to auditors due to an ever-evolving technology landscape.

(ii) Big data

Big data and analytics is a complex process of collecting, organizing, and analyzing large and varied data sets or big data to uncover information, including hidden patterns and trends, is recognized by SAIs as the way forward.

(iii) IT Challenges

Due to the changing dynamics in the IT environment, SAIs have recognized the need to improve their knowledge and expertise in this area. This improvement comes hand in hand with SAIs updating their policies, processes, people and technology to keep pace with emerging technology and infrastructure changes.

(iv) SAIs IT Considerations

A number of SAIs are involved in the auditing of IT system due to changes in government structure for recording, storage and retrieval of information. Some areas for SAIs to consider in this regard are: The acquisition of major IT installations, for SAI Guyana, this was the Integrated Financial Management Information System (IFMIS). With the increased use of computer technology in the operations of the public sector, SAIs need to be equipped to audit in such highly computerized environment.

Human resources challenges faced and how SAIs can build capacity to perform their functions

In considering these challenges it was noted that human resources are the backbone of any organization. Lack of adequate human resources will result in the inability to discharge the mandate and ineffective audits even where these are conducted. SAIs carry significant importance in making government entities accountable for the funds spent. HR has been a challenge with SAIs throughout. The CAROSAI membership ranges from large audit offices (200+ staff) to very small audit offices (<10 staff). The lack of the right skill set for auditing is often due to inadequate budgets. Most if not all SAIs have full independence to operate without undue pressures but they lack financial independence because budget allocations are effectively determined by governments.

Lack of adequate budgets will affect not just recruitment of the right personnel but also other incidentals, such as, office stationery, computers, internet access, travelling, etc., necessary for the efficient and effective running of SAIs.

In conclusion, Ms. Singh expressed the view that auditors were generally seen as the watchdog of public accountability but even the role of auditors are changing, especially the government auditor. Auditing is an assurance function, it certifies that public money is being spent lawfully and verifies this. As such, it can become a potential tool for governments for fiscal measures.

She also stated that technology is constantly changing and as such SAIs must be quick to adapt, or risk being left behind and run the risk that private auditor may have the required capability and be able to fill the void.

Ms Singh stated that training and development require huge sums of money and a lot of time SAIs can work harmoniously to achieve this, whether through online training courses or specifically designed workshops. SAIs need to ensure they invest in their work force to have the right skills set and to perform at the required levels.

Presentations of Country Papers

St. Kitts and Nevis

Mrs. Carla Berridge-Pike, Director of Audit (ag.), SAI St. Kitts and Nevis gave a brief history of the country. She indicated that her presentation would examine three areas of the overarching theme for this Congress, Vision of Performance; for Relevance and Success, and how they related to SAI St. Kitts and Nevis. The areas that were examined included:

- The Effects of Economic Change on the Audit Office
- Technology in the Auditing World
- Human Resource Challenges

With regard to “**How has changes in the broader economy affected the responsibilities and expectations of the Audit Office?**” Mrs. Berridge-Pike stated that the increase in government’s expenditure budget, increase in the number of government ministries and departments, the pursuit of increased social agenda and an economy based on tourism and financial services has changed the responsibilities and expectations of the Audit Office.

Mrs. Berridge–Pike further stated that with an increasing audit universe, SAIs are expected to be experienced and have the relevant training and resources necessary to carry out audits. It was also noted that in order to remain relevant, the role of the SAI must adapt so that it can add value and benefit in order to make a difference in the lives of its citizens. In this regard two areas that pertain to St. Kitts and Nevis were examined, these are: (1) Capital Expenditure and (2) Sustainable Development Goals.

Capital Expenditure

Mrs. Berridge–Pike indicated that over the past four years, the Government of St. Kitts and Nevis had increased its capital budget by approximately \$20 million XCD. This has led SAI St. Kitts and Nevis to focus on the importance of the procurement process, in all areas of government spending, particularly in capital projects.

Mrs. Berridge–Pike reported that in 2018, a Methodology for Assessing Procurement Systems (MAPS) assessment was carried out within the OECS countries. It noted the weaknesses in the legal framework and the accountability, integrity and transparency of the procurement process within St. Kitts and Nevis. During this same period in 2018, SAI St. Kitts and Nevis concluded its Procurement Audit as part of CAROSAI’s Cooperative (Parallel) Procurement Audit that was undertaken by member countries. In March 2019, the Audit Office conducted a joint training with the Internal Audit Units of the Government of St. Kitts and Nevis on auditing the Procurement Process. It is also the intention of SAI St. Kitts and Nevis to include Procurement Audits as part of their annual work plan.

Sustainable Development Goals

Mrs. Berridge–Pike stated that St. Kitts and Nevis has adopted the 2030 Development Agenda which contains the 17 Sustainable Development Goals (SDGs) which is an important part of the national context of the country.

Mrs. Berridge–Pike said that by conducting financial and compliance audits, St. Kitts and Nevis are contributing to SDG 16 which speaks to transparent, efficient and accountable institutions. However, it is recognized that more can be done with respect to the SDGs, which includes:

- Conducting performance audits that would examine the effectiveness, economy and efficiency of the government programmes that are contributing to specific SDG targets. For instance, in St. Kitts and Nevis there has been an increase in social programmes and social protection systems that align to Goal 1 – No Poverty.
- Auditing the preparedness of the government to implement and monitor the progress of the SDGs and thereby make recommendations to improve operations.

With regard to **“how has technology impacted the work of Audit Offices and how could it be used in the work of our Office?”** Mrs. Berridge-Pike said that technology can help the auditors improve their performance, learn a new skill, save time by reducing routine tasks, thereby increasing the efficiency of the audit. She also informed the meeting that currently in SAI St. Kitts and Nevis, working papers are prepared manually and that their Audit Plans are based on a template received during a CAROSAI workshop held in 2017. Other templates were created to

record findings, risk analysis and reporting meetings with the clients and reports. She further stated that apart from being time consuming, the printing and photocopying of paper documents creates bulky files.

Mrs. Berridge-Pike indicated that she had recently been privy to a brief demonstration of the audit management software “TeamMate.” As a result, this made her aware of how quickly reports could be generated, documents scanned and uploaded, and reports delivered to anyone in the organization for review. Added bonus were provided by features such as an audit trail of documented edits.

Mrs. Berridge-Pike stated that SAI St. Kitts and Nevis has committed to researching and exploring the use of an audit management software. She further stated that they look forward to interacting with other SAIs and receiving feedback on the audit management software currently being used in their organizations. It was also noted that tools for analyzing, summarizing and extracting data can be proven to be quite beneficial and enhance audit quality.

With regards to “**Human Resource Challenges and Auditing**”, Mrs. Berridge-Pike informed the meeting that the SAI of St. Kitts and Nevis continues to face challenges in terms of recruitment of qualified individuals. She stated that there is a limited pool of potential employees, competition with the private sector which offers better salaries and that the recruitment process is lengthy.

Mrs. Berridge-Pike, further stated that regardless of the current staff situation, SAI St. Kitts and Nevis is committed to building capacity within the Audit Office. As a result, training plays an important role in this endeavor. She reported that a needs analysis was conducted in 2017 and that the deficiencies that existed within the Office were noted. The staffing positions were also restructured in 2018 and foundational training had begun with staff in areas of Corporate Governance and Audit Engagement Standards, Fieldwork and Audit Reporting Process, Auditing Financial Statements and Auditing the Procurement Process.

In addition, it was noted that SAI St. Kitts and Nevis has benefitted from Procurement, Report Writing and Integrity workshops facilitated by CAROSAI along partner agencies during the previous years.

In conclusion, Mrs. Berridge–Pike said that their primary purpose is to act as watchdogs over the management of public funds and that their roles in other areas such as curbing corruption and ensuring the success of Agenda 2030 are also increasingly relevant.

Jamaica

Mrs. Carloyn Lewis, Deputy Auditor General, SAI Jamaica indicated that in keeping with the theme of the congress, her presentation would outline how SAI Jamaica has re-positioned its audit practice to respond to the changes in the environment and the impact it has had on us and how we remain relevant to our citizens and important stakeholders.

Mrs. Lewis gave an overview of the operating environment of SAI Jamaica. She stated that SAI Jamaica was mandated to examine and report on the accounts of all Ministries, Departments and Agencies annually. This mandate is enshrined in the constitution, the Financial Administration Act, the Audit Act and the Public Management, Accountability Act.

She further stated that SAI Jamaica was headed by an Auditor General and that currently there are one hundred and sixty-three staff. The governance mechanism is administered through the Executive Management Committee (EMC) which is chaired by the Auditor General and comprises of four Deputy Auditor Generals and two named principal Auditors. Their support structure is comprised of an Audit Committee, Quality Assurance, Internal Audit and Corporate Service.

Mrs. Lewis informed the meeting that SAI Jamaica has five Core Audit Units, these are: Performance Audit, Assurance Audit, Information Systems Audit, Special Investigations Audit and Economic Assessment.

With regard to **“the effects of economic change on the Audit Office”** Mrs. Lewis reported that Jamaica has adopted new Fiscal Rules which had amended two legislations. These legislations are the Financial Administration and Audit Act (FAA) and the Public Bodies Management and Accountability Act (PBMA) which were amended in 2014. The Amendment under the FAA Act, section 48 requires the Minister of Finance to lay before both Houses a Fiscal Policy Paper containing (i) a Fiscal Responsibility Statement; (ii) a Macroeconomic Framework and; (iii) a Fiscal Management Strategy. It should be noted that with this amendment, the Auditor General was given the responsibility to review the Government’s Fiscal and economic policy framework within two weeks of the Government’s laying the FPP in parliament and indicate whether the

conventions and assumption underlying the preparation of the FPP complies with the principles of prudent financial management. In addition, the Auditor General is required to give an opinion on the reasonableness of the justification for deviations from the targets outlined in the FPP and provide a report to parliament.

The amendment under the Public Bodies Management and Accountability Act (PBMA) the Auditor General is required to certify that a public body primarily carries out functions that are of a commercial nature and meets a set predetermined criterion for a commercial entity, as outlined in the PBMA. To fulfill these new responsibilities under the Fiscal Responsibility Framework (FRF), SAI Jamaica operational structure was expanded in 2015 to include an Economic Assessment Unit (EAU).

Mrs. Lewis said that in Jamaica, there is a great demand for the limited fiscal resources to enhance social programmes, improve the country's physical infrastructure, health and education services, and employment to engender strong economic growth. She noted that their performance audit practice had been significantly strengthened over the last three years. SAI Jamaica has also deployed dedicated resources to respond to requests by the Parliament and other stakeholders, as well as to allow for the assessment of, and investigation into the use of public resources.

With regard to "how has technology impacted to assist the SAI?" Ms. Lewis stated that over the last 10 years, with the assistance of the European Union (EU), the Inter – American Development Bank (IDB) and the World Bank significant investments were made in Information Technology (IT) infrastructure to support automation of critical processes related not only to its auditing functions but also to its general operating functions. This has increased their effectiveness as a SAI. Consequently, SAI Jamaica made the following investments:

- During 2009 each staff had been assigned a laptop;
- During 2010 there was the introduction of "Interactive Data Extraction Analysis (IDEA)" tool to expand and enhance capacity to perform data interrogation and analysis to improve the audit process;
- During 2014 there was an introduction of "Team Mate Software;"

- During 2016 there was an introduction of “Close User Group” to enhance internal and external communications and to provide data scanning to reduce the use of paper in gathering evidence from audit;
- During 2018 there was the introduction of the use of “Case Ware Software” for financial Statement audit to ensure compliance with International Standards on Auditing; and
- During 2019 there was an introduction of “Private Branch Exchange PBX” to enhance internal and external communication.

Mrs. Lewis informed the meeting that “**Human Resource Challenges**” has been with SAI Jamaica like any other organization. Some challenges are that the Auditor General’s Department (AuGD) current operations at 27 % is below its approved cadre of audit staff. The approved establishment of SAI Jamaica is 211 with 171 (81%) of these positions assigned to core audit functions. It was reported that as at March 2019, the AuGD had 163 employees, of which 124 (73 %) represented core audit staff.

Another challenge that SAI Jamaica faced was that there has been an increase demand for performance audit and special investigation that caused a strain on their resources.

It was found that the approved establishment only allowed for 90% of the post Accountant to be employed. This impacted on the performance audit and special investigation. The other disciplines such as Engineers were not employed to assist with the performance audit.

Mrs. Lewis stated that for capacity building to enhance SAI Jamaica performance five areas of improvement from the SAI PMF (SAI Performance Management Framework) review was done in 2017. These are: Resource Management, Governance Frame Work, Technology, Stakeholder Involvement and Capacity Building.

Mrs. Lewis indicated that the following were some of the steps taken to build capacity since the SAI PMF review. These are: vision and core value statements enhanced to reflect key objectives; a strategic Business plan was developed to improve operational efficiency; a three year rolling Strategic Audit Plan was developed to improve Audit result; a Stakeholder Engagement Plan was developed to involve stakeholders in the audit for greater impact; the presentation of their reports

were also improved making them more user friendly; improved social media presence and Greater collaboration in international audits on SDGs readiness; SAI Fighting Corruption; INTOSAINT Tool training for facilitator and assessment .

In Conclusion, Mrs. Lewis said that SAI Jamaica constantly changes to remain relevant, reliable and to increase the value of contributions in the accountability cycles thereby maximizing the impact of their audit products. Additionally, SAI Jamaica’s vision of performance for relevance and success is to have “A better country through effective audit scrutiny.”

Bahamas

Mr. Terrance Bastian, Auditor General, SAI Bahamas gave a background on the office of the Auditor General in the Bahamas and an overview of the country. He stated that the difficulties encountered have been common to all offices therefore, we could help each other with these issues. He indicated in his presentation that there were four offices other than the headquarters in Nassau. The offices located in Exuma, Eleuthera, Abaco and Grand Bahama are staffed by a small number of persons. He also stated that the Department of the Auditor General was established in 1925.

Mr. Bastian informed the meeting that the two words that are important to the Office of the Auditor General are Transparency and Accountability. The word “Transparency” meant “I can see you and you can see me, but I can’t see what you are thinking.”

The word “Accountability” meant that the public holds the Government accountable for how public funds are collected and spent. The Government in turn produces a mid-term review for the citizens who had been apprised of how the country is progressing.

The word “Responsibility” meant that the landmark passage of the Fiscal Responsibility Act 2018 would make the Government accountable and responsible for the way public funds are collected and spent. The Government of the Bahamas published the first Fiscal Strategy Report in November, 2018 and pledged to maintain a sustainable level of debt to be not more than 50% of GDP.

Mr. Bastian outlined the effects of economic changes on the Audit Office of the Bahamas. He stated that there has been direct correlation between economic change and the Audit Office. He further stated that with the emergence of various global economic shifts: talk about the energy conservation, trade and financial openness, the Bahamas ascension to the World Trade Organisation, E- Commerce, E-Procurement and the SDGs caused a shift in the way the Bahamas conducts audit. Bahamas is focused on different types of audit which means that education and training would have to be expanded to meet these demands.

In addition, the Bahamas had tried to increase their staff compliment and maximize their resources. It was stated that more IT- Audit procedures, public procurement audit and environmental audit would have to be incorporated. These were brought to the forefront as “spin off” to the economic changes.

Thereafter, “Technology in the Auditing world” was considered. Mr. Bastian suggested that as Auditors you should be involved from the beginning in projects as it relates to Information Technology. Also, quality staff that understand the nature of the project the country needs and the office are necessary when Consultants are brought in.

However, for Human Resources Mr. Bastian said that the audit office must ensure that staff are trained and kept up to date with technology. The Bahamas is working towards autonomy as a result, the Minister would to take a bill to Parliament to increase their independence in the Audit Office.

In conclusion, Mr. Bastian stated that each organisation must look at their vision, short term goals and long-term goals. Also, Auditors should play an important role in analyzing data and it should be reported properly. We must be able to adapt and embrace the change. He also stated that our ultimate goal and ultimate job as SAIs have been to help our Government to perform better in managing the country affairs.

Mr. Lyu Jinsong, Director General, National Audit Office of China (CNAO), presentation on Government Audit for the Overall National Layout of Winning the Three Battles against Major Risks, Poverty, and Pollution – A CNAO’s Approach for Relevance

Mr. Lyu Jinsong presented the congratulatory message on behalf of Madame Hu Zejun, Auditor General of China to the XI – Congress of CAROSAI. He extended sincere gratitude to Mrs. Charmain O.C. Felter, Chairperson of CAROSAI and President, SAI Suriname and Mr. Deodat Sharma, Auditor General, SAI Guyana for inviting the Auditor General of China to the XI – Congress of CAROSAI. He also expressed a heartfelt congratulations to the XI Congress and sincere regard to all colleagues of CAROSAI and institutions.

Mr. Jinsong stated that China would be offering a Chinese government scholarship for a Master’s Programme of Auditing in China and currently awaits the nomination. In addition, Mr. Lyu Jinsong indicated that the CNAO planned to initiate a high-level forum of Caribbean SAI’s in China in the first half of November this year, after the INTOSAI. The reason is to discuss common topics such as “Big Data” and “poverty alleviation”. The package for the meeting, international travel and accommodation would be borne by the National Audit Office of China. Thereafter, a letter signed by Madame Hu Zejun was presented to Mrs. Charmain O.C. Felter.

Mr. Jinsong indicated that a presentation on the relevance of the Government Auditing in China would be done. In heeding to the core and principal paper presented by Mr. Deodat Sharma, SAI China made a presentation on the overall national layout of winning the “Three Battles” against Major Risks, Poverty and Pollution.

Mr. Jinsong reported that in 2018, during China’s 19th National Congress of the Communist Party of China (CPC), Chinese President Xi delivered a report on the overall national layout facing the next stage. In his report, Xi, pointed out that, the Chinese government would dedicate itself to forestall and defuse major risks, carry out targeted poverty alleviation, and prevent control pollution. These will secure a decisive victory in building a moderately prosperous society in all respects that will stand the test of our people and time. This layout is referred to as winning the “Three battles.”

Mr. Jinsong stated that there were three reasons the National Audit Office of China (CNAO) conducted audits. These are as follows:

- (i) To help forestall and defuse major risks;
- (ii) To help alleviate poverty; and
- (iii) To prevent and control pollution.

The first reason the National Audit Office of China (CNAO) conducted audits was **to forestall and defuse major risks**. Since government auditing is professional, wide-reaching and quick to respond, CNAO could expose hidden risks, give early warnings and promote the establishment and improvement of long-term mechanisms to forestall and defuse major risks.

For example, in terms of financial risk CNAO revealed that some online micro-finance companies were doing business outside their place of registry, while intentionally avoiding the access, examination and supervision of their respective place of operation. This resulted in inaccurate identification of users' information and credit fraud using others' personal information.

CNAO also found out that some financial institutions absorbed funds through the issuance of short-term closed-end wealth management products for investment in long-term projects, which had resulted in risky period mismatch of financial products.

Government audit institutions have been promoting IT audit featuring "Unified analysis, discovery of doubts, decentralized verification and systemic research", and giving more attention to deep mining and cross-cutting data, in order to help audit reveal risks and problems more

accurately in a timely manner. Presently CNAO is conducting "big data" correlation analysis at the macro level to improve their capacity to forecast the trend of macro economy and to find out potential risks.

The second reason the National Audit Office of China (CNAO) conducted audits was **to prevent poverty alleviation**. The CNAO had placed focus on poverty alleviation by carrying out poverty alleviation audits across the nation with government auditors at various levels. It was reported that the CNAO had promoted the full coverage of poverty alleviation audit during the period 2016-2020. They carried out special poverty alleviation audits and real-time audits on the implementation of relevant policies. In addition, the CNAO provided guidance on poverty

alleviation audit to audit institutions at local levels, in the hope of enhancing the performance of audits of poverty alleviation funds and projects, thereby increasing audits on severely poverty-stricken areas and key groups. As a result, audit institutions found out that poverty alleviation policies in some places were either poorly implemented or left unimplemented. Another way in which auditing could help to alleviate poverty is by following - up the rectification of audit recommendation.

Audit institutions tracked the rectification of audit recommendations by making follow up records, carrying out regular inspections and urging relevant authorities to fulfill their responsibility in a timely manner. Audit institutions also established long-term mechanisms for recurring problems and set up coordination mechanisms with authorities on poverty alleviation, discipline inspection and financial departments. As a result, Big data application has been very common in poverty alleviation audit. In this regard, Government audit also promoted information sharing and coordination of policies and contributed greatly to winning the battle of poverty alleviation.

The third reason the National Audit Office of China (CNAO) conducted audits was **to prevent and control pollution**. In this regard real-time audit was conducted on the construction, operation and environment impact of major projects for pollution prevention and control.

Natural resources accountability audit of leading officials, was also done aiming at assessing the performance of government officials who shoulder the responsibility of managing natural resources and protecting the environment, based on their tenure and responsibilities. Also, there was audit of waste water using environmental monitoring data and online source tracking systems in line with those used by relevant authorities.

In conclusion, Mr. Jinsong indicated that the major task the CNAO attached during the recent years were being relevant to the overall national layout of winning the three battles. Apart from their original mandate of doing audits on the revenue and expenditure of budgets they prepared to continue to carry out different types of audits to help with governance and to help them realize their vision and success for the future.

Mr. Nguyen Tuan Anh, Deputy Auditor General, SAI Vietnam, presentation on Strengthening Human Resources and Use of Technology to improve the Quality of Public Sector Auditing in Vietnam

Mr. Nguyen Tuah Anh, Deputy Auditor General, SAI Vietnam, extended greetings on behalf of Dr. Duc Phoc, Auditor General of the State Audit Office of Vietnam (SAV) and chairman of ASOSAI (for the period of 2018 – 2021) to all members of CAROSAI. He also extended sincere gratitude to Mr. Deodat Sharma, Auditor General Guyana for inviting SAI Vietnam and SAI China to the XI Congress and wished the Congress every success.

Mr. Tuah Anh gave a brief history of the State Audit Office of Vietnam (SAV) and indicated that his presentation would be considered under the following three main heads:

- (1) A brief introduction of the State Audit Office of Viet Nam;
- (2) main challenges and solutions to human resource capacity building; and
- (3) the current use of technology to improve audit quality in public sector in Viet Nam.

As the **brief history of the State Audit Office of Vietnam** was considered Mr. Tuah Anh stated that the State Audit Office of Vietnam (SAV) being the Supreme Audit Institution (SAI) was established in 1994. The SAV gained its independence under Article 118 of the Constitution of Vietnam. Under this legislation, the SAV is independent of the National Assembly, the Government and judicial agencies when performing its functions and duties as regulated by the State Audit Law 2015. In 2010 the National Assembly standing committee issued the Development Strategy for 2020.

Mr. Tuah Anh reported that the term of office for the Auditor General is five years with a maximum of two terms. Currently, in the Organisational Structure of the SAV there are five Deputy Auditors General, 34 subordinate department level units which consist of 10 advisory departments; 8 specialized audit departments, 13 regional state audit offices (nationwide) and 3 public service units. The total workforce of SAI Vietnam is over 2,300 people.

With regard to the **main challenges to human resource and capacity building** Mr. Tuah Anh identified the following as current. These are:

- There is a shortage of competent staff members;
- Knowledge of foreign languages, especially English, continues to be a major barrier for SAV auditors and support staff;
- Public sector auditing practice in Vietnam sometimes has been quite different from INTOSAI common practices;
- The staff training system in SAI Vietnam is still in-progress;
- Exam-based promotion to unit leaders has not been undertaken; and
- Policy of attracting outstanding graduates failed due to low salaries, as compared with the private sector.

The following were some of the solutions identified to deal with the challenges stated above:

- Ensuring a reasonable number and structure of human resources in each stage of its development;
- Developing plans to create human resources, plans for training and mentoring of staff;
- Improving the quality of staff recruitment and personnel policies;
- Improving the quality of the staff, for example on political awareness, professional ethics, understanding of corruption and bureaucracy and team work;
- Improving the quality of training activities;
- Improving the work for personnel, from recruitment to appointment, training, evaluation and promotion;
- Staff allocation should be a harmonious and balanced combination; and
- Forming core teams of auditors.

With regard to **the current use of information technology in audit activities in the SAV**, Mr. Tuah Anh indicated that in the Development Strategy of the SAV to 2020 and in the Overall Scheme for IT Development in the SAV during 2015-20, strategic goal no.8 on promoting IT development and its use was defined. Mr. Tuah Anh stated that as for IT infrastructure and

software development, an IT Centre was set up as the focal unit to develop and promote technological application in its organisational operation and audit performance.

To date, their internal network system is using advanced technologies that meet requirements for continuous operation, stability, safety and security. This consists of the following:

- A data center and basic backup center;
- An online video conferencing system;
- A network security system;
- Document and task management software;
- Web portal (www.sav.gov.vn); and
- Website of the 14th ASOSAI Assembly (asosai14.vn).

In addition, the following applications had been developed by their IT experts in relation to software development. These were as follows:

- Staff Management Software;
- Training management software;
- Accounting and asset management software;
- Database on Audited Entities;
- Audit File Management software;
- Software on managing progress, summarizing results and monitoring implementation of audit recommendations;
- Audit report preparing support software;
- Digitalization and e-auditing document management software; and
- Software supporting audit of capital construction investment.

In conclusion, Mr. Tuah Anh stated that the effective development and use of IT applications have contributed positively to administrative reforms, improving the effectiveness and efficiency in the management and undertaking of audit activities, and step-by-step creating a professional and modern working environment in the SAV. This trend had been further defined in their IT Development Strategy 2019-25, Vision to 2030.

It was also stated that human resource capacity building and use of information technology in audit activities are among the priorities of SAV in striving for better relevance and success in the future.

Following the presentation of the lead paper on the theme of CAROSAI XI congress, the country papers of St. Kitts & Nevis, Jamaica, Bahamas, and presentations from SAI Vietnam and the National Audit Office of China (CNAO) a discussion ensued, and members sought clarification on the following issues:

- Mr. Leigh Trotman proffered a comment that Mr. Alli made a point where the auditors preparing in terms of current work are looking at emerging issues. He stated that the audit environment is extremely dynamic. Also, that Barbados had passed a new act the Public Finance Management Act and in that Act the role of the auditor has shifted.

The other point that was expressed is that in Barbados they mimic the private sector. The private sector audit report is basically useful for the board of directors, dividends and allocation of resources etc. The Auditor in the public sector is however, slightly different they do not necessarily give a report on the entirety of government. However, the question is on the value of the Auditor opinion because they are giving an opinion on a fraction of the whole operation. The audit report does not have that impact or prominence in that regard, the audit profession has to look at some of the changes in the environment. The environment is not just the discovery of oil and gas its that government itself can change our mandate.

- A participant enquired that with the changes that are happening in Guyana presently what is “keeping you up at night.”

In response, Mr. Deodat Sharma stated that there was the seven years agreement which was signed with the Canadian Audit & Accountability Foundation (CAAF), that he is very helpful and without that he would not be able to sleep.

- Mr. Terrance Bastian suggested that in order for the CAROSAI members to help each other in terms of data analytics and in the area of Information Technology a software should be identified that is user friendly that could be adopted by all members.
- Another participant enquired from SAI Guyana whether their Audit Reports with its recommendations are modified before it is tabled.

In response, Mr. Sharma stated that the Audit Reports are modified before they are tabled. He said that, in Guyana, thirty days is given to respond. In addition, he also stated that in terms of leader selection Guyana is working with Canada and British Columbia in a way of choosing topics for five years that could be used to do the audit as priority.

Thereafter, Ms. Shelia Dodds proffered a comment and stated that Canada does a coverage plan on performance audit each year. Time is spent meeting with their government officials and members of the legislative assembly. A data base is kept of all the public enquires, issues that are coming through are examined, staff would examine the sectors and identify topics for performance audit, providing an overview of when it is presented to the Auditor General .The coverage plan is published on the website and it identifies what they are working on for the next three years, but it is refreshed each year since there are topics that might have changed.

Mr. Arun Manuja, Snr Governance Specialist – Financial Management, Latin America and Caribbean Region World Bank, presentation on Strengthening Accountability through Quality and Efficiency of Audits

Mr. Arun Manuja presentation focused on the World Bank perspective on Strengthening Accountability through Quality and Efficiency of Audits with special emphasis on the following:

- The World Bank Group (WBG) Twin Goals, the Financial Management (FM) objectives and importance of SAIs in the World Bank agenda;
- The WBG global Development with SAIs;

- The WBG examples of recent and ongoing work with SAIs in the Latin America and Caribbean Region;
- The WBG association with CAROSAI; and
- Challenges and Frontiers.

The WBG Twin Goals, the Financial Management (FM) objectives and importance of SAIs in the World Bank agenda

- **The World Bank Twin Goals**

The two main goals of the World Bank are to end extreme poverty and to promote shared prosperity. Mr. Manuja stated that with regard to ending extreme poverty People living with less than \$1.90 a day is to fall to less than 3% globally by 2030. While, to promote shared prosperity is to Foster income growth of the bottom 40% of the population in every country in an economically, socially and environmentally sustainable way.

- **The Public Financial Management Cycle**

The public Financial Cycle is inclusive of Planning, Budgeting, Budget Execution, Accounting, Reporting, Auditing and public Oversight. In order to have an effective and efficient management of public resources we have to have enhanced governance, Transparency and Accountability. The Government is also held accountable for using resources economically, efficiently and effectively for intended purposes to achieve sustainable development.

Why does the World Bank focus on SAIs Mr. Manuja stated that SAIs are important to the World Bank for the following reasons:

- (i) SAIs are the main external oversight link in the PFM cycle;
- (ii) SAIs are auditing the WB projects in almost 50% of countries the WB (we) work with; and
- (iii) SAIs will play an important role in the implementation of the SDGs by carrying out audits and reviews with regard to the SDGs via the following four approaches.

Firstly, to assess the preparedness of national government to implement the SDGs. Secondly, to undertake performance audits in the context of the SDGs. Thirdly, to contribute to the implementation of SDG 16 which envisages effective, accountable and transparent institutions, and fourthly, SAIs are to act as models of transparency and accountability in their own operations.

Mr. Manuja informed the meeting that the role of SAIs are to Improve Performance, Ensure Accountability, Maintain Credibility, Promote Public Trust, Fight Corruption, Enhance Transparency and to Foster the efficient and effective receipt and use of public resources for the value and benefits of their citizens.

The WBG capacity Development for SAIs

The World Bank is involved in extensive work on the capacity building of SAIs. This include the following:

- (i) Advocacy for the importance of effective independent public auditing as a key pillar of good governance and effective results;
- (ii) Enhanced collaboration between INTOSAI leadership and the WBG senior management on issues pertaining to SAI independence;
- (iii) Promoting harmonization and increased support for SAI institutional strengthening and their independence through being a driving force and leader of the INTOSAI Donor Cooperation (IDC) – The WB is the co-chair representing the donors;
- (iv) Supported the development of International Standards of Supreme Audit Institutions (ISSAI);
- (v) Supported the development and implementation of the SAI Performance Measurement Framework (SAIPMF) through the IDC; and
- (vi) Support SAIs at all levels: SAI capacity development projects, through multi-donor's trust funds, technical assistance, and knowledge sharing activities.

The WBG examples of recent and ongoing work with SAIs in the Latin America and Caribbean Region

Mr. Manuja reported that the SAI Capacity Development Fund (SAI CDF) started asking for proposals in 2017 and it would come to an end in December, 2019. It was a 5 million Swiss francs project in which eleven projects were funded. Some examples of the projects that were funded are:

- (i) **The ASEAN SAI project** where there was the establishment of ISSAI Facilitators Pool for Association of Southeast Asian Nations (ASEAN);
- (ii) **Georgia:** IT Audit Development in the State Audit Office;
- (iii) **Mongolia:** Capacity Building of the Mongolian National Audit Office (MNAO) through Establishing a Continuing Professional Development Strategy and Program;
- (iv) **Mozambique:** Training and Education for Tribunal Administrativo;
- (v) **Nicaragua** an ongoing project working with Contraloria General de la Republica (CGR) to enhance accountability through quality and efficiency of audits: USD 497,000 (2017-19). This project included:
 - Training of CGR's Auditors and staff from the Internal Audit units on the deployment of updated auditing standards based on ISSAIs
 - Implementation of an integrated government audit system: Sistema de Control de Auditorias (SICA)
 - Implementation of a quality control system
- (vii) **Chile:** Implementation of new external audit framework based on ISSAIs and preparation for performance audit for auditing of Sustainable Development Goals.

Mr. Manuja indicated that the WB had learnt some lessons from its recent and ongoing work with the SAIs in the Latin America and Caribbean Region. Some of these lessons were political support for allocation of resources, strong connections could be built when information and technology are shared within SAIs, political priorities in a country may have an undue impact on the results. Fluent top down and bottom up communication within the organization and with the main counterpart to

be impacted by reform- including change management and dissemination of information. Preparation of clear implementation plan with timely deliverables and future follow up with the counterpart will be essential.

The WBG association with CAROSAI

Mr. Manuja stated that WB had done work with CAROSAI in the past. He made reference to the Institutional Development Fund Grant which the bank has closed from this there were a lot of projects that the bank had to manage which from an administrative perspective was becoming an issue for the bank so in 2015 they stopped IDEA Grants. The WB focused on [Guyana](#), Grenada and St. Lucia where an audit manual was developed which focused on the audit of capital projects and provided on the job training to the auditors on the application of this manual. The WB also developed a Caribbean Parliamentary Oversight Reference Guide and provided training to the PAC members on the application of the Guide. Mr. Manuja stated that he look forward to working more on these projects.

Similarly Strengthening fiduciary oversight in the Caribbean through Caribbean Audit Institutions (USD 436,500) at the regional level which was done in 2009-2012 where the Audit Act for Guyana and Grenada had been submitted to Parliament. It happened for only two countries however it was supposed to happen for several other countries. A lot of progress was also done (54%) in the submission of Audit Report by SAIs within the legally established framework and conducting value for money audits.

Challenges and Frontiers

Mr. Manuja indicated that as regard to challenges and frontiers many of them are open questions and that he does not have answers for them however they should be considered. The challenges and frontiers that were noted included the following:

- CReCER - Contabilidad y Responsabilidad para el Crecimiento Economico Regional: Accounting and Accountability for Regional Economic Growth;
- Enhancing quality and efficiency of SAI audits by using Digital Technologies: in regard it was stated that this is coming in a big way and everyone is talking about it but we need to ensure that we are not left behind.

- SAI's independence and its relationship with quality and efficiency of audits;
- Preparation for audit of PPP and debt management;
- Exploring our audit standards;
- Enhancing staff capacity – skills and tools;
- SAI Twinning arrangements; and
- The regional approach.

Mr. Freddy Njemba, Manager INTOSAI Development Initiative (IDI), presentation on Performance Management and its Importance within State Audit Institutions (SAIs)

The objective of the presentation was to look at some of the basic considerations on Performance Management. In this regard Mr. Njemba informed the meeting that the U.S. Office of Personnel Management (OPM) indicated that Performance Management consists of a system or process whereby work is planned, and expectations are set, performance of work is monitored, staff ability to perform is developed and enhanced and performance is rated or measured and the ratings summarized. Performance management therefore, focuses on notions such as goals, efficiency, monitoring, improvement, prioritization and scoping.

Mr. Njemba stated that the INTOSAI Global Stocktaking report, which was derived from a survey that IDI administers to SAIs every three years indicates to us that:

- There is an increasing willingness to undertake performance assessments in the SAI community;
- 91% of SAIs have a strategic plan, and most of those also had an operational plan in place;
- Data shows a disconnect between strategic and operational plans, and between plans and budgets; and
- SAIs report significant limitations in monitoring and reporting on their performance.

Mr. Njemba explained the difference between Performance and Strategic Management for SAIs. He stated that Performance Management is a Process whereby work is planned, and expectation are set, staff ability to perform is developed and performance of work is monitored. He also stated that For SAIs to confidently engage in Performance Management, they need to be willing to adopt a strategic approach and move from strategic planning to strategic management.

Mr. Njemba stated that Strategic management refers to the integration of strategy and implementation in an ongoing way to enhance the fulfillment of vision, meeting of mandate and ensure the creation of value.

Mr. Njemba indicated that the extent to which a SAI has been able to make a difference to the lives of citizens depends on the SAI contribution to three objectives. These are:

- Strengthening the accountability, transparency and integrity of government and public entities;
- Demonstrating ongoing relevance to citizens and other stakeholders; and
- Being a model organization through “leading by example.”

He further developed on each objective as he extended his presentation.

Strengthening the accountability, transparency and integrity of government and public entities

This concerns the SAI role of holding the custodians of public funds accountable and to enable the citizens to hold them accountable. As a result, heavy emphasis must be placed on SAI independence (principle 1) to be able to contribute to strengthening the accountability, transparency and integrity of government and public entities.

Demonstrating ongoing relevance to citizens and other stakeholders

The SAI is acting in the public interest and places a responsibility of the SAI to demonstrate their ongoing relevance to citizens, parliament and other stakeholders. This could be done by responding to expectations, challenges of citizens, emerging challenges and changing environments as well as to have a good dialogue with stakeholders about the SAIs work and how it facilitates change in the public sector.

Being model organizations through leading by example

In order for a SAI to reach their objectives they need to be seen as trustworthy.

In addition, Mr. Njemba informed the meeting that the tool SAI PMF was developed by the INTOSAI community with support of the donor community to give the bases to have a holistic evidence base assessment of the SAIs strength and weakness. He also stated that the SAI PMF could be applied in all types of SAIs, regardless of SAI models, mandate, national context and development level, so long as the SAI considers the ISSAIs as a relevant benchmark.

The SAI PMF is said to a valuable tool for all SAIs, regardless of development level, to demonstrate to stakeholders the extent to which the SAI contributes to strengthening public financial management, promoting good governance, fostering transparency and accountability, and fighting corruption, and ultimately the SAIs' commitment to increasing its value and benefits to society.

IDI Experience

Mr. Njemba gave some insights from the IDI's experience in supporting SAIs in the area of strategic management. He stated that the IDI had supported SAIs in the area of Strategic Management through various programs such as the Strategic planning program the SAIs Engaging with Stakeholders, the SAIs Fighting Corruption, the SAI PMF and bilateral support. He further stated that two key elements to positively impact strategic management in SAIs have been:

- To adopt a whole of the SAI approach which focused on core functions and support services; and
- To focus on all the stages of Strategic Management.

Thereafter he stated that the various programs mentioned above has led to the development of the SPMR program. The objectives of the SPMR program is to strategically manage SAIs, deliver better results, ensure higher value and benefit positively on the lives of citizens. This program focused on four components namely:

- Strategic planning;
- Operational planning and execution;
- Monitoring of performance; and

- Reporting on performance.

Mr. Kahalil Alli, President of the Institute of Chartered Accountants of the Caribbean (ICAC), presentation on Future World of Standards

Mr. Kahalil Alli indicated that the objective of his presentation was to focus on the Future World of Standards and the current thinking from the main international boards that guide their members.

There were three features to this presentation namely:

- IPSASB: Strategy and Work Plan 2019-2023;
- IASB/IFRS: Better Communication Project; and
- IAASB: Quality Management Project.

IPSASB: Strategy and Work Plan 2019-2023

Mr. Alli stated that the IPSASB after a period of consultation requested for views from its various stakeholders approved its strategic work plan for the period 2019-2021 at the end of 2017. The two main areas of focus were developing and maintaining IPSAS and other high-quality financial reporting guidance and raising awareness of IPSAS and benefits of accrual adoption.

Mr. Alli informed the meeting that the IPSASB body has forty-two standards and indicated that there have been efforts to keep the development closely in line with IFRS. However, there are areas of diversion and IFRS body of standards in recent years have added a number of Standards or interpretation on complex issues. He also stated that in its work plan for 2019-2021 only two new projects were included these were a project dealing with Natural Resources and the other with the Limited Review of the Conceptual Framework. In addition, four research areas were identified, however, because there were not enough funds they would be parked and offered as volunteer research subjects. These areas include Presentation of Financial Statements, Tax Expenditures and Differential Reporting.

Mr. Alli stated that the IPSASB would be examining Integrated Reporting and better communication in financial reporting as areas for improvement. The IPSASB also have several ongoing projects such as Financial Instruments, Leases, Revenue Exchange, Revenue-Grants and Other Transfers, No Exchange Expenses, Infrastructure Assets, Heritage and Annual Improvements

With regards to the adoption of IPSAS Mr. Alli stated that in the 2018 International Public Sector Financial Accountability Index (IFAC/CIPFA) reported that at the end of 2018, 25% of governments reported on an accrual basis of which 51% of these governments use IPSAS. The report also projected that by 2023, 65% of governments would be reporting on an accrual basis.

Mr. Ali stated that in 2016 IFAC also conducted a study of the Caribbean Region with respect to Public Sector Financial Accountability. At that time of the thirteen countries that were surveyed two countries (Barbados and Cayman Islands) were applying accrual basis accounting. Another five countries were planning to apply accrual basis accounting while another nine countries were planning to apply IPSAS (either cash accounting or accrual base accounting). The following were identified as Challenges to Adoption and Implementation: Legislative Changes to recognize IPSAS, Skills Capacity Development, Technology Investment, Project Management, Technical and Practical Guidance and Cost.

IASB/IFRS: Better Communication Project

Mr. Alli informed the meeting that there was an ongoing project at the IASB board known as the Better Communication in Financial Reporting which is seeking to provide a collection of projects towards more useful financial information and better communication to users. This project is made up of a collection of efforts which include: to look back at the Primary Financial Statements, to look at the Disclosure Initiative (policies and standard-specific), Management Commentary this is a non-binding pronouncement which seeks to encourage publishers of financial statements to have a more informative disclosure of management input into the financial statement and the IFRS Taxonomy.

In addition, to the Better Communication in Financial Reporting Project there are some other new and ongoing projects at the IASB. The new projects are the IFRS 16 Leases which became effective 2019 and the IFRS 17 Insurance Contracts which would become effective 2021. The ongoing projects which may become relevant are the Rate-regulated activities for which a draft is expected in 2020 and the Extractive industries for which research has started this year.

IAASB: Quality Management Project

The IAASB have a project named Quality Management which have superseded the ISQC which is the standard on quality control. It was spitted into two where the **International Standard on Quality Management 1**: is quality management for firms that perform audits or reviews of financial statements or other assurance or related services and **International Standard on Quality Management 2**: is for engagement quality reviews.

Mr. Geoff Dubrow, Consultant and Facilitator, Governance, PFM and Gender Equality, presentation on Debt Management Audits and Role of SAIs in Debt Management

Mr. Dubrow's presentation focused on the following:

- (i) Definitions: Public Debt and Public Debt Management;
- (ii) Debt Management Guidelines;
- (iii) Debt in the Caribbean: Key Issues;
- (iv) Key Institutional Players in Debt Management;
- (v) Debt Management: Key Challenges in the Region;
- (vi) Guidance on Auditing Public Debt;
- (vii) Types of audits associated with public debt;
- (viii) Example: Antigua and Barbuda; and
- (ix) Next steps.

Definitions: Public Debt and Public Debt Management

According to the Public Accounts of Canada, net debts represents the total liabilities of the Government less its financial assets. (Financial assets include cash and cash equivalents, account receivable, foreign exchange accounts, loans investments and advances, and public sector pension assets.)

The “IMF Guidelines for public Debt Management,” 2014 defined public debt management as the process of establishing and executing a strategy for managing governments’ debt in order to raise the required amount of funding at the lowest possible cost over the medium to long run, consistent with a prudent degree of risk.

Mr. Dubrow stated that the consequences of public debt has been poorly structured debt portfolios, in terms of maturity, currency, or interest rate composition and large contingent liabilities that have been important factors in inducing or propagating economic crises.

Debt Management Guidelines

Mr. Dubrow stated that the Debt Management Guidelines are: Debt Management Objectives and Coordination; Transparency and Accountability; Institutional Framework; Debt Management Strategy; Risk Management Framework; and Development and Maintenance of an Efficient Market for Domestic Government Securities.

Thereafter, a video was shown on public debt with Mr. Peter Phillips, Former Finance Minister of Jamaica and a brief discussion ensued. In this video, the following were identified as the key driver for public debt in Jamaica and the Region. These are Global Financial Crisis, Climate Change and tourist dependent. However, some of the things that were not mentioned by Mr. Phillips are “Growth” in the video he did not take responsibility it was more the external forces putting plans in place; Physical Consolidation and the duration of the situation was uncertain.

Debt in the Caribbean: Key Issues

Mr. Dubrow indicated that the key issues in the Region that caused debt in the Caribbean were high public debt and limited fiscal space, Exposure to natural disasters adds to the region’s vulnerability and adverse low-growth debt feedback loops and Tourism dependent countries more prone to high debt-to-GDP ratios.

With regards to high public debt and limited fiscal space the Organisation for Economic Cooperation and Development (OECD) **Latin American outlook for 2019** stated that Debt as a percentage of GDP exceeded the 60% prudential limit in 2/3 Caribbean countries. By 2020, nearly 75% of small states with unsustainable debt levels will be in the Caribbean and the high cost of

debt has greatly reduced countries' fiscal space and undermined their ability to fund development priorities. A video was shown to illustrate high public debt and limited fiscal space featuring the heads of Caribbean banks.

For natural disasters the **OECD Latin American outlook for 2019** stated that the Caribbean is the second most environmental hazard-prone region in the world to natural disasters. It also states that Natural disasters are estimated to have cost the OECS countries an average of 3.6 percent of GDP between 1997 and 2016. The **World Bank Presentation, Building PFM Resilience in the Caribbean CARTAC Steering Committee 2019** states that exposure to natural disasters continues to add to the region's vulnerability and adverse low-growth debt feedback loops. Mr. Dubrow stated that with regards to tourism dependent countries they are more prone to high debt-to-GDP ratios. This was illustrated by a bar graph on the IMF presentation, Recent Economic Developments and Outlook in the Caribbean. CARTAC Steering Committee 2019.

Key Institutional Players in Debt Management

Mr. Dubrow stated that the key institutional players in Debt Management are the Ministry of Finance (this is usually the principal debt manager), Parliament, Central Bank, Civil Society and Supreme Audit Institutions.

Ministry of Finance

A distinction was made between the Ministry of Finance and the Minister of Finance and it was indicated that the Minister of Finance need to have a legislative framework for debt management. The countries that had adopted a debt management law were Suriname, Bahamas and Jamaica.

A discussion ensued and participants sought clarifications on the following issues:

- Mr. Terrance Bastian indicated that based on his observation from the presentation and his experience from attending meetings the right information is not always available when the decisions are made. He suggested that if a decision would be made on the way forward, how the budget would be spent and what is the GDP an analysis of what we can do as to what we want to happen must be done.

- Whether Public Private Partnership (PPP) was free money and what was Mr. Dubrow thoughts around it.

In response, Mr. Dubrow stated that his involvement with PPP was that he had organized at the request of the Eastern Caribbean Central Bank (ECCB) the visit to Canada for the debt managers and the people of the ECCB and one of the topics that they were interested in was PPP as a result, they went to the Canadian PPP Council and the issue there was are PPP's being properly assessed, was anyone doing the analysis on the debt side to see what the consequences were.

- Mr. Freddy Njemba proffered a comment that while he was doing his fellowship, he and Ms. Shelia Dodds went to the treasury in British Columbia to look at debt considerations because he wanted to do an audit on public debt in Camaroon. In French speaking Africa the countries faced this situation about twenty years ago when they went through the IMF programs. However, in Africa, they went through those debt relief initiatives but, because the debt was not properly managed, they went back to the situation of always complying with it and not looking at the trends and how government was performing they waited until they had the red flags. This puts an importance on the role on the actors that were referred to.

In response, Mr. Dubrow stated that the audit questions are related to how prudent the debt was managed as part of a performance audit.

- Which of the various World Bank finds elements of debt GDP are you using?

In response, Mr. Dubrow indicated that most of the number he has was from the Eastern Caribbean Central Bank (ECCB) or the IMF but to the best of his knowledge the figures were for the whole government for example the entire public sector including State Owned Enterprise this was the case with Jamaica at 143% and similarly was the case with Barbados.

Supreme Audit Institutions (SAIs)

Mr. Dubrow stated that the types of audit that could be conducted are:

- Regular Annual Audit of Debt management activities, including performance and financial audits;
- Regular Audit of debt manager's performance, systems and control procedures; and
- Audit of consolidated financial statements including debt statements.

The following were the reasons given for SAIs to Audit Public Debt Management:

- i. assess whether the Government is adequately managing the risk associated with public debt;
- ii. provide assurance to Parliament and the public that the government manages its debt efficiently and effectively, and in compliance with authorities; and
- iii. increase transparency and accountability by reporting on the country's debt situation and achievement of result.

Example: Antigua and Barbuda

Mr. Dean Evanson, Director of Audit, SAI Antigua and Barbuda gave a presentation on Performance Audit of Public Debt Management Office of the Director of Audit Government of Antigua and Barbuda 2014 Report.

Mr. Evanson stated that a performance Audit was done on the public debt management in Antigua and Barbuda in 2014 and that such an audit was never done before even though a statement of public debt was a requirement in their Annual Public Accounts.

Mr. Evanson identified some areas in which improvement could be done. These were as follows:

- The Government is too reliant on its overdraft facility and usually finance debt through a raise;
- Guarantee fees were not charged;
- Recovery of debt information during the audit process;
- There was no contingent liability however from 2015 onward this was recorded also there was no business and disaster recovery plan in place for the debt unit; and
- There was no comprehensive debt management law.

In addition, it was indicated that in St. Lucia in 2018 the Eastern Caribbean Central Bank (ECCB) was invited to have a workshop with staff in regard to the debt management unit.

Thereafter, a video was shown and members of civil society had a round table discussion on the results of an Audit Report in Uganda.

Parliament

Mr. Dubrow stated that Parliament plays the legislative role for adopting the legislative framework for debt management. He also stated that with regard to the debt management reports there are four countries in the Region that have Public Account Committees namely, Guyana, Trinidad & Tobago, Cayman Islands and Jamaica.

Next Steps

Mr. Dubrow indicated that there had been discussion about a CAROSAI Pilot Audit project. This project would be done in four phases namely:

- (i) The first phase would be designed to assess what is the relevant literature on debt management, the auditing of debt management and the assessment of SAI capacity development needs in the Region.
- (ii) The second phase would finalize the guidance and capacity Development of procedures for debt management audits; and conducting Capacity development for CAROSAI SAIs.
- (iii) The third phase would include ongoing support to SAIs piloting public debt audit including:
 - Support through each phase of pilot audits;
 - Expertise of public debt management; and
 - Communications support for report writing and media communications.
- (iv) The final phase would assess, and review lessons learnt and revise audit guidance.

In conclusion, Mr. Dubrow said that it should be recognized that there are some challenges such as capacity constraints especially in smaller states of the SAIs and in the debt management unit. Also, there are challenges around coordination that need to be addressed and the lack of support among policy makers.

Minutes of the Second General Plenary Meeting of the XI Congress of the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) held on the 26th June, 2019 at the Ramada Georgetown Princess Hotel, Guyana.

SECOND GENERAL PLENARY SESSION

The Session commenced at 09:02 h.

Closed Session – CAROSAI BUSINESS

Moderator – Assistant Auditor General, Trinidad and Tobago [Mr. Gary Peters]: I think once more we need to recognise the hospitality of Mr. Sharma. As well as the efforts and talents of his staff. I think you should give them a round of applause.

Welcome

Mr. Peters welcomed everyone to the final day of the XI Congress of CAROSAI.

Presentation from outgoing Chairperson of CAROSAI, Mrs. Charmain O.C. Felter.

Mrs. Felter made a presentation as the outgoing Chairperson of CAROSAI. She reflected on her tenure as Chairperson and wished the incoming Chairman and Executive Council success in the coming years.

Presentation to Mr. Deodat Sharma from Mrs. Charmain O.C. Felter.

Mrs. Felter handed over a token of appreciation to Mr. Sharma, incoming Chairman of CAROSAI. She further wished him all the best, good health and blessings in his journey.

A round of applause was offered in recognition of Mr. Sharma as the new Chairman of CAROSAI.

Session Suspended at 13:24 h.

Session Resumed at 14:09 h.

The Secretary General of CAROSAI, Mrs. Monroe-Ellis, opened the afternoon's session by introducing the new Executive Council for CAROSAI, which was elected in the close session of the morning's proceedings.

Mr. Dean Evanson of Antigua and Barbuda remained the Auditor of CAROSAI.

In the closed session, the outgoing Executive Council was thanked for the human contribution over the last three years.

Mention was made of the overall Strategic Business Plan of CAROSAI and outgoing Executive Council was able to achieve 60% of the plan.

Mrs. Charmain O.C. Felter, was thanked for guidance and support over the period.

SAI Jamaica and the Secretariat shared a token of appreciation to Mrs. Felter for her service to CAROSAI.

SAI Guyana and the newly elected Chairman of CAROSAI, Mr. Deodat Sharma also shared a token of appreciation to Mrs. Felter.

Mrs. Felter thanked the members for their support throughout the years and wished the new Council all the best and success in the coming years.

INTRODUCTION OF CONGRESS SPEAKER, MR. LEO LEE, PAST PRESIDENT, ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS (ACCA)

Mr. Leo Lee has over 25 years' experience in the fields of accounting, regulation and asset management. He is currently a Director of Benington Capital Limited, an asset management company which manages a Greater China focused equity fund for professional investors. He is also an independent non-executive director of several Hong Kong listed companies, one of which is also listed on Shanghai Stock Exchange.

Mr. Lee has served as a committee member of ACCA Hong Kong since 1997 and was its President in 2003/4. He was a Council Member of Hong Kong Institute of Certified Public Accountants (2005) and is a fellow member of both associations.

Having served as a member of the International Assembly, Mr. Lee was elected to ACCA Council in 2006. He has served on a number of standing committees and was the Chairman of the Market Oversight Committee and Remuneration Committee and Vice Chairman of Qualification

Committee. He also served as a member of Audit Committee, the Governance Task Force and as an elected member of the Nomination Committee.

Mr. Lee firstly congratulated the new Executive Committee and the newly elected Chairman, Mr. Deodat Sharma. He gave a brief introduction to himself and stated that this was his first visit to Caribbean and Guyana.

INVESTMENT NEEDS FOR GLOBAL INFRASTRUCTURE

The Threats We Face

Mr. Lee started his presentation by mentioning that Guyana gave us a snapshot of what we face: professionally, ethically and morally. Crucial areas of area where most of its people live and the economic activity is pace, sits below sea level.

He stated that climate change, and with it, global warming and rising ocean levels are a clear threat. Mr. Lee posited that it is a loaded gun aimed at the country's heart and that is why Guyana is the perfect venue to talk about their work and why the theme of this talk – Investment Needs for Infrastructure Globally, is vital for everyone.

He stated that it is urgent because of:

- HOW we invest
- WHERE we invest
- And WHAT governments invest in across the world

And that this will decide whether humanity touches the bullet of catastrophic climate change.

He went on to say that these are big and daunting questions for all us but there is good news.

What are the answers?

Mr. Lee mentioned that there is plenty the profession can do to help find an answer. He said that the profession is perfectly positioned, primed and prepared to make a crucial intervention in the gravest issues facing the world.

Accountability and Trust

The Organisation for Economic Co-operation and Development (OECD) says, “an independent and professional Supreme Audit Institution is an important actor in a country’s accountability chain.”

In other words, the world’s most powerful economic influencers agree that the external audit role, established by a national constitution or highest law-making body, has a crucial voice in deciding and directing priorities for investments.

How Accountants can bridge the Global Infrastructure Gap

Mr. Lee stated that this is based on data supplied by thousands of professionals, across more than 100 countries in every continent. He said that it assesses what societies across the world would have to spend to sustain economic stability and social cohesion to close the global infrastructure gap in the face of massive challenges. And by this, we do not mean spending on the nice to have, flashy eye-catching headline grabbing schemes. He said that we are talking about the essentials to sustain human society and that climate change is at the top of this list.

He stated that this also includes:

- inequality
- hunger
- the economic and social effects of automation
- cybercrime
- security
- health,
- transport
- clean water and sanitation.

Mr. Lee posited that Accountants can play a critical role with Governments in closing this infrastructure gap, which is on track to hit a staggering US\$14 trillion over the next decade by improving the selection, financing and the delivery of projects.

Crucially, that investment must be based on a more sustainable future for all because infrastructure is the foundation on which our social and economic wellbeing is built.

He then stated that all around the world, national, regional and local Government make decisions to serve the public and play a critical role in building and maintaining infrastructure. Forces, such as: demographics, rising cyber threats, urbanisation and climate change, are all increasing the global demand for high quality infrastructure.

He mentioned that a sustainable, human response to those threats must involve long-term thinking which takes into account the needs of all society. It must go beyond the short-term demands of an election cycle or the lifetime of a Government. Every major project or strategy must include at all levels and at all stages the council or professional men and women who are committed to finding the solution to provide the best value and results for all people and future generations, as well as, our own.

Mr. Lee stated that Accountants and especially supreme auditors working closely with the Government are best placed to provide that dispassionate, impartial, long-term perspective. We offer practically, affordable, achievable steps to close the investment gap.

He said that they include these three goals for governments:

- include supreme audit institutions in achieving the right balance between financial costs and public benefits to get best value from investment
- professionalise public sector finance, allowing public servants to challenge unethical, harmful and inefficient practices
- separate expenditure on maintenance and new projects to give a fuller view of how and where public money is spent.

All these add up a single simple truth – the challenge in fulfilling a country’s infrastructural need is not about achieving a national investment figure. It is about establishing a wider vision for closing a gap by maintaining existing assets or by new buildings. Bringing the accountant and supreme auditors to the centre of the decision-making process for infrastructural projects can make this into a reality. The particular skills and scope of the finance professional can make the

difference success and failure through improvement in project selection, security, finance, delivery and oversight of the project.

Mr. Lee stated that as the next generation of infrastructural projects are planned, financed, built and operate, the accountant must be central to the decision-making process. The accountant must be employed across the entire cycle of big Government infrastructural projects as a critical member of the professional team.

He said that making this vision a reality depends on qualities he talked about a moment ago – trust. This is because, before anything is built, you have to build trust. And that is why ACCA strives every day to strengthen the credential of a profession as the champion of the public interest, and as a crucial, valuable and indispensable partner in guiding Government infrastructural investment.

Building Trust

Mr. Lee stated that Supreme auditors, critically, are in the business of building trust. The essential work that is being done in overseeing public spending and keeping track of a country's assets, depends on peoples' trust in our ethics. It's why professional accountants around the world view the fundamental principles of good ethical behaviour as essential.

He said that the following are what it is all about:

- Integrity
- Professional behaviour
- Objectivity
- Professional competence
- Due care
- Confidentiality

Ethics and Trust in a Digital Age

Mr. Lee stated that ACCA is leading in our profession's mission to retain those long negotiable ethical standards in a rapidly changing technological landscape.

He also mentioned that ACCA published a report called *Ethics and Trust in a Digital Age* based on the opinions from more than 10,000 accountants and managers, worldwide and almost nine in every 10, agreed that ethics will become more important in a digital future.

He also said that as automation increases, sound ethical principles and judgement becomes more important for senior decision makers. This is because the human elements, human judgment, human know how must sit at the top of any decision-making pyramid, no matter how many layers of data and errors it is built on.

Looking ahead, there are concrete actions for accountants to navigate ethical challenges in the digital age:

- build knowledge of emerging technologies to reduce risk of compromising professional competence,
- combine operational excellence with a strategic view support and,
- use mechanisms for reporting unethical behaviours.

Mr. Lee said that you cannot be an ACCA member without understanding and embracing the centrality of ethics in everything you do. Indeed, they at ACCA, are the first professional body to build and ethics and professional skill model into their qualifications – way back in 2007. And that ACCA had launched it last year which put into practices many of the ethical usage that financial professionals are likely to encounter throughout their career.

In other words, he said that ACCA wants to ensure that the future members understand, not just ethical principles, but how to apply those principles in real life situations.

He posited that ACCA has invested heavily in getting it right.

Investing For What?

Mr. Lee stated that “Investment” is not just about money. He said that investments can be made in ideas, in education and in people; not to mention, investment in hope, aspirations and in the future.

He stated that it is harder to assess the returns on those investments, but it attaches a value to them. Returns are not just financial, but emotional and social too.

That is a philosophy that should guide our actions as a profession into the future.

Mr. Lee said that in 2005, Guyana endured a bitter taste of what failure to invest wisely in a future could look like. Many people in this room, today, would remember the date when Hurricane Emily blew through the Windward Islands, the Leeward Islands, Venezuela, Jamaica, the Cayman Islands and Mexico. In Guyana, Hurricane Emily brought trickling rainfalls and devastating floods that rose up and swept away everything in its path. So, history shows us that extreme climate situations have always been reserved. The difference now is that the rear is now becoming the regular.

He stated that he knows that Guyana is visionary in tackling the growing effects of climate change and that ACCA is proud to endorse its Green State Development Project which is turning the town of Bartica into a model green community and uniting the whole country in an effort to create a sustainable future. It is an inspiring example of cooperation in moving Government, business, civic leaders and organisations like the Guyana Women Miners Association (GWMA).

Mr. Lee stated that ACCA is eager in playing its part in supporting initiatives like this across the Caribbean with accountancy professionals serving as the guardians and champions of ethical investments and the primacy of the public's interest. It is a job for all of us here today to use our influences, expertise and professional skills to influence how our Government invests. And for sake of prosperity and the actual survival of millions across the world, investment must be about more than just short-term financial return. As a profession, he said that we must work with the public and our political partners to ensure that investment decisions are based on the big picture, and that big picture is as big as our planet.

Mr. Lee concluded his presentation by thanking the Congress for the invitation to present.

INTOSAINT IMPLEMENTATION

PRESENTED BY MS. YOLANDA CLARKE – SAI CAYMAN ISLANDS

Ms. Yolanda Clarke works at SAI Cayman Islands, where she is an Audit Project Leader. Prior to that, she worked for Mr. Sharma at SAI Guyana for 14 years. She is a fellow of the Association of Chartered Certified Accountants, as well as a member of the Cayman Islands Society of Professional Accountants. Ms. Clarke was trained with others in CAROSAI by SAI Mexico as an Into-SAINT assessor. And she conducted the assessment of SAI Jamaica, only last month.

Importance of Integrity in the Public Sector

- Essential condition for trust in the Government
- Integrity is a positive goal and a quality element of an organization
- Element of good Governance/management responsibility

In terms of employers and employees having proper ethical conduct, as well as eliminating temptation for employees.

What is Into-SAINT?

- Self-Assessment on Integrity
- Tool developed by the Netherlands Court of Audit in co-operation with the Dutch Ministry of the interior and city of Amsterdam
- Promotes integrity awareness and prevention of integrity breaches
- Assess integrity vulnerabilities (risks) and maturity level of integrity controls

Integrity public sector: SAIs lead by example

Objectives

- Strengthen role of SAIs as watchdogs of the integrity of the public sector; and
- exchange of experiences between SAIs about enhancing integrity.

Expected impact

Shared insight within the INTOSAI community on common integrity issues of SAIs and possible solutions.

Relevance for CAROSAI

- strengthens public ethics and good governance in SAIs
- helping SAI's lead by example in integrity matters
- help SAIs build public trust
- Element of good governance/management responsibility
- Compliments SAI PMF

SAINT Methodology

- Object definition – organisation – processes
- Assessment of Vulnerabilities
- Assessment maturity level, integrity control system
- Gap Analysis
- Recommendations on reducing vulnerability and strengthening controls

Into-SAINT Implementation in CAROSAI

- 19 trained moderators (February 2019)
- Support from 2 experts in SAI Mexico
- 2 Pilot (3 day) Workshops (May 2019)
- SAI Jamaica
- SAI Cayman
- 2 management presentations and reports

Lessons Learnt/ Challenges

- A minimum participation of 10 non-management staff members poses a challenge for small SAIs
- At least 2 moderators required
- Separate function to monitor Integrity as recommended by the tool not practical for smaller SAIs
- Participants were appreciative of the exercise and the opportunity to voice their concerns in a safe environment, as well as management on the feedback.

DISCUSSION

COLLABORATIVE COMPLIANCE AUDIT OF PROCUREMENT PRESENTED BY MR. DHANRAJ PERSAUD

Mr. Dhanraj Persaud has a Master's in Business Administration and a certified Fraud Examiner. He has over 24 years' experience in different types of audits. He is also a Project Manager for four IDB funded grants for institutional strengthening of the Audit Office of Guyana. Also, he has been known to testify in court for fraud matters.

Purpose

- Provide a synopsis of this initiative undertaken by CAROSAI
- Discuss the value and challenges of this initiative
- The way forward

Background

- IX Congress - 2013
- Collaboration to Promote Best Practices'
- Action by CAROSAI's Secretariat
- Survey – July 2016
- Needs and priorities of its 23 members
- Procurement Audit identified as a priority by 15 members

CAROSAI's Undertaking

- The cooperative (parallel) audit will be supported by a blended, application-learning format with an expected deliverable of a final audit report being produced by all participating SAIs for submission to the respective Legislature; and publication on CAROSAI's website

Participating SAIs

- Antigua & Barbuda
- Bahamas
- Barbados
- Belize
- BVI
- Curacao
- Grenada
- Guyana
- Montserrat
- St. Kitts & Nevis
- Suriname
- Saint Lucia
- Trinidad & Tobago

Execution

- May/June, 2017 – Initial workshop
- July 2017 – Audit Planning Phase
- April 2018 – Reporting
- Compendium – Secretariat in Dialogue with Consultants
- 9 of 13 participating SAIs submitted reports

Pros and Cons

Mr. Persaud started with the advantages for his SAI and stated that it would be the chance to do a procurement ISSAI audit. Having a facilitator that knows the respective financial system and can guide you was a bonus. He mentioned that there were a lot of back and forth, frustration, laughter and tears.

Pros:

- Heads of SAIs bought in to the initiative
- Knowledge sharing
- Opportunity to get an overall view of what obtains in our Region
- Access and use of different audit methodologies
- Standardised reporting format among participating SAIs
- Training was relevant
- Follow-up by country mentors
- Intense media coverage was garnered

Cons:

- Partial participation
- Value of report impacted due to long process taken to issue reports
- Inadequate funding
- Report Writing workshop had to be shifted from 2017 to 2018
- Original timelines were too short, even though there was initial commitment
- E-learning platform not fully utilised as intended
- Audit not treated as a priority
- SAIs
- Statutory requirements
- Auditee – concerns more of reputation instead of unearthed issues and harsh reports
- Publication of report
- Duplication of audit
- Same stress
- Concerns by participants that the Heads of their SAIs may not endorse certain changes in the way reports are written
- Format
- Use of certain principles

Video being shared on how boring report writing can be.

Some Concepts that were derived from the video shared are as follows:

- Less being more
- Use fewer words
- Drop jargons
- Turning your nouns into verbs – writing in an active way, as opposed to being passive
- Use a lot of graphics

Mr. Persaud stated that the concept does not dictate that we change the content of what is written but just a matter of how it is written.

The five “Cs”

- Consequence – what will capture the reader’s attention
- Criteria
- Cause
- Condition – the finding
- Corrective action – your recommendation

Session Suspended at 15.25 h.

Session Resumed at 15.40 h.

PRESENTATION ON SUSTAINABLE DEVELOPMENT GOALS BY MS. VEDYAWATTIE LOOKNAUTH – PROGRAMME ANALYST UNITED NATIONS DEVELOPMENT PROGRAMME (UNPD)

Before beginning her presentation, Ms. Looknauth expressed her thanks and gratitude for the invitation to share with the Congress, a brief on the SDGs and what the UNPD is doing in Guyana.

The 2030 Agenda and the Sustainable Development Goals (SDGs)

The Millennium Development Goals

Ms. Looknauth stated that in 2000, the UN agreed on eight Millennium Development Goals with the aim of addressing complex development problems at that time:

- Eradicate Extreme Poverty and Hunger
- Achieve Universal Primary Education
- Promote Gender Equality and Empower Women
- Reduce Child Mortality
- Improve Maternal Health
- Combat HIV/AIDS, Malaria and other Diseases
- Ensure Environmental Sustainability
- Global Partnership for Development

Ms. Looknauth mentioned that the MDGs guided the development of the world from 2000-2015. She said that countries progressed in some areas such as halving poverty, increasing the number of girls and boys in primary school, and improving access to safe drinking water.

However, there were still unfinished business in 2015. For example, there were still 700 million who were living extreme poverty.

She stated that the targets defined what was extreme poverty at that time.

The unfinished business of the MDGs

- Hunger – 795 million people undernourished
- Access to Clean water – 650 million did not have access to clean water and sanitation
- Sanitation – 2.4 billion people still lacked access to basic sanitation services
- Health – 16,000 children died each day before they reach the age of five, mostly from preventable causes
- Energy – 1.4 billion people had no access to electricity
- Inequality – Inequality of income and opportunities increased substantially
- Environment – Acute challenges, including food and water insecurity, climate change and natural disasters increased

Sustainable Development Goals (SDGs) – 17 Goals

- (1) End poverty in all its forms everywhere
- (2) End hunger, achieve food security and improved nutrition and promote sustainable agriculture
- (3) Ensure healthy lives and promote well-being for all at all ages
- (4) Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- (5) Achieve gender equality and empower all women and girls
- (6) Ensure availability and sustainable management of water and sanitation for all
- (7) Ensure access to affordable, reliable, sustainable and modern energy for all
- (8) Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
- (9) Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
- (10) Reduce inequality within and among countries
- (11) Make cities and human settlements inclusive, safe, resilient and sustainable
- (12) Ensure sustainable consumption and production patterns
- (13) Take urgent action to combat climate change and its impacts
- (14) Conserve and sustainably use the oceans, seas and marine resources for sustainable development
- (15) Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt bioD loss
- (16) Promote peaceful and inclusive societies, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
- (17) Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

Key Characteristics of the SDGs

Ms. Looknauth listed the following key characteristics of the SDGs as follows:

UNIVERSALITY

She stated that this implies that goals and targets are relevant to all governments (Developed and Developing Countries) and actors. Universality does not mean uniformity. It implies differentiation (What can each country contribute?)

INTEGRATION

She posited that policy integration means balancing all three SD dimensions: social, economic growth and environmental protection

An integrated approach implies managing trade-offs and maximizing synergies across targets

NO ONE LEFT BEHIND

Ms. Looknauth then stated that the principle of ‘no one left behind’ advocates countries to go beyond averages. The SDGs should benefit all – eradicating poverty and reducing inequalities. Promotion and use of disaggregated data is key, example: rural and coastal Guyana.

- An illustration of SDG Index and Dashboard Report 2018 depicting SDGs in Latin America and the Caribbean was explained. Thirty-one countries were being examined and the data that followed, illustrated how far a country is from achieving a particular goal.
- Throughout the LAC, SDG –16, which relates to transparent, efficient, and accountable institutions and the data reflected red or no data – basically showing progression areas.

SDGs in Guyana

Rapid Integrated Assessment – Supported by UNDP in 2017

Assessed 14 key planning documents – including the GSDS Framework for alignment with the SDGs. 78 % alignment was found.

SDG Goal and Percentage %

1 – No Poverty	75%
2 – Zero Hunger	100%
3 – Good Health and Well Being	89%
4 – Quality Education	86%
5 – Gender Equality	100%
6 – Clean Water and Sanitation	50%
7 – Clean and Affordable Energy	67%
8 – Decent Work and Economic Development	89%
9 – Industry, Innovation and Infrastructure	80%
10 – Reduce Inequalities	60%
11 – Sustainable Cities and Communities	71%
12 – Sustainable Consumption and Production	86%
13 – Climate Action	100%
14 – Life Below Water	43%
15 – Life on Land	78%
16 – Peace, Justice and Strong Institutions	67%
17 – Partnership for the Goals	83%
Average	78%

Ms. Looknauth stated that at the National Level: Green State Development Strategy: Vision 2040, was subsequently elaborated. This strategy provides a comprehensive development policy to guide public investment over the next 20 years. Its objective is broader than Guyana’s past development strategies and captures a more holistic view of the country’s social, economic and environmental well-being, in line with the SDGs.

She spoke on the Subnational Level which the Plan of Action for Regional Development (PARD) is an on-going effort by the Government in the administrative regions of Guyana. UNDP supported said effort in Region 9 and the goals, objectives and activities of the plan were aligned with the SDGs targets.

She mentioned that Guyana is Currently engaged in a Voluntary National Review, to be presented at the UN High Level Political Forum in July, 2019. And she listed some other Caribbean countries including Jamaica, the Bahamas and Belize have also completed VNRs.

Supreme Audit Institutions (SAIs) - Contributions to the Achievement of the SDGs

Ms. Looknauth stated that partnership currently exist between the International Organization of Supreme Audit Institutions (INTOSAI) and UN to have SAIs as a main partner in monitoring the SDGs.

She also stated that one of the priorities of the INTOSAI's current Strategic Plan (2017-2022) is to contribute to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.

Ms. Looknauth stated that it is proposed that this be done in 4 approaches:

- (1) Review or audit preparedness of Governments for implementing SDGs
- (2) Undertake performance audits on specific aspects of SDGs – key Government Programmes
- (3) Assessing and supporting the implementation of SDG 16: Promote peaceful and inclusive societies, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
- (4) Being Models of transparency and accountability in own operations

Similar to VNRs, SAIs can also support governments to identify whether they have established a sound basis for the successful implementation of the 2030 agenda, where good progress has been made, and where further efforts are still needed.

Ms. Looknauth stated that in the Region, Jamaica has completed an SDGs audit in 2019: Jamaica's Preparedness for Implementation of Sustainable Development Goals (SDG). This followed the presentation of their VNR to the HLPF in 2018.

She encouraged other members of the CAROSAI to join this effort as we work toward the achievement of Agenda 2030.

WRAP UP OF DAY'S PROCEEDINGS – SAI ST. KITTS and NEVIS – MRS. CARLA BERRIDGE-PIKE

Mrs. Berridge-Pike mentioned all the presenters of the afternoon session and highlighted some of the topical points and thanked them for their contribution.

CLOSING AND VOTE OF THANKS – MR. DEODAT SHARMA

Mr. Sharma thanked all of the partners, Congress Speakers, presenters and contributors, special invitees and everyone who was a part of the XI Congress of CAROSAI.

He stated that it was his immense pleasure to host this the XI Congress of CAROSAI, here in Georgetown, Guyana and hoped that the participants had a great time.

Mr. Sharma mentioned as he takes over as Chairman of CAROSAI for the next three years, he wanted to assure the members of his fullest support to the Secretariat and CAROSAI, to put his best efforts as Chairman, as CAROSAI continues to address the major issues face as a body.

He posited on the success of the discussions over the course of the Congress. He stated that as a Region, through continued collaborated efforts, CAROSAI and the SAIs can achieve its overall vision which is the *Vision of Performance for Relevance and Success*.

He thanked the outgoing Chairperson of CAROSAI – Mrs. Felter of SAI Suriname, for her hard work and contributions over her tenure. Mrs. Monroe-Ellis was thanked for the continued support and hard work, especially Seeran and her team.

Mr. Sharma congratulated the new Executive Council.

In closing, he thanked each and every one for their contribution and wished them all the best in their endeavours as they returned to their SAIs.

The proceedings ended with a video showing highlights of the Congress.