



CARIBBEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS



15-19 MAY 2022
RENAISSANCE ARUBA BEACH RESORT & CONVENTION CENTER
ORANJESTAD, ARUBA



Roseanna Taitt

Poet for:

Who We Are—CAROSAI (2019)
Targeting Superior Audit Impact (2022)

Growing up, I've always had a passion for the arts—more specifically dramatic and performance poetry. I took part in national competitions for primary school and would always secure a place in the top 3. I later went onto the Bishops' High school, where my artistic expressions were further nurtured and participated in drama and elocution competitions.

I had planned to pursue a career in the arts and enrolled at the University of Guyana to pursue a BA in English, however life took a u turn. As a result, I ended up working at the Audit Office. Over the years, I have grown to appreciate and value the purpose and importance of the work of the Audit Office, and my role as the public watchdog—an agent of accountability.

I was the facilitator of spoken word workshops for a US Peace Corp sponsored camp GLOW (Girls Leading Our World), where I introduced girls to the power of poetry to bring awareness to issues. I wrote and directed a play called -Mara's Faith which won the 2013 National drama Festival in the debutante category.

Dear civil servant
You were vested with authority
From the Lord-Almighty
And the citizens of our countries
To serve faithfully.

Dear civil servant
The temptations are real
When there's no real accountability
And we know you want the best thing to be done
For you do not condone corruption
So support our petition for liberation from manipulation.
We in these parts know all too well the tactics of slavery and colonialism
That taught us freedom without autonomy is really an illusion
Hence we fought for the independence of our nations.

Dear civil servants of CAROSAI nations
Do you know the impact of an audit?
Do you appreciate the need for our services?
Do you see our relevance?
We stand here today lobbying for greater influence!
We want our presence to be felt!
Our vision and mission for
Greater transparency to be respected!

Dear civil servants
Many nations have lost
Many have fallen
Because of the lack of accountability of
the stewards of their societies.
Because the presence of the auditor
Wasn't greatly felt—it was absent
Stifled, manipulated, bribed, and oppressed.

We beseech you today
Let this not be the case in your nations
Instead
Let our voices be heard
Let our presence be felt
For a fully functional and autonomous Audit entity
Can prevent great loss and distress;
Can restrain negligence fraud and mismanagement.

So empower the auditor,
For a better future!
Don't leave room for
Any corrupt officials
To diminish or
Stagnate
The pulse of the nation's integrity.

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DEODAT SHARMA
Auditor General, Guyana (2012 - Present)
Chairman, CAROSAI (2019—2022)

LETTER FROM THE OUTGOING CHAIR

The Function of CAROSAI is to provide the opportunity for its members to exchange ideas and experiences in the field of public sector auditing while capitalising on the cooperative efforts of training and development to enhance the professional capacity of their existing audit institutions.

To date, CAROSAI has hosted eleven congresses and is embarking on its 12th Congress to be held in Aruba from 15—19 May 2022. Congratulations to all member states. Indeed, we have kept the ‘Mandate’ and are continually growing to the ultimate ‘Vision’ of Stronger SAIs in the Caribbean.

Each congress continually aims to highlight incredible contributions of member SAIs and success stories that will help to forge a better future for SAIs. In addition, it provides a valuable opportunity for SAIs, other stakeholders and decision-makers to share experiences and make effective contributions, develop methods for higher quality audits and enhance SAI stakeholder engagements for greater audit impact.

During the last Congress, which was held in Georgetown, Guyana from June 23 – 27, 2019, under the theme *“Vision of Performance for Relevance and Success”* the Chairmanship of CAROSAI was handed over from the Rekenkamer van Suriname/Supreme Audit Institute of Suriname to the Supreme Audit Institution of Guyana.

As the outgoing chairman of CAROSAI my leadership has strived to accomplish the three main priorities of our 2017 to 2021 Strategic Business Plan while fostering a striving relationship with our partners to contribute to improved transparency, effectiveness, accountability, and governance in government’s management of public resources and delivery of services for our citizens.

CAROSAI is at a crossroad. The pandemic has impacted the political, social, economic, and financial structures of the world. At this crossroad, CAROSAI and its member countries need the requisite resources to enable capacity and institutional development.

CAROSAI is in partnership with phenomenal support organizations who continuously share their expertise and experiences with us as we all strive to accomplish our Mandate.

My greatest anticipation is that we continue to work for the corporate development of CAROSAI, as well as the development of each individual SAI.

Deodat Y.P. Sharma





Frances X. A. (Xiomara) Croes-Williams
Acting Chair - Court of Audit Aruba
(2022 - Present)

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

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

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

LETTER FROM THE INCOMING CHAIR

“Targeting Superior Audit Impact”. This is the theme of the XII CAROSAI Congress, promoting accountability, transparency and inclusiveness.

Established on August 7th 1988, the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) marks its 34th anniversary this year. It certainly is a great pleasure and honor for Aruba to host the XII CAROSAI Congress, welcoming colleagues of Supreme Audit Institutions from our region. During the last CAROSAI congress held in Georgetown, Guyana in June of 2019, the Chairmanship of CAROSAI was passed to SAI Guyana, while the Court of Audit Aruba was appointed Deputy Chair.

During the XII CAROSAI Congress, the Court of Audit Aruba - for the first time - will assume the Chairmanship of CAROSAI. We are looking forward to working together with member SAIs to advance the key priorities for SAIs in our Caribbean region. Especially in the wake of the COVID-19 pandemic, the XII CAROSAI congress will be offered in hybrid form, promoting online participation. The congress also creates the perfect platform for knowledge sharing and networking. SAIs and stakeholders contributing with their own experiences with the objective to elevate their contribution and having a greater impact to society and its wellbeing.

As Chair, together with the Executive Committee, we will be responsible for the Declaration, which will be presented during the INTOSAI Congress which will take place in Brazil in November of this year. We are grateful and honored with the participation of SAI Brazil, as they prepare to assume the Chairmanship of INTOSAI.

Finally, we would like to express our gratitude to the Secretariat of CAROSAI, SAI Jamaica, to SAI Guyana and to the Court of Audit Aruba who have been working together for almost a year, organizing an interesting program for this XII CAROSAI congress.

Also, our sincere appreciation to everyone taking the time in joining us and participating in the XII CAROSAI Congress in Aruba. We look forward to continue being part of the vision of CAROSAI: ***“Strong CAROSAI for Stronger SAIs in the Caribbean”***.

Frances X. A. (Xiomara) Croes-Williams





LETTER FROM THE SECRETARY GENERAL

“Plans are only good intentions unless they immediately degenerate into hard work”.

Peter F. Drucker

The last three years have been none like any other; for the first time in one hundred years, we experienced a pandemic. COVID-19 has brought both good and bad.

On the onset of the Pandemic in March 2020, it is fair to say that transportation in all forms was at a standstill and therefore most businesses were also closed as one of the containment measures was for physical and social distancing. During this time SAIs had to adjust quickly to remote work and were forced to accept the new normal. For some SAIs, however, the situation proved challenging as not all SAIs could function remotely, due to a lack of Information Technology (IT) infrastructure, both software and hardware. The results of the COVID-19 survey conducted by CAROSAI, highlighted the need of most SAIs as it pertains to improved IT infrastructure.

The Pandemic is almost behind us and so we look back at how we were affected, we look at how we have adjusted to the new normal and we now need to look at how we continue to meet the challenges of the new normal. This kind of restructuring is not going to be easy as it requires adjustment by all SAIs to ensure the effective delivery of SAI mandates. SAIs must maintain relevance to make a difference and be impactful.

For the next three years, CAROSAI will continue with the Strategic Priorities as decided by the members. Particular focus will be placed on Stakeholder Engagement and Independence, as well as the strengthening of our SAIs by building capacity in technology and of our members. To maintain relevance as a SAI will require adjustments and a shift from the way we performed to what is now considered the new normal, which is more technology driven.

It is the hope of CAROSAI that moving forward we will work together to strengthen our communication and continue to build capacity by identifying training needs and appropriate content delivery that are useful to the SAIs.

“Strong CAROSAI for Stronger SAIs in the Caribbean”

MRS. PAMELA MONROE- ELLIS
Auditor General, SAI Jamaica (2008- Present)
Secretary General, CAROSAI (2016—Present)

Mrs. Pamela Monroe Ellis was appointed Auditor General of Jamaica in 2008.

In 2012 she was appointed to the Board of the International Federation of Accountants (IFAC), where she served for 6 years. During her tenure at IFAC, she served on both the Audit Committee and Chair of the Governance Committee. Mrs. Monroe Ellis was appointed Secretary-General of the Caribbean Organization of Supreme Audit Institutions (CAROSAI) in 2016. In the same year, she was appointed to serve as Jamaica's representative on the Caribbean Community (CARICOM) Secretariat Audit Committee, which she Chaired until December 2019. Mrs. Monroe Ellis served the Institute of Chartered Accountants of Jamaica (ICAJ) over 15 years combined, as a member of its Audit Practice Committee and Investigations Committee – four years as Chair. She is currently a director on the Board of the INTO-SAI Development Initiative (IDI); Mrs. Monroe Ellis has been a member of the ACCA Global Forum for the Public Sector since January 2019. In May 2020, she was appointed Chair of the International Financial Reporting for Non-Profit Organizations (IFR4NPO) Steering Committee.

Mrs. Monroe Ellis was appointed to the Integrity Commission and Commission for the Prevention of Corruption in 2008; she served both Commissions until the merger of both to form Jamaica's New Integrity Commission, where she currently serves as a commissioner. She is currently a member of the Board of the Governor-General of Jamaica Trust. In February 2019, Mrs. Monroe Ellis also received the RJR Gleaner Honour Awards for outstanding work in the Public Service.

Mrs. Monroe Ellis is a Fellow of the Institute of Chartered Accountants of Jamaica (ICAJ) and the Association of Chartered Certified Accountants (ACCA, UK). She enjoys reading.





CAROSAI Executive Members



Mr. Deodat Sharma
Chairman (2019—2022)
Auditor General, SAI Guyana



Mrs. Pamela Monroe-Ellis
Secretary General (2016–Present)
Auditor General, SAI Jamaica

PILLARS OF CAROSAI

MANDATE

The organisation as defined by its Charter aims to:

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

VISION

**“Strong CAROSAI for Stronger SAIs
in the Caribbean”**

MISSION

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





CAROSAI Executive Members



Ms. Heather Thomas
Executive Council Member (2019—Present)
Auditor General, SAI Bermuda



Mrs. Sandra Stephens Malcolm
Executive Council Member (2019—Present)
Auditor General, SAI Turks & Caicos Islands

PILLARS OF CAROSAI

CHARTER

The Caribbean Organisation of Supreme Audit Institutions (CAROSAI) is governed by its Charter that was incorporated by Act. No. 15 of 1993 of the Republic of Trinidad and Tobago which was assented to on 20 June 1993.

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

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

MEMBERSHIP

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

- ♦ Charter members are the Supreme Audit Institutions of independent countries which signed the Charter within three (3) months of it coming into effect. There are seven Charter Members, they are:

1. Antigua & Barbuda
2. Bahamas
3. Barbados
4. Saint Lucia
5. St. Kitts & Nevis
6. St. Vincent & the Grenadines
7. Trinidad & Tobago





CAROSAI Executive Members



Mr. Frederick Nuboor
Executive Council Member (2019-January 2022)
President, Court of Audit of Aruba



Mr. Terrence Bastian,
Member (2019-Present)
Auditor General, SAI Bahamas

PILLARS OF CAROSAI

MEMBERSHIP

- ♦ Ordinary Members are the Supreme Audit Institutions of independent Caribbean Countries which affiliated with CAROSAI after the adoption of the Charter approved by the Plenary. There are eleven Ordinary Members, they are:

Belize	Dominica	Grenada	Guyana
Haiti	Jamaica	Montserrat	Suriname
Aruba	Curacao	Sint Maarten	

- ♦ Associate members are the Supreme Audit Institutions of dependent territories of the Caribbean region which are affiliated with CAROSAI. There are five Associate Members, they are:

Anguilla	Bermuda	British Virgin Islands
Cayman Islands	Turks & Caicos Islands	

To date, there are twenty three (23) members of CAROSAI (1988-2021) of which fourteen members are independently governed, six are British territories and three (3) are Dutch territories.

Countries Independently governed	Antigua & Barbuda, Bahamas, Barbados, Belize, Dominica, Grenada, Guyana, Haiti, Jamaica, Saint Lucia, St. Kitts & Nevis, St. Vincent & the Grenadines, Suriname, and Trinidad & Tobago
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Countries British Territories	Anguilla, Bermuda, British Virgin Island, Cay- man Islands, Montserrat, and Turks and Caicos
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Countries Dutch Territories	Aruba, Curacao, and Sint Maarten
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CAROSAI looks forward of having other eligible nations to join this prestigious organisation since it recognizes that there is need for a regional organisation of Supreme Audit Institutions which would promote understanding and cooperation among Supreme Audit Institutions in the Regions.

There is a growing awareness of the need to fortify and strengthen the respective Supreme Audit Institutions through training and continuous education, the exchange of audit techniques and audit programmes, standards and Criteria for Public Sector Accounting. Hence, CAROSAI can only realized such aspiration through regional organisation of Supreme Audit Institutions.





Functions of CAROSAI

The functions of the CAROSAI shall include the following: -

- ⇒ To organise congresses, seminars and workshops for the exchange of ideas and experiences in the field of public sector auditing.
- ⇒ To establish committees to study specific subjects and submit proposals and recommendations regarding them.
- ⇒ To assist member countries who wish to enhance the professional capacity of their existing audit institutions.
- ⇒ To encourage and to promote research and publication of articles in relation to auditing.
- ⇒ To provide a coordinated, regional base to enhance the approach to sources of funds for support of the regional audit institutions and of their programmes.
- ⇒ To act in collaboration with other organisations with similar aims and objectives to facilitate the achievement of the objectives.
- ⇒ To do anything that is necessary or incidental to carrying out the functions specified in paragraphs 1 - 6 above

- ♦ **I Congress of CAROSAI**
(1988, Port of Spain, Trinidad and Tobago)
- ♦ **II Congress of CAROSAI**
(1991, Bridgetown, Barbados)
- ♦ **III Congress of CAROSAI**
(1994, Grand Cayman, Cayman Islands)
- ♦ **IV Congress of CAROSAI**
(1997, Georgetown, Guyana)
“Strengthening the Democratic Process and Good Governance through Greater Public Accountability”
- ♦ **V Congress of CAROSAI**
(2000, Basseterre, St. Kitts and Nevis)
“Towards Greater Accountability, Good Governance and the use of Information Technology in the 21st Century”
- ♦ **VI Congress of CAROSAI**
(2003, Bermuda)
“Promoting Good Government and Greater Public Accountability, through Effective Legislative Audits”
- ♦ **VII Congress of CAROSAI**
(2006, Nassau, Bahamas)
“Accountability, Transparency and Efficiency of Public Funds”
- ♦ **VIII Congress of CAROSAI**
(2010, Belize City, Belize)
“Promoting Effective Auditing through an Audit Quality Assurance Management Framework”
- ♦ **IX Congress of CAROSAI**
(2013, Port of Spain, Trinidad and Tobago)
“Collaboration to Promote Best Audit Practices”
- ♦ **X Congress of CAROSAI**
(2016, Paramaribo, Suriname)
“Strengthening SAIs through Training, Collaborative Audits and Implementation of ISSAIs”
- ♦ **XI Congress of CAROSAI**
(2019, Georgetown, Guyana)
“Vision of Performance for Relevance and Success”
- ♦ **XII Congress of CAROSAI**
(2022, Oranjestad, Aruba)
“Targeting Supreme Audit Impact”

PAST CONGRESSES



I Congress of CAROSAI
Trinidad & Tobago, 1988



II Congress of CAROSAI
Barbados, 1991



IV Congress of CAROSAI
Guyana, 1997



VI Congress of CAROSAI
Bermuda, 2003



VII Congress of CAROSAI
Bahamas, 2006



VIII Congress of CAROSAI
Belize, 2010



IX Congress of CAROSAI
Trinidad & Tobago, 2013



X Congress of CAROSAI
Suriname, 2016



XI Congress of CAROSAI
Guyana, 2019



CAROSAI'S STRATEGIC PRIORITIES

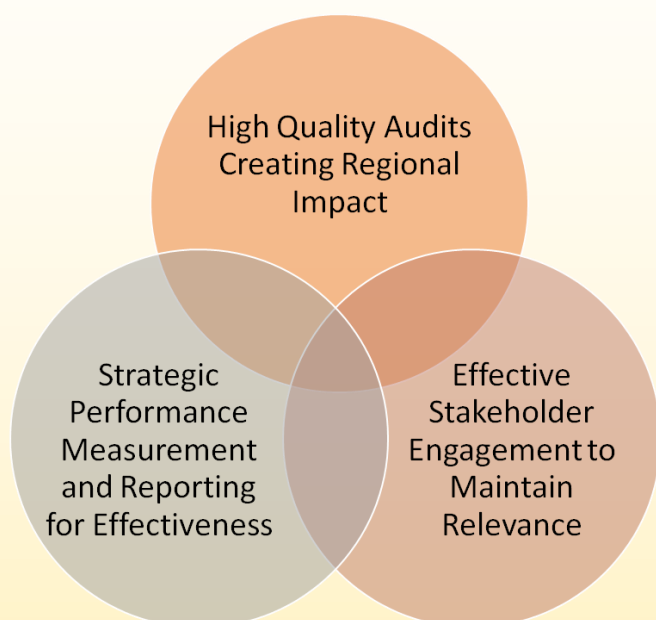
(2017 to 2021)

CAROSAI's Strategic Business Plan (SBP) has been divided into three sections. The first deals with the current structure of CAROSAI, its vision, mission and core functions; the second with its identified strategic priorities and lastly its performance measurement framework, which details the implementation, monitoring and evaluation schedule for the plan.

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

STRATEGIC PRIORITY 1:

HIGH QUALITY AUDITS CREATING REGIONAL IMPACT



The core business of an SAI is to deliver value and benefits for its citizens by conducting high quality audits in areas of national and regional relevance, that contribute to accountability, transparency, and integrity of those charged with governance.

With the adoption of International Standards of Supreme Audit Institutions (ISSAI) at the 2010 INCOSAI, INTOSAI has defined standards and criteria for audit quality. These will be the outcomes that CAROSAI will contribute to through the support that it provides. CAROSAI envisages the following outcomes under this strategic priority:

- 1) **ISSAI based Cooperative Audits;**
- 2) **CAROSAI Quality Assurance Mechanism; and**
- 3) **CAROSAI support for ISSAI compliant audit practices.**

STRATEGIC PRIORITY 2:

STRATEGIC PERFORMANCE MEASUREMENT AND REPORTING FOR EFFECTIVENESS

The performance measurement framework adopted by CAROSAI sought to provide the means through which strengthened capacity in the region would allow for an increase probability of the regional objectives being achieved. To accomplish this strategic priority the two areas of focus are:

- ⇒ **Facilitate SAI PMF—with an outcome for SAIs to lead by example by being transparent and accountable and for CAROSAI to coordinate SAI PMF Reviews.** The SAI Performance Measurement Framework (SAI PMF) is an international framework for self, peer, or external assessment of a SAI's performance against the ISSAIs and other established international good practices, thereby enabling the SAI to confidently engage internally and externally regarding its future. It is critical for SAIs to implement self-evaluating mechanisms to ensure that its practices epitomize leading by example and that the SAIs delivery of service conforms with ISAAs and are relevant to the needs of the citizens. CAROSAI members have identified SAI PMF as an important priority area for immediate action.
- ⇒ **SAI's Strategic Business and Development Plan—with an outcome for SAI's to develop, implement, monitor and report on Strategic Business and Capacity development plan and for CAROSAI to coordinate donor support, reliable monitoring mechanism, manage regional network of resource persons, foster knowledge sharing through efficient communication network and confidence in CAROSAI as a regional facilitator.** SAIs will be expected to prepare a strategic business plan arising from SAI PMF review. The SAI Strategic Business Plan, it is anticipated, will be centered on addressing the needs of both internal and external stakeholders and ensuring SAIs effectiveness in meeting their mandate.

CAROSAI'S STRATEGIC PRIORITIES

STRATEGIC PRIORITY 3: EFFECTIVE STAKEHOLDER ENGAGEMENT TO MAINTAIN RELEVANCE

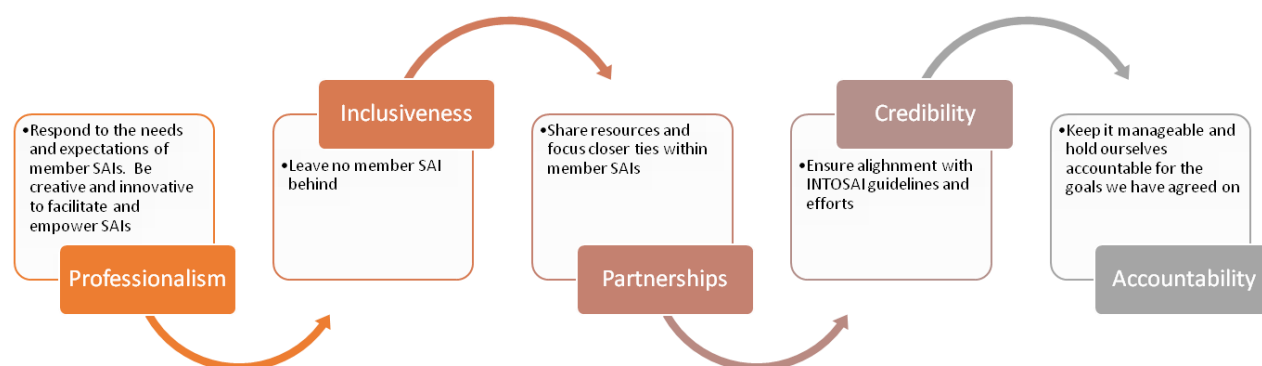
CAROSAI has identified stakeholder engagement as its third strategic priority. SAIs have a critical role in holding governments to account and enabling legislative oversight. SAIs are a critical part of the national accountability architecture. Given their mandates to “watch” over government accounts, operations and performance, they should be natural partners of citizens in exercising public scrutiny. The scope of SAI's work is to increase transparency for the benefit of citizens through external auditing.

CAROSAI views stakeholder engagement as a must seize opportunity to bring regional awareness to its efforts and activities as well as raise the profile of SAIs in the Caribbean region and build stakeholder confidence. To accomplish this strategic priority CAROSAI will: embark on the following:

- (1) **Stakeholder Mapping**— This will be facilitated by a stakeholder identification workshop. This programme is intended to strengthen both CAROSAI and its member SAIs' capacity to better engage effectively with key stakeholders in an effort to foster stakeholders greater participation in the accountability process; promote a better understanding of the value and benefit of SAIs in the Caribbean region and advocate for SAI independence. The strategies to be implemented by CAROSAI is intended to result in improved effective public communication of audit results, and collaboration with key stakeholders to encourage follow-up on recommendations by SAIs.
- (2) **Active Engagements**— This will also be completed at the SAI level to promote increased transparency and accountability of all member SAIs to their stakeholders.

The anticipated SAI Level Outcomes are: Stakeholder Engagement in Accountability and Public Confidence in SAI. The anticipated CAROSAI Level Outcomes are: Respected Regional voice on Accountability, Transparency and Ethical Behaviour and Formal links forged with Stakeholders.

CAROSAI'S CORE VALUES



Core Values are intended to support the achievement of an organization's vision and mission as they serve as the guiding principles that dictate behaviour and actions. CAROSAI has selected five core values: **Professionalism, Inclusiveness, Partnerships, Credibility and Accountability.**

CAROSAI IN REVIEW

THE EFFECTS OF COVID-19 PANDEMIC ON SAIs—A CARIBBEAN PERSPECTIVE

Prepared by: *CAROSAI Secretariat*

Survey conducted between: 15 - 22 May 2020

The COVID-19 Pandemic is more than a Health Crisis; it impacts the political, social, economic, religious and financial structures of the whole world. Due to the impact the Pandemic has on the world, the audit practices have also changed.

A survey was done among the CAROSAI membership to explore the effect that the COVID-19 Pandemic has on the SAIs within CAROSAI and what are some of the strategies and recommendations that could be used to reduce the effect of the SAIs to continue producing high quality audits and enhance Stakeholder engagement. Twenty-two of the twenty three SAIs or 96% responded to the survey.

Impact on Operation— During the period of the Pandemic, countries have introduced restrictions to their citizens in accordance with those recommended by the World Health Organisation. Most SAIs staff had to work from home, work on shifts to maintain physical distance and some ceased operations due to lack of portable IT equipment and remote access to internal files and auditee files.

Response to the Impact— All SAIs introduced measures to protect their staff by ensuring compliance guidelines promulgated by the Health Ministry were immediately adopted and implemented. Many SAIs took steps to ensure physical distancing, provided staff with sanitisers and mask and disseminated updated information from the Health Ministry in order to minimise the risk of the virus spread. Further, members of staff of SAIs were encouraged to work from home where possible. SAIs promoted teleworking, team management application and staggered working hours. On the other hand, few SAIs rapidly adopted new audit techniques to ensure that despite the disruption the SAI continued to add value to Government's governance process.

Two SAIs are undertaking real time audits of their Government's COVID-19 relief packages. Whereas, an additional six SAIs are auditing the issuance of stimulus packages. On the social side some SAI's helped to raise awareness of citizens about COVID-19 by disseminating information about the virus and its social and economic impact. One SAI in particular volunteered to sort and distribute medical, food and other supplies.

Lessons Learnt— The majority of SAIs identified technology as the unexplored game changer. SAIs cited the need to have a working knowledge of the different technologies which may be used to enhance the delivery of SAIs' mandates. The COVID-19 pandemic jettisoned SAI's operations into the era of Information technology. SAIs have expressed that they recognise the importance of technology to the audit process as a means of improving the efficiency, facilitating review of wider audit scope and supporting remote working. SAIs also expressed the need to have robust continuity plan to minimise the operational risk of the SAI and to remain relevant during disasters.

One SAI has also indicated that to be effective in a Pandemic, there needs to be knowledge on how to conduct remote audits, whether by applying the real time or historic audit technique. Staff should always be trained on the latest auditing techniques to perform high quality audits and enhanced SAI-Stakeholder engagement for greater audit impact.

Conclusion— The COVID-19 Pandemic has forced SAIs to adopt in a short space of time a new way of interacting with each other in the workplace; to relook the concept of the physical work space; to consider how SAIs need to respond to these very changes that are occurring in the public sector; and, to re-examine the changes that would be required to how work is executed on a daily basis. SAIs must be ready to respond to the change brought on by the new normal. This means greater use of information technology and data analytics to enable the application of real time audit techniques. On the other hand, Government should facilitate SAIs by providing the requisite resources to enable capacity and institutional development to undertake real time audit of government spending and to do so with the use of information technology. The use of information technology coupled with the real time audit methodology should strengthen governance and public financial management systems which will secure greater transparency and accountability of government's use of public resources.



CAROSAI IN REVIEW

PROFILE OF MEMBER COUNTRIES OF CAROSAI

Prepared by: *CAROSAI Secretariat*

Survey conducted between: 1 - 24 September 2020

A survey was done among the membership to have a better knowledge of the operation of each SAI. The information was gathered to assist with identifying training needs and facilitating assistance from INTOSAI and other donor agency to ensure CAROSAI's strategic priorities are realised. There are twenty-three member countries in CAROSAI, each having its own mandate according to the jurisdictions of each country. All twenty-three countries responded to the survey.

The title for the Head of the Institution is referred to as Auditor General, Director of Audit, Secretary General, President of the Council or Chairman. The titles vary based on the country's jurisdiction. SAI Leadership by Gender Analysis of the responses revealed that sixteen or seventy per cent (70%) of the twenty-three SAIs are headed by female, while seven or thirty per cent (30%) are headed by male. Within CAROSAI there are One Thousand Six Hundred and Thirty (1630) Employees engaged by the 23 SAIs. This comprises, Nine Hundred and Forty-Four (944) females and Six Hundred and Eighty-Six (686) males.

Professionalisation /Qualification of SAIs Staff—Some SAIs do not have professionally qualified individuals on their staff. In St. Vincent and the Grenadines there is no employee with professional accounting designation; however, 48% of female holds Bachelor's Degree. In Montserrat 50% of staff have started studying to become ACCA qualified. All SAIs employ Accountants, however the larger SAIs employ, Lawyers, Researchers, Economists, Human Resource (HR) and Information Technology (IT) Specialists. Only four SAIs have 50% or more qualified female staff. The SAIs are Bermuda, Aruba, Cayman and Jamaica; on the other hand, however, seven SAIs have 50% or more qualified male staff. These SAIs are Bermuda, Turks and Caicos Island, Aruba, Cayman, St. Maarten, Montserrat and Jamaica.

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

Belize and Curacao are members of OLACEF.

Eligibility for Donor Funding—Nine SAIs currently receive Donor Funds from funding agencies such as, Inter-American Development Bank, World Bank, European Union, or Department for International Development (DFID). It must be noted that only ten SAIs are on the DAC list, and therefore are eligible for support. These countries are, Antigua and Barbuda, Dominica, Grenada, Guyana, Haiti, Jamaica, Montserrat, St. Lucia, St. Vincent and the Grenadines, and Suriname.

SAIs Independence —All SAIs have some degree of independence; but none has all elements. Some SAIs do not have unrestricted authority to undertake all types of audit, nor do they have the authority to publish audit reports. Additionally, some SAIs do not have the authority / independence to manage their human resources.

Public Accounts Committee— Of the 23 member SAIs, nineteen SAIs or eighty-two percent (82%) have reported that the Government has a Public Accounts Committee (PAC), the remaining four; Haiti, St. Kitts. St. Maarten and Suriname do not have a PAC. The nineteen SAIs, except Trinidad and Tobago, responded that the PAC meets once there is a need while Trinidad and Tobago meets fortnightly.

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

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

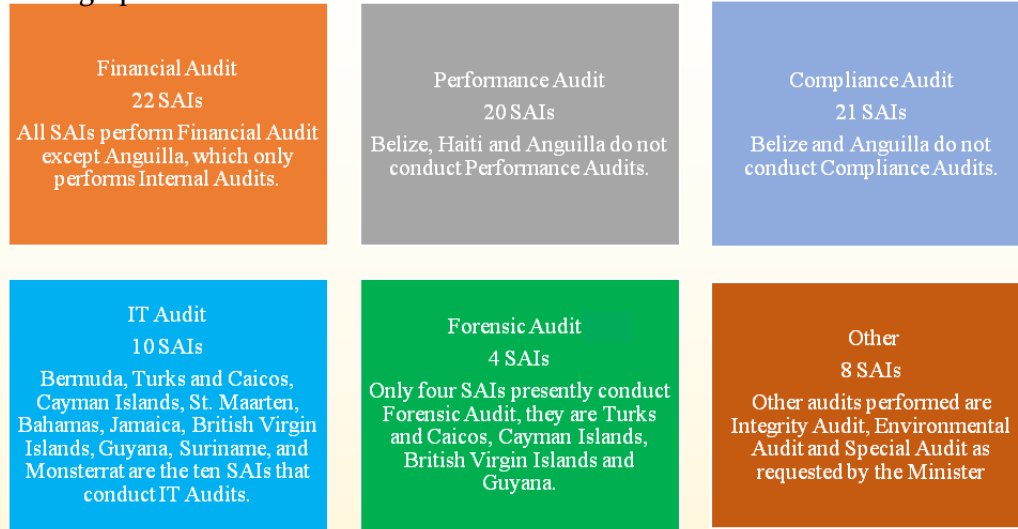


PROFILE OF MEMBER COUNTRIES OF CAROSAI

Prepared by: *CAROSAI Secretariat*

Survey conducted between: *1 - 24 September 2020*

Types of Audit Conducted —SAIs, based on their jurisdictions and capacity do not conduct all five types of audit as listed. Hereunder is a graphical demonstration of such.



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

NEEDS	Number of SAI's
Staffing	21
Independence	6
Training	22
Infrastructure & Equipment	3
Audit software	5

CONCLUSION— There is a lack of structured training at the local level among SAI's in the Caribbean, which does not augur well for the objective aimed at professionalising staff. The lack of sufficiently structured training at the staff level is exacerbated by the less than desirable percentage of qualified staff. Whereas there is good gender parity among SAI's the survey results reveal that males enjoy a higher level of qualification than their female counterparts. There also exist the symbiotic issue of limited access to relevant technology both computer hardware and software. This matter has been made more significant owing to the impact of COVID-19 on the way we do business and undertake our work. Finally, the matter of impaired independence is pervasive across the region; though all SAI's enjoy some elements of an independent SAI no SAI has all the features of an Independent SAI as set out by the UN resolution. Most SAI's have Business or Training Plans. Some of the plans in place are Strategic Business Plan, Strategic Audit Plan, Training Plan, Capacity Building Plan, and Stakeholder Engagement Plan. Except for Bermuda, St. Kitts and Nevis, and St. Vincent and the Grenadines, all other SAI's have one of the plans in place for their operation. St. Vincent and the Grenadines is in the process of preparing their Strategic Business Plan.

From SAI Suriname to SAI Guyana



Mrs. Charmain O.C. Felter, Former President of SAI Suriname was elected the New Chairman of CAROSAI at the X Congress held at Torarica Hotel and Casino, Paramaribo, Suriname on May 30 - June 2, 2016 for a period of 3 years (2016 - 2019).

The members of the CAROSAI Executive Committee that served with Mrs. Felter were Mrs. Pamela Monroe-Ellis, Auditor General of Jamaica, Mr. Deodat Sharma, Auditor General of Guyana, Mrs. Susan Winspear, Auditor General of Cayman Islands, Mr. Majeer Ali, Auditor General of Trinidad and Tobago and Mr. Terrance Bastian, Auditor General of Bahamas who functioned as an Ex-Officio Member of the Committee.

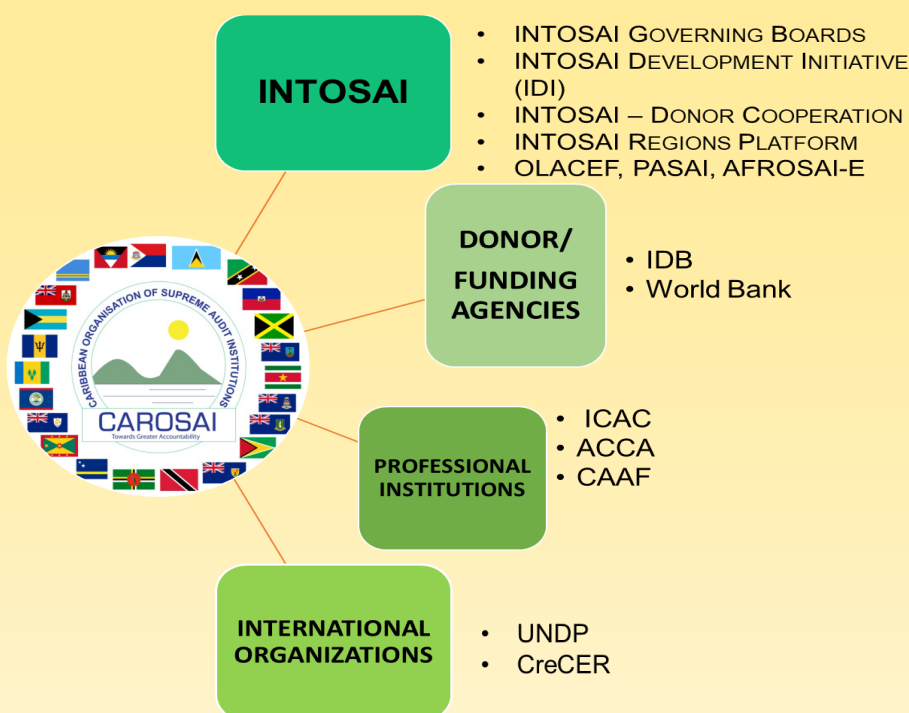
At the XI Congress held at the Ramada Georgetown Princess Hotel, Georgetown Guyana, 23-27 June 2019 Mr. Deodat Sharma, Auditor General of Guyana was elected Chairman of CAROSAI for a 3 years period (2019 to 2022).

The members of the CAROSAI Executive Committee that served with Mr. Sharma were Mrs. Pamela Monroe-Ellis, Auditor General of Jamaica, Ms. Heather Thomas, Auditor General of Bermuda, Mrs. Sandra Stephens Malcolm, Auditor General of Turks and Caicos Islands, Mr. Frederick Nuboer now replaced by Mrs. Xiomara Croes-Williams, President, Court of Audit of Aruba and Mr. Terrance Bastian, Auditor General of Bahamas who functioned as an Ex-Officio Member of the Committee.



SAI Suriname leadership was geared towards Strengthening SAIs through Training, Collaborative Audits and Implementation of ISSAI's while Guyana's leadership was geared towards creating a Vision of Performance for Relevance and Success .

CAROSAI's PARTNER NETWORK



INTOSAI operates as the umbrella organization for the external government audit community. Supreme Audit Institutions and Regional Organisations promote INTOSAI's goals of development and transfer of knowledge, improving government auditing worldwide and enhancing professional capabilities. The Caribbean Organisation of Supreme Audit Institutions (CAROSAI) is one of the seven regional groupings of the International Organisation of Supreme Audit Institutions (INTOSAI). In keeping with INTOSAI's Motto "experiential mutua omnibus prodest", the exchange of experience among INTOSAI members and the findings and insights which result, are a guarantee that government auditing continuously progresses with new developments.

The Inter-American Development Bank and the World Bank have supported the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) throughout its existence. These two organisations sponsored many initiatives of the Institution and continue to give advise and unwavering support.

The Professional Institutions and International Organisations have contributed beyond measures to the exchange of knowledge and experiences, through its network of expertise. They have been a pillar in helping CAROSAI to fulfill its Mandate especially in areas of training and development, capacity building and strengthening cooperative relationships between member SAIs.

The success stories of CAROSAI are interrelated with the support from its Partner Network.





COLLABORATIVE RELATIONSHIP



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

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

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

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

INTOSAI Regional Groups

OLACEFS: Organization of Latin American and Caribbean Supreme Audit Institutions (Est. 1963)

PASAI: Pacific Association of Supreme Audit Institutions (Est. 1973)

AFROSAI: African Organization of Supreme Audit Institutions (Est. 1976)

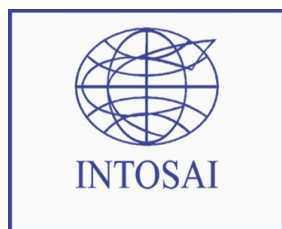
ARABOSAI: Arab Organization of Supreme Audit Institutions (Est. 1976)

ASOSAI: Asian Organization of Supreme Audit Institutions (Est. 1979)

CAROSAI: Caribbean Organization of Supreme Audit Institutions (Est. 1988)

EUROSAI: European Organization of Supreme Audit Institutions (Est. 1990)





XXIII INCOSAI

25 TO 27 SEPTEMBER 2019



MOSCOW DECLARATION

In line with the INTOSAI mission of continuous progress of government auditing and capacity development of Supreme Audit Institutions (SAIs), the XXIII INTOSAI Congress (INCOSAI) develops the previous INCOSAI discussions and aims at ensuring the continued relevance of SAIs as institutions of great value to society.

XXIII INCOSAI was devoted to the discussion of how each SAI on a national level could relate to the public sector auditing developments and technological advancements to remain relevant, respond to the needs of stakeholders and add value by providing independent external oversight on the achievement of nationally agreed goals including those linked to the Sustainable Development Goals (SDGs).

The Declaration highlights the main conclusions of XXIII INCOSAI and the key areas where progress can be made in INTOSAI.

To ensure value and benefits, SAIs and INTOSAI need to be able to apply new approaches and take advantage of opportunities to meet emerging challenges. SAIs need to respond to a changing world of governance and, in doing so, respond to emerging national and global challenges.

The fundamental changes in public auditing and public policy worldwide have created a new environment and new expectations for SAIs. These recent changes in the environment for SAIs include: (a) adoption of the 2030 Agenda for Sustainable Development (2030 Agenda) and the SDGs by all member countries of the United Nations; (b) the data revolution; (c) the adoption of the INTOSAI Framework of Professional Pronouncements (IFPP), and (d) expectations and obligations arising from ISSAI-P 12: Value and Benefits of SAIs - making a difference to the life of citizens. Modern circumstances call for a quality of audit work, new audit approaches and require SAIs to further rethink their role in the governmental accountability processes.

While SAIs differ in terms of their capacities, contexts, and mandates, they all face similar challenges. How to respond to the public demand for the effective and efficient management of public resources? How to cope with the complexity of government needed to achieve national goals, objectives of programs, policies and strategies? How can SAIs and INTOSAI handle changes brought on by data revolution and digitalization?

The constantly accelerating accumulation of data and rapidly changing developments in technology and communication serve both as challenges and opportunities to improve the quality of public audit, develop its efficiency, foster its strategic direction, and thus increase the value of SAIs to their stakeholders and enhancing trust in public institutions worldwide.

There is no common recipe to follow for SAIs to be agile, effective, relevant and independent institutions of great value. SAIs will continue pursuing financial, compliance, and performance audits consistent with their official mandates. SAIs conduct audit activities which are consistent with their official mandate and the expectations of SAI stakeholders. Nonetheless, the possible directions SAIs might focus on, consistent with their relevant contexts and mandates, can be supported by INTOSAI.

INTOSAI has well-established working bodies and initiatives that enable INTOSAI to address emerging challenges and opportunities. These work streams will constitute an integral part of the INTOSAI tasks, priorities and plans in the future.

Members of the International Organization of Supreme Audit Institutions (INTOSAI) having met in Moscow from 25 to 27 September 2019 recognized the need for:

- the 2030 Development Agenda and the Resolution of the General Assembly of the United Nations “Promoting and fostering the efficiency, accountability, effectiveness and transparency in public administration by strengthening Supreme Audit Institutions“;
- reaffirming the commitment to make a meaningful independent audit contribution to the 2030 Agenda for Sustainable Development as set forth by the Abu Dhabi Declaration;





XXIII INCOSAI 201

25 TO 27 SEPTEMBER 2019



MOSCOW DECLARATION

- acknowledging SAI independence as a fundamental precondition for an effective contribution to accountability, transparency, good governance, the sound use of public funds, and, ultimately, SAI value and benefits in line with ISSAI-P 12 and the INTOSAI 2017– 2022 Strategic Plan;
- applying the INTOSAI Framework for Professional Pronouncements; and
- proclaimed that the future directions for public auditing depend on the SAIs' and INTOSAI's strong commitment to:
 - (I) providing independent external oversight on the achievement of nationally agreed targets including those linked to the SDGs;
 - (II) responding effectively to opportunities brought by technological advancement; and
 - (III) enhancing the impact that SAIs make on public management accountability and transparency.

As such, the following were agreed upon:

- ⇒ **PROVIDING INDEPENDENT EXTERNAL OVERSIGHT ON THE ACHIEVEMENT OF NATIONALLY AGREED TARGETS INCLUDING THOSE LINKED TO THE SDGs.**
- ⇒ **RESPONDING EFFECTIVELY TO OPPORTUNITIES BROUGHT BY TECHNOLOGICAL ADVANCEMENT.**

XXIII INCOSAI 2019, Moscow, Russia



Photograph extracted from XXIII INCOSAI 2019, Moscow, Russia

At the XXIII International Organization of Supreme Audit Institutions (INTOSAI) Congress (INCOSAI), the Moscow Declaration was endorsed, which establishes key Congress outcomes, helps guide INTOSAI's future and comprises results from the comprehensive thematic discussions on "Information Technologies for the Development of Public Administration" and "The Role of Supreme Audit Institutions in the Achievement of National Priorities and Goals."



A delegation from the CAROSAI Secretariat and SAI Aruba President, the Deputy Chair of CAROSAI and team attended the Congress on behalf of the Chair, Auditor General of Guyana.



Pamela Monroe-Ellis, Auditor General of Jamaica, and Secretary General of CAROSAI, and Einar Gørriksen, INTOSAI Development Initiative Director General presented Fallon Stephany Arias Calero, Office of the Comptroller General of the Republic of Costa Rica, with the inaugural SYL Best Change Initiative Award presented to the young leader demonstrating the highest level of innovation, impact, quality, inclusiveness, personal growth and community values.





COLLABORATIVE RELATIONSHIP

IDI AND CAROSAI PARTNERING FOR IMPACT



The relationship between IDI and CAROSAI has been very fruitful during SAI Guyana's tenure as CAROSAI's Chair, and strongly supported the implementation of the CAROSAI 2017-2022 Strategic Business Plan.

In a context marked by the Covid-19, IDI and CAROSAI, have been able to overcome the challenges posed by the pandemic and adjusted to the new normal, mainly by leveraging on technological advancement.

Supported by IDI's shift from programs to workstreams, and constant interaction with the Regional Secretariat and member SAIs, several Initiatives were implemented leading to significant results over the last three years.

One notable success has been the roll-out of the SAI PMF Facilitation Program which has been fully delivered online and with great input from mentors for the Region.

Grooming the next generation of SAI Young Leaders has also been an area of focus with implementation of the SYL initiative, and CAROSAI's candidates have performed outstandingly in this global initiative.

CAROSAI and IDI also started the journey of professionalization, with the launch of PESA-P initiative and the significant participation of member SAIs, which shows their commitment to establishing a skilled workforce.

Finally, IDI and CAROSAI partnered on several other topics of interest such as SDGs, SAI Independence, and Audit quality, to lay the foundation for an even more fruitful cooperation in the years to come.

INTOSAI Development Initiative, April 2022

INTER-AMERICAN DEVELOPMENT BANK

Across time, we at the Inter-American Development Bank (IDB) have come a long way in our collaboration with CAROSAI, of which we could not be any prouder. More than ever, we are committed to continuing our joining the Supreme Audit Institutions in our mandates of improving lives for the people of our region. CAROSAI is such a committed partner in this mission. Together we have successfully worked hard on so many initiatives, that it is only fitting that we pause for a moment to reflect as we are constantly moving onto something else.

The world, not just the region, has changed since CAROSAI's last Congress in June 2019, and we all have knowledge of this. These alterations are profound, and for some of us, we were stretched to our limits, yet we persevered as a testimony of our collective and collaborative mettle. In institutional terms, IDB's 2025 Vision focuses promotes activities that strengthen value chains, improve processes and support regionalization.

Since the last Congress, we completed **CAROSAI Systems and Root Cause Analysis**, aiming to implement root cause and systems analysis to increase the impact the Supreme Audit Institutions (SAIs) can have within their countries. The SAIs of Jamaica and Bahamas took part as pilot countries. Also, a Compendium of the results of the successful **Parallel Procurement Audits** was published. The focus of the collaborative audit was on Public Procurement, to assess the general adequacy of procurement practices and programs across the region.

The Caribbean does not stop, and so we do not. Our chore is an ongoing process. In addition to the completed tasks, we are working on the **Forensic Audit Training**, taken up by the SAIs of Jamaica and Guyana, to

strengthen the institutional capacity of both SAIs to undertake forensic audits by training their staff and developing relevant operation manuals and procedures for the satisfactory conduct and execution of such audits.

As the correct compilation and interpretation of data becomes more paramount every day, a **Study on Digital Technology and Use of Data Study** will be completed in 2022 to obtain sufficient and up-to-date information to map the current situation, needs, and initiatives in digital technology, innovation, and the management of data in the CAROSAI countries for future dialog and opportunities of collaboration among countries.

With IDB's proud support, **SAI Performance Measurement Framework Assessments** will be conducted to provide a SAIs with the tools necessary to conduct a holistic and evidence-based evaluation of... itself! During this year, a repeat SAI PMF assessment will take place for Jamaica and Suriname, and an initial SAI PMF assessment in the Bahamas. Barbados plans to conduct a repeat assessment in 2023.

Beyond every tangible area of collaboration and the highlights of our cooperation with CAROSAI at the regional and country levels, we cherish the strong professional and mature relationship that has developed between both institutions, which provides the platform upon which we construct our initiatives and progress onwards with our collective missions.

2022 is the year of the Caribbean at the IDB, and as we move forward on our common agenda, we heartfelt congratulate CAROSAI and all its members and citizens on this historic achievement.

Inter-American Development Bank 2022



"STRONG CAROSAI FOR STRONGER SAIs IN THE CARIBBEAN"

23/70



COLLABORATIVE RELATIONSHIP



CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION

CAAF AND CAROSAI: STRENGTHENING PERFORMANCE AUDIT AND ACCOUNTABILITY

In June 2019, the Canadian Audit and Accountability Foundation and the Office of the Auditor General of British Columbia were delighted to take part in the CAROSAI Congress as partners of the Audit Office of Guyana. We welcomed the opportunity to participate in Congress sessions and deliver a workshop on Root Cause Analysis for delegates.

Much has changed since then, as the impacts of COVID-19 have been felt in Canada, across the Caribbean, and in all corners of the world. Yet the pandemic has led to a positive outcome for CAAF: By prompting us to develop virtual training and mentoring, it has allowed us to strengthen our partnership with Guyana and our relationship with CAROSAI and its members through more frequent and flexible interactions.

CAAF is a not-for-profit organization dedicated to advancing public sector accountability. For over 40 years, we have offered training, resources, and tools to help auditors and oversight committees effectively fulfill their roles. We are proud to have worked with several Caribbean SAIs since the early 1980s through our international development program, which is funded by the Government of Canada and supported by Canadian partners including the OAG of British Columbia. As well, we welcome SAIs from the region who wish to join CAAF as institutional members and benefit from our capacity building support. Currently, Guyana is participating in our 2018-2025 international program and the SAIs of the Bahamas, Bermuda, and Jamaica are members of CAAF.

To help SAIs strengthen their performance audit practices and increase their impact, we offer a wide range of support, both virtually and in person. Our key areas of support include:



COLLABORATIVE RELATIONSHIP WITH CAAF

CAAF AND CAROSAI: STRENGTHENING PERFORMANCE AUDIT AND ACCOUNTABILITY (CON'D)

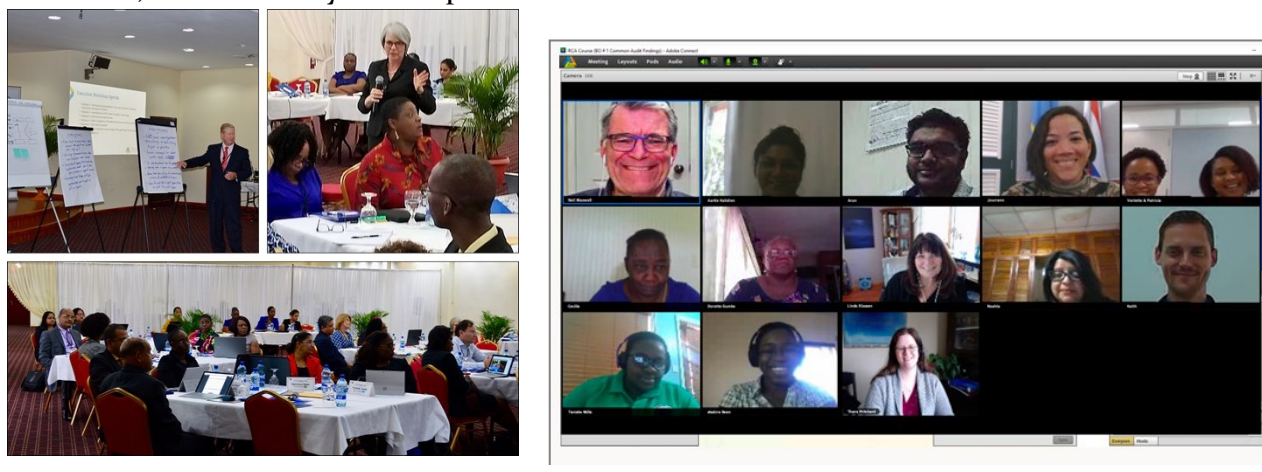
Applying this full range of support is leading to excellent results in our partnership with the Guyana SAI. Over the past few years, we have delivered many courses to help the SAI improve the quality and impact of its audits, including:

- Fundamentals of Performance Audit
- Audit Topic Selection
- Evidence Collection and Analysis
- Effective Report Writing
- Auditing Gender Equality
- Root Cause Analysis
- Project Management for Performance Auditors
- Teaming Up for Successful Audits
- Engaging the Auditee

The Guyana SAI is establishing a strong performance audit practice by drawing on teachings from these courses, as well as fellowship graduates' experience and mentoring from CAAF and the OAG of British Columbia. The SAI recently tabled three performance audit reports and published them on its website. We are now working with the Guyana SAI and Public Accounts Committee to help them prepare for PAC hearings on these audits.

Since launching our virtual training in 2020, we have also had the pleasure of delivering more courses for other CAROSAI members. We have delivered several courses for the SAIs of Jamaica and the Bahamas. In April 2021 we were pleased to welcome CAROSAI participants from more than 20 countries to two offerings of our virtual Root Cause Analysis course.

CAAF is very glad to return to the CAROSAI Congress in 2022 with the OAG of British Columbia and, looking ahead, we are excited for the next steps in our partnership with Guyana and for other opportunities to support auditing and accountability in the Caribbean. With effective virtual training now available, and travel and in-person events possible once again, we look forward to more frequent engagement with CAROSAI and its members, both virtually and in person.



Scenes from our Root Cause Analysis workshop at the CAROSAI Congress in 2019, and from our virtual Root Cause Analysis course for CAROSAI participants in 2021.

Canadian Audit and Accountability Foundation 2022



Dinner and Signing of Memorandum of Understanding between Guyana and Canadian Audit & Accountability Foundation- CAAF

23 June 2019

The Canadian Audit & Accountability Foundation-CAAF has signed a contribution agreement with Global Affairs Canada for the International Governance, Accountability and Performance-IGAP program, to run from 2018 to 2025. In the IGAP program, the CAAF will partner with the Audit Office of Guyana and the Public Accounts Committee of Guyana to contribute to improving transparency, effectiveness, accountability, and governance in government's management of public resources and delivery of services for citizens. Office of the Auditor General, British Columbia (OAG BC) will support this goal by sharing its experience and expertise with the program participants from Guyana.

This collaborative partnership aims at: (1) enhancing the Audit Office of Guyana's capacity to audit priority themes, including gender equality, environment, and the United Nations Sustainable Development Goals (SDGs), applying international performance audit methodology, guidelines and standards; (2) Enhancing the AOG's capacity to communicate and collaborate with the Public Accounts Committee and other key external stakeholders; and (3) Enhancing the capacity of the Public Accounts Committee to review performance audit reports and follow up on the implementation of audit recommendations. The IGAP program came into effect on March 29, 2018. This MOU will be effective at the date of signing and will terminate on March 31, 2025.



In the Photograph (from left) Deputy Auditor General of the Office of the Auditor General of British Columbia, Sheila Dodds, Auditor General of Guyana, Deodat Sharma, Canadian High Commissioner to Guyana, Lilian Chatterjee (standing), and Canadian Audit & Accountability Foundation-CAAF Programme Officer, Marc Belanger.

Dinner and Signing of Memorandum of Understanding between Guyana and Canadian Audit & Accountability Foundation-CAAF

23 June 2019



**Mr. Deodat Sharma,
Auditor General, SAI Guyana**

At this auspicious event Auditor General of Guyana, Mr. Deodat Sharma in his opening remarks emphasised that CAAF has provided unwavering capacity building support through training and other resources which have enhanced the 'Performance Audit' practice of the Audit Office of Guyana. He also noted that training has provided the staff with invaluable knowledge and skills which have enabled the Audit Office to produce reports that make an impact and add value to its stakeholders.



**H.E. Ms. Lilian Chatterjee
High Commissioner
Canadian High Commissioner to Guyana**



CAAF

Imagine
A world of transparency
Free of corruption
With little to no breach
Or irregularities
In the laws
Governing society;
Where resources are managed effectively
And authorities act with due care and integrity.
We can rest assured
No overspending or waste is incurred.
Poverty will be reduced
Crime rates too-
Morality band conflicts
See a great ease.
Can this dream even be a reality?

Yes
It begins with a vision
To improve the nation
Backed by hard work and determination
It takes reassessment and evaluations
To ensure we're still headed in the right direction
It takes the collaboration of organisations
Like the Canadian Audit & Accountability Foundation
And Supreme Audit Institutions
The stewards of transparency
Servants of society
Keeping leaders on their toes
Patrons of public good
United in our goals
Of forging better tomorrows.

A dedicated poem written by Ms. Roseanna Taitt, member of staff of the SAI Guyana



TRAINING & DEVELOPMENT

WORKSHOP HELD IN CHINA

NOVEMBER 2019

Ministerial Workshop on Advanced Audit for Caribbean Countries

Hosted by: *National Audit Office of the People's Republic of China (CNAO) and the Chinese Ministry of Commerce*



Five Heads of Supreme Audit Institutions of CAROSAI received Honorary Professorship from the Nanjing Audit University. Professor Liu Wanghong presenting the awards to the Auditors General of the Supreme Audit Institutions of Antigua and Barbuda, Bahamas, Grenada, Jamaica, and Suriname.

Congratulations to the Auditors General who received this prestigious award and may they continue to serve with excellence and integrity.



CONGRATULATIONS



In the photograph, Mr. Dean Evanson from Antigua and Barbuda, Mr. Terrance Bastian from the Bahamas, Mr. Francis Hosten from Grenada, Mrs. Pamela Monroe-Ellis from Jamaica, Mrs. Charmain Felter from Suriname and Officials from Nanjing Audit University.

TRAINING & DEVELOPMENT

ATTENDANCE AT WORKSHOP IN CHINA

NOVEMBER 2019

Ministerial Workshop on Advanced Audit for Caribbean Countries

Hosted by: *National Audit Office of the People's Republic of China (CNAO) and the Chinese Ministry of Commerce*

On 4 September 2019, members of CAROSAI were invited by the Auditor General of the National Audit Office of the People's Republic of China (CNAO) and the Chinese Ministry of Commerce, to attend the first Audit workshop for the Caribbean SAI's in China titled “**Ministerial Workshop on Advanced Audit for Caribbean Countries**”.

This workshop was held during the period 5–14 November 2019 in Beijing, with visits to Nanjing, Jiangsu Province in Shanghai, China and hosted participants from Antigua and Barbuda, Bahamas, Grenada, Guyana, Jamaica, and Suriname



Participants at the Workshop

TRAINING & DEVELOPMENT

WORKSHOP HELD IN CHINA

NOVEMBER 2019

Ministerial Workshop on Advanced Audit for Caribbean Countries

Hosted by: *National Audit Office of the People's Republic of China (CNAO) and the Chinese Ministry of Commerce*



This workshop targeted training for heads of Supreme Audit Institutions of Caribbean countries with a view of improving their capacity on governmental auditing. The themes of the workshop were fixed-assets Investment audit, IT audit and capacity building for auditors, which were tailored to the actual situation in Caribbean countries. Participants attended special lectures by the top management of the National Audit Office and were engaged in topical discussions on IT Audit, Infrastructure audit and a summary discussion on the audit system of the Chinese and Caribbean countries.

Field visits to investigate China's socio-economic development and major infrastructure investment projects in Shanghai were also undertaken, along with a visit to the Shanghai Municipal Audit Office and CNAO's Shanghai Office, for information infrastructure and IT auditing.

In addition, a visit to the CNAO's Audit Academy (Nanjing) and Nanjing Audit University was also facilitated, to learn about the practice and experience of

the Audit Office of China in the capacity-building of auditors. During this visit, Auditors General attending the workshop from Antigua and Barbuda, Bahamas, Grenada, Jamaica and were conferred with Honorary Doctorates from Nanjing Audit University.

To add to the experience of China, participants were taken on guided tours and visits to various places of interest such as the Palace Museum in Beijing, Yu Garden in Shanghai, Confucius Village and the Great Wall of China.

At the end of the workshop, participants gained valuable insights into the technologies, strategies, techniques and methods employed by the CNAO in conducting audits and were now able to apply this new knowledge to improve the quality of work in their respective SAI's.

TRAINING & DEVELOPMENT

Master Programme

Sponsored by: The National Audit Office of the People's Republic of China (CNAO)

TESTIMONIAL—SAI SURINAME

Cindy S. Wartes, BSc, MAud

The Supreme Audit Institution of the People's Republic of China (CNAO) in collaboration with the Chinese Government Scholarship Auditing Master Program (CGSAMP), selected in 2016, Ms. Wartes Cindy BSc, Junior Auditor of the Supreme Audit Institution of Suriname (SAI-Suriname) to participate in the two-year International Masters' Degree Program in Auditing.

It is worth mentioning that I was the first participant from the CAROSAI region to take part in such an interesting audit program.

The Nanjing Audit University's Master of Auditing (Maud) Programme aims to cultivate the high-level, inter-



disciplinary and application-oriented audit professionals, who possess good professionalism, a strong sense of work ethics, a systematic command of knowledge and techniques in modern national audit and relevant fields, the ability to solve practical audit problems and sound audit competency.

It has been a great honor and privilege for me to participate as a junior in this auditing master program and it exceeded all my expectations. Looking back at my journey as a student, I can rightfully state that it was a great undertaking benefitting the

whole international auditing fraternity.

This auditing master program has changed how I approach situations and think about various scenarios, I use my acquired knowledge and enriched experience daily, and I would highly recommend the Supreme Audit Institution of the People's Republic of China. The professors were extremely helpful and enthusiastic about the audit world.

As a Confucius proverb goes. "To meet friends from afar, how happy we are." This is exactly how I felt about the Maud-program initiated by the People's Republic of China.

Sincerely,

Cindy Sherani Wartes BSc, Maud
(Senior Auditor)





SAI-DONOR ENGAGEMENT

HELD IN JAMAICA, 2-6 DECEMBER 2019



The INTOSAI Development Initiative conducted a SAI-Donor Engagement Workshop held in Kingston, Jamaica on 2-6 December 2019. This workshop aimed at empowering SAIs to engage in fruitful and mutually beneficial partnerships with donors in leading their institutional strengthening strategy. The topics discussed at the workshop were: Deciding on Support; Engaging Donors; Think like a Donor; Concept Note development; Planning, executing and monitoring; Coordination; and Staying connected.

The Objective of the SAI-Donor engagement workshop was to support SAIs in developing high quality concept notes which would improve their position when trying to engage with development partners; and subsequently, allow them to efficiently lead their donor supported projects. The ultimate objective is to empower SAIs to be able to seek support for their institutional strengthening activities.

Ten SAIs (Suriname, Montserrat, Belize, St. Kitts and Nevis, St. Lucia, Guyana, St. Vincent and the Grenadines, Haiti, Grenada and Jamaica) participated in the workshop. There were three facilitators, who are representative of IDI, they were: Ole Schoen, Marcella Hommefoss and Kerry Crawford.

GAO Pathways is a U.S. Government Accountability Office's Pilot Virtual International Auditor Fellowship Program

GAO's Pathways, A Virtual International Auditor Fellowship Program, is a 5- week, pilot program in which fellows will participate in live, virtual training; learn about U.S. intergovernmental auditing experiences; and develop strategies to implement change within their respective Supreme Audit Institutions (SAIs). It is a condensed version of the 4-month, in-person program and is entirely virtual. Pathways will include no travel to the United States and require no tuition or fees.

Testimonial of Court of Audit , Aruba

GAO Pathways is a U.S. Government Accountability Office's Pilot Virtual International Auditor Fellowship Program. The program aims to strengthen the capacity of auditors and SAIs to support the enhancement of accountability and governance worldwide by concentrating on auditing practices, personal and professional development, and cultural exchange. The selected participants of this program will focus on performance auditing and will explore a variety of audit techniques and approaches. It is a 5-week pilot program to be held in June 2022 through July 2022. During this 5-week program, the participants will have to prepare a detailed outline of a strategy paper. The purpose of the strategy paper is to define and prepare guidelines for setting objectives for a selected topic. After the program concludes in July 2022, the participants will have two months to transform their detailed outline into a full strategy paper, including a complete strategy execution component. In September 2022 the participants will reconvene to present their strategy papers for their group, program staff, and others. This pilot program was offered to the Court of Audit Aruba by CAROSAI. Fellow researcher/auditor of the Court of Audit Aruba, Ms. Kelly-Ann Mertosentono, was selected through a vigorous selection process and met the requirements set. Ms. Mertosentono will be guided by a GAO mentor and will be sponsored by SAI Aruba's Mrs. Melissa Thijsen-Rasmijn. The Court of Audit Aruba sees the importance in capacity building in order to enhance and strengthen its impact through auditing. And therefore SAI Aruba is honored to be selected as one of the participants in this pilot program.



TRAINING & DEVELOPMENT

ROOT CAUSE ANALYSIS TRAINING

Facilitated by: *The Canadian Audit and Accountability Foundation (CAAF)*

CAROSAI contracted the services of the Canadian Audit and Accountability Framework (CAAF) to conduct a training on Root Cause Analysis. Thirty-six participants registered for the course which was held over two days to accommodate all the participants.

The learning objectives of the Course were to help Auditors understand the following:

- Why Auditors should undertake Root Cause Analysis and the Value of Root Cause Analysis in all Phases of Public Sector Performance Auditing;
- How to Identify the Main Categories of Root Cause;
- How to be aware of and mitigate Cognitive Biases when Analyzing Root Causes;
- How to Apply Several Techniques to Determine Root Causes; and
- How to Formulate Good Audit Recommendations that Address Root Causes.



Root cause analysis is an approach to understanding why something happened or how a situation developed, whether it is an industrial accident, a defective product, or a program deficiency. The American Society for Quality defines a root cause as “A factor that caused a non-conformance and should be permanently eliminated through process improvement.” It defines root cause analysis as “A collective term that describes a wide range of approaches, tools, and techniques used to uncover causes of problems” (ASQ, 2020a). Root cause analysis can be used to drive efficiency, eliminate waste, or improve business processes. Root cause analysis is not a single methodology; rather, it encompasses a body of qualitative and quantitative tools and techniques. It is applied in a wide range of settings, such as accident investigation, risk analysis, business process

improvement, change management, quality control, and, of course, auditing.

Testimonial of SAI Bermuda

“I appreciated being a participant of the Root Cause Analysis Training (RCAT) because it was a good reminder to keep up with the ‘root cause mindset’. Being a mindset, it is not a one-off or one other item on the checklist of things-to-do, rather it is meant to be integrated in the audit activities. Auditors can be inundated with the audit methodology requirements, dealing with many information and pressing timelines so seeking the root cause can be missed or foregone. At the same time, auditors should be cautious in chasing the cause down a ‘rabbit hole’ so there is a balance to be achieved.

Another aspect of the RCAT, which I found a connection with involved the presentation of the categorization of the possible causes. This demonstrated that common themes exist or that there is a common thread that cuts through the many causes. One of such ‘thread’ is organizational culture, which is often unacknowledged or unaccepted because of sensitivity to relationships, hesitancy to create ripples, or having the potential to create conflict where it is brought up.

Overall, I really liked the RCAT’s use of actual audits and real life scenarios to demonstrate the concepts, because the use of simple sanitized examples do not bring home the points to take away”.

TRAINING & DEVELOPMENT

SAI PMF FACILITATION PROGRAMME

Sponsored by: *IDI/CAROSAI*

SAI PMF FACILITATION PROGRAMME

The SAI PMF provides Supreme Audit Institutions (SAIs) with a framework for holistic and evidence based evaluation of SAI performance. This provides SAIs with an objective basis for demonstrating their ongoing relevance to citizens and other stakeholders. IDI is the operational lead on SAI PMF support, coordination, and facilitation under the supervision and strategic guidance of the CBC as the custodian of SAI PMF.

The SAI PMF Facilitation Programme activity began on 13 May 2020, with SAIs having access to the site from 7 May 2020. With eighteen participants, four SAIs participated in the programme. The methodology used is that of the self-assessment.

IDI and CAROSAI celebrate the successful completion of their SAI PMF Facilitation Programme

The review workshop attended by sixteen participants was a follow up on the progress of the SAI PMF assessments currently being conducted by four SAIs participating in the IDI/CAROSAI SAI PMF Facilitation Programme. After the SAI PMF basic training course conducted in May 2020, the assessment teams proceeded to the field work and reporting stages of the assessment process. The field work focused on collecting evidence while the reporting stage focused on drafting some selected chapters of the SAI PMF report. The IDI provided remote support to the assessment teams throughout these stages. An external resource person and two managers from the IDI facilitated this workshop.

The review workshop was intended to provide an opportunity to the assessment teams to write, revise and correct as appropriate, the completed draft sections of the SAI PMF. In addition, the assessment teams were required to identify the key strengths and weaknesses in SAI performance and to conduct a root cause analysis, establishing the interlinkages between the different aspects of SAI performance. The ultimate objective of the workshop was to finalise the full draft SAI PMF reports and have them ready for an independent review by the IDI.

TESTIMONIAL OF SAI Belize

“Strengthening the Performance of SAIB”

In May of 2020, SAIB's SAI PMF Assessment team consisting of five (5) staff members representing middle management and junior staff participated in the SAI PMF Facilitation Workshop. Upon completion of the workshop, the team commenced the SAI PMF Assessment by conducting in-depth document reviews, extensive research, and interviews with staff and top management. The SAI PMF Assessment tool has significantly impacted SAIB by way of bringing key issues to the forefront and identifying specific areas for growth and development. This holistic assessment examined every aspect of SAIB and the environment in which it operates, enabling SAIB to understand each of its components and operations and how it impacts its mandate and strategic objectives all in line with the International Standards. Upon completion of the SAI PMF Assessment, SAIB has further developed and approved many of its plans such as its: Strategic Plan 2021-2024, Annual Audit Plan, Operational Plan, updated its manuals such as its: Working Audit Manual, Performance Audit Manuals, and implemented a Regularity/Financial Audit Manual. SAIB has also completed its Draft Audit Act that advocates for its independence which has been submitted to the Legislature. SAIB encourages all SAIs in the region to take advantage of this tool as it can only strengthen their performance significantly in a positive and constructive manner in line with the ISSAIs.



TRAINING & DEVELOPMENT

SAI PMF FACILITATOR PROGRAMME

Sponsored by: *IDI/CAROSAI*

SAI PMF FACILITATION PROGRAMME

IDI and CAROSAI celebrate the successful completion of their SAI PMF Facilitation Programme

The year-long IDI/CAROSAI SAI PMF Facilitation Programme launched on 7 May 2020 has been successfully completed, and closed officially on 7 July 2021 with a virtual meeting. With a group of SAIs from the CAROSAI region all conducting SAI PMF assessments at the same time, the participating SAIs - namely Aruba, Belize, Dominica and St Lucia - were able to share their experiences and learn from each other as peers.

The SAI PMF assessments were conducted as self-assessments. IDI provided continuous remote support to the entire assessment process by allocating a mentor to each assessment team. This mode of delivering the facilitated programme resulted in high quality performance reports, as evidenced by the findings of the independent reviewers.

The dedication to the assessment demonstrated by SAI leadership and the assessment teams was exemplary. This combination of three factors - continuous remote mentorship by IDI, SAI leadership support and the commitment of the assessment teams- were the key drivers for the successful completion of the regional facilitation programme.

TESTIMONIAL OF SAI Aruba

In July 2020, SAI Aruba conducted a self-assessment of their organization using the SAI PMF methodology. IDI together with the CAROSAI organized a SAI PMF Regional Program that included some participating SAIs from the CAROSAI- namely Aruba, Belize, Dominica and St. Lucia. Four fellow researchers/auditors of SAI Aruba, namely Mr. Leonard Koolman, Mmes. Eliana Croes and Jairmin Tromp, and Miriam de Cuba as Quality Controller, participated by means of conducting the assessment and presenting the results to the Board members.

The main purpose of the assessment for SAI Aruba was to conduct a baseline measurement on the current performance of the SAI in order to identify the strengths and weaknesses of the SAI. SAI Aruba strives to strengthen their internal performance and be able to demonstrate their value to their stakeholders and the citizens of Aruba. Two particular areas that came to light as a result of the assessment was the need to update the SAI's legal framework and the need to enhance the quality of the reports by adopting the ISSAI standards. This conducted self-assessment was an opportunity in recognizing the quality of our work and the impact we make through it. In the coming years SAI Aruba will work towards strengthening the organizational and professional capacity based on the results gathered from the self-assessment.

The Heads of SAI were delighted to have the final independently reviewed SAI PMF reports. They have expressed their commitment to putting measures in place within their SAIs, to further strengthen areas where performance is good and close the gaps in the areas that need to be improved.



TRAINING & DEVELOPMENT

STRATEGY, PERFORMANCE MEASUREMENT AND REPORTING (SPMR)

Sponsored by: *IDI/CAROSAI*

The Strategy, Performance Measurement and Reporting initiative (SPMR) is aimed at supporting SAIs to better assess, plan, manage and report on their performance throughout an entire strategic management cycle. Training of the SPMR Programme is offered in both English and French and comprise all the regions of INTOSAI. Only SAIs Aruba and St. Lucia are participating in the programme due to the number of training spaces that were available through INTOSAI. For SAIs to participate in the SPMR Program, they must first complete the SAI Performance Measurement Framework (PMF).

Testimonial of the Court of Audit, Aruba

Since September 2021, SAI Aruba has been working on the course SPMR eLearning – Strategy Performance Measurement and Reporting – facilitated by the INTOSAI Development Initiative (IDI) in collaboration with CAROSAI. The IDI launched the initiative of Strategy, Performance, Measurement and Reporting (SPMR) to provide support to the SAIs for the entire strategic management cycle. The SPMR is designed to assist the SAI's in better assessing, planning, managing and reporting on their performance over a full strategic management cycle. The team participating in the SPMR program consists of the Secretary General, Mrs. Mary Ann de Jong-Curet, the Head of Operations, Mrs. Sharissa Tromp, and two fellow researchers/auditors, Mmes. Eliana Croes and Kelly-Ann Mertosentono.



The aim of this program is to provide the trainees with practical skills for developing the court of auditors strategy, by applying tools such as a SWOT analysis, formulating strategic issues, identifying performance indicators, assumptions and risks' and the development of a priority and comprehensive results framework for the strategic plan. The program will run for 15 months and will be completed in December 2022

with a new strategic policy plan 2023-2026.



IntoSAINT Programme

IntoSAINT is a self-assessment tool that SAIs can use for analysing their integrity risks and assessing the maturity of their integrity management systems. The self-assessment is conducted during a structured two-day workshop moderated by a trained facilitator. The tool is targeted at preventing corruption and generates a list of management recommendations for supporting the integrity of the organisation in question. It is a management tool enabling the user to design a tailor-made integrity policy and at the same time to raise integrity-awareness among its staff.

IntoSAINT is targeted at corruption prevention and leads to management recommendations to support the integrity of the organisation. It is a 'qualitative tool' that enables the user to design a tailor-made integrity policy and at the same time increase the integrity awareness of employees. Training workshops were held in early 2020. Seven SAIs participated in the workshop.



TRAINING & DEVELOPMENT

TRANSPARENCY, ACCOUNTABILITY AND INCLUSIVE USE OF EMERGENCY FUNDING FOR COVID-19 (TAI AUDITS)

The IDI has launched the Global Cooperative Compliance Audits of the Transparency, Accountability and Inclusiveness of the Use of Emergency Funding for COVID-19 (TAI audits) to help Supreme Audit Institutions (SAIs) stay relevant during the COVID-19 outbreak. This audit's main objective is to contribute to transparency, accountability, and inclusiveness in the use of emergency funding for COVID 19.

The objective is to create a common understanding of concepts and principles of TAI Audits and provides 'how to' guidance, insights, and tips for SAI auditors. Five SAIs have committed to participating in the TAI Audit. The countries are Dominica, Jamaica, St. Kitts, St. Lucia and Suriname. Three mentors have been selected from Belize, Jamaica and St. Lucia. The training of the SAI teams began in early June and the began in Summer 2021.

PROFESSIONAL EDUCATION FOR SAI AUDITORS-PILOT (PESA-P)

PESA-P envisions a critical mass of professional SAI auditors contributing to professional SAIs. Auditors are required to complete a mandatory 100 hours of education (20 hours of cross-cutting, 50 hours of audit stream papers and 30 hours of social learning and Initial Professional Development Portfolio (IPDP)). Thereafter SAI Auditors would be eligible to take the PESA-P Assessments for completion of the course. PESA-P aims to benefit participating SAIs, SAI Auditors participating in PESA-P and SAI Coaches supporting the participating SAI Auditors. PESA-P has 4 stages, as follow:

Stages	Time
Completion of mandatory education and the initial professional development portfolio	June 2022
Preparation for PESA-P Assessment Exams	July 2022
PESA-P Assessment Mock Exams	August 2022
PESA-P Assessment Exams	September 2022

A resit exam will be made available in early 2023 for participants who are unsuccessful in the September 2022 exam. Eighty-five participants from thirty-eight SAIs are participating in the course.

GLOBAL SAI ACCOUNTABILITY INITIATIVE (GSAI)

The Global SAI Accountability Initiative (GSAI) formerly Global Call for Proposals (GCP) seeks to match SAI capacity development proposals with donor or INTOSAI funding. It empowers SAIs in developing countries to drive forward their capacity and performance by ensuring proposals are SAI-led and aligned with the SAI's strategic plans.

The GSAI is on its second phase and for this phase three SAIs from CAROSAI have been nominated for possible assistance. They are Dominica, Haiti and Suriname. The selection process is not yet finalised.

Every enterprise is a learning and teaching institution. Training and development must be built into it on all levels-training and development that never stop. Peter F. Drucker



TRAINING & DEVELOPMENT



INTOSAI Development Initiative (IDI)/Cooperative Audit of SDGs Implementation (3.d Health Audit)

The entire world is facing an unprecedented health, humanitarian and economic crisis due to the global outbreak of COVID-19. As nations respond to this crisis, the crucial role played by national public health systems, their ability to detect and respond to national and global health risks assume great significance. The immense relevance of strong and resilient public health systems, the importance of an integrated approach, the sharpening of inequalities during such pandemics and fears of vulnerable sections being left behind are issues that require SAI enquiry.

One of the ways in which SAIs could provide a relevant audit response, would be to examine government efforts to strengthen capacities for early warning, risk reduction and management of national and global health risks (SDG target 3.d).

The INTOSAI Development Initiative (IDI), in cooperation with the INTOSAI Knowledge Sharing Committee (KSC) and INTOSAI Regions (ASOSAI, ARABOSAI, and CAROSAI) has agreed to partner with other key stakeholders to support a cooperative audit of strong and resilient national public health systems. This audit is linked to the Sustainable Development Goal (SDG) №3 - Ensure healthy lives and promote well-being for all at all ages, Target 3.d - Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks.

The main objective of the audit is to contribute to strong and resilient national public health systems that lead to good health and well-being for all. Within this overall objective, one of the key outcomes would be to see more equitable access to public health systems and prioritization of vulnerable sections e.g. women, people with disabilities, the poor, etc.

There are currently forty (40) participating SAIs as follows:

ASOSAI:	Bangladesh, Bhutan, Indonesia, Lao PDR, Malaysia, Mongolia, Myanmar, Nepal, Pakistan, Philippine, Sri Lanka, Tajikistan, Thailand, Vietnam.
ARABOSAI:	Algeria, Egypt, Iraq, Palestine, Libya, Morocco, Oman, Syria, Tunisia, Sudan
CAROSAI:	Aruba, Bahamas, British Virgin Islands, Belize, Dominica, Grenada, Guyana, Jamaica, Montserrat, Saint Lucia, Saint Vincent & the Grenadines, Turks & Caicos Islands, Trinidad and Tobago.
OLACEFS:	Peru
PASAI:	Fiji, Tonga

The SAIs are receiving education and support to undertake the audit through IDI's Integrated Education and Audit Support online platform. Framework. The platform has four elements: (1) education contents (asynchronous units and synchronous classes), (2) social learning (discussions forums, webinars, audit question bank), (3) other resources (library, audio and video links, and links to other courses) and (4) audit support (working area for the audit teams, feedback and support for each stage of the audit).



TRAINING & DEVELOPMENT

INTOSAI Development Initiative (IDI)/Cooperative Audit of SDGs Implementation (3.d Health Audit)

TESTIMONIAL OF SAI ARUBA

The SAI Aruba is participating in a joint audit of strong and resilient national public health systems, linked to SDG target 3D. The SDG 3D's aimed at strengthening the capacity of all countries, in particular developing countries, with regard to early warning systems, risk reduction and the management of national and global health risks.

This joint audit is carried out in cooperation with INTOSAI Development Initiative (IDI), INTOSAI Knowledge Sharing Committee (KSC), the Caribbean Organization of Supreme Audit Institutions (CAROSAI) and the World Health Organization (WHO). The aim of this audit is to contribute to strong and resilient national health systems that lead to good health and well-being for all.

SAI Aruba's team for this performance audit (PA) consists of four fellow researchers/auditors, namely Mrs. Melissa Thijsen-Rasmijn as lead researcher, Mr. Leonard Koolman, Mmes. Jairmin Lopez-Tromp and Mrs. Jourrénn Henriquez as Quality Controller. The audit focuses on the interaction and consistency between entities, projects, programs and processes for the achievement of cross-cutting results. The audit was announced on 25th of October 2021 to the government of Aruba and on 6th of November 2021 the criteria were discussed with the main stakeholder, through online meeting.

This audit is currently in the final stages of the conducting phase, and the next step will be the drafting of the final report. This cooperative audit has been an excellent opportunity for SAI Aruba. As a small SAI still developing performance audit capacities (primarily related to ISSAIs), this experience has been very educational. We have learned a lot from the knowledge and expertise of the IDI and other participating countries. SAI Aruba looks forward to continue participating in such collaborations to learn and be able to provide value and benefits for all through our audit work.



TRAINING & DEVELOPMENT



Inter-American Development Bank (IDB)

Strengthening Corporate Governance of Superior Audit Institutions in Caribbean Countries

The scope of forensic auditing has expanded exponentially. SAIs Jamaica and Guyana have recognized there is a need to improve the application and use of investigative skills in unearthing fraudulent activity, embezzlement and other irregularities that may be hidden in financial transactions. Thus, these SAIs collaborated with the Inter-American Development Bank through its Strengthening Corporate Governance of Supreme Audit Institutions in Caribbean Countries initiative.

The Inter-American Development Bank and the Caribbean Institute of Forensic Accounting (CIFA) & CIFA Consulting entered into an agreement to Develop Forensic Audit Capacity in the Supreme Audit Institutions of Jamaica and Guyana. The agreement comprises of two components namely:

Component 1 – Enhancing Suite of Audit Services; and

Component 2 – Developing Human Resource Management.

The objective of this initiative was to strengthen the institutional capacity of SAIs Jamaica and Guyana to enable them to undertake forensic audits by training staff and developing relevant manuals and procedures for the satisfactory execution of such audits. The estimated duration of the Programme was ninety non-consecutive working days over a six months period. The training commenced on 30 June 2021 and was completed on 24 September 2021.

The training was delivered through two modalities:

- (1) Classroom-like delivery over the period and
- (2) Undertaking of 2 Pilot audits in Jamaica and Guyana.

Forty staff members of SAIs Guyana and Jamaica were trained in the following areas:

- ⇒ Forensic Accounting and Fraud Auditing;
- ⇒ Basics of Asset Tracing and Recoveries;
- ⇒ Psychology of Fraud and Profiling White Collar Crime Cyber Crime and Digital Investigations;
- ⇒ Financial Investigation, Conducting an Expert Investigation, Constructing Costing & Surveying Investigations;
- ⇒ Integrating Digital Forensic into Investigations and Assets Recoveries;
- ⇒ Investigative Interviewing;
- ⇒ Investigating Money Laundering;
- ⇒ Understanding Cash Seizure and Confiscation;
- ⇒ Understanding Civil & Tax Recovery, Effective Investigative Report Writing;
- ⇒ Computer Forensics; and
- ⇒ Case studies in Grand Political Corruption.



TRAINING & DEVELOPMENT



Inter-American Development Bank (IDB)

Strengthening Corporate Governance of Superior Audit Institutions in Caribbean Countries

SAI Guyana Perspective

Benefits to SAI Guyana:

- Providing insights of best practices in other countries; which allows SAI Guyana in identifying gaps and work that needs to be done to close such gaps.
- Building capacity for the Forensic Audit Unit with additional skills which will enhance the auditing abilities in an effort to strengthen public sector transparency and integrity which is essential to reduce the risk of corruption in public offices.
- Increasing capacity of the Forensic Audit Unit which allows for new and better techniques to be used in the planning, examining and reporting of audit findings relative to forensic audits.
- Training staff with no investigative knowledge, resulting in an increase of resource personnel to conduct forensic audits.
- Strengthening of officers to testify in courtroom proceedings.
- Identifying areas of strength and weaknesses of the Forensic Audit Unit.
- Having capable officers who are qualified to audit the new challenges faced by developing countries, such as: high-level favoritism, patronage, extortion, paying or accepting bribes, influence peddling, embezzlement, money laundering, and tax evasion.
- Equipping SAI Guyana with resources and tools for the effective and efficient execution of Forensic Audits.

Guyana has completed its Pilot Audit on the '**Rehabilitation of vessels and the purchasing of spares at the Maritime Administration Department (MARAD) for the period 2015 to 2020**'. A preliminary audit report was submitted to the Maritime Administration Department (MARAD).

The Audit Office of Guyana expresses a big thank you to the Inter-American Development Bank.

Every enterprise is a learning and teaching institution. Training and development must be built into it on all levels-training and development that never stop. Peter F. Drucker



TRAINING & DEVELOPMENT

CAROSAI WEBINARS HELD 2019 - 2021

TOPIC: USE OF TECHNOLOGY DURING THIS TIME

13 NOVEMBER 2020

CAROSAI conducted its first online Webinar on 13 November 2020. The objective was for participants to have a better understanding of how to leverage existing Information Technology tools to aid in the audit process in the absence of special purpose solutions.

The presenters were:	Ms. Yvonne James	-	Auditor General, SAI St. Lucia
	Ms. Sue Winspear	-	Auditor General, SAI Cayman Islands
	Mr. Marlon McAdam	-	Deputy Auditor General, SAI Jamaica
	Mr. Einar Gorrisen	-	Director General, INTOSAI Development Initiative

More than 250 participants registered for the Webinar, however only 200 attended. The feedback from the participants was positive and CAROSAI intends to conduct quarterly Webinars.

TOPIC: DEMYSTIFYING DATA ANALYTICS

25 FEBRUARY 2021

CAROSAI's quarterly webinar was held on 25 February 2021. The topic was Demystifying Data Analytics. The objective was for participants to have a broad understanding of: (1) What is meant by the term 'data analytics', (2) How it may be used in the audit. (3) How it can improve audit efficiency.

The presenters were :	Ms. Sandra Stephens-Malcolm	-	Auditor General, Turks and Caicos
	Mr. Brian Barnier	-	Director/Head of Analytics, ValueBridge Advisor (U.S.)/Burnt Oak Capital (UK)
	Ms. Cindy Wartes & Mr. Delano Netteb	-	Representatives, SAI Suriname
	Mr. Raghvendra Singh	-	Director (Information Systems), SAI India

Approximately 340 persons were logged on to the meeting. From a survey conducted, 100 of 107 respondents indicated that the webinar was informative.

TOPIC: QUALITY MANAGEMENT STANDARDS

19 NOVEMBER 2021

The Quarterly Webinar entitled "Quality Management Standards" was held on 19 November 2021 to create awareness on the recent changes to the Quality Management Standards ISSAIs. The presenter was Mr. Karma Tenzin from IDI and Mr. Marlon McAdam, Deputy Auditor General, SAI Jamaica was the moderator.

Approximately 210 persons attended from most member countries, and some others watched the recording later. Some countries had indicated that they nor their staff was able to attend.

The webinar was interactive, and attendees indicated that the webinar was very informative, and they looked forward to a follow up webinar once the changes in ISSAI are finalised.



OVERVIEW OF XI CONGRESS, 23-27 JUNE 2019



The Audit Office of Guyana hosting the XI Congress of the Caribbean Organization of Supreme Audit Institutions (CAROSAI) from 23 to 27 June 2019, at the Ramada Georgetown Princess Hotel, Georgetown, Guyana, under the theme ***“Vision of Performance for Relevance and Success”***. Approximately Fifteen heads of Caribbean Supreme Audit Institutions participated at this Congress. At this Congress the Chair of CAROSAI passed from Suriname to Guyana.

At the Congress, CAROSAI collaborative partners such as: World Bank, Inter-American Development Bank—IDB, INTOSAI Development Initiative—IDI, Canadian Audit & Accountability Foundation—CAAF, Association of Chartered Certified Accountants—ACCA, The Chartered Institute of Public Finance & Accountancy—CIPFA, National Audit Office of China and IDI/INTOSAI Donor Secretariat provided insightful presentations on topics of relevance.

The events of the XI Congress commenced with a Master Class on Sunday, June 23, 2019 on the topic: Root Cause Analysis sponsored and facilitated by the Canadian Audit & Accountability Foundation—CAAF. The Root Cause Analysis (RCA) course is one of the newest additions to the CAAF’s course line-up. In the evening there was the Signing of the Memorandum of Understanding between the Audit Office of Guyana and the Canadian Audit and Accountability Foundation—CAAF accompanied by a dinner and cultural presentations sponsored by the High Commission of Canada to Guyana. These two major events were held in the Roraima Room at the Ramada Georgetown Princess Hotel, Georgetown, Guyana.

The Opening Ceremony of the XI Congress of CAROSAI was held on 24 June 2019. At this event there was a parade of twenty-three National Flags representing each member country of CAROSAI. This was facilitated by the Guyana Defence Force and the members of staff of the Audit Office of Guyana.

The remaining days of the Congress were filled with informative presentations and discussions, cultural activities, plenary activities of CAROSAI and an excursion and tour to the Arrowpoint Nature Resort.



Overview of XI Congress (23-27 June 2019)

Georgetown, Guyana

Master Class sponsored by the Canadian Audit & Accountability Foundation (CAAF)

Root Cause Analysis in Auditing

Facilitator: Mr. John Affleck

The Root Cause Analysis in Auditing course is one of the newest additions to the Canadian Audit & Accountability Foundation-CAAF's course line-up. The CAAF agreed to provide the Auditors General of CAROSAI a special one-day Master Class which introduced the key concepts of Root Cause Analysis in Auditing.

AREAS OF FOCUS

- * Introduction to RCA, Basic Concepts, Terminology.
- * RCA and the Audit Process.
- * Main Categories of Root Causes and Key Considerations.
- * RCA Tools Available.
- * Dissecting RCA through Actual Audit Examples.



Mr. John Affleck, CAAF



Participants of the Master Class

MASTER CLASS SPONSORED BY THE
CANADIAN AUDIT & ACCOUNTABILITY FOUNDATION (CAAF)
23 JUNE 2019



The Master Class sponsored by the Canadian Audit & Accountability Foundation (CAAF) was held on Sunday, 23 June 2019 from 9:00hrs. to 4:30 hrs. in the Roraima Room at the Ramada Georgetown Princess Hotel.

The main objective of this Executive Workshop was for participants to have a better understanding of Root Cause Analysis and appreciate how the application and integration of Root Cause Analysis into performance audit would add considerable value to an Audit Office. In addition, the participants acquired the basis knowledge and skills necessary to understand and use robust cause analysis and techniques to identify the root causes of observed deficiencies.

Overview of XI Congress (23-27 June 2019)

Georgetown, Guyana

Thank you gifts for the Facilitators



Thank you to the Canadian Audit & Accountability Foundation (CAAF) for the sponsorship of this Master Class. The testimonial of the knowledge imparted by the CAAF representatives is immeasurable and will forever be memorable to the CAROSAI family.

Overview of XI Congress (23-27 June 2019) Georgetown, Guyana

Opening of the XI Congress



The Guyana Defence Force (GDF) making its contribution to the Opening Ceremony of the XI Congress held at the Ramada, Princess Hotel, Georgetown, Guyana.

The Officers escorted each Head of the twenty-three CAROSAI member countries.



Ms. Roseanna Taitt, member of staff of SAI Guyana reciting the poem she wrote for CAROSAI's 30th Anniversary - "WHO AM I".



Mr. Frederick Nuboer, Acting President, Court of Audit, Aruba being escorted by a SAI Guyana member of staff and a member of staff of the Guyana Defence Force. SAI Aruba is the Deputy Chair of CAROSAI and will be the incoming Chairman of CAROSAI for a period of three years (2022-2025).



Overview of XI Congress (23-27 June 2019)

Georgetown, Guyana

Opening Ceremony of the XI Congress



Overview of XI Congress (23-27 June 2019)

Georgetown, Guyana

Feature Addresses



His Excellency, Dr. Irfaan Ali, the President of the Cooperative Republic of Guyana at the time of the XI Congress functioned as the Chairman of the Public Accounts Committee.

In his remarks he emphasised that a twin approach is needed to modernise local audit systems, noting that this approach will allow countries to leap frog into the future, employ the best technology and have the relevant human resource capacity.

Ms. Volda Lawrence, Member of Parliament on the other hand at the time of the XI Congress functioned as the Honorable Minister of Public Health and Member of the Public Accounts Committee.

In her remarks she mentioned that in order for no country to be left behind CAROSAI must ensure that auditing standards, techniques and guidelines are in sync with international best practices.



She emphasised “I believe that the reforms to auditing is widespread. It is incumbent of CAROSAI to become au fait with these reforms and, in turn, apprise member states of same so that evaluations can be done on how those reforms can be utilised to enhance our audit mechanism.”



Overview of XI Congress (23-27 June 2019)

Georgetown, Guyana

Speakers at the Opening Ceremony



Mr. Marc Belanger, Programme Officer,
Canadian Audit and Accountability Foundation (CAAF)



Mrs. Charmain Felter, President, SAI Suriname,
outgoing CAROSAI Chairperson (2016-2019)



Mrs. Lorena Solorzano, Chief of Operations,
Inter-American Development Bank



Mr. Freddy Njemba, Regional and Global Manager,
INTOSAI Development Initiative

Overview of XI Congress (23-27 June 2019)

Georgetown, Guyana



The Heads of the Supreme Audit Institutions at the XI Congress held at the Ramada Princess hotel, Georgetown, Guyana.

The Heads of the Supreme Audit Institutions of CAROSAI, representatives of the Canadian Audit and Accountability Foundation (CAAF), representatives of the Vietnam Auditor General's Office and special invitees.



Members of Staff of the Audit Office of Guyana who performed the function of escorts for the Heads of the twenty-three Supreme Audit Institutions represented at the XI Congress.

Dolphin Secondary School



Dolphin Secondary School seeks to provide access to a wide range of academic and prevocational subjects using an integrated approach to develop knowledge, attitudes and skills that would enable individuals to contribute meaningfully to self and society. As such, students are engaged in several extra-curricular activities, such as: football, cricket, basketball and most popular music.

Music has been a part of the school for over a decade; the creation of a music room was necessary to meet the demand of students' interest in the area.

Under the auspices for former Head Teacher, Mrs. Yvonne Robertson along with guidance from Mr. Andrew Tyndall, Dolphin Steel Orchestra was birthed.

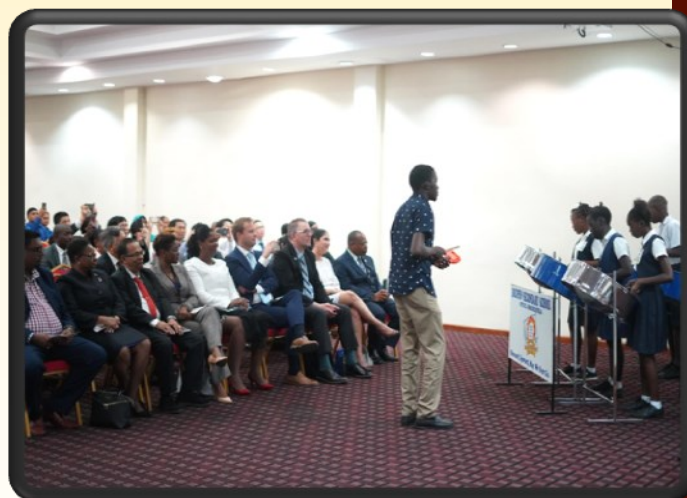
This steel orchestra, or commonly referred to as 'steel band' has been at the forefront of bridging engagements within the school community. The melodies of the steel band continued to echo within the wall even as a new Head Teacher took charge of the school. The band further progressed under the leadership of retired Head Teacher Ms. Donna St. Hill, and became even larger.

The steel band is an exemplification of meaningful contribution as students are instructed under the guidance of Mr. Demaine Gibbs who proudly served in the capacity of player and captain of the band he now directs. Mr. Gibbs contribution is extraordinary and is seen as critical in thrusting the younger players into further displaying their talents through music.

Over the years, the band had participated in several competitions; most recognisable is '**Republic Bank Panorama Steel band Competition**', which allows for students to display their musical talents. Dolphin's Steel Orchestra has been a champion element amongst its competitors and shows no sign of tuning off any time soon. The steel band has won this competition on several occasions and was once again judged the winners of the 2019 '**Republic Bank Panorama steel Band Competition**', a title that has been held before, and sits gracefully as the reigning champions.

As winners, the steel orchestra had received the recognition it rightly deserves and performed for several; agencies at different occasions. Most recent, the band performed at the Umana Yana, at the invitation of the Environment Protection Agency as part of the activities in observing World Biodiversity Day and was further privileged to perform at State House at the invitation of His Excellency, Brigadier David Granger.

Dolphin's Steel Orchestra had demonstrated commitment and dedication towards excellence and will aid in realizing the school's motto of '**Onward, Upward, May We Ever Go**'.



Overview of XI Congress (23-27 June 2019) Georgetown, Guyana

Presentations



Ms. Sheila Dodds, Deputy Auditor General, British Columbia
*Leveraging the Impact of Performance
Audits from across Canada*



Mr. Brian Barnier, Director/Head Analytics, Value Bridge Advisors
*Data Analytics and Innovation -
Gaining insight more quickly and easily*



**Mr. Lyu Jinsong, Director General,
National Audit Office of China (CNAO)**
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. Nguyen Tuan Anh, Deputy Auditor General, SAI Vietnam
Keynote Presentation from SAI Vietnam - Chair of ASOSAI



Mr. Freddy Njimba, Manager, INTOSAI Development Initiative (IDI)
Performance Management and its Importance within SAIs



Mr. Khalil Alli, Vice President, Institute of Chartered Accountants of the Caribbean (ICAC)
Future World of Standards



Overview of XI Congress (23-27 June 2019) Georgetown, Guyana

Presentations



**Mr. Geoff Dubrow, Consultant and Facilitator, Governance, PFM
and Gender Equality CAAF**
Debt Management Audits and Role of SAI in Debt Management



Mr. Arun Manuja, World Bank
*Strengthening Accountability through Quality and Efficiency of Audits
The World Bank Group Perspective*

Presentation of the Lead Paper, by SAI Guyana *Vision of Performance for Relevance and Success*

Introduction—The economic landscape in a number of CAROSAI member countries has, in recent years, undergone extensive changes which have given rise to numerous challenges that need to be addressed for SAI to perform effectively. In addition, emerging technology and infrastructure changes and SAI's need to improve their knowledge and expertise in order to address these challenges and threats presented, having made our theme for CAROSAI XI Congress "Vision of Performance for Relevance and Success". This paper objectives were to generate discussions around some of the challenges for SAI, relative to:



Mr. Deodat Sharma, Auditor General

- changes in the structure of the broader economy and how these affect the responsibilities and expectations of SAI;
- how the use of technology has impacted SAI and could be used in the work of SAI; and
- human resources challenges faced and how SAI can build capacity to perform their functions.

These discussions can feed into CAROSAI's Strategic Plan to address and assist in achieving the overall vision of CAROSAI and SAI individually.

It was noted that today's auditing environment is changing rapidly. There are increasing challenges and threats presented to auditors due to an ever-evolving technology landscape. For example, Big Data and analytics, which 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 SAI as the way forward. In addition, Human Resource Challenges for example, lack of adequate human resources will result in inability to discharge the mandate and in ineffective audits even where these are conducted. Hence, this research led to a fruitful discussion on the: **Comparison of experiences across SAI in the region. Key questions include what role SAI play in oversight of the fiscal responsibility framework and how, if at all, this role influences the discharge of the more traditional roles played by SAI in the Caribbean.**

Conclusion—As the business of managing governments evolves and gets more complex so does the work of Auditors. Government strategies, structure, and internal processes change. There is increasing pressure on auditors to perform and deliver, however, this pressure is increased due to the governance system not keeping pace with the changes made by Government in their operations.

Technology is constantly changing. SAI 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.

Training and development don't have to take a lot of time or money. SAI can work harmoniously to achieve this, whether through online training courses or specifically designed workshops. SAI need to ensure they invest in their work force to have the right skills set and to perform at the required levels.



Overview of XI Congress (23-27 June 2019) Georgetown, Guyana

Presentations of Country Papers



Mrs. Carloyn Lewis, Deputy Auditor General, SAI Jamaica
Country Paper:
Vision of Performance for Relevance and Success



Mr. Terrence Bastian, Auditor General, SAI Bahamas
Country Paper:
Vision of Performance for Relevance and Success



Mrs. Carla Berridge-Pike, Auditor General (ag.)
SAI St. Kitts & Nevis
Country Paper:
Vision of Performance for Relevance and Success



Mr. Nguyen Viet Hung, Deputy Director General, SAI Vietnam
Country Paper:
*Strengthening Human Resources and Use of Technology to
Improve the Quality of Public Sector Auditing in Vietnam*

Exchange of knowledge and experiences for better Supreme Audit Institutions

WELCOME RECEPTION & COCKTAIL



The Welcome Reception and Cocktail commenced at 19:00 hours with a brief opening remarks by Ms. Charmain O.C. Felter, outgoing Chairperson of CAROSAI and President of SAI Suriname.

Participants enjoyed an evening of interaction and camaraderie. It was a memorable evening of interaction, dancing, singing and laughter.

They were entertained by Jewan Ka Nritya Dance Group who danced melodiously to a mixture of traditional and modern Indian music while Jada's Consultancy Entertainment Company performed a mixed African dance. This was followed by an outstanding performance by the 2018 Calypso Monarch, Donwin Jamal Stewart of his winning Calypso Monarch song "Miss May's Old Car Engine".

Overview of XI Congress (23-27 June 2019)

Georgetown, Guyana



**WHO SAY AUDITORS DO NOT KNOW
HOW TO HAVE FUN?**



ALL WORK AND NO PLAY MAKES JACK A DULL BOY

EXCURSION & TOUR

ARROWPOINT NATURE RESORT



Arrowpoint Nature Resort offers a glimpse into Guyana's rich natural environment just a short distance outside of Georgetown. A one-hour boat ride along the Kamuni and Pokere Rivers, through dense forest with overhanging vegetation and open wetlands, leads to the Amerindian community of Santa Mission.

Arrowpoint's diverse ecosystem is rich in birds and one of the best places to view the Crimson topaz, a large hummingbird with iridescent crimson plumage and sparkling green throat.

On Thursday, 27 June 2019 the participants of the CAROSAI XI Congress visited this beautiful resort and engaged in various activities such as mountain biking, pedal boating fishing and jungle hiking. An unforgettable experience of the eco-environment of Guyana.



Participants inclusive of the Auditor General of Guyana disembarked the speed boat on the arrival at Arrowpoint Nature Resort



Captain Gerry Gouveia providing an insight of the history of the resort and safety guidelines to the participants



A LAND OF SIX PEOPLE—DINNER AND CULTURAL PRESENTATION



A Dinner and Cultural presentation was hosted by SAI Guyana on Tuesday, 25 June 2019 for all participants of the CAROSAI XI Congress at the New Thriving Chinese Restaurant, Providence, East Bank of Demerara. A five minutes walk from the Ramada Princess Hotel where the Congress was held. This event commenced at 19:30 hrs. and concluded at 22:30 hrs.

The New Thriving Restaurant as is depicted above is an exotic Chinese Cuisine Restaurant who started its operation in Guyana in 1993.

The participants and special invitees were entertained with cultural dances, poetry, songs, drumming and a stunning illustration by way of modelling by twelve members of staff of the Audit Office of Guyana depicting the six main races of Guyana. Traditional call names were attached to each race as they proudly modeled and danced to songs originating from the nationality of the six races.



Members of staff of the SAI Guyana showcasing the six main races of Guyana. From left to right: Kennard Macklingam, Candacy Subrattie, Randy Pitamber, Faithe McCurchin, Imtiaz Alli, Felichia Obermuller, Anthony Hattom, Raveena Harripersaud, Ameer Hoo-sein, Christina Rangiah, Aaron Griffith and Christine Deodass.



The Greatest One, Keiu and Ms. Havanah representing the Amerindian, the first group people that came to Guyana.



A LAND OF SIX PEOPLE - DINNER AND CULTURAL PRESENTATION



Mr. John & Mrs. Elizabeth Smith representing the European who came in search of gold—the Eldorado.



Prince and Princess Alph Lukas representing the African who were brought to Guyana as slaves.



Mr. Raja & Mrs. Rani Kupoor representing the East Indian who came to Guyana as indentured laborers.



Mr. Agostinho & Mrs. Adalina Ramos representing the Portuguese who came to Guyana to work on the sugar plantation in Demerara.

A LAND OF SIX PEOPLE - DINNER AND CULTURAL PRESENTATION



Mr. Zang & Mrs. Sue Lee representing the Chinese who were brought to Guyana to fill the labour shortage on the sugar plantations.



OTHER CULTURAL PRESENTATIONS



A performance of a Music Fusion presentation done by the Opishka Drummers and the Dubraj Tassa Group. The Jewan Ka Nritya performed an intriguing and entertaining Indian dance. Ms. Roanna Taitt, again graced us with an enlightening performance of cultural poetry as she played the drum and recite her poem of Guyana's Freedom.



A LAND OF SIX PEOPLE - DINNER AND CULTURAL PRESENTATION

OTHER CULTURAL PRESENTATIONS



The Opishka Drummers was led by Mark Cyrus. This group was formed over twenty years ago. It is known for its high performance in folk songs. The Dubraj Tassa Group is led by one of Guyana's finest entertainer Rajesh B. Dubraj. This group has also been in existence for over twenty years. The group at the time of its performance was the reigning Tassarama Champion. The National School of Dance added their contribution by performing



Lerone Souvenir bring the curtain down with a combination of folk songs. Mr. Souvenir at the time of the Congress was in the top ten of the GT&T Song Competition.



an African dance. The invitees were also entertained by Hanami Ben Lewi who is a member of the National Steel Pan Orchestra and reigning Solo Champion for the past four years. A night filled with entertainment as a member of staff of SAI Guyana.



CONGRATULATIONS

APPOINTMENT TO DIRECTOR OF AUDIT, St. Kitts & Nevis

MRS. CARLA BERRIDGE - PIKE



Carla Berridge - Pike is a Certified Public Accountant (CPA) and a Forensic Certified Public Accountant (FCPA) with over 15 years of experience in Auditing and Accounting. She holds a Bachelor's degree in Accounting and Business Computer Information Systems and a Master's degree in Business Administration.

She is a member of the Association of Certified Fraud Examiners (ACFE) and has served as a member and Chair of the Audit Committee of the Inter-American Institute for Cooperation on Agriculture (IICA).

She has held several positions within the Government of St. Kitts and Nevis including that of Senior Tax Inspector within the Inland Revenue Department; Accountant and Senior Accountant within Accountant General's Department (Treasury); and is currently appointed as the Director of Audit of the National Audit Office of St. Kitts and Nevis.

In her current post as the Director of Audit, she is responsible for ensuring that moneys that have been appropriated and disbursed by Parliament have been applied to the purposes for which they were appro-

priated and expenditure conforms to the authority that governs it. This includes conducting financial, compliance and performance audits of the various government Ministries and Departments, statutory bodies and agencies.

She is also part of the Caribbean Forensic Accounting Program which provides technical advice and expertise on financial investigation matters to Financial Intelligence Units (FIUs) and investigative bodies within the region.

APPOINTMENT TO DIRECTOR OF AUDIT, Grenada

MS. JEANELLE ANDREW



Ms. Jeanelle Andrew is the current Director of Audit for the Supreme Audit Institution (SAI) Grenada also known as the Audit Department. She is the 12th Director of Audit and the third female Director since the office started using the title in 1967 which was also the year when the island of Grenada was granted Statehood. She is a Fellow Chartered Certified Accountant (FCCA), affiliate member of the Certified Fraud Examiner (CFE) and a senior public servant with over twenty years in the public service and auditing field. She possesses expertise in financial, compliance and performance auditing. She is also a trained ISSAI (International Standards of Supreme Audit Institutions) Facilitator. She joined the Department as a Junior Auditor and progressed quickly through the ranks to a senior position during her service.

She is currently the Chairman of the OECS Audit Committee and has served on several committees within the public and private arena on a voluntary basis. She matriculated at the London School of Business and Finance and the University of East London and possesses a MBA in Financial Services. She is also an Alumni of Caribbean Centre for Development Administration (CARICAD) Leadership Program which has helped her to grow and step out of her comfort zone.

She has a few years' experience in the private sector working as a Project Accountant at a property management firm in London which allowed her to gain new experiences, insight and to grow both personally and professionally.

She believes that learning is continuous and there is always another goal to surpass. She believes that everything is connected and that we all have a purpose and the capacity to make a difference in the lives of persons we encounter and by extension the world.

"The fear of the Lord is the beginning of Wisdom"



CONGRATULATIONS

APPOINTMENT TO PRESIDENT COURT OF AUDIT, Aruba

Mrs. Xiomara Croes-Williams

Mrs. Croes-Williams is the newly appointed (acting) chair of the Court of Audit Aruba (April 2022). She holds a master's degree in business economics from the Erasmus University of Rotterdam as well as a bachelor's degree in economics and languages from the former Institute of Higher Professional Education in Enschede, the Netherlands. Mrs. Croes-Williams started her career about thirty years ago in Rotterdam, as a Controller for an operating company of a French based multinational. After she returned to her native Aruba, Mrs. Croes-Williams held staff, middle and higher management level positions in government, profit and nonprofit organizations. She is owner/director of WG Plus, a financial advisory company she established in 2001 and a partner at Williams & Rasmijn Consultants, established in 2018.

In addition to her primary job, Mrs. Croes-Williams has served on the board of several nonprofit organizations, most recently as the treasurer of a company pension fund for which she completed a two-year program provided by Willis Towers Watson to obtain competence level A for pension fund board members.

Her affinity with numbers and strong analytical skills are evidenced by her vast knowledge and experience in planning & control, accounting, budgeting, audit and other areas of finance. However, in her new role as acting chair, Mrs. Croes-Williams considers herself to be a multifaceted, goal oriented professional looking forward to collaborating with fellow institutions and making a meaningful contribution to strengthening the position of the Aruban Court of Audit.

Mrs. Croes-Williams speaks five languages, is a nature lover, a yoga and pilates participant and has recently picked up dancing. She likes to spend time with family and friends, and whenever there's time to spare, she enjoys creative activities like interior decorating and crochet.



APPOINTMENT TO PRESIDENT , Suriname

Mr. Shaan Bhoendie

Mr. Shaan Bhoendie is the current President of the Supreme Audit Institution of the Republic of Suriname, the "Rekenkamer".

He started his career at the Rekenkamer in September 2021, nominated by the National Assembly and subsequently appointed by President Chandrikapersad Santokhi with the mandate to lead the Rekenkamer by example.

He has an extensive background in lecturing on the topics 'auditing and assurance', auditing & accounting and management at various organizations, e.g. bank, insurance, pension and audit in and outside Suriname.

He holds a Master's Degree in Economics. Since 2017 he is enrolled in an International Post Master Accountancy Program (RA) at the Tilburg University.



CONGRATULATIONS

APPOINTMENT TO EXTERNAL AUDITOR TO OAS

Mr. Dean Evanson,

Auditor General, Antigua & Barbuda

Antigua and Barbuda's Auditor-General, Mr. Dean Evanson, has been elected to the External Board of Auditors of the Organization of American States (OAS).

The Board of Externals ("Board") is responsible for the external audit of the accounts of the General Secretariat pursuant to the General Assembly Resolution 123 adopted on April 14, 1973, and Permanent Council Resolution 124 dated June 30, 1975. It began to function in March 1976, and adopted detailed rules and procedures to carry out its duties and responsibilities. These rules reflect the standards and requirements prescribed by the General Assembly and the Permanent Council for the external audit of the OAS. The Board is composed of three members elected by the General Assembly.

He was nominated and supported for the post by Antigua and Barbuda's Ambassador to the OAS, Sir Ronald Sanders. In welcoming Evanson's election to the external auditing board of the 34 member hemispheric organization, Ambassador Sanders said "I welcome this election which demonstrates that small states have the right and the capacity to play a role in the accountability of international organizations". Antigua and Barbuda is the only small state on the External Board of Auditors.



APPOINTMENT TO PRESIDENT Superior Court of Accounts and Administrative Litigation (CSCCA)



Fritz Robert St Paul, born June 1, 1962 in Chantal in the South of Haiti, is the President of the Superior Court of Accounts and Administrative Litigation (CSCCA) since October 1, 2021. He holds a bachelor degree in Law from the State University of Haiti and undertook, for three years, studies of political science which he pursued at the University of the Sorbonne nouvelle-Paris III. There he obtained a Diploma of Advanced Studies (DEA) in Latin American Studies, Option: Political Science as well as a University diploma in Didactics of French as a foreign language. Mr. St Paul also obtained a Master's Degree in International Law (LL.M.) from the University of Montreal and completed course and course-related doctoral requirements at this university as well as his course work for a DEA in General Theory and Philosophy of Law at the University of Paris X-Nanterre in 2001.

Mr. St Paul served as Chairman of the Board of the CSCCA from April 2014 to September 2015 and teaches public international law and constitutional law at the State University of Haiti. He is an incompatibility lawyer at the Bar of Port-au-Prince and worked as a Consultant at the Canadian Parliamentary Center on behalf of the Chamber of and the Senate of the Republic from May 2008 to February 2010,

in addition to the consultations that he provided to the Grand Corps from March 2010 to March 2014. Mr. St Paul and his nine Colleagues was elected Councilor-Judge at the CSCCA by the Senate for a ten (10) year term which will end in April 2024.

Mr. St Paul has been elected to the House of Representatives twice in 1991 and 1995 and served as Speaker from October 1995 to January 1997 and of the Education Committee from January 1997 to January 1999. He was President or Member of several parliamentary delegations during his two terms.



THANK YOU

For your commendable support to CAROSAI



Mr. Francis Hosten
Former Acting Director of Audit,
Audit Department, Grenada



Mrs. Dorothy Bradley
Former Auditor General
Officer of the Auditor General,
Belize



Mrs. Charmain O'Tilde Cornelly Felter
Former President
Supreme Audit Institute of Suriname
Former Chairperson, CAROSAI



Ms. Florence Lee
Former Auditor General, Montserrat



Mr. Frederick Nuboer
Former President, Court of Aruba

"No duty is more urgent than that of returning thanks." - James Allen



CAROSAI Auditors General/Directors of Audit



**Mr. Andrew Gumbs,
Anguilla**



**Mr. Dean Evanson,
Antigua and Barbuda**



**Mrs. Xiomara Croes-Williams
Aruba**



**Mr. Terrance Bastian,
Bahamas**



**Mr. Leigh Trotman
Barbados**



Belize



**Ms. Heather Thomas
Bermuda**



**Ms. Sonia M. Webster
British Virgin Islands**



**Ms. Sue Winspear
Cayman Islands**



**Mr. Eithel D.C. Vriend
Curacao**



**Mrs. Maylina Jno Ville
Dominica**



**Mrs. Jeanelle Andrew
Grenada**

CAROSAI Auditors General/Directors of Audit



Mr. Deodat Sharma
Guyana



Mr. Fritz Robert St. Paul
Haiti



Mrs. Pamela Monroe Ellis
Jamaica



Ms. Marsha V. E. Meade
Montserrat



Mrs. Yvonne James
Saint Lucia



Mr. Alphons Gumbs
Sint Maarten



Mrs. Carla Berridge-Pike
St. Kitts and Nevis



Mrs. Joan Browne
St. Vincent and The Grenadines



Mr. Shaan Bhoendie
Suriname



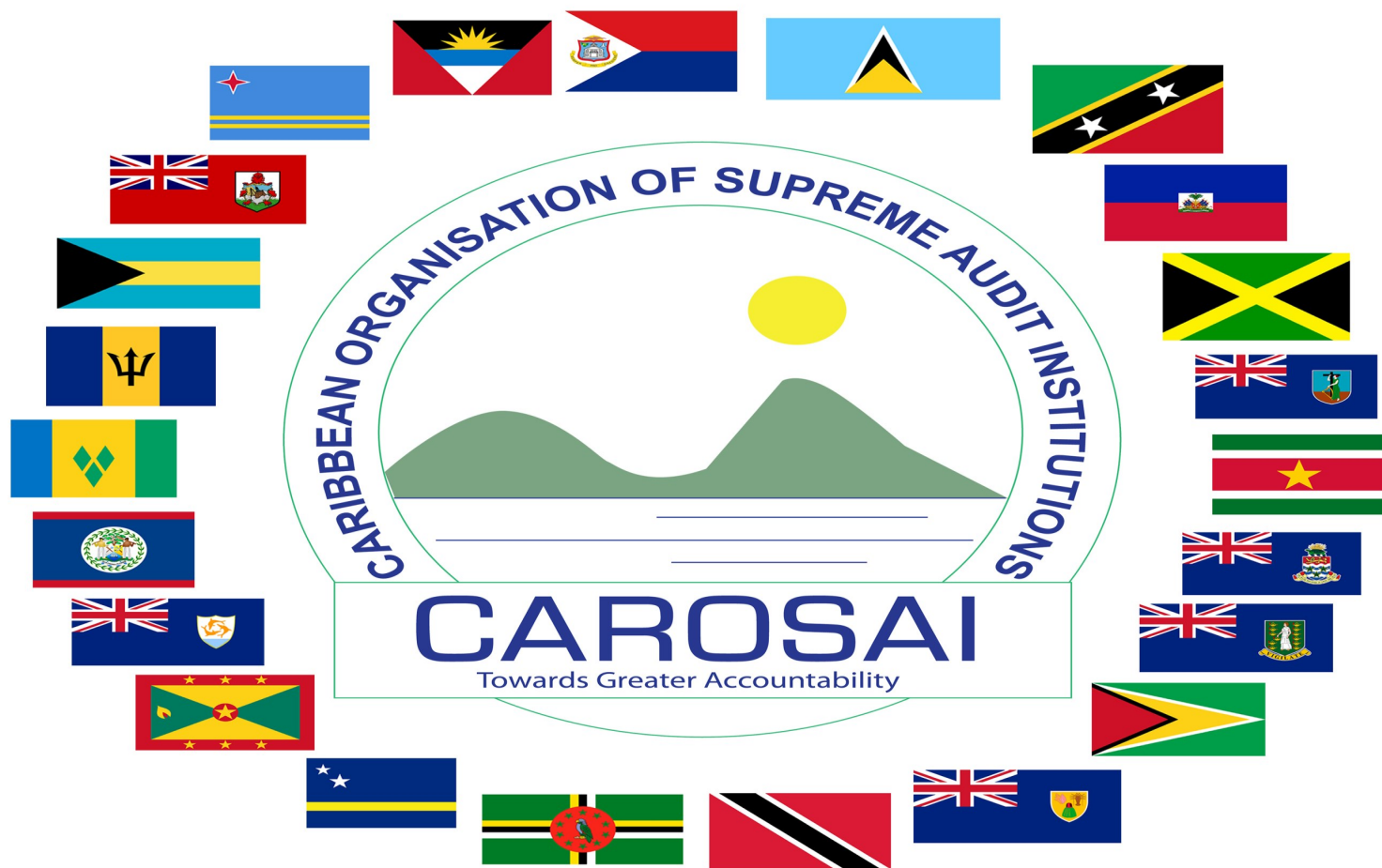
Ms. Lorelly Pujadas
Trinidad and Tobago



Mrs. Sandra Stephens-Malcolm
Turks and Caicos Islands



MOVING FROM RELEVANCE AND SUCCESS (2019) TO SUPREME AUDIT IMPACT (2022)



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