

INTERNATIONAL

Strengthening the capacity of SAls and related parliamentary oversight in developing countries

KEY PERFORMANCE CHECKLIST – 2014-15

| Targets 2014-15 | Results 2014-15 | Key Results 2011-15 |
|--|--|--|
| <ul style="list-style-type: none">Continue delivery of <u>Fellowships</u>, in partnership with the Canadian host offices. | <ul style="list-style-type: none">Fellowships delivered as planned:<ul style="list-style-type: none">Completed 6 performance audit Fellowships at the OAGs of Canada, Alberta and Quebec (Aug. 2013 – May 2014).Began 4 performance audit Fellowships at the OAG of Canada (Aug. 2014 – May 2015).Completed 1 special Fellowship focused on financial and regulatory audit for Ghana at the OAG of Canada (Mar-Aug. 2014). | <div><div>Fellows</div><div>25</div><div>Graduated</div></div> |
| <ul style="list-style-type: none">Deliver up to 4 ILOP senior manager internships of four-to-six weeks, which include meetings with Canadian OAGs and other institutions and mentoring by CCAF. | <ul style="list-style-type: none">4 internship programs completed, for 11 individuals:<ul style="list-style-type: none">Ghana – strategic planning (1 manager).Cameroon and Tanzania – stakeholder relations and communications (4 managers).Ghana – environmental audit capacity building (1 manager).Vietnam – audit supervision and review (5 managers). | |
| <ul style="list-style-type: none">Deliver courses and mentoring responding to ILOP SAls' needs. | <ul style="list-style-type: none">Delivered or co-facilitated training and mentoring for all four ILOP SAls. Trained 146 participants from ILOP SAls on various topics. The following capacity development activities were delivered:<ul style="list-style-type: none">Development and pilot delivery of a Vietnamese version of Performance Audit Fundamentals course;Contribute to deliveries of the AFROSAI-E 3-module performance audit training and other regional activities;Individual SAI mentoring and courses on various performance audit and leadership topics;Support training on the INTOSAI performance measurement framework;Stakeholder Relations and Communications course in Tanzania; andEnrolled 3 students from Cameroon in the Algonquin College distance education program, Forensic Auditing and Fraud Investigation and continued to support 3 students from Ghana. | <div><div>Participants in CCAF</div><div>900</div><div>Training and Mentoring Abroad</div></div> |
| <ul style="list-style-type: none">Participate in AFROSAI-E follow-up quality assurance reviews in Ghana and Tanzania. | <ul style="list-style-type: none">CCAF participated in the reviews in Ghana and Tanzania, leading the performance audit portions. | |
| <ul style="list-style-type: none">Develop a new training component on course facilitation to have Fellows recognized as AFROSAI-E "Champions / Facilitators". | <ul style="list-style-type: none">Activity cancelled. CCAF is including facilitation and leadership training during other components of the program, such as internships and in-country courses. | |
| <ul style="list-style-type: none">Coordinate development of shared training resources with CCAF's domestic programs and distribute them to partner countries, finalize the draft <i>Practice Guide to Performance Auditing and Gender Equality</i>, and develop an environmental audit course based on existing materials. | <ul style="list-style-type: none">Continued to contribute to the development of resources with CCAF's domestic programs and developed a new environmental audit course with the input of the OAGs of BC and Quebec and other experts.Draft <i>Practice Guide to Performance Auditing and Gender Equality</i> was reviewed by an advisory group and revised; the guide will be published in 2015-16. | <div><div>Performance Audit Plans</div><div>40</div><div>Developed with CCAF Support</div></div> |
| <ul style="list-style-type: none">Support capacity building for oversight committees:<ul style="list-style-type: none">Support a joint study tour to Canada for the Vietnam SAI and National Assembly.Work with oversight committees in Ghana and Tanzania, based on recommendations from our 2013-14 activities.Develop a strategy adapted to the Presidential system of Cameroon and other French African countries, with CREFIAC and the World Bank office in Cameroon. | <ul style="list-style-type: none">Study tour completed for 2 members of the National Assembly and 3 members of the SAI.No work undertaken with oversight committees in Ghana and Tanzania this year.Supported the development of the Cameroon SAI's communication strategy to stakeholders. This will be continued in the context of the current government reform that will impact the reporting to Parliament. | |
| <ul style="list-style-type: none">Continue to support host offices in the delivery of Fellowships, coordinate activities for Fellows and interns, and engage additional OAGs to contribute to the ILOP, particularly in our training and mentoring delivered abroad. | <ul style="list-style-type: none">Supported and coordinated Fellowship and internship activities at the OAGs of Canada, Alberta Quebec, and Nova Scotia, the City of Ottawa, City of Toronto and other municipal audit offices, and other institutions and government departments.Engaged the OAGs of Alberta, British Columbia, New Brunswick and Quebec in the delivery of ILOP activities abroad. Secured committment support from OAG of British Columbia to host two Fellowships in 2015-2016. | <div><div>Canadian</div><div>15</div><div>Audit Offices Contributed</div></div> |
| <ul style="list-style-type: none">Further strengthen relationships with IDI and the INTOSAI regional associations by continuing to participate in key meetings and collaborate on training events. | <ul style="list-style-type: none">Participated in 2 AFROSAI-E meetings & 1 CREFIAC meeting.Collaborated with AFROSAI-E on 5 capacity building activities and co-facilitated IDI training on the INTOSAI PMF.Attended the INTOSAI WGEA meeting in the Philippines and supported ILOP SAls' participation in regional WGEA meetings. | |
| <ul style="list-style-type: none">Exchange information with development partners such as IDI and GIZ as well as DFATD staff in Canada and abroad, and invite DFATD staff to attend when CCAF delivers activities in our partner countries. | <ul style="list-style-type: none">Met with DFATD staff in Ghana, Tanzania and Vietnam.Communicated with IDI, GIZ, SECO, USAID and other development partners throughout the year. | |

35 Years of International Capacity Building

Since 1980, CCAF, with significant support from Canada's legislative audit community and others, has delivered an international program to provide capacity building support to the SAls and legislative oversight committees of participating developing countries. Our current program, the International Legislative Oversight Program (ILOP), runs from 2012-2017 and is funded by the Department of Foreign Affairs, Trade and Development. It focuses on four countries: Cameroon, Ghana, Tanzania and Vietnam.

ILOP activities are delivered in partnership with many Canadian audit offices, at the federal, provincial and municipal levels. They contribute by hosting Fellowship placements, welcoming Fellows and interns for meetings, and co-facilitating training and mentoring activities abroad.



The 13-14 graduating Fellows with Michael Ferguson, François Legault of DFATD, and Paul Lohnes

CCAF co-facilitates AFROSAI-E regional performance audit training

The 3-module AFROSAI-E regional performance audit training program includes a mix of classroom training and mentoring and requires participants to plan, conduct and report on a performance audit. This year CCAF concluded deliveries of this program in South Africa and Mauritius, which included participants from 3 of 4 ILOP countries and began a new delivery in Tanzania, holding Module 1 there in February 2015. The Tanzania program has a special focus on auditing extractive industries. Kim MacPherson, Auditor General of New Brunswick, co-facilitated and 31 auditors participated, including 19 from Tanzania, Cameroon and Ghana.



Kim MacPherson leads training in Tanzania

CCAF and Canadian partners give new environmental audit workshop in Ghana

Yves Gauthier (Vice-President, International Programs, CCAF), John Reed (Vice-President, Performance Audit, CCAF), Jean Cinq-Mars (Sustainable Development Commissioner, OAG of Quebec) and Morris Sydor (Assistant Auditor General, OAG of British Columbia) led a very successful environmental auditing workshop for the Ghana SAI. This facilitation team collaborated with



CCAF graduate Fellow Lawrence Ayagiba (Assistant Auditor General, Ghana), other environmental audit experts, and a learning and development specialist to design this new workshop and tailor it to the Ghana SAI's needs. Participants learned about water, forestry, mining and waste management and how they can conduct high impact audits of environmental issues and programs.

Management internships in Canada address SAls' strategic needs

CCAF held four internship programs, for eleven SAI managers, each designed to address a strategic need identified by the SAI. For example, managers from Cameroon and Tanzania studied stakeholder relations and drafted communications strategies for their SAls. They met with the OAGs of Canada, Quebec and Nova Scotia, as well as the municipal audit offices of Halifax and Quebec City, observed the tabling of the Auditor General of Canada's Fall 2014 Report, attended a meeting of the Federal PAC and worked with CCAF mentors. Management internships strengthen the long term sustainability of the SAI capacity by ensuring senior managers are engaged and supportive of the graduate Fellows as agents of change upon their return from their Fellowship year.



The Cameroon managers and Yves Gauthier at the VGQ with Michel Samson & Lucie Roy

Sustainable practices being developed at the Vietnam SAI

CCAF and the OAG of Alberta helped the newly formed Performance Audit Division to develop its own Performance Audit Fundamentals course in Vietnamese and to hold a pilot delivery of the course for senior management in January. Through direct mentoring, the Division completed its first two stand-alone performance audits this year. CCAF supported a team to attend training on the INTOSAI PMF and present it to management, resulting in the development of an implementation plan for 2015. A team of five from the SAI participated in an internship on management skills and a delegation of five completed a study tour in Canada on government oversight.



Mentors from CCAF and the OAG of Alberta work with the team in Vietnam

| SG #3 - TOTAL EXPENSES | YEAR ENDING MARCH 31, 2015 | YEAR ENDING MARCH 31, 2014 |
|------------------------|----------------------------|----------------------------|
| INTERNATIONAL PROGRAM | \$1,794,983 | \$1,840,037 |

INTERNATIONAL PARTNERS: INTOSAI, IDI AND REGIONAL SAI ASSOCIATIONS

| | |
|---------|---|
| INTOSAI | International Organization of SAls |
| IDI | INTOSAI Development Initiative |
| WGEA | INTOSAI Working Group on Environmental Auditing |
| GIZ | German Aid |
| SECO | Switzerland Aid |

| | |
|-----------|----------------------------------|
| AFROSAI-E | English-speaking African SAls |
| CREFIAC | French-speaking Sub-Saharan SAls |
| ASOSAI | Asian SAls |
| ASEANSAI | Southeast Asian SAls |