

CCAF International Legislative Oversight Program: CAMEROON

The CCAF partnership with *le Contrôle Supérieure de l'État (CONSUPE)*

Performance audit and legislative oversight are at early stages in Cameroon. Prior to the ILOP, the CONSUPE (Cameroon's supreme audit institution, or SAI) had conducted one performance audit. It was directed by CCAF graduate Fellow Pauline Kane Fortune and was a pilot for the SAI and for the region. Ms. Kane Fortune now holds a senior position at the office, and the CONSUPE is currently conducting performance and environmental audits that have been initiated through the ILOP. This includes audits conducted through the AFROSAI-E 3-module training program; although Cameroon is not an AFROSAI-E member, CCAF has been able to engage the CONSUPE in three deliveries of this training.

The CONSUPE has identified particular needs in the following areas: significantly improving quality control and assurance; building applied knowledge and experience in performance auditing; developing environmental audit knowledge and experience; improving the management and measurement of its own performance; and developing and deploying a strategy for communicating and building relationships with external stakeholders, including Parliament and its Commission des Finances.

There is no legislative oversight committee receiving the SAI's audit reports; the SAI reports directly to the President in accordance with legislation and with the presidential system in place, similar to other Francophone and Portuguese African countries.

Background on CCAF and the International Legislative Oversight Program

CCAF-FCVI Inc. (formerly called the Canadian Comprehensive Auditing Foundation) is a non-profit research and educational organization that promotes effective performance audit and oversight of government operations. CCAF's International Legislative Oversight Program aims to contribute to improved transparency, effectiveness and accountability in public resource management in four countries: Cameroon, Ghana, Tanzania and Vietnam. The program runs from 2012 to 2017. It builds upon the success of our previous five-year program (the International Legislative Audit Assistance Program, 2007-2012) and CCAF's history of international engagement, which dates to 1980.

The program's principal activities are Fellowships (for senior auditors) and internships (for SAI managers) in Canada; in-country and regional workshops; online distance education courses; support for SAI management on matters such as performance measurement and strategic planning; and ongoing mentoring and follow-up. Participants in the nine-month Fellowships are required to develop performance audit plans that they will conduct when they return from Canada. Participants in the 3-module training program delivered with AFROSAI-E are required to plan, conduct and report performance audits. Activities are delivered with our many Canadian partners—federal, provincial and municipal audit offices that share their expertise by volunteering to be Fellowship hosts, training co-facilitators, and mentors.

Overview of ILOP results in Cameroon

FELLOWSHIPS

| FELLOW | YEAR | GENDER | HOST OAG | AUDIT TOPIC |
|------------------------|---------|--------|----------|---|
| Freddy Ndjemba | 2012-13 | Male | Canada | Management of Public Debt (1) |
| Noelle Medemeze Yalla | 2013-14 | Female | Quebec | Programme de rénovation et de développement de la formation professionnelle dans les secteurs de l'agriculture, de l'élevage et de la pêche |
| Alain Memvuh Lindouyou | 2013-14 | Male | Quebec | Audit de la gestion du Programme d'appui à la jeunesse rurale et urbaine du Cameroun (PAJER-U) |
| Evrard Lele Tiam | 2014-15 | Male | Canada | National Food Security Program |
| Prudence Ngoujou | 2015-16 | Female | Quebec | Projet de mise en place d'un dispositif d'appui aux femmes pauvres dans les centres de promotion de la femme au Cameroun |

| | | | | |
|----------------------------|---------|--------|--------|--|
| Georges Valery Onana Ebode | 2015-16 | Male | Quebec | Project d'appui au développement des filières agricoles (PADFA) |
| Roseline Nouesta | 2016-17 | Female | Canada | La collecte des recettes minières par le programme de sécurisation des recettes des mines, de l'eau et de l'énergie (PSRMEE) |

Note: Prior to the ILOP, 5 Fellows from Cameroon graduated between 1991 and 2012.

MANAGEMENT INTERNSHIPS

| INTERN | DATES | GENDER | TOPIC |
|----------------|--------------|--------|--|
| Rose Djila | Nov 2013 | Female | Projet d'élaboration d'un guide de contrôle de qualité des audits de l'ISC du Cameroun |
| Louise Mbangue | Nov-Dec 2014 | Female | Stakeholder relations and communications strategy |
| Olivier Essama | | Male | |
| Eric Omengue | Sep 2016 | Male | Audit Topic Selection and Multi-Year Planning |

IN-COUNTRY AND REGIONAL COURSES FOR THE SAI

| COURSE | DATE | PARTICIPANTS | | |
|---|---------------------|--------------|-----------|-----------|
| | | FEMALE | MALE | TOTAL |
| Performance Audit Training | | | | |
| Environmental Auditing regional course in Cameroon (plus subsequent regional courses for this audit project) <i>Audit topic: Sustainable Use of Water Resources in the Lake Chad Basin – regional audit with Chad, Niger & Nigeria</i> | Mar 2013 | 0 | 4 | 4 |
| AFROSAI-E 3-module Performance Audit regional course in South Africa <i>Audit topic: Swine Development Program</i> | Jun 2013 - Apr 2014 | 1 | 2 | 3 |
| Performance Audit Fundamentals in Cameroon | Feb 2014 | 7 | 23 | 30 |
| AFROSAI-E 3-module Performance Audit regional course in Mauritius <i>Audit topic: Management of Public Debt Management(2)</i> | Mar 2014 - Oct 2014 | 0 | 2 | 2 |
| AFROSAI-E 3-module Performance Audit regional course in Tanzania <i>Audit topic: Monitoring and Control of Quarry Activities</i> | Feb 2014 - Feb 2015 | 1 | 2 | 3 |
| Environmental Auditing workshop in Ghana | Mar 2015 | 0 | 3 | 3 |
| Advanced Performance Audit Workshop in Cameroon (plus one-day preparatory session in March 2015) | Apr-May 2015 | 8 | 27 | 35 |
| Subtotal: | | 17 | 63 | 80 |
| Stakeholder Relations and Communications Training | | | | |
| AFROSAI-E and GIZ regional workshop on SAI-PAC Communications Toolkit - 1 | Oct 2012 | 0 | 2 | 2 |
| AFROSAI-E and GIZ regional workshop on SAI-PAC Communications Toolkit - 2 | Feb 2013 | 0 | 1 | 1 |
| Subtotal: | | 0 | 3 | 3 |
| Total: | | 17 | 66 | 83 |

ONLINE EDUCATION: ALGONQUIN COLLEGE – FORENSIC ACCOUNTING AND FRAUD INVESTIGATIONS

| PARTICIPANT | ENROLMENT DATE | GENDER | # COURSES COMPLETED |
|------------------------|----------------|--------|---------------------|
| Agbor Adolf Tarhabbey | Jan 2015 | Male | 7 |
| Guillaume Eboukele | Jan 2015 | Male | 7 |
| Valentine Bongado Onya | Jan 2015 | Male | 7 |

PARTICIPATION IN REGIONAL AND INTERNATIONAL EVENTS

| EVENT | DATE | PARTICIPANTS | | |
|--|--------------|--------------|----------|----------|
| | | FEMALE | MALE | TOTAL |
| Training on INTOSAI PMF in Norway | May 2014 | 1 | 1 | 2 |
| AFROSAI-E Working Group on Environmental Auditing conference in Kenya | May 2014 | 0 | 3 | 3 |
| Performance Audit training in Pakistan (4-week program delivered by the SAI) | Feb-Mar 2015 | 0 | 1 | 1 |
| Total: | | 1 | 5 | 6 |