

# INTERNATIONAL LEGISLATIVE OVERSIGHT PROGRAM

## PROGRAMME INTERNATIONAL D'AIDE À LA SURVEILLANCE LÉGISLATIVE



# FELLOWSHIPS / BOURSES D'ÉTUDES 2012-2013



**CCAF-FCVI**  
International Programs      Programmes internationaux





# Freddy Yves NDJEMBA CAMEROON



## Education

Freddy has a Masters degree in Economic Analysis and Policy from the Université d'Auvergne in Clermont Ferrand (France). He also earned a diploma from Cameroon's École Nationale d'Administration et de Magistrature (General Administration option). He has had training in performance, public debt and environmental auditing, as well as in strategic planning.

## Title and Responsibilities

Freddy is presently assistant auditor at the Services du Contrôle Supérieur de l'État. His work involves three levels:

- Technical level: He has performed a dozen or so financial or compliance audits.
- Administrative level: Assigned to the Secretary-General of his country's SAI, he helps coordinate the work of this institution and assists in following-up on administrative relationships with State institutions.
- Strategic level: He is a member of the team responsible for developing the Strategic Plan for the Services du Contrôle Supérieur de l'État.

## OAG of Canada assignment and Special Project

Freddy was assigned to Group 8, headed by Wendy Loschiuk. He joined the team responsible for conducting the audit of Information systems and delivery of government services, led by OAG Principal Dale MacMillan. He also worked on the audit of the Accessibility of Government Services to Canadians, under the leadership of Bernard Battistin and Marcel Lacasse.

During his fellowship, he developed his special project on the performance audit of Cameroon's management of its public debt with the guidance and direction of Richard Domingue (Principal) and Barry Leighton. The objective of this audit is to measure how well the country's public debt has been managed during the period under examination. The criteria for evaluating the management framework for the public debt are taken from documents and standards produced by the International Monetary Fund, the World Bank and the Economic and Monetary Community of Central Africa.

## Professional Goals

Freddy's professional goals are to contribute to the modernisation of the Services du Contrôle Supérieur de l'État with a view to improving its impact on external stakeholders. To achieve his goals, he aims to contribute to the development of a new product line – performance auditing; he also intends to participate in the implementation of a quality control mechanism.

## Personal Interests

Freddy is passionate about sport, he follows games and also participates in sporting activities. He enjoys reading, especially biographies.

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# Freddy Yves NDJEMBA CAMEROUN



## Études

Freddy est titulaire d'une maîtrise en Analyse et Politique Économique de l'Université d'Auvergne à Clermont Ferrand (France). Il est également diplômé de l'École Nationale d'Administration et de Magistrature du Cameroun (option Administration Générale). Sur le plan des formations professionnelles, il a suivi des formations en audit de performance, en audit de la dette publique, audit environnemental et en planification stratégique.

## Titre et responsabilités

Freddy occupe actuellement le poste de vérificateur assistant dans les Services du Contrôle Supérieur de l'État. Il participe à des activités sur le plan technique, administratif et stratégique.

- Sur le plan technique, il a son actif une dizaine de travaux d'audit, essentiellement des audits financiers et de conformité.
- Sur le plan administratif, il est affecté auprès du Secrétaire Général de l'ISC et participe à la coordination des travaux de l'ISC ainsi qu'au suivi des relations administratives avec les institutions étatiques.
- Sur le plan stratégique, il est membre de l'équipe chargée d'élaborer le Plan stratégique des Services du Contrôle Supérieur de l'État.

## Affectation au BVG du Canada et projet spécial

Freddy est affecté au Groupe 8, dirigé par Wendy Loschiuk. Il a fait partie de l'équipe chargée de l'audit des Systèmes d'information et de la fourniture des services gouvernementaux, dirigée par la directrice principale Dale MacMillan. Il a participé au projet d'audit de l'accessibilité des services gouvernementaux pour les Canadiens, sous la direction de Bernard Battistin et Marcel Lacasse.

Pendant son stage au Canada, il a élaboré un projet spécial sur l'audit de performance de la gestion de la dette publique au Cameroun. L'objectif de cet audit est d'évaluer si la dette publique du Cameroun a été gérée avec efficacité au cours de la période de référence. Les éléments permettant d'évaluer le cadre de gestion de la dette publique sont contenus dans les documents et standards produits par le Fonds monétaire international, la Banque mondiale et la Communauté économique et monétaire d'Afrique centrale. Dans le cadre de l'élaboration de ce projet, Freddy a bénéficié du concours de Richard Domingue (directeur principal) et de Barry Leighton.

## Objectifs professionnels

Les objectifs professionnels de Freddy sont de contribuer à la modernisation des Services du Contrôle Supérieur de l'État en vue d'améliorer son impact auprès de ses parties prenantes externes. Pour ce faire, il compte participer à la création d'une nouvelle ligne de produit : l'audit de performance; de même, il envisage de prendre part à la mise sur pied d'un dispositif de contrôle de qualité.

## Intérêts personnels

Freddy est passionné de sport, qu'il suit attentivement et pratique également. Il s'intéresse beaucoup à la lecture, notamment les biographies.

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# **Management of Public Debt in Cameroon**

**FREDDY YVES NDJEMBA**

## **Executive Summary**

I developed this special project to meet a requirement of the International Program of the Canadian Comprehensive Auditing Foundation (CCAF). The main focus of the project is a performance audit plan.

Following the economic crisis of the mid-80s, and the debt-relief initiatives that followed, the management of the public debt has become a priority for many developing countries, including Cameroon.

While providing much needed funds for the borrowing country, the indebtedness process is not without major risks. Such risks can compromise the financial stability or fiscal discipline of any given state, and can put a major strain on the development or recovery of economies.

Financial institutions and the international community reached a consensus on the need to promote sound management of the public debt. To prevent a major collapse (related to mismanagement of their debt) from happening again, governments were encouraged to develop and implement strategies to ensure the sustainability of their domestic and external debt. This would help them capitalize on prudent indebtedness, while mitigating the risks inherent to the process.

Our audit will identify if significant progress has been made in the management of Public Debt in Cameroon. The audit will also take into consideration the implementation of the Regional Guidelines on Public Debt Policy and Public Debt Management.

This is a cross-entity audit that will involve multiple entities and focus on specific aspects of Public Debt as well as specific functions of Debt Management.



# David Doe Amediku

## GHANA



### **Education**

David holds a first degree in geodetic engineering (BSc.) and a master's degree in environmental resources management (MSc.), both from the Kwame Nkrumah University of Science and Technology in Ghana.

### **Title and Responsibilities**

David joined the Performance Audit Department of the Ghana Audit Service in 2006 and is currently an Assistant Director of Audit. He has been trained in performance auditing under the sponsorship of the European Union. He has also participated in the international training programme on Audit Quality Management organized by the International Centre for Information Systems and Audits (iCISA) in India sponsored by the Government of India. He has led several performance audit assignments, including the management of hospital waste, management of prison accommodation, and the utilization of the Minerals Development Fund. He previously worked at Watershed Ghana Limited (a land survey firm) as a project engineer and was also self-employed as a land surveyor.

### **OAG of Canada assignment and Special Project**

David was assigned to the Environment and Sustainable Development Audit Group (group 4). He joined a team responsible for conducting the audit on the Ecological Integrity in Canadian National Parks. He worked on this audit under the leadership of Andrew Ferguson (Principal) and James Reinhart (Director).

David developed his special project, titled "Management of National Forest Plantation Development Programme (NFPDP) in Ghana," under the direction and guidance of his mentors, Kimberly Leach and Peter Morrison, and with

advice from Barry Leighton and Adriel Gonet. The special project includes an audit plan for a performance audit of the management of the National Forest Plantation Development Programme in Ghana. It is intended to highlight the challenges in the management of the NFPDP and give recommendations to help improve the programme's implementation.

### **Professional Goals**

David's professional goal is to be a resource person in performance auditing. He intends to achieve this goal by continually enhancing his capacity in performance audit methodologies and practices through participating in courses and conducting research. Upon his return to Ghana, he plans to contribute to enhancing the performance auditing capacity in the Ghana Audit Service by sharing the knowledge he acquired at the Office of the Auditor General of Canada. He also plans to continue to share lessons learned and best practices in environmental audits to support the Environment Audit unit at his office.

### **Personal Interests**

David enjoys playing and watching soccer and listening to music. During his stay in Canada, he has enjoyed many new experiences, including a curling game, and sightseeing.

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# David Doe Amediku

## GHANA



### Études

David détient un diplôme d'ingénieur en levés géodésiques (B.Sc.) et une maîtrise en gestion des ressources environnementales (M.Sc.), deux diplômes qu'il a obtenus à l'Université Kwame Nkrumah des sciences et de la technologie au Ghana.

### Titre et responsabilités

David est entré au Département des audits de performance du Service d'audit du Ghana en 2006 et il est actuellement directeur adjoint de l'audit. Il a reçu une formation sur l'audit de performance auprès de l'Union européenne. Il a aussi participé au programme international de formation sur la gestion de la qualité des audits, organisé par le Centre international pour les systèmes d'information et les audits (iCISA) en Inde, ce programme étant commandité par le gouvernement de l'Inde. Il a dirigé plusieurs projets d'audit de performance, y compris ceux qui portaient sur la gestion des déchets d'hôpitaux, la gestion des installations carcérales et l'utilisation du Fonds de mise en valeur des minéraux. Auparavant, il a travaillé chez Watershed Ghana Limited (une société d'arpentage) à titre d'ingénieur de projet et il a aussi été à son compte en qualité d'arpenteur.

### Affectation au BVG du Canada et projet spécial

David a été affecté au Groupe des audits sur l'environnement et le développement durable (le Groupe 4). Il s'est joint à une équipe chargée d'exécuter un audit de l'intégrité écologique dans les parcs nationaux du Canada. Il a alors travaillé sous la direction d'Andrew Ferguson (directeur principal) et de James Reinhart (directeur).

David a élaboré son projet spécial intitulé « Gestion du Programme national de développement des plantations forestières (PNDPF) au Ghana » sous la direction de ses mentors, Kimberly Leach et Peter Morrison, et avec les conseils de Barry Leighton et

d'Adriel Gionet. Le projet spécial comprend l'élaboration d'un plan d'audit de performance sur la gestion du Programme national de développement des plantations forestières au Ghana. Il vise à mettre en lumière les défis que comporte la gestion du PNDPF et à formuler des recommandations pour aider à en améliorer la mise en œuvre.

### Objectifs professionnels

David a pour objectif professionnel de devenir une personne-ressource dans le domaine des audits de performance. Il compte y arriver en améliorant constamment ses connaissances sur les méthodologies et les pratiques du domaine en suivant des cours et en faisant des recherches. À son retour au Ghana, il envisage de contribuer à l'enrichissement des capacités d'audit de performance du Service d'audit du Ghana, en partageant les connaissances qu'il aura acquises au Bureau du vérificateur général du Canada. Il a aussi l'intention de continuer à partager les leçons retenues et les pratiques exemplaires relatives aux audits environnementaux pour appuyer le module des audits environnementaux de son bureau.

### Intérêts personnels

David aime jouer au soccer, en regarder des parties et écouter de la musique. Pendant son séjour au Canada, il a vécu de nombreuses expériences nouvelles et agréables, y compris une partie de curling et le tourisme.

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# **Management of National Forest Plantation Development Programme in Ghana**

**DAVID DOE AMEDIKU**

## **Executive Summary**

I developed this special project to meet a requirement of the International Program of the Canadian Comprehensive Auditing Foundation (CCAF). The main focus of the special project is the presentation of a performance audit plan. When I return to my home office in Ghana, I will lead an audit team to implement this plan, putting into practice the methodology I have learned in Canada.

The topic I have selected, with the consent of the Auditor General of Ghana, is the management of National Forestry Plantation Development Programme (NFPDP) in Ghana. This topic is of a particular interest to both the Ghanaian legislature and the Ghana Audit Service, as the NFPDP is one of the Government of Ghana's principal responses to the problem of deforestation in Ghana, and aligns with the Government's established goal of achieving sustainable forest management by the year 2020.

## **Overview of the Special Project**

As of 2010, Ghana had a forest cover of about 4.9 million hectares, or about 21.7 percent of the country's total land. Ghana's forest sector not only provides environmental benefits, but also contributes about 6 percent to the gross domestic product and is essential to the livelihoods of more than 2.5 million Ghanaians. These benefits are threatened by an annual deforestation rate of about 125,000 hectares.

The NFPDP was established in 2001 with the aim of restoring Ghana's forest cover by establishing forest and tree plantations nationwide through reforestation and afforestation

programmes. The main objective of this programme is to increase the nation's tree and forest cover by 20,000 hectares annually. It has an average annual budget of GH¢ 20 million (US\$ 10.5 million). The NFPDP is administered by the Forestry Services Division of the Forestry Commission of Ghana under the supervision of the Ministry of Lands and Forestry of Ghana.

The planned audit is intended to provide Parliament with unbiased facts on the management of the NFPDP and recommendations to help improve its implementation, ultimately contributing to sustainable forest development in Ghana.

The matters to be audited include: acquisition of seedlings, planting and plantation maintenance, harvesting of trees, and monitoring and evaluation of the programme toward achieving its objectives.





# Nyanda Leonard Mabuga **TANZANIA**



## **Education**

Leonard is a lawyer by profession, holding a Bachelor of Laws degree (LL.B) from Tumaini University (2009). At the time of his Canadian Fellowship, he had been enrolled for the Postgraduate Diploma in Law Practice at the Law School of Tanzania; he will resume his studies next year.

In 2011 Leonard attended courses on Evidence Gathering and Analysis and Report Writing given by CCAF in Arusha, Tanzania. In March 2012 he attended a course on Performance Audit of Road Construction Projects (PARCP) held at Mananga Centre for Regional Integration and Management Development in Swaziland.

## **Title and Responsibilities**

Leonard joined the Office of the Controller and Auditor General—which is known as the National Audit office of Tanzania (NAOT)—in 2010 under the Value-for-Money division, where he works as a Performance Auditor.

Leonard has worked on several performance audit projects, his first project being the Management of Police Inspections and Speed Limits. He is frequently asked to assist by providing legal expertise in special audits of various government departments.

In the Value for Money division, his main tasks have been but are not limited to:

- plan for audit projects;
- collect and analyze data from field visits; and
- write reports.

## **OAG of Canada assignment and Special Project**

Leonard was assigned to Group 8 headed by Wendy Loschiuk, Assistant Auditor General. He worked with the team auditing Correctional Services

Canada under Frank Barrett (principal) and Carol McCalla (Director).

His special project paper is entitled “Management of Inspection and Surveillance at Food Processing Plants and at Ports of Entry.” He developed the paper under the direction and guidance of his mentor John Affleck and with advice from Barry Leighton. The objective of this paper is to determine whether the Tanzania Food and Drugs Authority minimizes food recalls by conducting inspection at food processing plants and at ports of entry.

## **Professional Goals**

Leonard’s goal is to comprehensively understand Performance Audit methodology and approaches, and to use such knowledge and experience to improve the overall conduct of performance audit in the NAOT. Additionally, he will use the knowledge acquired at the OAG-Canada in training new and fellow performance auditors at the NAOT for the same objective of improving the conduct and management of performance audit projects.

## **Personal Interests**

Leonard is a die-hard soccer fan and player who also loves reggae songs and Tanzania’s Bongo flavour music. He writes many articles, reads books, and enjoys going to the beach at the Indian Ocean or safari camping.

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# Nyanda Leonard Mabuga

## TANZANIE



### Études

Leonard est avocat; il détient un baccalauréat en droit (LL.B) de l'Université Tumaini (2009). Au moment de commencer son stage au Canada, il était inscrit au diplôme d'études supérieures en droit à l'École de droit de la Tanzanie; il reprendra ses études l'an prochain.

En 2011, Leonard a suivi des cours sur la collecte et l'analyse des éléments probants et sur la rédaction de rapports que la CCAF-FCVI donnait à Arusha (Tanzanie). En mars 2012, il a suivi un cours sur l'audit de performance des projets de construction routiers (APPCR), au Centre Mananga pour l'intégration régionale et le développement de la gestion, au Swaziland.

### Titre et responsabilités

Leonard est entré au Bureau du contrôleur et vérificateur général – connu comme étant le Bureau national d'audit de la Tanzanie (NAOT) – en 2010, dans la division de l'optimisation des ressources où il travaille à titre d'auditeur de performance.

Leonard a travaillé à plusieurs projets d'audit de performance, le premier ayant porté sur la gestion des inspections policières et des limites de vitesse. On lui demande souvent de fournir son opinion juridique dans le cadre d'audits spéciaux visant divers ministères de l'État.

Dans la division de l'optimisation des ressources, ses principales tâches ont été les suivantes, entre autres :

- planifier des projets d'audit;
- réunir des données à la faveur de visites sur le terrain et les analyser;
- rédiger des rapports.

### Affectation au BVG du Canada et projet spécial

Leonard a été affecté au Groupe 8 dirigé par Wendy Loschiuk, vérificatrice générale adjointe. Il a travaillé avec l'équipe chargée d'auditer le Service correctionnel du Canada, sous la gouverne de Frank

Barrett (directeur principal) et de Carol McCalla (directrice).

Son projet spécial s'intitule « Gestion de l'inspection et de la surveillance dans les usines de transformation des aliments et aux ports d'entrée ». Il a rédigé son rapport sous la direction de son mentor John Affleck et avec les conseils de Barry Leighton. Son objectif consiste à établir si l'Autorité des aliments et drogues de la Tanzanie réduit au minimum le nombre de rappels d'aliments en faisant des inspections dans les usines de transformation des aliments et aux ports d'entrée.

### Objectifs professionnels

Leonard a pour objectif de comprendre à fond la méthodologie et les démarches appliquées dans les audits de performance, puis d'utiliser les connaissances et l'expérience ainsi acquises pour améliorer l'exécution globale des audits de performance au NAOT. En outre, il se servira des connaissances acquises au BVG du Canada pour former de nouveaux auditeurs de performance et ses collègues au NAOT, son objectif étant ici encore d'améliorer l'exécution et la gestion des projets d'audit de performance.

### Intérêts personnels

Leonard est un passionné de soccer qui aime aussi les chansons reggae et la musique tanzanienne aux échos de bongo. Il rédige de nombreux articles, lit des livres et adore aller à la plage, sur les bords de l'océan Indien, ou aller faire du camping-safari.

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# **Management of Inspection and Surveillance at Food Processing Plants and at Ports of Entry**

**NYANDA LEONARD MABUGA**

## **Executive Summary**

This special project was developed to meet a requirement of the International Fellowship Program of the Canadian Comprehensive Auditing Foundation (CCAF). The main focus of the paper is a performance audit plan.

The government, through the Tanzania Food and Drugs Authority (TFDA), must work to protect public health and economic benefits of improving and managing food safety inspections and surveillance. From an economic perspective, strengthening food safety inspection and surveillance creates a dynamic food trade industry, which subsequently contributes to the country's economy. It reduces incidence of food recalls and improves the nutritional status of the country's population and increases the working power of the nation.

For the sake of the entire population's health and well-being, every citizen needs to have confidence at all times when he or she buys foodstuffs, be it domestically produced or imported from abroad. As such, this audit will work to assess the whole management chain of inspection and surveillance programs conducted by the TFDA at food processing plants and at ports of entry.

This audit will evaluate whether the TFDA minimizes food recalls by conducting inspection at food processing plants and at ports of entry. This audit will inform the legislature as to whether TFDA inspection and surveillance programs are risk planned, risk conducted, and

monitored according to the requirements set out in the Tanzania Food, Drugs and Cosmetics Act, its regulations, as well as guidelines issued by the same authority. The audit will identify any gaps and forward recommendations to the TFDA through parliamentarians for implementation and improvement of the inspections and surveillance programs.





## **Education**

Chau graduated from the Academy of Finance with Excellent qualification, earning a Bachelor's Degree and Master Degree in the United Kingdom. During his studies in Vietnam, he received awards from The People's Committee of Hanoi, the Ministry of Education and Training, and other ministries. He successfully qualified to work in State Audit Office of Vietnam (SAV) without any entrance examination. Chau has completed some audit training in Vietnam.

## **Title and Responsibilities**

Chau joined the SAV in 2011. He works in the Department of General Affairs where his responsibilities include: auditing the provincial budget; developing annual audit plans; developing annual audit reports; working with the Economic Committee, the Financial and Budgetary Committee of the National Assembly and the Ministry of Finance; and providing audit results to the Financial and Budgetary Committee of the National Assembly, the Ministry of Finance, the People's Councils of the audited localities and other agencies as stipulated by laws.

## **OAG of Canada assignment and Special Project**

Chau was assigned to the Emergency Management on Reserves and Procurement and Asset Management audit team at the Office of the Auditor General of Canada, headed by Assistant Auditor General Jerome Berthelette. Chau worked with Ivar Upitis (Director and mentor) and Casey Thomas (Director).

Chau prepared his special project—Management of Sustainable Rice Production and Rice Farmland in Vietnam—under the direction of his mentor, Ivar

Upitis, and with advice from Barry Leighton. The project includes an audit plan for a performance audit of the management of sustainable rice production and rice farmland in Vietnam. In executing the audit, Chau will apply the systems audit methodology documented in the Audit Logic Matrix, which forms part of his special project.

## **Professional Goals**

Chau's professional goal is to improve his individual capacity to become a professional legislative auditor by learning systems audit methodologies and practices on performance audit. Upon his return to Vietnam, he plans to contribute to developing performance auditing capacity in the SAV by sharing the knowledge he acquired at the Office of the Auditor General of Canada. He also plans to continue to share lessons learned and best practices with other Fellows at the SAV.

## **Personal Interests**

Chau enjoys travelling, discovery and photography. During his stay in Canada, he has enjoyed many experiences, including travel around Ottawa, visiting some other interesting places and so on.

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# Le Hoai Chau

## VIETNAM



### Études

Chau détient un diplôme de l'Académie des finances avec mention d'excellence; il possède un baccalauréat et une maîtrise qu'il a obtenus au Royaume-Uni. Pendant ses études au Vietnam, il a reçu des prix du Comité populaire de Hanoi, du ministère de l'Éducation et de la Formation et d'autres ministères. Il s'est qualifié pour travailler au Bureau national d'audit (BNA) du Vietnam sans subir d'examen d'entrée. Il a reçu une certaine formation dans le domaine des audits, au Vietnam.

### Titre et responsabilités

Chau est entré au BNA en 2011. Il travaille au ministère des Affaires générales où il assume les responsabilités suivantes : vérifier le budget des provinces; dresser des plans d'audit annuels; rédiger des rapports d'audit annuels; travailler avec le Comité de l'économie, le Comité des finances et du budget de l'Assemblée nationale et le ministère des Finances; communiquer les résultats des audits au Comité des finances et du budget de l'Assemblée nationale, au ministère des Finances, aux conseils du peuple des localités visées par les audits et à d'autres organismes selon les exigences de la loi.

### Affectation au BVG du Canada et projet spécial

Chau a été affecté à l'équipe des audits chargée de la gestion des urgences dans les réserves et de la gestion des acquisitions et des ressources, au Bureau du vérificateur général du Canada, sous la direction du vérificateur général adjoint Jérôme Berthelette. Il a travaillé avec Ivar Upitis (directeur et mentor) et avec Casey Thomas (directeur).

Chau a réalisé son projet spécial – La gestion de la production du riz et des exploitations rizicoles au Vietnam en vertu des principes de l'agriculture durable – sous la direction de son mentor, Ivar

Upitis, et avec les conseils de Barry Leighton. Le projet comprend l'établissement d'un plan d'audit de performance qui portera sur la gestion de la production du riz et des exploitations rizicoles au Vietnam en vertu des principes de l'agriculture durable. En exécutant l'audit, Chau appliquera la méthodologie des audits de système expliquée dans la grille logique d'audit qui fait partie de son projet spécial.

### Objectifs professionnels

Chau a pour objectif professionnel de travailler pour devenir auditeur législatif professionnel, en apprenant les méthodologies d'audit des systèmes et les pratiques relatives aux audits de performance. À son retour au Vietnam, il compte contribuer au développement des capacités d'audit de performance au BNA, en partageant les connaissances acquises au Bureau du vérificateur général du Canada. Il envisage aussi de continuer à partager les leçons retenues et les pratiques exemplaires avec ses collègues boursiers au BNA.

### Intérêts personnels

Chau aime voyager, faire des découvertes et s'adonner à la photographie. Pendant son séjour au Canada, il a profité de nombreuses expériences, notamment en se déplaçant dans la ville d'Ottawa et en visitant d'autres endroits intéressants.

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# **Performance Audit of the Management of Sustainable Rice Production and Rice Farmland in Vietnam**

**LE HOAI CHAU**

## **Executive Summary**

This special project was developed as a requirement of the International Fellowship Program of the Canadian Comprehensive Auditing Foundation (CCAF). The main focus of the paper is a performance audit plan.

The audit will be performed in accordance with the Law on State Audit, Guidelines on State Budget Audit Process, and National Target Program Audit Process. New methods and approaches acquired during the fellowship training program at the Office of the Auditor General of Canada (OAG Canada) and the Canadian Comprehensive Auditing Foundation (CCAF) will be applied.

The management of rice production and rice farmland in Vietnam is very important. The Ministry of Agriculture and Rural Development is responsible for managing rice production and rice farmland for all of Vietnam's provinces. This complexity presents a challenge for the National Food Security Program.

Management of rice production and rice farmland plays very important role in the social economy of Vietnam. Vietnam is one of the top rice production and export countries in the world. It can be said that rice has played as important role in the social and economic

evolution of Vietnam, as the development of rice farming land has always coincided with the development of the nation.

We hope that this performance audit will help identify opportunities for improving and strengthening the management of sustainable rice production and rice farmland and enhance the capacity of the National Food Security program to contribute to the development of Vietnam.





City of Ottawa water purification plant



Office of the Auditor General of Ontario



City of Ottawa Fire Services



City of Ottawa Paramedic Service



Auditor General's Office, City of Toronto



Assemblée nationale du Québec

The following offices welcomed Fellows for visits this year:

***Cette année, les boursiers ont visité les bureaux suivants :***

Office of the Auditor General, City of Ottawa

Office of the Auditor General of Ontario

Auditor General's Office, City of Toronto

Vérificateur général de la Ville de Montréal

Hydro-Québec

Vérificateur général du Québec

Développement international Desjardins

Assemblée nationale du Québec, Commission de l'administration publique

Office of the Auditor General of Alberta

Office of the Auditor General of British Columbia

Office of the Auditor General of Manitoba

Office of the Provincial Auditor of Saskatchewan

We would like to thank these offices for teaching us about their work, the Office of the Auditor General of Canada for hosting our Fellowships, and the Canadian International Development Agency for funding the CCAF International Legislative Oversight Program.

- The 2012-2013 Fellows

*Nous tenons à remercier ces bureaux de nous avoir montré le travail qu'ils effectuent, le Bureau du vérificateur général du Canada de nous avoir encadrés pendant notre stage d'études, et l'Agence canadienne de développement international de financer le Programme international d'aide à la surveillance législative de la CCAF-FCVI.*

- Les boursiers de la promotion 2012-2013



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