



2016/2017 FELLOWSHIPS | BOURSES D'ÉTUDES

International Legislative Oversight Program

Programme international
d'aide à la surveillance
législative



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- des ateliers de formation et des possibilités d'apprentissage;
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- des recherches appliquées et avancées;
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Thank you to our host audit offices and the many offices who met with us this year.

Merci aux bureaux d'audit hôtes et aux nombreux bureaux qui nous ont aidés cette année.

- The 2016-2017 Fellows / Les boursiers de l'édition 2016-2017



Auditor General of Canada
Vérificateur général du Canada



BEYOND THE FELLOWSHIPS 2016-2017 Program Highlights

AU-DELÀ DES BOURSES D'ÉTUDES 2016-2017 Faits saillants



Audit selection and multi-year planning

An internship for Supreme Audit Institution (SAI) senior managers and a Discussion Paper assisted all four SAIs. The Office of the Auditor General (OAG) of British Columbia's **Malcolm Gaston** contributed to both initiatives, and several other Canadian offices shared their experiences.

Sélection et planification pluriannuelle des audits

Un stage pour les cadres supérieurs des institutions supérieures de contrôle (ISC) et un document de travail pour nos quatre ISC partenaires. **Malcolm Gaston**, du Bureau de l'auditeur général (BAG) de la Colombie-Britannique, a contribué à ces deux initiatives, et plusieurs autres bureaux d'audit canadiens ont communiqué leur expérience aux participants.



Oversight training in Vietnam

We held our first workshop for members and staff of the National Assembly of Vietnam, with **Merwan Saher**, Auditor General of Alberta, and **Wayne Cao**, a former member of the Alberta Public Accounts Committee. Representatives of the Canadian Embassy opened the workshop.

Formation sur la surveillance au Vietnam

Nous avons tenu notre premier atelier destiné aux membres et au personnel de l'assemblée législative du Vietnam, avec **Merwan Saher** (auditeur général de l'Alberta) et **Wayne Cao** (ancien membre du Comité des comptes publics de l'Alberta). Des représentants de l'ambassade du Canada ont ouvert l'atelier.



Extended Fellowship

Georges Valery Onana Ebode, a 2015-2016 Fellow from Cameroon, returned to the OAG of Quebec after his graduation to continue working with his audit team for four months. Here he holds the final audit report with Auditor General **Guylaine Leclerc**.

Prolongation de stage

Georges Valery Onana Ebode, boursier camerounais de la promotion 2015-2016, est revenu au Bureau du vérificateur général (BVG) du Québec pour quatre mois afin de finaliser le rapport d'audit avec son équipe. Sur cette photo, il tient le rapport d'audit final en compagnie de la vérificatrice générale **Guylaine Leclerc**.



Quality assurance in Africa

We contributed to AFROSAI-E activities in support of quality peer reviews in the region's SAIs, with **Trena Keats** of the OAG of Newfoundland and Labrador, **Paul Nyquist** of the OAG of British Columbia, and partners from the SAIs of Ghana and Tanzania.

Assurance de la qualité en Afrique

Nous avons contribué aux activités de l'AFROSAI-E visant à soutenir les revues d'assurance qualité dans les ISC de la région, avec **Trena Keats** du BAG de Terre-Neuve-et-Labrador et **Paul Nyquist** du BAG de la Colombie-Britannique, et des partenaires des ISC du Ghana et de la Tanzanie.



Auditing the Sustainable Development Goals (SDGs)

We are contributing to INTOSAI's initiative to help SAIs conduct audits related to the United Nations' SDGs, which included this workshop for mentors. We will soon publish an Applied Practice Guide on auditing Goal 5, Gender Equality.

Audit des objectifs pour le développement durable (ODD)

Nous contribuons à l'initiative de l'INTOSAI visant à aider les ISC à auditer les ODD établis par l'ONU, dont cet atelier destiné aux mentors. Nous publierons bientôt un guide pratique sur l'audit de l'objectif 5 portant sur l'égalité des sexes.



Performance audit course

We partnered with AFROSAI-E and the SAI of Sweden to hold regional performance audit training that included Tanzania and Ghana. **Michael Pickup**, Auditor General of Nova Scotia, and graduate Fellows Monalisa Lotsu (Ghana) and Andrew Kellei (Tanzania) co-facilitated.

Cours sur l'audit de performance

Nous nous sommes associés à l'AFROSAI-E et l'ISC de Suède afin de mettre en œuvre une formation régionale sur l'audit de performance, avec notamment la participation de la Tanzanie et du Ghana. **Michael Pickup** (auditeur général de la Nouvelle-Écosse) et nos diplômés Monalisa Lotsu (Ghana) et Andrew Kellei (Tanzanie) ont animé conjointement ce cours.



Algonquin College students graduate

Charles Brown Ahlijah, Emily Buadoo and Julian Danquah Ofosuh of Ghana have completed Algonquin College's Forensic Accounting and Fraud Investigations graduate certificate program.

Diplômés du Collège Algonquin

Charles Brown Ahlijah, Emily Buadoo et Julian Danquah Ofosuh, tous trois du Ghana, ont réussi le programme du Collège Algonquin menant au certificat en expertise comptable judiciaire et enquêtes sur les fraudes.



Roseline NOUETSA SIMO

CAMEROON



Education

A graduate of the École nationale d'administration et de magistrature (ENAM), Roseline NOUETSA SIMO also holds a master's degree in public law (public finance) from the Université de Yaoundé II in Cameroon.

She has completed several training courses at the Contrôle supérieur de l'État, Cameroon's SAI, and in 2015, was awarded an AFROSAI-E diploma certificate in performance auditing.

Title and Responsibilities

Inspecteur des régies financières (tax) by profession, Roseline NOUETSA SIMO has been an assistant auditor at the Contrôle supérieur de l'État du Cameroun (CONSUPE) since April 2011, where she is involved in audits of public administration and services. Furthermore, she reports to the Legal Affairs and Information Division, where as chef de brigade she oversees the examination, analysis, and processing of data contained in whistleblowing letters received by her SAI. She is also part of the writing team for the annual report on personnel management and State assets.

At the international level, she is a project leader in the Strategic Planning Directorate at the AFROSAI General Secretariat, where she is involved in the design and implementation of an institutional strengthening framework to ensure the independence of the AFROSAI member SAIs.

OAG of Canada Assignment and Special Project

During her fellowship at the OAG of Canada, Roseline NOUETSA SIMO was assigned to Group 14, headed by Jérôme E. Berthelette. She was part of the team responsible for audits of the programs and projects of the Nunavut Government, led by James McKenzie (Principal), with Liliane Cotnoir (Director), and Adrienne Scott, Merkevia Isaac and Samira Drapeau. As a member of this team, Roseline actively participated in the production of the audit report on health programs and services in Nunavut, and contributed to the planning of the audit on climate change in Nunavut.

For her special project, she developed a plan for a performance audit of the revenues obtained from mining operations in Cameroon. She has developed an audit logic matrix and an audit program under the mentorship of Richard Domingue at the OAG of Canada and with advice from Michael McLaughlin, an associate of the Canadian Audit and Accountability Foundation. On returning to her position at the CONSUPE, she will lead the team that will carry out this audit.

Professional Goals

On her return, Roseline NOUETSA SIMO wants to share the knowledge she has acquired in performance audit through training workshops with the staff at the CONSUPE and to support the SAIs in Africa in their efforts towards the practice of performance auditing. Thanks to the skills she has developed at the OAG and with the Canadian Audit and Accountability Foundation, namely in the areas of management and leadership, she hopes to progressively integrate the new tools acquired in the daily activities of her SAI to improve efficiency. In the near future, she hopes to prepare a guide for state-owned companies and administrative public institutions likely to be subject to a performance audit.

Personal Interests

Roseline likes to help others and to organize and participate in conferences. She loves spending time with family and singing hymns, as well as playing basketball with her children and husband. During her time in Canada, she developed an interest in skiing and curling.

Telephone: +237 677 774 030

Address: Contrôle Supérieur de l'État,
940, rue Narvick, Box 376
Yaoundé, Cameroon

e-mail: rosynouetsa@yahoo.fr



Roseline NOUETSA SIMO

CAMEROUN



Études

Roseline NOUETSA SIMO est diplômée de l'École nationale d'administration et de magistrature (ENAM). Elle est également titulaire d'une maîtrise en droit public, option finances publiques, obtenue à l'Université de Yaoundé II au Cameroun.

Elle a suivi diverses formations au Contrôle supérieur de l'État, l'ISC de son pays, et a obtenu en 2015 de l'AFROSAI-E, un diplôme en audit de performance.

Titres et responsabilités

Inspecteur des régies financières (Impôts), Roseline NOUETSA SIMO exerce au plan national les fonctions d'auditrice adjointe au Contrôle supérieur de l'État du Cameroun (CONSUPE) depuis avril 2011, où elle participe aux activités d'audit des administrations et des services publics dans le cadre des mandats d'audit de son ISC. En outre, elle relève de la Division des affaires juridiques et de l'exploitation des informations au sein de laquelle, en tant que chef de brigade, elle supervise l'examen, l'analyse et l'exploitation des lettres de dénonciation parvenues à l'ISC. Par ailleurs, elle est membre de l'équipe de rédaction du rapport annuel sur la gestion du personnel et du patrimoine de l'État.

Au plan international, elle est chargée de projets à la Direction de la planification stratégique du Secrétariat général de l'AFROSAI, où elle participe notamment à la conception et à la réalisation d'un cadre de renforcement institutionnel sur l'indépendance des ISC membres de l'AFROSAI.

Affectation au BVG du Canada et projet spécial

Au cours de son stage au BVG du Canada, Roseline NOUETSA SIMO a été affectée au Groupe 14 qui est dirigé par Jérôme E. Berthelette. Elle fait partie de l'équipe chargée de l'audit des programmes et projets du Gouvernement du Nunavut. L'équipe est dirigée par James McKenzie (directeur principal), Liliane Cotnoir (directrice) et Adrienne Scott (auditrice principale); Merkevia Isaac et Samira Drapeau en font partie à titre d'auditrices professionnelles. Au sein de cette équipe, Roseline NOUETSA SIMO a activement participé à la production du rapport d'audit sur les programmes et services

de santé, ainsi que contribué à la planification de l'audit sur les changements climatiques, au Nunavut.

Son projet spécial porte sur la préparation d'un plan d'audit de performance de la collecte des revenus issus de l'exploitation des mines au Cameroun. Elle a élaboré la grille logique d'audit et le programme d'audit sous la supervision de Richard Domingue du BVG du Canada et de Michael McLaughlin, collaborateur de la Fondation canadienne pour l'audit et la responsabilisation. Elle dirigera l'équipe qui mènera cet audit quand elle reprendra son poste au CONSUPE.

Objectifs professionnels

À son retour, Roseline NOUETSA SIMO veut partager les connaissances acquises en audit de performance avec le personnel du CONSUPE lors des ateliers de formation et accompagner les ISC d'Afrique dans les efforts qu'elles déploient pour pratiquer l'audit d'optimisation des ressources. Grâce aux compétences qu'elle a développées au BVG et à la Fondation, notamment dans les domaines de la gestion et du leadership, elle compte intégrer progressivement dans le quotidien de son ISC les nouveaux outils dont elle a appris à se servir au cours de son stage afin d'améliorer l'efficience des travaux effectués. Elle ambitionne à très court terme de rédiger un guide à l'intention des entreprises publiques et des établissements publics administratifs susceptibles de faire l'objet d'un audit de performance.

Intérêts personnels

Elle aime aider les autres et donner des conférences. Elle adore passer du temps en famille et chanter des louanges, ainsi que jouer au basketball avec ses enfants et son époux. Pendant son séjour au Canada, elle a éveillé un intérêt pour le ski et le curling.



Collection of Mining Revenues in Cameroon

Roseline NOUETSA SIMO Executive Summary

Cameroon is endowed with mineral resources such as bauxite, iron, rutile, diamond, gold, sapphire, nickel, cobalt, manganese, gravels and marble. The extraction of these minerals contributes to the country's economic and social development. Revenues generated from this sector are used to support the funding of health, education, infrastructure construction, and other projects. These revenues, in the form of royalties, lease payments, licenses and permit fees, and penalties and fines paid by private companies, can also be used to support government programs, reduce public debt, or saved for future generations.

In 2002, the Government commissioned the Mining Revenue Securement Program (PSRMEE – Programme de Sécurisation des Recettes Minières de l'Eau et de l'Energie) under the Ministry of Finance. The PSRMEE has the responsibility to secure tax revenues from mining operations; to enforce fiscal declarative obligations vested on the operators to monitor the collection of taxes and royalties, including penalties and administrative fines; to ensure the capacity building of all the departments involved in the management of mining revenue; and, lastly, to prevent fraud in the sector. The Ministry of Mines, Industry and Technological Development and the Ministry of the Environment, Nature Conservation and Sustainable Development also support the PSRMEE to ensure that mining companies comply with Mining Act and environmental laws and regulations.

Despite this, revenue from mining is still below government expectations. For instance, the rate of mining revenue decreased by 62 per cent in 2015, compared to 2014. (Source: activities report 2015 of the PSRMEE). Also, mining activities are accompanied by various kinds and levels of environmental risk and, if not well managed, can result in a significant expense to the public purse. Environmental risks associated with such projects can include the release of toxic and hazardous substances. Since they provide funds for future environmental liabilities,

environmental financial assurances are used as a safeguard and are intended to protect public finances in case mining companies become insolvent or fail to carry out their legal responsibilities.

Over the past years, there have been parliamentary and public concerns about the collection of mining revenues and the management of the mining process. During the ordinary sessions of the year 2014, Members of Parliament raised concerns about the management and collection of mining resources and how they are monitored. Issues raised by the public include failure of site remediation after mining, unfair and illegal distribution of revenue collected, and environmental degradation and pollution.

During the last ten years, the SAI of Cameroon has not conducted a performance audit in the mining sector. This audit therefore seeks, on one hand, to find out whether the Ministries involved in the collection of mining revenues appropriately managed the oversight of the compliance with laws and regulations, including environmental obligations, and, on the other hand, to determine if the PSRMEE collected all revenues owed to the government.

The audit has three lines of enquiry: i) the compliance of mining activities with laws and regulations; 2) the collection of mining revenues; and 3) the oversight roles and responsibilities of ministries for site remediation. The sub-objectives linked to these lines of enquiry will help the team to conclude on the overall objective.

At the end of this audit, the SAI will suggest practical solutions to improve the collection of mining revenues and strengthen the controls in place, which will increase the revenue generated. It will also help to ensure that management of environmental financial assurances is properly done. The SAI will gain experience from this audit which will help in carrying out future performance audits.





Regina Safoaa BROBBEY

GHANA



Education

Regina holds a Master of Business Administration and a Bachelor of Education (social sciences), from the Methodist University and the University of Cape Coast respectively.

Title and Responsibilities

Regina joined the Ghana Audit Service in February 2008 as a Performance Auditor with the Performance and Special Audit Department. She is currently a Senior Auditor whose responsibilities include planning, executing, reporting and following up on performance audit reports.

Regina was either a team member or team leader for the following performance audits:

- Implementation of Capital Projects at District Assemblies (A USAID Programme on Ghana's Strengthening Accountability Mechanism);
- Management of Electronic Waste;
- Street Lighting Programme in Five Regional Capitals in Ghana;
- Ghana Education Trust Fund (GETFund) Infrastructure Projects at Tertiary Institutions;
- Utilisation of Mining Development Fund by Metropolitan, Municipal and District Assemblies (MMDAs);
- Issuing of Building Permits at the Ga-East Municipal Assembly; and
- Follow-up audit on the Management of Ghana Police Residential Accommodation.

Regina has also made presentations on performance audit reports to the Public Accounts Committee of the Parliament of Ghana.

OAG of Canada Assignment and Special Project

At the OAG of Canada, Regina worked with two teams in Group 10 with John Affleck as the Principal. Her first team (October to December 2016) worked on an audit of management of federal scientific facilities. Regina was involved in an advisory meeting, conducting interviews, and analysing data. Director Steven Mariani led this team. Her second team (January to April 2017), led by

Director Sami Hannoush, carried out an audit on science human resources capacity to deliver federal programs. Regina assisted the team with working on the classification system, developing a survey questionnaire, and conducting an interview and a site visit.

Regina developed an audit plan for her special project titled "Sustainability of Sports Stadia in Ghana." The main objective is to determine whether the Ministry of Youth and Sports and the National Sports Authority have oversight and business practices in place to ensure the physical and financial sustainability of the stadia. The audit will focus on three main lines of enquiry: oversight responsibilities; maintenance of the stadia; and generation and utilisation of revenue. Regina's mentor for the special project was John Affleck (Principal), who provided guidance and support for the audit plan. She also received advice from Michael McLaughlin, John Reed, Yves Gauthier, James McKenzie, and Sami Hannoush.

Professional Goals

Regina hopes to share the knowledge acquired with her colleagues and to use the experience in carrying out future performance audits. She would also like to mentor newly employed staff to improve their skills in performance auditing. She wishes to become a Chartered Accountant and a consultant in performance auditing and project management in the future.

Personal Interests

Regina loves to serve God and humanity. She likes listening to gospel music and watching inspiring movies, as well as reading.

Telephone: 233 243-551622

Address: Ghana Audit Service, P.O. Box M96
Ministries, Block 'O'
Accra, Ghana
e-mail: abenasafaa@yahoo.com



Regina Safoaa BROBBEY

GHANA



Études

Regina Safoaa Brobbey est titulaire d'une maîtrise en administration des affaires et d'un baccalauréat en éducation (sciences sociales) obtenus au Collège universitaire méthodiste du Ghana et à l'Université de Cape Coast, respectivement.

Titre et responsabilités

En février 2008, Regina Safoaa Brobbey est entrée au service des audits de performance et des audits spéciaux du Service d'audit du Ghana en tant qu'auditrice de performance. Actuellement, elle est auditrice principale et est notamment responsable de la planification, de l'exécution, de la préparation de rapports et du suivi des audits de performance.

Mme Brobbey a participé aux audits de performance suivants, en tant que membre ou chef d'équipe :

- la réalisation de projets d'immobilisation des assemblées de district (un programme financé par l'Agence des États-Unis pour le développement international afin de renforcer les mécanismes de reddition de comptes du Ghana);
- la gestion des déchets électroniques;
- le programme d'éclairage public dans cinq capitales régionales du Ghana;
- les projets d'infrastructure menés dans le cadre du Ghana Education Trust Fund (GETFund) dans les établissements d'enseignement de troisième niveau;
- l'utilisation du Fonds de développement des exploitations minières par les assemblées métropolitaines et municipales, ainsi que par les assemblées de district;
- la délivrance des permis de construire par l'assemblée municipale de Ga Est;
- l'audit de suivi sur la gestion des locaux d'habitation de la police ghanéenne.

Mme Brobbey a également fait des exposés sur les rapports d'audit de performance au comité des comptes publics du Parlement du Ghana.

Affectation au BVG du Canada et Projet spécial

Au Bureau du vérificateur général du Canada, Mme Brobbey a travaillé dans deux équipes du Groupe 10 ayant John Affleck comme directeur principal. Avec la première équipe (d'octobre à décembre 2016), elle a travaillé sur l'audit de la gestion des installations scientifiques fédérales. Elle a participé à une réunion consultative, menant les entretiens et analysant les données. Le directeur Steven Mariani dirigeait cette équipe. Avec la seconde équipe (de janvier à avril 2017), sous la houlette du directeur Sami Hannoush, elle a participé à un audit sur la capacité des ressources humaines scientifiques à mettre en œuvre les programmes fédéraux. Elle a aidé l'équipe à travailler sur le système de classification, à concevoir le questionnaire d'un sondage, à mener un entretien et à effectuer la visite d'un site.

Pour son projet spécial, Mme Brobbey a élaboré un plan d'audit sur la viabilité des stades au Ghana. Le principal objectif de cet audit est d'établir si le ministère de la Jeunesse et des Sports ainsi que l'Autorité nationale des sports disposent de pratiques de surveillance et de gestion afin d'assurer la durabilité physique et la viabilité financière des stades. L'audit portera sur les trois grands secteurs d'intérêt suivants : les responsabilités en matière de surveillance; l'entretien des stades; et la génération et l'utilisation des revenus. Pour son projet spécial, Mme Brobbey a eu pour mentor John Affleck (directeur principal), qui lui a apporté ses conseils et son soutien. Elle a aussi reçu les conseils de Michael McLaughlin, John Reed, Yves Gauthier, James McKenzie et Sami Hannoush.

Objectifs professionnels

Mme Brobbey compte partager avec ses collègues les connaissances acquises au Canada et utiliser cette expérience pour ses futurs audits de performance. Elle souhaiterait aussi servir de mentor aux nouveaux employés et les aider à améliorer leurs compétences en audit de performance. Elle aspire à devenir comptable agréée ainsi que conseillère en audit de performance et en gestion de projet.

Intérêts personnels

Mme Brobbey aime servir Dieu et l'humanité. Elle aime écouter de la musique gospel, regarder des films inspirants et lire.



Sustainability of Sports Stadia in Ghana

Regina Safoaa BROBBEY
Executive Summary

Ghana hosted the 26th edition of the Africa Cup of Nations in 2008. The country had to refurbish two stadia and construct two additional stadia between 2006 and 2007 to meet the tournament standards. The Chinese government agreed to fund the refurbishment and construction of the stadia for the tournament through a loan.

The Accra and Kumasi Sports Stadia were refurbished and expanded from 20,000 seats to 40,000 seats each, at a cost of \$31 million and \$26 million respectively. The Takoradi and Tamale stadia were built to seat 20,000 spectators each, at a cost of \$39 million per stadium. In 2016, another stadium was constructed at Cape Coast at a cost of \$33.35 million with a seating capacity of 15,000. The stadia have facilities such as conference rooms, gymnasiums, stores, car parks, restaurants, etc., to help generate revenue to assist the government in maintaining the stadia. The National Sports Authority (NSA) under the Ministry of Youth and Sports (MoYS) operates and maintains the stadia.

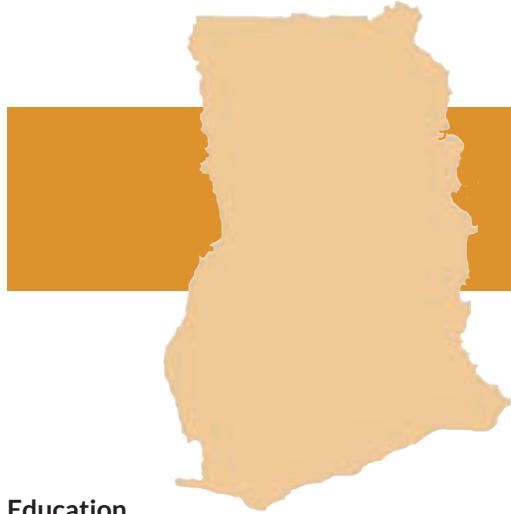
Nine years after the tournament, the facilities are deteriorating. There have been media reports on the fast deteriorating state of these facilities. The reports show that score boards are not working, steel members are rusting, turf needs re-grassing, roofing sheets are ripped-off, and the facilities need repainting, among other issues. Also, air conditioners, computers, and closed circuit TV cameras, to help check pilfering and other thefts at the stadium, were not functioning (a report by Graphic Sports, 3rd November, 2014).

The publication also revealed that conference rooms, gymnasiums, restaurants, stores, car parks, etc., are not put to maximum use. These could have possibly generated enough revenue to maintain these facilities and also develop other sport facilities.

A preliminary study conducted by the audit office showed issues relating to safety, health, maintenance, marketing, and pricing, as well as revenue opportunities. The audit therefore seeks to determine oversight and business practices that MoYS and NSA had undertaken to ensure the physical and financial sustainability of the stadia. The lines of enquiries of the audit will be on oversight responsibilities, maintenance of the stadia, and revenue generation and utilization.

With an increased demand for government to invest in sporting infrastructure, this audit will provide observations on challenges mitigating against improper sports facility management to Parliament. It will also provide recommendations to MoYS and NSA on how to improve the operations and maintenance of the stadia to ensure their sustainability. In addition, the audit will provide the office with experience that will help carry out future audits.





Renee Elorm TAY

GHANA



Education

Renee holds a Master of Arts degree in human rights and administration from the University of Ghana and a Bachelor of Arts degree in sociology and geography from the University of Cape Coast (Ghana).

Title and Responsibilities

Currently a Senior Auditor in the Performance Audit Department of the Ghana Audit Service, Renee has been with the Service since February 2008. She has been involved in carrying out performance audits on the Disposal of Government Vehicles by State Institutions, Collection of Property Rates by the Ga-West Municipal Assembly, Implementation of the Land Administration Project (Phase 1), a follow-up on the preparedness of the National Disaster Management Organization to manage disasters, and a special audit of Educational Capital Projects executed in five Districts in Northern Ghana under the Ghana Social Accountability Mechanism.

Renee has been trained in performance auditing by the European Union and AFROSAI-E; in health and safety in oil and gas auditing by PricewaterhouseCoopers; and in environmental auditing by the Canadian Audit and Accountability Foundation. She has also been trained by the Audit Service on leadership, conflict management, and the Public Procurement Act and procedures.

OAG of New Brunswick Assignment and Special Project

At the OAG of New Brunswick, Renee was assigned to the performance audit team which, from September to December 2016, was concluding an audit on the Safety of Meat in New Brunswick. In January 2017, the team commenced a new audit on Student Success. Renee's duties included review of documentation on meat safety, conducting background studies on student success, preparing summaries on topics identified to be relevant to the ongoing audit, and electronically documenting working papers.

Renee's special project is an audit plan on Girls' Education in Ghana, with a focus on the Girls - Participatory Approach to Student Success (G-PASS) scholarship program. The G-PASS program, which is funded by the Department for International

Development (UK), aims to increase the enrolment, retention, completion rate, and performance of girls at the junior high school level in 75 disadvantaged districts of Ghana. The objective of this audit is to determine whether the G-PASS program was planned and implemented to meet the requirements of the funding partner and the objective of the Girls' Education Unit, and whether the activities of the GEU can be continued in the long term without donor support. Renee was mentored by Bill Rafuse and Eric Hopper. Michael McLaughlin and Yves Gauthier provided feedback during the review of her project.

Professional Goals

Renee's aim is to become an expert in performance auditing and human rights administration. She wants to be instrumental, in her capacity as an auditor, in ensuring that systems and structures instituted to protect the public and the state purse function effectively, serve the purposes for which they were instituted, and achieve value for money. Renee also desires to become a resource to provide training to others on performance auditing.

Personal Interests

Renee enjoys reading, interacting with children, gardening, and listening to contemporary gospel music.

Telephone:

+233-302-226-957

+233-244-797-907

Address:

Ghana Audit Service

P.O. Box M 96

Accra, Ghana

e-mail: elormtay@gmail.com



Renee Elorm TAY

GHANA



Études

Renee Elorm Tay est titulaire d'une maîtrise ès arts (droits de la personne et administration) de l'Université du Ghana et d'un baccalauréat ès arts (sociologie et géographie) de l'Université de Cape Coast (Ghana).

Titre et responsabilités

Depuis février 2008, Renee Elorm Tay travaille au Service d'audit du Ghana, où elle est actuellement auditrice principale au service d'audit de performance. Elle a participé à des audits de performance sur la cession des véhicules gouvernementaux par les institutions de l'État, la perception des revenus de la propriété par l'assemblé municipale de Ga Ouest et la mise en œuvre du projet d'administration des terres (phase 1), au suivi sur l'état de préparation de l'organisme national de gestion des catastrophes pour gérer les catastrophes, et à un audit spécial sur les projets d'immobilisations dans l'éducation menés dans cinq districts du nord du Ghana dans le cadre du mécanisme de responsabilisation sociale du Ghana.

Mme Tay a suivi une formation sur l'audit de performance organisée par l'Union européenne et l'AFROSAI-E; une formation sur l'audit de la santé et de la sécurité dans le secteur pétrolier et gazier dispensée par PricewaterhouseCoopers; et une formation sur l'audit environnemental proposée par la Fondation canadienne pour l'audit et la responsabilisation. Elle a aussi suivi une formation du Service d'audit du Ghana sur le leadership, la gestion des conflits ainsi que la loi sur l'approvisionnement public et ses procédures.

Affectation au BVG du Nouveau-Brunswick et Projet spécial

Au Bureau du vérificateur général du Nouveau-Brunswick, Mme Tay a été assignée à l'équipe d'audit de performance qui, de septembre à décembre 2016, a terminé un audit sur la salubrité de la viande au Nouveau-Brunswick. En janvier 2017, l'équipe a commencé un nouvel audit sur la réussite scolaire. Mme Tay a notamment eu pour tâches d'examiner la documentation sur la salubrité de la viande, de réaliser des études préliminaires sur la réussite scolaire, de préparer des résumés sur les thèmes jugés pertinents pour l'audit en cours et de consigner sur support électronique les documents de travail.

Pour son projet spécial, Mme Tay a préparé un plan d'audit sur l'éducation des filles au Ghana, mettant particulièrement l'accent sur un programme de bourse d'études pour les filles intitulé « Girls –Participatory Approaches to Student's Success » (G-PASS). Le programme G-PASS, qui est financé par le ministère britannique du Développement international, vise à accroître les taux d'inscription, de rétention et de réussite ainsi que la performance scolaire des filles dans les écoles secondaires de premier cycle de 75 districts défavorisés du Ghana. L'objectif de cet audit est d'établir si le programme G-PASS a été planifié et mis en œuvre de manière à répondre aux exigences du partenaire de financement et au but de l'Unité de l'éducation des filles, et si celle-ci peut poursuivre ses activités à long terme sans le soutien d'un donateur. Mme Tay a bénéficié du mentorat de Bill Rafuse et d'Eric Hopper. Michael McLaughlin et Yves Gauthier lui ont fourni une rétroaction pendant l'examen de son projet.

Objectifs professionnels

Mme Tay aspire à devenir une spécialiste de l'audit de performance et de l'administration des droits de la personne. Elle souhaite aider à veiller, en sa qualité d'auditrice, à ce que les systèmes et les structures instaurés pour protéger le public et l'argent de l'État fonctionnent efficacement, servent le but pour lequel ils ont été créés et permettent d'optimiser les ressources. Elle souhaite aussi contribuer à la formation d'autres professionnels dans le domaine de l'audit de performance.

Intérêts personnels

Mme Tay aime lire, interagir avec les enfants, jardiner et écouter de la musique contemporaine gospel.



Girls' Education in Ghana: Implementation of the G-PASS Programme and sustenance of the Girls' Education Unit

Renee Elorm TAY
Executive Summary

The right to education is a fundamental right of every child. However, factors such as poverty and deeply rooted cultural norms have prevented girls in deprived rural areas from accessing basic education. Ensuring all children have equal access to education is now of global concern. All countries are striving to achieve equal access to good quality education for all in an effort to meet Sustainable Development Goal 4, which seeks to ensure inclusive and quality education for all and promote lifelong learning.

The provision of scholarships in impoverished areas of Ghana has helped to enroll girls in school and narrowed the educational gap at the basic level. Ghana, in its effort to ensure girls in deprived areas of the country are not denied basic education, established the Girls' Education Unit in 1997. Over the years since its establishment, the Girls' Education Unit has coordinated several donor-funded interventions (programmes and projects) to advance girls' education in Ghana.

One such intervention is the Girls – Participatory Approach to Students Success (G-PASS) programme funded by the UK Department for International Development (DFID). This programme seeks to provide 60,000 girls from 75 selected districts in Ghana with scholarships to enable them to enroll in school and complete their basic education. The programme aims to increase the enrolment, retention, completion and performance of girls at the junior high school level in the 75 identified districts by tackling the internal and external factors hindering girls from enrolling, staying in, completing, and performing well in school. This is to be achieved by providing a needs-based material support package comprising all the items necessary for a girl to attend junior high school, paying examination fees, raising awareness of and promoting girls' education, and

increasing the capacity of the Girls' Education Unit Head Office and District and Regional Officers.

The objective of auditing the G-PASS scholarship programme is to determine whether the Girls' Education Unit, in consultation with the funding partner, planned, implemented, monitored and reported on the delivery of the programme to enable girls in the selected districts to enroll, remain, perform and complete their junior high school education as a step towards bridging the gender gap in education at the basic level. This audit will also assess the system or measures put in place by the Ghana Education Service to ensure that the activities and interventions implemented by the Girls' Education Unit can be sustained in the long term when donor support ceases.

The audit has four lines of enquiry:

1. Planning the delivery of activities under the G-PASS programme;
2. Implementation of planned activities to achieve desired outcomes;
3. Monitoring and reporting on the implementation of planned activities; and
4. Sustenance of the Girls' Education Unit to continue to carry out gender equity activities to promote girls' education in the long term.

A performance audit on the G-PASS, which is one of several donor-funded interventions to promote the education of girls, is important as the findings and recommendations will inform government and relevant stakeholders of the success factors and challenges in making basic education accessible to all children, especially those in rural areas, through the implementation of interventions such as the G-PASS scholarship programme.





Mariam Francis **CHIKWINDO**

TANZANIA



Education

Mariam holds a master's degree in organizational sociology from St. Augustine University of Tanzania and a bachelor's degree in welfare and administration sociology from the University of Dar es Salaam. She was awarded an AFROSAI-E diploma certificate in performance auditing after completing a three-module course in South Africa. She has participated in different performance audit trainings organized by the SAI of Tanzania in the areas of data collection, analysis, and reporting, and report writing training held by AFROSAI-E in South Africa.

Title and Responsibilities

Mariam joined the National Audit Office of Tanzania (NAOT) in 2013 as Performance Auditor. She has conducted three performance audits: Management of Most Vulnerable Children (team member), Management of Urban Planning (team leader), and Management of Agriculture Crop Pest and Diseases Outbreak (team leader). She also conducted a follow-up audit on six previously tabled performance audit reports.

Mariam facilitated an induction course for new performance audit employees in 2015, and, also that year, assisted with an e-learning course (module 1). Before joining the NAOT, she worked with World Vision Tanzania as a program facilitator.

OAG of New Brunswick Assignment and Special Project

At the OAG of New Brunswick, Mariam was involved in two performance audits under supervisor Cathy Connors Kennedy. From September to November 2016, she participated in the performance audit on Meat Safety, where she conducted fact checking as part of quality assurance, participated in factual and exit meetings with the Department of Health, and observed the tabling of this report. From November 2016 to April 2017, she participated in an audit on Student Success (scoping phase), for which she reviewed and summarized documents, participated in team meetings, and attended an interview with the Department of Education, where she was assigned to prepare interview notes and also involved in developing the scoping memo.

Mariam's special project audit plan is on the Management of Pesticides in Tanzania. The objective of the audit is determining whether the Ministry of Agriculture, Livestock and Fisheries and the Tropical Pesticides Research Institute properly implement pesticide registration; train farmers, pesticide dealers and Agriculture Extension Officers on their roles related to pesticide management; coordinate required registration and training activities; and whether their inspection of pesticide dealers contributes to proper pesticide distribution and use, resulting in the safeguarding of human health and the environment and optimizing crop yield. Mariam was mentored by Eric Hopper, who gave her valuable advice that led to improvement of her project. She also benefited from advice from Yves Gauthier, Michael McLaughlin, and Bill Rafuse.

Professional Goals

Mariam aims to use the knowledge and experience she gained during her Fellowship to improve auditing practices in her SAI. It is her goal to see herself growing in performance auditing, both at the national and international level. Therefore, this is a good start for her dream to come true.

Personal Interests

Mariam likes touching other people's lives by sharing what she has. She also likes watching movies and listening to music, as well as travelling.

Telephone:

Office: +255 (22) 2115157/8

Cell: +255 (767) 665 332

Address: National Audit Office

16 Samora Machel Avenue, P.O. Box 9080

11101 Dar es Salaam, Tanzania

e-mail: mchikwindo@yahoo.com



Mariam Francis CHIKWINDO

TANZANIE



Études

Mariam Francis Chikwondo est titulaire d'une maîtrise en sociologie des organisations de l'Université Saint-Augustin de Tanzanie et d'un baccalauréat en sociologie (aide sociale et administration) de l'Université de Dar es Salaam. Elle a obtenu un certificat en audit de performance de l'AFROSAI-E après avoir réussi un cours en trois modules organisé en Afrique du Sud. Elle a participé à différentes formations en audit de performance organisées par l'Institution supérieure de contrôle de Tanzanie dans les domaines de la collecte et de l'analyse des données et de la production de rapports, ainsi qu'à une formation sur la rédaction de rapports organisée par l'AFROSAI-E en Afrique du Sud.

Titre et responsabilités

En 2013, Mariam Francis Chikwondo est entrée au Bureau national d'audit de la Tanzanie en tant qu'auditrice de performance. Elle a participé à trois audits de performance : la prise en charge des enfants les plus vulnérables (membre d'équipe), la gestion de l'aménagement urbain (chef d'équipe) et la gestion des épidémies et des ravageurs des cultures (chef d'équipe). Elle a aussi effectué un audit de suivi sur six rapports d'audit de performance antérieurs.

En 2015, Mme Chikwondo a animé un cours d'introduction pour les nouveaux auditeurs de performance et contribué à la mise en œuvre d'un cours en ligne (module 1). Avant d'entrer au Bureau national d'audit de la Tanzanie, elle a travaillé à World Vision Tanzania en tant qu'animatrice de programme.

Affectation au BVG du Nouveau-Brunswick et Projet spécial

Au Bureau du vérificateur général du Nouveau-Brunswick, Mme Chikwondo a participé à deux audits de performance sous la supervision de Cathy Connors Kennedy. De septembre à novembre 2016, elle a participé à un audit de performance sur la salubrité de la viande, vérifiant les faits dans le cadre du processus d'assurance de la qualité, assistant à des réunions factuelles et à des réunions de bilan avec le ministère de la Santé et observant la présentation du rapport. De novembre 2016 à avril 2017, elle a

participé à un audit sur la réussite scolaire (phase de l'établissement de l'étendue de l'audit), examinant et résumant les documents, prenant part aux réunions de l'équipe et assistant à une entrevue avec un représentant du ministère de l'Éducation pour laquelle elle a préparé les notes d'entrevue et aidé à rédiger la note d'information sur l'étendue de l'audit.

Pour son projet spécial, Mme Chikwondo a préparé un plan d'audit sur la gestion des pesticides en Tanzanie. L'objectif de l'audit est d'établir si le ministère de l'Agriculture, de l'Élevage et de la Pêche et l'Institut de recherche sur les pesticides dans les tropiques ont dûment mis en œuvre l'homologation des pesticides; formé les agriculteurs, les vendeurs de pesticides et les conseillers agricoles sur leurs rôles en matière de gestion des pesticides; et coordonné les activités requises d'homologation et de formation; et si leur inspection des vendeurs de pesticides contribue à une utilisation et une distribution adéquate de ces produits, préservant ainsi la santé humaine et l'environnement, et optimisant le rendement des cultures. Mme Chikwondo a bénéficié du mentorat d'Eric Hopper, qui lui a donné de précieux conseils afin d'améliorer son projet. Elle a aussi reçu les conseils d'Yves Gauthier, Michael McLaughlin et Bill Rafuse.

Objectifs professionnels

Mme Chikwondo compte utiliser les connaissances et l'expérience acquises pendant son stage pour améliorer les pratiques d'audit de son institution supérieure de contrôle. Elle souhaite progresser dans l'audit de performance, tant à l'échelle nationale qu'internationale. Elle est donc bien partie pour réaliser son rêve.

Intérêts personnels

Mme Chikwondo aime influer sur la vie des gens en partageant avec eux ce qu'elle possède. Elle aime aussi le cinéma, la musique et les voyages.



Management of Pesticides in Tanzania

Mariam Francis CHIKWINDO
Executive Summary

The topic I have selected, with the consent of my Auditor General, is the Management of Pesticides in Tanzania.

This topic is of particular interest to my Supreme Audit Institution since agricultural sustainability is one among five priority areas that the National Audit Office of Tanzania (NAOT) is focusing on in performance audit in order to make improvements in the country. The topic is also related to one of the major themes of the United Nations Sustainable Development Goals, which are intended to be achieved by 2030. NAOT has started taking these goals into consideration during its planning for audit areas.

The audit also is of high interest to both the government and public because:

- 75 per cent of Tanzanians, particularly those residing in rural areas, depend on agricultural activities as a major economic activity, and their level of pesticide use is high as they want to regulate and control growth of their crops to increase agricultural productivity;
- About 28 per cent of Tanzania's GDP comes from the agricultural sector; and
- There have been frequent public outcries through different local media regarding pesticide ineffectiveness and the presence of fake pesticides.

The use of pesticides in agricultural activities has been reported to increase rapidly in the past decades in developing countries including Tanzania. This is caused by the expansion of new areas of production and the need of farmers to increase agricultural production to meet demand to feed increasing populations.

It is estimated that about 40 per cent of pesticides in Tanzania are fake, posing dangers to the health of farmers and consumers, as well as land degradation. The threat of pesticide contamination is

reported to be high. At the same time, the government is missing revenue collection since some pesticides enter the market illegally without being issued importation permits. Furthermore, Tanzania is spending billions of Tanzanian shillings to clean harmful pesticides that have been illegally imported or restricted from being registered. For example, in financial year 2013/14, about 1058.8 tonnes of restricted pesticides were imported into the country. It cost the country 12 billion shillings (roughly 7 million US dollars) to burn those pesticides.

The overall objective of this audit is to determine whether the Ministry of Agriculture, Livestock and Fisheries and the Tropical Pesticides Research Institute: properly implement pesticide registration activities; train farmers, pesticide dealers and Agriculture Extension Officers on their roles related to pesticide management; coordinate required registration, training and inspection activities; and whether their inspection of pesticide dealers contributes to proper pesticide distribution and use, resulting in the safeguarding of human health and the environment and optimizing crop yield.

Activities to be examined include pesticide registration; training to farmers, pesticide dealers and agriculture extension officers; inspection of pesticide dealers; and coordination of the required activities for registration, training and inspection.

The findings of this audit will inform audited entities, the legislature and the public on observed gaps. The issued recommendations will provide directives on what areas need improvements, as well as setting timelines for responsible entities to implement the issued recommendations.





Ha Minh TRUNG

VIETNAM



Education

Trung graduated from the Academy of Finance in Vietnam with a degree in accounting. He also passed the first level of qualification of the Association of Chartered Certified Accountants, including 9 of 14 papers.

Title and Responsibilities

Trung joined the State Audit Office of Vietnam (SAV) Regional Office No. IV, located in Ho Chi Minh City (HCMC), as an auditor in 2013. Audit projects he has worked on include the Saigon Water Corporation, HCMC Social Housing Program (performance audit), and the HCMC local budget, where he gained knowledge on government budgeting and the operation of crown corporations. He also had a chance to become familiar with performance audit.

Before starting his career at the SAV, he worked for Ernst & Young Vietnam as an auditor and completed training courses in financial audit techniques as well as professional skills, such as business communication and presentation.

OAG of Alberta Assignment and Special Project

At the OAG of Alberta, Trung worked on several performance audits including:

- Food Safety Audit, with Principal Patrick Dunnigan, and
- Climate Change Audit and Oil Sands Audit, with Principal Marcella Zicha-Green.

In the audit planning phase, he was involved in conducting background research, preparing audit briefing notes, reviewing documents, and understanding controls. In the execution phase, he was involved in implementing walkthrough and other substantive procedures.

His special project audit plan is on reducing the use of regular plastic bags. The audit will aim to determine whether the Ho Chi Minh City government has effective systems and processes to reduce the use of regular plastic bags at super stores and traditional markets in HCMC. The audit's three lines of enquiry will look at the following topics:

- planning, monitoring and reporting of the HCMC government's overall plan for reducing the use of regular plastic bags;
- tax activities, in which the government imposes taxes to reduce the use of regular plastic bags in favor of biodegradable plastic bags; and
- non-tax activities, including financial support to biodegradable plastic bag producers and communication to HCMC citizens.

Professional Goals

Trung's overall goal is to enhance performance audit in the Regional Office No. IV and contribute significantly to the Office's operation. To achieve this, Trung has set the following objectives:

- To collect knowledge about performance audit methodology and working practices at the OAGs of Alberta and Canada, make necessary modifications, and then successfully apply this into performance audit work in Vietnam;
- To keep himself updated by attending seminars and training courses, as well as doing research about performance audit practice and methodology; and
- To share knowledge and skills with his colleagues. He plans to establish a mini library of performance audit books, training materials, and examples of audit plans and audit reports, and to participate in any internal *training courses*.

Personal Interests

Trung has a passion for biking. In Vietnam, he has attended some amateur mountain bike races. During his time in Alberta, he commuted to work on his bicycle and joined weekend trail rides with local people who share the same interest.

Telephone: +84 91 330 3617

Address: State Audit Office of Vietnam
111 Tran Duy Hung Street, Cau Giay district,
Hanoi, Vietnam
e-mail: trungminhha@gmail.com



Ha Minh TRUNG

VIETNAM



Études

Ha Minh Trung possède un diplôme en comptabilité de l'Académie des finances du Vietnam. Il a aussi réussi le premier niveau du titre de compétence de l'Association of Chartered Certified Accountants (réussite de 9 examens écrits sur les 14 obligatoires que compte ce titre).

Titre et responsabilités

En 2013, Ha Minh Trung est entré en tant qu'auditeur au Bureau d'audit du Vietnam, plus précisément au bureau régional no IV situé dans la ville d'Hô Chi Minh. Il a travaillé sur des audits portant sur la Société des eaux de Saigon, le programme de logements sociaux de la ville d'Hô Chi Minh (audit de performance) et le budget local de la ville d'Hô Chi Minh, ce qui lui a permis de développer ses connaissances sur l'établissement d'un budget public et le fonctionnement des sociétés d'État. Il a aussi eu l'occasion de se familiariser avec l'audit de performance.

Avant d'entrer au Bureau d'audit du Vietnam, il a été auditeur chez Ernst & Young Vietnam et a suivi des cours de formation sur les techniques d'audit financier et les compétences professionnelles (p. ex. présentation et communication d'entreprise).

Affectation au BAG de l'Alberta et Projet spécial

Au Bureau de l'auditeur général de l'Alberta, Ha Minh Trung a travaillé sur plusieurs audits de performance, notamment :

- un audit sur la salubrité des aliments, avec le directeur principal Patrick Dunnigan;
- un audit sur le changement climatique et un audit sur les sables bitumineux, avec la directrice principale Marcella Zicha-Green.

Pendant la phase de planification des audits, il a aidé à réaliser les recherches documentaires, à préparer les notes d'information, à examiner les documents et à comprendre les contrôles. Pendant la phase de mise en œuvre, il a aidé à réaliser les passages en revue et d'autres procédures importantes.

Pour son projet spécial, Ha Minh Trung a préparé un plan d'audit sur la réduction de l'utilisation des sacs plastiques ordinaires. L'audit visera à établir si la municipalité d'Hô Chi Minh possède des

systèmes et des processus efficaces pour réduire l'utilisation des sacs plastiques ordinaires dans les supermarchés et les marchés traditionnels de la ville. Les trois secteurs d'intérêt de l'audit porteront sur les thèmes suivants :

- la planification et la surveillance du plan général de la municipalité pour réduire l'utilisation des sacs plastiques ordinaires, ainsi que la production d'un rapport à cet égard;
- les mesures fiscales prises par la municipalité pour réduire l'utilisation des sacs plastiques ordinaires au profit de sacs plastiques biodégradables;
- les mesures non fiscales prises, notamment l'octroi d'une aide financière pour soutenir les fabricants de sacs plastiques biodégradables et la communication avec les habitants d'Hô Chi Minh.

Objectifs professionnels

Ha Minh Trung a pour but général d'améliorer l'audit de performance dans son bureau régional no IV et de contribuer significativement au fonctionnement de son bureau. Pour ce faire, il s'est fixé les objectifs suivants :

- développer ses connaissances sur les méthodes et les pratiques d'audit de performance des bureaux des auditeurs généraux de l'Alberta et du Canada, apporter les changements nécessaires et mettre efficacement ces connaissances en pratique dans les travaux d'audit de performance du Vietnam;
- tenir ses connaissances à jour en participant à des séminaires et à des formations, ainsi qu'en menant des recherches sur les méthodes et les pratiques d'audit de performance;
- partager ses connaissances et ses compétences avec ses collègues. Il prévoit créer une petite bibliothèque contenant des ouvrages sur l'audit de performance, des documents de formation, des exemples de plans d'audit et des rapports d'audit, et participer à des cours de formation interne.

Intérêts personnels

Ha Minh Trung est un passionné de vélo. Au Vietnam, il a participé à quelques courses amateurs de vélos tout terrain. Durant son séjour en Alberta, il se rendait au travail à vélo et participait en fin de semaine à des balades avec des gens de la région animés de la même passion.



Reducing the Use of Regular Plastic Bags in Ho Chi Minh City

Ha Minh TRUNG

Executive Summary

Regular plastic bags are popular because they are cheap and practical.

However, they are a major source of pollution in the world because they do not break down biologically.

Many countries have succeeded in either banning or reducing the use of the regular plastic bags. Many countries also promote the use of environmentally friendly bags as a replacement to regular plastic bags.

In 2013, Vietnam released a national program to control environmental pollution from regular plastic bags with two goals:

1. By 2020, reduce the use of regular plastic bags by 65 per cent at super stores and by 50 per cent at traditional markets from 2010 usage levels.
2. By 2020, collect and recycle 50 per cent of non-biodegradable plastic bags garbage.

Ho Chi Minh City (HCMC) started implementing the national program in 2014 by issuing an overall plan. This plan defines the activities the HCMC Government will use to meet the national program's goals and the responsibilities of relevant departments and entities to carry out these activities. HCMC has achieved some early success with goal 1 to reduce the use of regular plastic bags. However, it is uncertain whether HCMC will be able to achieve its objectives by 2020.

The audit will focus on the systems and processes the HCMC Government uses (or will use) to carry out some activities to achieve goal 1 of the national program. The audit will examine progress toward the goals and any intermediate targets that have been established, and determine causes of shortfalls and make recommendations.

One important activity is to impose tax on regular plastic bags. Having strong taxation systems to impose tax on regular plastic bags will make environmentally friendly plastic bags more cost effective. It will also generate tax dollars that can be used to clean

up plastic bags, and educate HCMC residents on the effects that plastic bags have on the environment. The audit will also assess non-tax activities, including communication activities to inform HCMC residents about the effects of plastic bags and financial support for the production of bio-degradable plastic bags.

The scope of the audit is the HCMC Government and the three departments directly responsible for these activities: the Environment Department, Tax Department, and Customs Department.

The audit will focus on three areas:

- Planning, monitoring, and reporting: To determine whether the HCMC Government and the Environment Department have an effective overall plan and annual action plans to reduce the use of regular plastic bags at super stores and traditional markets, and have effective systems and processes for monitoring, evaluating, and reporting on the plan's results.
- Tax activity: To determine whether the HCMC Government, the Tax Department and the Customs Department have effective systems to collect tax on plastic bags to reduce the use of regular plastic bags at super stores and traditional markets.
- Non-tax activities: To determine whether the Environment Department has systems and processes to carry out non-tax activities to reduce the use of regular plastic bags at super stores and traditional markets.

The recommendations from this performance audit are expected to help the HCMC Government implement a better plan and systems and processes for reducing the use of regular plastic bags, thereby improving the environment and beauty of HCMC. In addition, any recommendations to help reduce the use of regular plastic bags will also improve Vietnam's reputation, as it is currently among the top countries in the world that contribute to plastic bag pollution in the oceans.





Nguyen Thuan LIEN

VIETNAM



Education

Lien graduated from the Hanoi University of Finance and Accounting (now the Academy of Finance) in 2001 with a degree in accounting. She also earned a master's degree in accounting from the National Economics University of Vietnam in 2007. In 2013, Lien completed a Master of Business Administration at the University of Portsmouth in the United Kingdom, having received a government scholarship.

Through her career in the State Audit Office of Vietnam, she has completed several courses on performance audit delivered by experts from countries such as Germany, Malaysia, and Canada.

Title and Responsibilities

After graduating in 2001, Lien worked as an accountant for the post office in her home province in northern Vietnam for two years. Then she moved to Hanoi and joined the State Audit Office of Vietnam in 2003. From 2003 to 2012, she worked at the office in the fields of research and training.

Since 2014, Lien has been a performance auditor. She has engaged with different office teams responsible for developing audit standards, training materials, procedures, templates and an audit manual. She has been involved in the planning, execution, reporting and follow-up phases of performance audits. Since 2016, Lien has worked in a division responsible for audits of construction and investment projects.

OAG of Alberta Assignment and Special Project

At the OAG of Alberta, Lien was assigned to two audit teams, both under Principal Sergei Pekh. From September to October 2016, she worked on the execution phase of the follow-up audit on Infection Prevention and Control. She assisted with document review and analysis and participated in hospital visits. From November 2016 to April 2017, Lien participated in the planning phase of the audit on Effective Use of Diagnostic Imaging and Lab Services. She assisted with documentation review and analysis of information.

Lien's special project audit plan is on the program for delivery of public telecommunication services by 2020 in Vietnam. Her mentor was Sergei Pekh, who helped her incorporate her knowledge of OAG Alberta performance audit processes into her audit plan. The

audit objective is to determine whether the Ministry of Information and Communication has systems in place to ensure broadband development is in line with the objectives and tasks established for the program. The audit is expected not only to help the ministry achieve its intended objectives in the national long-term program, but also to enhance the knowledge level of managerial staff in the ministry.

Professional Goals

Lien's long-term goal is to acquire deep insight in performance auditing, develop her professional skills, and maintain contact with colleagues in Canada. Her short-term goal is to apply what she learned during the Fellowship to complete her special project and to transfer her knowledge to her colleagues.

Personal Interests

Lien loves gaining knowledge of new cultures, travelling abroad, and making friends. She is also fond of local cuisine and does not mind trying new types of food. Lien is interested in reading, especially articles about performance audits and the Harvard Business Review. In her free time, she likes listening to music, eating out, or simply chatting with friends.

Telephone: +84.916.068.055

Address: State Audit Office of Vietnam

Kiem toan nha nuoc

111 Tran Duy Hung, Cau Giay

Hanoi, Vietnam

e-mail: thuanlien@gmail.com



Nguyen Thuan LIEN

VIETNAM



Études

En 2001, Nguyen Thuan Lien a obtenu un diplôme en comptabilité de l'Université des finances et de la comptabilité de Hanoï (aujourd'hui Académie des finances). En 2007, elle a obtenu une maîtrise en comptabilité de l'Université d'économie nationale du Vietnam. En 2013, elle a obtenu une maîtrise en administration des affaires de l'Université de Portsmouth (Royaume-Uni), grâce à une bourse publique.

Tout au long de sa carrière au Bureau d'audit du Vietnam, Nguyen Thuan Lien a suivi plusieurs cours de formation sur l'audit de performance proposés par des spécialistes de pays comme l'Allemagne, la Malaisie et le Canada.

Titre et responsabilités

En 2001, une fois diplômée, Nguyen Thuan Lien a travaillé deux ans comme comptable pour l'établissement postal de sa province dans le nord du Vietnam. En 2003, elle a déménagé à Hanoï et est entrée au Bureau d'audit du Vietnam où elle a travaillé dans les domaines de la recherche et de la formation de 2003 à 2012.

Depuis 2014, Nguyen Thuan Lien est auditrice de performance. Elle a fait partie de différentes équipes qui ont été chargées d'élaborer des normes d'audit, des documents de formation, des procédures, des modèles et un manuel d'audit. Elle a participé aux phases de planification, de mise en œuvre, de compte rendu et de suivi d'audits de performance. Depuis 2016, elle travaille dans une division chargée d'auditer des projets de construction et d'investissements.

Affectation au BAG de l'Alberta et Projet spécial

Au Bureau de l'auditeur général de l'Alberta, Nguyen Thuan Lien a été assignée à deux équipes d'audit, toutes deux supervisées par le directeur principal Sergei Pekh. De septembre à octobre 2016, elle a travaillé sur la phase de mise en œuvre de l'audit de suivi sur la prévention et le contrôle des infections. Elle a contribué à l'examen et à l'analyse des documents et participé aux visites dans les hôpitaux. De novembre 2016 à avril 2017, elle a participé à la phase de planification de l'audit sur l'utilisation efficace des services de laboratoire et d'imagerie diagnostique. Elle a aidé à examiner la documentation et à analyser les renseignements.

Pour son projet spécial, Nguyen Thuan Lien a préparé un plan d'audit sur le programme des services publics de télécommunication qui doit être mis en œuvre d'ici 2020 au Vietnam. Avec l'aide de Sergei Pekh, son mentor, elle a appliqué dans son plan d'audit sa connaissance des processus d'audit de performance du Bureau de l'auditeur général de l'Alberta. L'objectif de son audit est d'établir si le ministère de l'Information et de la Communication a des systèmes permettant de veiller à ce que le développement de l'Internet à large bande coïncide avec les objectifs et les tâches fixés pour le programme. Cet audit devrait non seulement aider le ministère à atteindre les objectifs établis dans le programme national à long terme, mais aussi à améliorer le niveau de connaissances du personnel de gestion du ministère.

Objectifs professionnels

L'objectif à long terme de Nguyen Thuan Lien est d'avoir une compréhension approfondie de l'audit de performance, de développer ses compétences professionnelles et de garder le contact avec ses collègues du Canada. Son objectif à court terme est d'appliquer ce qu'elle a appris pendant son stage afin de mettre en œuvre son projet spécial et de partager ses connaissances avec ses collègues.

Intérêts personnels

Nguyen Thuan Lien aime découvrir de nouvelles cultures, voyager à l'étranger et se faire des amis. Elle apprécie aussi les cuisines locales et ne craint pas de goûter de nouveaux plats. Elle s'intéresse à la lecture, en particulier aux articles sur les audits de performance et à ceux du Harvard Business Review. Pendant son temps libre, elle écoute de la musique, sort au restaurant ou discute simplement avec ses amis.



Delivery of Public Telecommunication Services by 2020 in Vietnam

Nguyen Thuan LIEN
Executive Summary

The development of telecoms plays an important role in promoting economic and social cohesion between regions in a country. Telecoms are also crucial in delivering government information, policies, and services.

Given the importance of telecom development, the Prime Minister issued Decision No. 1168/QĐ-TTg dated 24/7/2015 approving the programme on delivering public telecommunication services by 2020. The programme was aimed to:

1. Develop broadband telecoms infrastructure across the country, with top priority given to remote, disadvantaged, border and islands areas;
2. Widely spread public telecoms services for people, with priority given to poor and near-poor households and social assistance beneficiaries;
3. Ensure communication for search and rescue functions and for direction and management of natural disaster prevention and control; enable all citizens to have free access to required telecoms services;
4. Enable schools, hospitals and communal People's Committees across the country to have internet broadband access; and
5. Ensure achievement of the objectives of the master plan for digitisation of terrestrial TV transmission and broadcasting by 2020.

The effective delivery of the programme will develop a broadband infrastructure and facilitate universal spread of public telecom services across the country.

The programme contains the following five sub-programmes: broadband connections, emergency connections, community connections, office connections, and digital television connections. The total funds allotted for the programme is around \$CAD 630 million, of which 70 per cent of the total fund is earmarked for

telecom infrastructure. Revenues from the Vietnam Fund for Public Telecommunication Services cover the total fund.

This performance audit will focus on one sub-programme: broadband connections. The audit objective is to determine whether the Ministry of Information and Communication has systems in place to ensure broadband development is in line with regulated tasks and the objectives of broadband connections of the programme.

Based on gathered information on management, implementation of broadband development to date under the programme, and the risks and materiality assessment, the audit will have two lines of enquiry. The first line will focus on the planning of broadband projects and the second line will focus on the oversight and results reporting for broadband connections development by the Ministry.

The audit is expected to provide a conclusion on how well the Ministry has ensured that broadband development is in line with regulated tasks and the objectives of broadband connections of the programme. In cases of detecting any deficiencies, the audit would offer feasible recommendations to help relevant entities deal with their shortcomings and improve their management of the sub-programme. They are expected to focus on:

- Improving planning broadband connections in line with targeted objectives; and
- Improving oversight and the reporting on achieved results of the sub-programme.

Audit recommendations are believed to not only help the Ministry of Information and Communication achieve its intended objectives in broadband connections, but also enhance the knowledge level of its managerial staff. That, in turn, will establish a firm foundation for the Ministry to effectively and efficiently manage future projects. If the sub-programme meets its objectives, Vietnam's development of telecom infrastructure will be quickly realized by the people of Vietnam, especially in remote, disadvantaged, border and islands areas.



2012-2017 RESULTS

2012 À 2017 RÉSULTATS

As this five-year program comes to a close, we are celebrating the results achieved with our partner countries: Cameroon, Ghana, Tanzania and Vietnam. In each country, the program trained and mentored performance auditors, contributed to improved relationships between the SAI and its stakeholders, and helped build leadership. Here we're pleased to share some **results by the numbers...**

Tandis que ce programme quinquennal touche à sa fin, nous nous réjouissons des résultats obtenus avec nos pays partenaires : le Cameroun, le Ghana, la Tanzanie et le Vietnam. Dans chaque pays, le Programme a assuré la formation et le mentorat d'auditeurs de performance, contribué à améliorer les relations entre l'ISC et ses parties prenantes, et aidé à développer le leadership. Nous avons le plaisir de vous communiquer quelques résultats chiffrés...



28

Fellows graduated and planned audits on priority themes

boursiers ont été diplômés et ont planifié des audits sur des thèmes prioritaires



16

SAI managers completed strategic internships

cadres d'ISC ont effectué un stage stratégique



797

auditors participated in our workshops

auditeurs ont participé à nos ateliers

Since the program's founding in 1980...

Depuis la création du Programme en 1980...

251

Fellows graduated
boursiers ont été diplômés

53

countries participated
pays ont participé

92

courses were delivered, beginning in 2007
cours ont été organisés à partir de 2007

Thanks to our partners!

The program's success is made possible by the participation and support of our partners.

Thank you to the many Canadian audit offices and institutions that contributed their expertise:

5 OAGs hosted Fellowships – Alberta, British Columbia, New Brunswick, Quebec, and Canada.

26 offices met with Fellows and manager interns.

15 Canadian partners traveled abroad to contribute to program activities.

Thank you to Global Affairs Canada

for funding and supporting this five-year program and our international work since 1980.



Global Affairs
Canada

Affaires mondiales
Canada

Merci à nos partenaires!

La réussite du Programme est possible grâce à la participation et le soutien de nos partenaires.

Merci aux nombreux bureaux d'audit et institutions du Canada qui nous ont fait profiter de leurs connaissances spécialisées :

5 bureaux d'audit canadiens ont accueilli des boursiers – Alberta, Colombie-Britannique, Nouveau-Brunswick, Québec et Canada.

26 bureaux ont rencontré des boursiers et des cadres supérieurs en stage.

15 partenaires canadiens se sont rendus à l'étranger afin de contribuer aux activités du Programme.

Merci à Affaires mondiales Canada

qui finance et soutient ce programme quinquennal ainsi que nos initiatives internationales depuis 1980.



Affaires mondiales
Canada

Global Affairs
Canada



141

parliamentarians and committee staff participated in workshops

parlementaires et membres du personnel de comités ont participé à nos ateliers



22

graduate Fellows co-facilitated our workshops

boursiers diplômés ont coanimé nos ateliers



61

audits were planned with the program's mentoring

audits ont été planifiés avec les services de mentorat du Programme

Resources developed support audits of gender equality and environmental issues

Des ressources élaborées aident à auditer l'égalité des sexes et les enjeux environnementaux



2012-2017

GRADUATE FELLOWS BOURSIERS DIPLÔMÉS



2012-2013



2013-2014



2014-2015



2015-2016



2016-2017

CANADIAN AUDIT
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