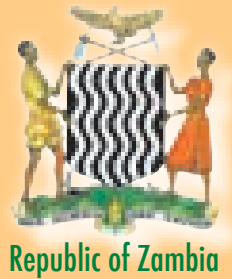


# OAG

## Newsletter



An Official Publication of the Auditor General's Office

January - March 2014



## OAG STRATEGISES FOR 2014 IN STYLE

.....AS KEY STAKEHOLDERS GRACE THEIR PLANNING MEETING

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## Foreword

It is with great pleasure that I welcome you all to the January to March publication of the OAG News for 2014.

May I also wish you a happy 2014 and I hope we shall all do our best to serve mother Zambia. Last year is gone and we look forward to a fruitful 2014.

Our OAG News is there to share with you what we do and keep you enlightened on other activities carried out during the periods under review.

This quarter we bring to you articles on the release of my reports on the accounts of the Republic for the financial year ended 31st December 2012 and the management of Constituency Development Fund and Grants to other Local Authorities for the financial year ended 31st December 2012; the Deputy Auditor General in charge of Audits' familiarization tour and Public Accounts Committee round up on the deliberations of



the 2012 Audit report among others.

We also have a continuation of the article on decentralization, a satire on Team Building Turns Sour just to bring a bit of humour to the publication and the gospel to encourage us.

I now encourage you to go on and read this publication which will enhance your understanding on the work of the OAG as well as other issues of life.

Enjoy the publication!

**Anna O. Chifungula (Ms.)**

AUDITOR GENERAL

## Message from DAG-CSD

Warm greetings from the Corporate Services Division of the OAG and our profound welcome to you all.

It's wonderful that you choose to read our publication. Ours is to make sure that you see our office as an ally when it comes to prudent financial use of public resources. It is for this reason that we ask you to contact us on how best we can work together or indeed serve you better.

For any concerns or suggestions on how we can work together or improve our services, contact us on [auditorg@ago.gov.zm](mailto:auditorg@ago.gov.zm) and through the various provincial offices.



**Davison K. Mendamenda**

Deputy Auditor General – Corporate Services Division

### DISCLAIMER

The views expressed in this publication are those of individual authors and do not necessarily reflect the position of the Office of the Auditor General or indeed that of the Editor-in-Chief.



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# OAG STRATEGISES FOR 2014 IN STYLE

.....AS KEY STAKEHOLDERS GRACE THEIR PLANNING MEETING

By OAG News Writer

Auditor General Ms. Anna Chifungula has thanked her staff for working hard in 2013 despite challenges that affected the institution.

Ms. Chifungula said the office managed to produce the 2012 audit report on the

She directed staff to cover priority areas where government increased resources and these are infrastructure development such as rail, roads, buildings as well as agriculture, energy, health and education sectors.

The Auditor General further called

On monitoring and evaluation function, she implored Planning Directorate to ensure that work plans are not only monitored and evaluated but that the work plans are actually implemented as this was the only way the progress of work done can be known.

On the Information Technology (IT) support function, the AG said IT section should ensure that IT equipment in the office is kept in a working condition and maintained regularly.

On Human Resources function she asked them to ensure that they attend to staff issues on time that will enhance work performance and motivation of staff.

The key stakeholders that graced the planning meeting and gave insights were the Secretary to the Cabinet Dr. Roland Msiska, Secretary to Treasury Mr. Fredson Yamba, Public Accounts Committee



*Senior OAG staff that attended the Planning Meeting for 2014 at Golden Peacock Hotel in Lusaka recently*

Accounts of the Republic and presented it to the President as per constitutional requirement.

She said this would not have been possible without the support of every member of staff be they audit or corporate services.

The office also managed to produce special reports among them the Management of Constituency Development Fund (CDF) and Grants to Local Authorities Report as well as the Parastatal report for 2011.

The major challenge that affected the Office was that of transport as the office depended on the old and aging fleet to conduct the work which gobbled huge sums of money in servicing and repairing.

Ms. Chifungula implored staff to continue to take their work seriously in order to meet the various needs of the stakeholders.



*Secretary to the Treasury Mr. Fredson Yamba addressing senior management during the Planning Meeting*

for harmonization of audits between auditors in the provinces and those at headquarters to smooth the work.

She also appealed to the specialized directorate to increase the production of the specialized reports as the demand for such audits had increased.

Chairperson Honourable Vincent Mwale, MP and Norwegian Embassy Minister Counsellor Mr. Torfinn Arntsen.

The four emphasized the important role the office of the Auditor General plays in accountability of public resources which are key for national development and pledged their support to the office.

# AUDITOR GENERAL RECEIVES GORDON AMATENDE AWARD



By OAG News Writer

**A**uditor General Ms. Anna Chifungula has received the Gordon Amatende award for outstanding service to the nation.

Ms. Chifungula was awarded at an inaugural national gala dinner which was in recognition of individuals and companies in the areas of leadership and business.

This was jointly hosted by the Zambia Institute of Marketing (ZIM) and Zambia Centre for Accountancy Studies (ZCAS) in Lusaka recently.

The award was received on behalf of Ms. Chifungula by the Deputy Auditor General in charge of Audits Mr. Ron Mwambwa.

And speaking at the function, ZCAS Executive Director Dr. Alvert Ng'andu said the occasion provides an opportunity to honour individuals for their exceptional service to our organization and the nation as a whole.

And ZIM Executive Director Mr. Frederick Chituta underscored the important role of business in driving economic growth.

Former Citizens Economic Empowerment Commission Director Ms. Mable Mungomba also received an award by ZIM in the individual dedicated service category.

## AUDITOR GENERAL RELEASES TWO REPORTS

By OAG News Writer

The Office of the Auditor General has released the Report on the Accounts of the Republic for the financial year ended 2012 and the Report on the Management of the Constituency Development Fund and Grants to other Local Authorities for the financial year ended 2012.

These reports which were tabled on the floor on the National Assembly separately are now public documents that can be accessed from the Office of the Auditor General in Longacres

and the website: [www.auditorgeneral.gov.zm](http://www.auditorgeneral.gov.zm).

The public are encouraged to be up to date with the reports for their information as well as timely decision making.

Below is a trend analysis table as captured in the Report on the Accounts of the Republic for the financial year ended 2012 for your information:

Issue	2012 K	2011 K	2010 K
Unaccounted for Revenue	1,860,280,055	2,253,941,307	1,761,709,547
Unaccounted for Funds	3,624,275,679	5,054,209,802	3,823,553,675
Misapplication of Funds	38,738,763,261	23,685,562,199	220,628,818,731
Unretired Imprest	25,558,789,274	33,136,711,477	77,161,637,221
Unvouched Expenditure	553,142,715,946	77,014,932,341	74,793,881,735
Unaccounted for Stores	43,063,044,103	22,079,935,144	43,921,118,882
Irregular Payments	1,438,527,391	4,233,314,411	10,289,923,002
Non Recovery of Advances and Loans	7,195,232,766	3,479,476,312	10,098,900,307
Failure to Follow Procurement Procedures	121,438,503,116	4,674,317,060	2,540,559,305
Undelivered Materials	1,232,210,506	2,104,187,120	646,210,800
Non Submission of Expenditure Returns	107,765,375,773	27,083,333,334	3,090,848,292
Wasteful Expenditure	1,195,270,249	2,609,341,457	7,362,829,990
Overpayments	206,913,870	6,000,000	131,561,606
Misappropriation of Funds	463,631,579	1,060,362,947	1,096,257,658

# DAG AUDITS UNDERTAKES FAMILIARISATION TOUR TO PROVINCIAL AUDIT OFFICES

*.....as he calls on Controlling Officers to cooperate with the OAG*

## OAG News Writer

The new Deputy Auditor General in charge of Audits Mr. Ron Mwambwa recently undertook a familiarization tour to 10 provinces.

Mr. Mwambwa who was familiarizing himself with staff in the provincial audit offices also took time to meet controlling officers in the provinces to devise ways of having zero audits in the years to come.



*Mansa Audit Office Principal Auditor Mr. Alick Mponela giving welcoming remarks to the DAG Audits during his tour.*

He was accompanied by Director Provincial Appropriations Audits Mr. Francis Mbewe, Quality Control Principal Planner Mr. Mulambwa Mutondo and Public Relations Officer Ms. Ellen Chikale.

During the tour his message to staff was the same and key on the agenda was the need to produce quality and unique audit reports, upholding the office's codes of ethics, unity among staff and following standards in carrying out work among others.

Mr. Mwambwa pointed out to OAG staff that coming up with individual workplans would be key during his tenure and would be used as a

yardstick for appraisal and promotions.

He added that he would also be calling for audit files randomly from various audit directorates to check for adherence to the standards.

And Director Provincial Appropriations Audits Mr. Mbewe said the DAG Audits who was coming from among them was coming to the position of DAG Audits with a great wealth of

knowledge and staff would do well to tap into his immense knowledge and expertise.

Mr. Mbewe said Mr. Mwambwa once worked in the provincial audit offices and this should inspire provincial audit staff to work hard knowing that one day they too may rise to that position.

He also gave insights on how best they could audit the General Deposit Account (GDA) and advised them to look out for certain issues that would make a good GDA report.

Mr. Mutondo also stressed on issues of quality by giving examples of some dos and don'ts.



*Copperbelt Province Minister Mr. Mwenya Musenge with DAG Audits Mr. Ron Mwambwa and Assistant Director Mr. Boyd Samalumo during the courtesy call recently in Ndola*

Ms. Chikale explained to staff their role in communication in the office and outside; and how this if effectively done can help improve on the work processes, performance and motivation of staff.

The staff in the provinces appreciated the DAG Audits' tour saying they had learned a lot from the interaction and would use the knowledge gained in their day to day work.

Meanwhile DAG Audits urged controlling officers to work together with the Office so that audit queries could be resolved as early as possible.

Mr. Mwambwa said he was a bearer of a message from the Auditor General that certain audit queries could be resolved way before getting to the Public Accounts Committee if auditees responded during the audit process.

He said, "As an office we do not take pleasure in seeing you at PAC controlling officers. So let us work together and interact more so that we can resolve the issues,"

And Muchinga PS Dr. Bwalya Ng'andu said auditors were useful in the management of public resources.

"I for one have resolved that the accountant and internal auditor speak to me directly because they help me do the work," Dr. Ng'andu disclosed.

He assured the DAG Audits that they will endeavor to cooperate with auditors and resolve all issues on time and perhaps only leave intractable issues.

And Northern Province PS Mr. Hlobotha Nkunika welcomed message from the Auditor General saying it was cardinal and timely in assisting controlling officers to address audit queries on time.

Mr. Nkunika said he was happy that they had a cordial working relationship with audit staff in Northern Province and will continue with the status quo.

But North-western Province PS Mr. Amos Malupenga ruled out incompetence as the reason for controlling officers appearing at PAC but that it in most cases officers were either corrupt or a combination of both.

Meanwhile Copperbelt Province Minister Mr. Mwenya Musenge said institutions like OAG and PAC need to be supported as they look at prudent use of public resources in the nation.

Mr. Musenge who is PF Chimwemwe MP as well as a former PAC member said the office was important in the accountability of public funds, as such modalities of it being found in all the districts must be accelerated and supported.

He was speaking when the Deputy Auditor General Audits Mr. Ron Mwambwa called on him at his office in Ndola recently during his familiarization tour.



# PAC BREATHES FIRE ON MINISTRY OF GENDER FOR MISAPPLYING WOMEN EMPOWERMENT FUNDS

By OAG News Writer

The Public Accounts Committee (PAC) recently took to task the Permanent Secretary Mrs. Daisy Ng'ambi and her ministry officials over the misapplication of women empowerment funds in the Ministry.

The Committee, chaired by MMD Chipangali Member of Parliament (MP) Vincent Mwale, also asked the authenticity of report presented by the Ministry of Gender and Child Development because of the inconsistencies.

This relates to audit queries that were raised in the 2012 Auditor General's Report.

The Ministry of Gender and Development was cited for the misapplication of funds amounting to K1,379,185,000 meant for child protection and another K292, 273,000 meant for women empowerment.

Others were irregular payments of K70,500,000 as staff welfare allowances to officers, who were not entitled and seven inadequately supported payments amounting to K73, 460,000.

Among the supporting documents that the Ministry submitted to justify expenditure were fuel receipts which the committee questioned for not indicating registration numbers of the vehicles that drew fuel.

Other receipts were not indicating the filling stations where the fuel was drawn.

MMD Lunte MP Mr. Felix Mutati and MMD Mafinga MP Ms. Catherine Namugala questioned the authenticity of the receipts, which prompted the Auditor General Ms. Anna Chifungula to disclose that the receipts were never availed during the audit as well when the auditors went for verification on

February 19 2014.

This prompted Mr. Mwale to ask Ms. Ng'ambi to withdraw the section of that particular submission and present a fresh submission later.

Ms. Namugala regretted that the Ministry diverted K292,273,000 meant for women empowerment to buy air tickets and pay allowances for officers, while K1.3 Billion meant for child protection was used on unrelated activities such as motor vehicle repairs and intercompany relay, among others.

And PF Chama North MP Mr. January Zimba questioned why the Permanent Secretary misled the committee, which was a serious offence under CAP 12 of the laws of Zambia.

Ms. Ng'ambi apologised to the committee, saying the Ministry had such irregularities because it had shortage and unqualified staff in most departments.

## PAC ROUND UP

## PUBLIC ACCOUNTS COMMITTEE GRILLS FOREIGN AFFAIRS PS

The Public Accounts Committee (PAC) recently took the Ministry of Foreign Affairs to task over the continued violation of financial regulations by missions abroad in which Zambia was losing thousands of Kwacha.

This was when Foreign Affairs Permanent Secretary Mr. George Zulu appeared before the committee chaired by MMD Chipangali Member of Parliament (MP) Mr. Vincent Mwale at Parliament building in Lusaka .

Mr. Zulu failed, among others, to explain more than US\$318,000 in unaccounted for funds by the Zambian mission in Moscow as reported in the 2012

Auditor General's report.

Mr Mwale said PAC was not happy with the books of accounts for most of the missions abroad, especially Moscow.

He said it was sad that despite members of staff at the embassies being few, reports of unaccounted for funds and unretired imprest remained high.

And Auditor General Ms. Anna Chifungula said it was also sad that in Moscow, \$35,000 as imprest given to officers was not accounted for as the accountants withdrew the cash but there was no documentation to show what the money was used for.

The committee expressed worry that Moscow had recorded all forms of financial irregularities ranging from unaccounted for funds, unretired imprest, under-reporting of revenue, missing receipt books, irregular use of revenue, irregular payments of foreign service allowances, overpayment of education and medical allowances, and unaccounted for stores, among others.

Mr. Zulu explained that the Ministry of Foreign Affairs was displeased about the books of accounts in Moscow, but attributed the situation to the accountant who was unwell.

*Continues on page 7*

# MINISTRY OF LOCAL GOVERNMENT IN ALLOWANCES SCAM

*Continued from page 6*

THE Public Accounts Committee learned with shock how K1.2 billion was paid to the Local Government Ministry officers as allowances for stock verification and related activities conducted during normal working hours.

Lunte MMD member of parliament, Felix Mutati, who was sitting in for PAC chairperson, Vincent Mwale said it was utter fraud that K1.2 billion could be paid out for works executed during working hours, which did not attract the payment of sitting allowances.

"Clearly, what was happening at the ministry was an allowance 'galore' and this cannot be accepted, it's actually shocking," he told Local Government Permanent Secretary, Howard Sikwela when he appeared before PAC to make a resubmission to audit queries raised against his ministry. In his submission, Reverend Sikwela told PAC that his ministry had in 2012 paid out K510,150,000 to 41 officers as allowances for conducting monthly stock-take exercises from January to November.

Rev. Sikwela said during the same period, another K755,634,000 was paid as meal and sitting allowances to various officers for activities such as preparing responses to audit reports, working on confirmations, preparing cabinet memorandums as well as transporting damaged items to town and stock verification, among others, bringing the total to K1,265,784,000.

However, a scrutiny of supporting documents revealed that the officers



*PAC in session*

were getting allowances on a daily basis from the first to the last day of the month and weekends inclusive. In addition, other officers were being paid for more than the days in a calendar month such as 35 to 40 days, which resulted in some claiming allowances of up to 120 days in a month.

The scrutiny by Auditor-General Ms. Anna Chifungula further revealed that there were no stock-take verification reports availed for audit, making it impossible to ascertain whether the activity was undertaken, to which Rev Sikwela admitted.

"The ministry has taken note of the Auditor General's observations and will ensure that future assignments of this nature will not be assigned to the same people to avoid duplications. The stock verification report shall be availed to the auditors for verification," he said.

But Rev. Sikwela's explanation failed to satisfy the committee, forcing Mr. Mutati to send him away and ordered that he reappears later in the afternoon with satisfactory information.

"It will be incompetent of this committee to proceed with unsatisfactory answers from you Rev. Sikwela and as such, we shall allow you this morning to seek further information and that you bring other officers who were recipients of these allowances and then we shall reconvene at 14:30 this afternoon," said Mutati.

During the deliberations it was discovered that individual officers were paid for stock verification for over 1000 days each and yet a year only has 365 days.

## EASTERN PROVINCE PS GRILLED OVER FIVE NON-YIELDING WATER BOREHOLES

Eastern Province Permanent Secretary Dr. Chileshe Mulenga was grilled by the Public Accounts Committee over five boreholes that were drilled but did not yield any water.

This was when he appeared before the Committee to respond to queries raised in the 2012 Auditor General's report.

The Committee rejected the contract presented by Dr. Mulenga of a contractor, who wanted to be paid a refund for drilling five boreholes that were dry.

Dr. Mulenga told the Committee that, according to the contract, the company that was engaged to drill the boreholes was supposed to be refunded in the event that no water was found in these sites.

The Auditor General's report revealed that China Gansu Engineering Corporation was engaged to drill five boreholes with the depth of 50 meters and supply and install submerged pumps at the total sum of K228,675.

The contractor was given an upfront payment of K113,900 and drilled six boreholes, which were dry, and demanded a refund of K3,000 for each dry borehole drilled for using his material.

However, upon counter checking the contract that was drafted in 2011, figures were quoted in rebased currency, prompting Committee members to question the authenticity of the contract.

During the time the contract was drafted the country had not rebased the currency thus casting aspersions on the authenticity of the contract presented before PAC.

And PF Chama North MP Mr. January Zimba questioned why the Permanent Secretary decided to deliberately misled the committee with wrong information.

# PAC's LIVE TV BROADCASTS TERMINATED

...as the public bemoan the termination

By OAG News Writer

The termination of the live TV broadcasts of the Public Accounts Committee (PAC) deliberations have been bemoaned by some sections of society.

The live TV proceedings that lasted for close to days seemed to have been well received by the general populace as nationals were glued to the TV during the good part of the day when the proceedings were being aired.

Some of the public who expressed their dissatisfaction over the termination said it was a good program that made them aware of how the country's meager resources were being utilized and managed by those superintending over them.

Others said if airing of the proceedings had continued, it would have acted as a deterrent from further mismanagement of public resources as public officers would not wish to be seen on television for having mismanaged public resources.

"The shame effect is a deterrent in itself, people don't like being embarrassed," one of the members of the public said.

Below is the ruling of the Speaker of the National Assembly over the point of order raised by Luena Member of Parliament Ms. Getrude Imenda over the discontinued live TV broadcasts of PAC deliberations:

**RULING BY THE HON. MR SPEAKER ON THE POINT OF ORDER RAISED BY MS M. G. M. IMENDA, MEMBER OF PARLIAMENT FOR LUENA PARLIAMENTARY CONSTITUENCY, ASKING WHY THE ZAMBIA NATIONAL BROADCASTING CORPORATION (ZNBC) HAS DISCONTINUED LIVE TV BROADCASTS OF THE PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (PAC)**



Auditor General Ms. Anna Chifungula stressing a point during PAC hearing as PAC Chairperson Mr. Vincent Mwale looks on

*Mr Speaker: Hon Members will recall that on Thursday, 6th March, 2014, when the House was considering Question for Oral Answer No. 410 on the Order Paper, and the hon. Member for Lupososhi Parliamentary Constituency, Mr L. C. Bwalya, MP, was asking a follow-up question, the hon. Member for Luena Parliamentary Constituency, Ms M. G. M. Imenda, raised the following point of order:*

*"Mr Speaker, I rise on a very serious point of order. You will note that sometime at the beginning of the sitting of PAC, our national broadcaster was broadcasting the deliberations of PAC live but, from nowhere, this broadcast has been blacked out of the airwaves. Prior to that, a bill of K1.2 billion was sent to the National Assembly for the seven days live coverage of the deliberations of PAC.*

*"Mr Speaker, everybody knows that there are three arms of Government, namely the Executive, Legislature and Judiciary. Every day, we see the covering of the Executive either live or otherwise by the Zambia National Broadcasting Corporation (ZNBC). I am yet to see or be presented*

*with evidence of the bills being issued by the national broadcaster for covering the Executive. This is very serious. Is the ZNBC in order to present a bill of K1.2 billion to the National Assembly of Zambia after only seven days coverage, yet it does not send bills to the Executive? Is the national broadcaster only for the Executive or is it for the Government as well, which has three arms?"*

*In my immediate remarks, I stated that the subject raised by Hon. Imenda required me to study before I could render my ruling on the point of order. I accordingly reserved my ruling. I have since studied the point of order and can now render a ruling.*

*Hon Members, indeed, as alluded to by Hon. Imenda, in her point of order, part of the mandate of the ZNBC is to highlight the work of the three arms of Government. With respect to the Legislature, this is done through a number of initiatives and interventions, and these include:*

- (a) the live coverage on both radio and television of the ceremonial opening of Parliament;



# The propensity by human beings to live beyond their means worries AG

- (b) the coverage of His Honour the Vice-President's Question's Time; and
- (c) generally news coverage of parliamentary sittings and those of the Parliamentary Committees

Hon. Members, in the ZNBC's effort to widen its exposure of the work of the Legislature, it embarked on live broadcasts of the sittings of PAC as a pilot project. In the context of this pilot project, ZNBC communicated the cost of the live broadcasts to the National Assembly as being K1,245,979.20.

Since the National Assembly had not budgeted for the activity, the National Assembly was unable to make any payment for the cost of such live broadcasts and consequently, the live broadcasts of PAC could not continue.

Hon. Members, you may further wish to note that ZNBC's Corporate Affairs Department issued a press statement on the matter which in part read as follows:

"During its course, the pilot project reviewed a number of results that need to be studied further in order to determine the effectiveness of this particular programme. A colossal amount of resources were used for the purpose. As a pilot project, and in view of its significance, the project was undertaken, even though there was no budget. The period allocated for this pilot project lapsed on Wednesday 26th February, 2014. This will accord ZNBC an opportunity to get public reactions in terms of perceptions, input, funding, as well as to refine the whole programme concept."

Hon. Members, granted these circumstances, the National Assembly cannot compel the ZNBC to conduct live broadcasts of the proceedings of PAC, any other Committee or the proceedings of the House. I thank you.

(Extract courtesy National Assembly website)

By OAG News writer

**A**uditor General Ms. Anna Chifungula says the propensity by human beings to live beyond their means at the expense of their countries and the whole general citizenry has continued to be of great concern.

Speaking at the launch of the 2014 Global Economic Crime Survey in Lusaka recently, Ms. Chifungula said it was worse that this problem was rampant even in developing countries such as ours where enormous amounts of financial and other resources would be required in order to accelerate development.

She observed that economic crime has become a global concern adding that it has become even more sophisticated due to the usage of information technology.

She added that in view of this concern, the Office of the Auditor General has taken up the challenge by not only carrying out financial audits but also performing other types of audits such as Information Technology, Forensic and Investigations, Environmental and Performance.

"Although it is an onerous task, the fight against economic crime through the mitigation of corruption and carrying out of audits are a noble one and should be supported by all well-meaning citizens. My Office is therefore happy to be associated with this task," The Auditor General revealed.

She further explained that, "As one of the good governance institutions, my Office is involved in the promotion of accountability and transparency in the use of public resources and consequently, contributing to the fight against corruption, bribery, fraud and other forms of economic crime such as thefts, misappropriation and misapplication of funds".

Ms. Chifungula further went on to say that the audits on public sector institutions have revealed irregularities such as the misappropriation of funds, unretired imprest, unaccounted for revenue, unaccounted for stores, failure to follow procurement procedures and non-submission of expenditure returns among others.

However she noted that these were not in the public sector alone but also committed in the private sector.

She lamented that these irregularities matters may not only constitute a break down in our morals and institutional systems, but they are also a pointer to what we all may not be able to see at face value, the act of corruption which scourge is double or more in the private sector thus the need for private and public sectors to work together in mitigating these crimes.

Ms. Chifungula also pointed out that corruption and fraud constitute a large portion of economic crimes which have significant negative effects on the development of the country in that projects which are supposed to benefit the citizens especially the most vulnerable in society are either not completed, shoddy works are done or the projects are not even started at all.

The Auditor General revealed that, "A trend analysis of issues of misappropriations and outright thefts raised in the audit reports for the period of three years from 2010 to 2012 show that the this type of mismanagement of funds has reduced from 48% in 2010 to 28% in 2012. This shows some encouragement, but there is still a lot of work to be done in order to reduce other types of scourges such as missing payment details and flouting of tender procedures."

She also mentioned that since her office was not mandated to prosecute, it had made efforts to mitigate the prevalence of economic crimes occurring in the entities by signing a Memorandum of Understanding with Anti-Corruption Commission which is aimed at facilitating the exchange of information between the two institutions in order to strengthen the fight against corruption.

Ms. Chifungula noted that "in today's global markets, multiple stakeholders rely on assurance provided by auditors on the reliability and credibility of financial reporting as it has an economic and financial impact on the business operations. Auditors play a vital role in enhancing the stability of capital markets, promoting liquidity and lowering economic crimes. We have seen big companies collapsing due to these economic crimes and therefore, the need to take this matter seriously cannot be over emphasised."

She called for concerted efforts from all those who were concerned about economic crimes.

# PAC UNDERTAKES BENCHMARKING TOUR TO GHANA

By George Phiri

The Public Accounts Committee undertook a benchmarking tour to the Parliament of Ghana from 17<sup>th</sup> to 23<sup>rd</sup> March, 2014. The purpose of the tour was for the Committee to share experiences on the operations and challenges faced by Public Accounts Committee. The Committee also took time to appreciate how Ghana is promoting transparency and accountability in the extractive industry. The tour was undertaken with the sponsorship of the Office of the Auditor-General - Zambia.

The Auditor General's Office was represented by Ms. Anna Chifungula, Auditor General, Mr. Godfrey Daka, Assistant Director, Luapula Province and Mr. George Phiri, Principal Auditor.

The twelve (12) member delegation was led by Mr. Vincent Mwale, MP, Chairperson of the Public Accounts Committee.

This article highlights the findings of the committee at the five (5) institutions visited by the delegation as detailed below.

## Public Accounts Committee - Ghana

The Meetings with the Public Accounts Committee was officially opened by the Deputy Speaker of the Parliament of Ghana and the Committee shared with the delegation on the following:

- The Mandate and Composition of the Committee and how the PAC- Ghana is able to retain institutional memory and utilize more meaningfully the expertise gained by members during their work.
- The Committee also shared on how the reports of the Auditor General are deliberated. Key among the issues discussed was on the **retreat** held before the actual sittings to discuss the contents of the report where issues are clarified before the Public Hearings.
- Every spending agency is required by law to form an Audit Recommendation implementation Committee (ARIC) to look at implementation of PAC recommendations.

The delegation also witnessed the proceedings of the Public Accounts Committee where it was learned that the sittings are covered live on television using the Public Media at no cost as this is one of the Mandate of the Public Broadcaster to disseminate information.



*The Zambian PAC delegation pose for a photo after a meeting with Ghanaian officials*

## The Office of the Auditor General

During the interaction with the Office of the Auditor General- Ghana, a presentation was made which highlighted the operation of the Office. Areas deliberated on were on the mandate of the Office, the Independence of the Office and the Structure of the Office. The Office also shared with the Committee on the types of audits carried out as well as the involvement of the office in extractive industries.

## Controller and Accountant Generals Office

The Committee interacted with the office of the Controller and Accountant General of Ghana. During the interaction, the Accountant General briefed the Committee on the operation of the office including the structure. On the involvement in extractive industry, the Committee was informed that the Office only facilitate the disbursements of the royalties and revenues received from the mines.



*Zambian PAC delegation in a meeting in Ghana recently*

## Ministry of Lands and Natural Resources

During the deliberations, the Ministry shared its mandate with the Committee and how it ensures that the natural resources are properly managed.

The Committee was informed that the Government of Ghana has come up with policies aimed at contributing to the development of the country through the collection of revenue from the mines.

## Minerals Commission

The Minerals Commission was established to assist in the management of the minerals extracted from Ghana. The Commission falls under the Ministry of Natural Resources. The Commission was set up to bring about transparency and accountability in the operations of the mines.

During the interaction with the Minerals Commission, the Committee was informed that, the Commission has devised strategies to go beyond the sale of minerals and amount remitted but also looks into production and the technology used. This has helped in determining whether what the mines remit to the state in terms of taxes is related to actual production.

The benchmarking exercise carried out by the Committee is one of the key capacity building programmes aimed at impacting the Members of the Public Accounts Committee

with the necessary skills when it comes to handling of the report of the Auditor General. The exercise highlighted a number of areas which would be of help in the operation of the Public Accounts Committee. Through the interaction with institutions involved in extractive industries, the Committee was able to appreciate how Ghana is able to provide accountability and transparency in the operations of the mines thereby enhancing the revenue collected.

# AFROSAI-E IT Audit Manager & Regional Trainer Roll out Audit flow in Nigeria

By Fredrick Bobo,

The Audit flow, which is a tool designed to assist the SAls conduct their audits in accordance with the RAM and ISSAIs was rolled out in Nigeria from March 3-7 2014.

The audit flow was customised according to the Nigerian RAM. The roll out mission included two days of audit flow customisation and two days of training pilot audit teams. It is envisaged that the auditors trained shall pass on the knowledge to the other SAI members who were not trained.

The training and roll out was conducted by Bornwell Mpofu, Principal Auditor Lusaka Province and Fredrick Bobo, AFROSAI-E IT Audit Manager seconded from Zambia.

SAI Nigeria has just started implementing the RAM audit methodology and AFROSAI-E had conducted RAM training at that SAI from 24-28 February 2014.

After the RAM training, the SAI was then



*IT Audit Manager and regional Trainer participants in Nigeria*

introduced to the Audit flow concept. It started with a half day presentation to the management of the Auditor General of the Federation. A select few

management staff was walked through the practical session on use of the audit flow.

The team then went on to customise the Nigeria audit flow before the two day training of a total of thirty seven (37) auditors. The training was very insightful with numerous issues on audit methodology coming up from the participants.

In the exit meeting with the Auditor General, the following issues were discussed:

- ❖ Need to have person responsible for audit flow both from technical and methodology side was emphasized.
- ❖ Need for SAI to decide how it will run audit flow
- ❖ Need to have continuous training
- ❖ Finalization of RAM and distribution of final version to the auditors



*Audit Flow roll out participants during the training in Nigeria recently*

# Decentralisation of powers and Resources:

## *A case under the microscope*

**Continued from the last edition:**

Since 1964, all the administrations have preached decentralisation. However, none has gone the full length of implementing it. Many reasons have been given to defend the lack of full implantation. One thing for sure is that all of them do realise and appreciate the benefits that would accrue if a fully decentralised governance system was established.

Development will undoubtedly happen faster if the governance structures are allowed to operate in the interest of the local communities. It allows the smooth flowing of decisions and usually these decisions would take a relatively shorter period from the time they are made to the time they are implemented. In other words, red tape which is usually associated with a bureaucratic centralized system would almost be completely eliminated. The other major benefit of decentralisation is that the authorities of each sub-division will be independent, to a great extent, in pursuing only those policies which are relevant to their respective communities. In the centralized system we currently live in here in Zambia, decisions are made from Lusaka and then they are dropped down to the provinces and districts. This does not sometimes favour the communities whom these decisions are intended for. There are many examples of so called 'white elephants' lying across Zambia today. It could only have been poor consultation in the first place that lead to an idle or unsuccessful project, which is as good as a precursor to a centralized structure.

The current Government has shown its commitment to push the decentralization agenda forward; it has for example, established the new province of Muchinga and

several districts spread across the country. What is now needed is concerted effort to see the whole process taking toll across the whole governance system of Zambia. Shall I mention that for this to be achieved, a significant amount of political will is required? This Political Will should by all means address what is in the best interest of the Country. Posterity will almost certainly judge us harshly if we, as a generation, fail to live up to the expectations. In Zambia today, we have a Local Authority in each district. This may be a very good starting point. The reason I suggest likewise is that with the Local Authorities, there already exists a structure and a system in which decentralization can flourish. I know that there are multiple problems existing in almost all the Councils. However, these problems have their genesis in The Executive's decisions made over the years by the various Republics that Zambia has had. In this respect, I would argue that it would not be prudent to disqualify our Local Authorities on the basis of their current status. I can go on to prove my assertions but I think this would be a matter of another discussion.

Of course, decentralization should not be rushed. It must be carefully thought through before any major steps are taken. A round table approach should be adopted where all relevant parties and bodies should be invited to sit. Discrimination of any kind should not be tolerated because this exercise will cost the tax payer and once implemented will affect all Zambians and residents of this country. I am very sure that there are very good ideas out there on how to go about decentralizing our system. Allow me to give an example of how we can get started. This would ordinarily be after the constitutional

and legal issues have been ironed out and a framework established.

My proposal constitutes selecting three Local Authorities (Councils). There would then be need to employ the right and appropriately qualified staff. The Ministry of Local Government and Housing should exercise no influence on the operations of these Councils. The Councils should be allowed to make decisions on various matters as seen fit for the districts they govern. Funding for all Government departments should be directed to the Councils so that decisions are made on how to spread the funds. This, therefore, will mean that all Government departments will and should have a seat at the Local Authority for expert input. Further, the Councils should be allowed to raise revenue in ways that are appropriate taking into account the economic activities which are prevalent in the respective districts. Arising from this, it would mean that pronouncements such as the banning of collecting crop or fish levy should come to an immediate end. In other words, Councils will be given a breath of fresh air and there should be zero interference in their operations for political expediency.

I have all the confidence that if an approach like this one or any other well thought approach was adopted, we shall start to see real development in our communities at a rate faster than we have ever seen in this Country. What is most important is that we should endeavor to work towards the goal of decentralization and stop paying lip service to an issue as important as life itself. Let us also bear in mind that posterity may judge us harshly if we fail on such straightforward scores.



# This is what may result if communication is ambiguous

By Patrick Kacheche – Assistant Auditor,  
Solwezi Audit Office

**T**he story I am about to narrate is a story of a woman who used to live in the mountainous village. The woman had two sons. The lioness also used to live near the mountains surrounding the village. She too had two cubs.

Almost every day, the mother of the two sons used to caution her sons not to wander in the nearby bushes because the lioness also used to lurk near the village in search for food. The older son never used to pay heed to his mother's warning. He could argue with the mother that there was no lioness in the nearby village.

One day, the mother and the sons went to the village to look for food in the field. As she always used to do, she warned her children to stay indoors and never to walk around outside the village for fear of the lioness. When the two boys remained, the bigger boy sneaked from the house and took a stroll along the path that went to the field. Incidentally, the lioness also had left its cubs at her home and had come to the nearby village so that it can hunt a goat. When the boy

had just walked some few kilometres from the village, he suddenly heard a roaring voice behind. It was the lioness! He screamed for help but nobody heard his voice. The lioness captured the boy and went with him to her home without killing him.

When the lioness entered her home, her cubs were very excited because that was going to be their first time to eat the meat of a human being. Shortly afterwards, the lioness went out to call her friends so that they can come and eat together the food that she had brought. She warned her cubs not to temper with the boy but to care for him until she returned home.

While their mother was away, the cubs became more curious to taste the meat of the human being. They talked at length to one another: "what can we taste from this boy?" At last, they decided to share the two ears and plucked them from the boy.

When the lioness came back in the company of her friends, she examined the boy and discovered that the boy did

not have ears. She asked her cubs where the ears for the boy had gone. The cubs told their mother that the boy did not have ears. Unconvinced by the response, the lioness picked the boy and went back to the village where she had gotten him from. When she was about to reach the village, she shouted loudly, "who is the owner of this boy that I captured in the morning?" No one answered. She repeated for the second time. The woman heard the lion asking and then she responded, "He's my son!" Then the lioness asked again, "did this boy have ears?" The mother of the boy replied, "no, he did not have ears" and continued "because if he had ears, he could have listened to what I used to tell him!" That is how the boy was taken back to the lioness' home and killed.

The boy was killed because his mother and the lioness interpreted the word "ear" differently.

The mother interpreted it as a hearing device while the lioness interpreted it as the physical ear.

By Patrick Kacheche – Assistant Auditor,  
Solwezi Audit Office

## ORBITUARY OF

**T**he late Constantino Chisanga was born in 1966. He joined the Office of the Auditor General (OAG) in 2010. Before joining the Office, the late Mr. Chisanga worked for the Ministry of Finance under Northern Province Provincial Accounting Unit. He was first posted to Mansa Audit Office and later transferred to Solwezi Audit Office.

He held a HETAC degree in accounting and was pursuing the strategic level of CIMA and remained with one paper to pass at this stage.

The late held the position of Senior Auditor at the time of his demise.

During his time in the office, the late Mr. Chisanga worked on different audit assignments which work found themselves in the Report of the Auditor General.

He died on 13<sup>th</sup> February, 2014 and was buried in Ndola's Kansenshi Cemetery.



**MR CONSTANTINO CHISANGA**

Speaking at the burial, Assistant Director North-Western Province, Mr. Dalton Munkombwe described Mr. Chisanga as a humble and understanding man.

Mr. Munkombwe bemoaned his demise saying it was a great loss to the office, considering his vast experience in accounting.

He further thanked the mourners for attending the funeral especially officers from Ndola Audit Office.

His colleagues at Solwezi Audit Office will remember Mr. Chisanga as a colleague who had a fatherly heart and would resolve some conflicts that arose among members of staff each time he was called upon to. He could sacrifice his own money and buy food at the staff cafeteria for other staff to eat at lunch time. As a result of this, some officers used to call him, "batata" meaning our father.

**May His Soul Rest In Eternal Peace!!**

# TEAM BUILDING TURNS SOUR

BY GUEST COLUMNIST

Bupe, Director Technical Audits, had just walked into his office when he received a call to immediately report to the Board Room. As he took his seat in the Board Room, he was greeted by the Director General with a stern look on her face that something had terribly gone wrong.

"I got a complaint that you connived to embarrass Mr Mutumutu, the Director – Image Building and External Relations (DIBER)..." the Director General started. "I did not travel with you so let me get the facts." There was total silence one could even hear a pin drop.

"Madam, with due respect, it may be helpful for the DIBER to tell us the specific acts of embarrassment that he alleges to have suffered," Bupe said amidst total silence.

"Madam, the people responsible must apologise or risk being charged," Mr Mutumutu, shouted as he banged the table. There was a silence for a while with eyes darting from one person to another.

You see, following growing misunderstanding at the office, the Director General had decided that we should go for a team building exercise in Livingstone. We all travelled by road in one bus following orders from the Deputy Director General, a man who loved to enforce directives to the letter; that we should travel together as part of team building despite security concerns such as rising tragic accidents on our roads. The team building exercise did not go according to plan, and now the staff found themselves in a meeting that was promising to be a kangaroo court with unspecified charges.

"You see, Madam," Mr Mutumutu went on. "I was not part of the team that prepared a pathetic programme but we were taken to a shrine where we found a man pretending to be mad and saying all sorts of things directed at me. It is clear Madam, it was all meant to tarnish

my good and well respected image and humiliate me..." he suddenly stopped.

Bupe kept quiet for a while and raised his left hand. "I stand to be guided Madam if we need to discuss that matter. The man being referred to is called the mad professor and he is known for entertaining people through his incoherent analysis of political affairs, the global economy and military strategies. People travel from all parts of the world to listen to him and he has become a huge tourist attraction..."

"Shut up Bupe!!!" Mr Mutumutu shouted. "How did he know I commissioned a secret Gestapo to confirm that the receipts you had submitted for the money obtained through imprest were genuine?"

"That mad professor didn't even mention names..." Bupe tried to defend himself.

"Let us play the video," the Director General announced as the lights were switched off and the mad professor came on the screen. He was dressed in sackcloth as tourists listened to him attentively.

"My name is Mad Professor. My spirit is troubled..." He suddenly stopped and played a drum positioned to his left hand side. His right leg began to shake and the entire ground suddenly shook like an earthquake. "Stop it!" he yelled as calm returned, much to the amusement of the crowd.

"Ways to kill a performing institution... Listen pretty good:

1. It beats me that someone turns a security guard into a Gestapo to investigate a director; if that is not an auditing query, then I would be correct to call it wasteful expenditure. This world is not for giraffes alone.

"Fire him," the crowd shouted in agreement with the mad professor.

2. A Chief executive officer who has the traits of King Abacha must not be given his pension.

"Who is king Abacha?" the crowd shouted. The mad professor laughed. "The man who pays too much attention to salutation details and yet refuses to pay one Yen to enhance strategic thinking."

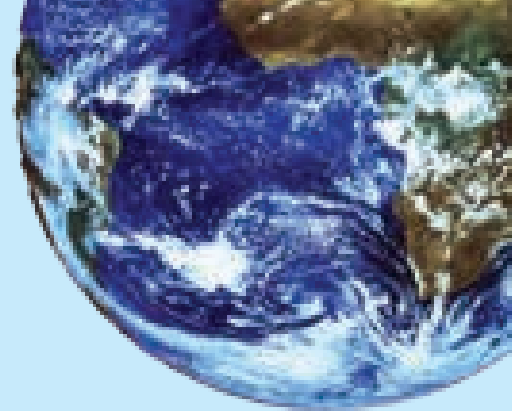
Suddenly, he picked the guitar and began to play with his toes while playing the drum. His hair began to move like someone invisible was shaving him. The sound of the drum and the guitar was becoming stronger and stronger as though it was a theatre house. Then he spat on the ground and suddenly everyone could hear some sweet whispers much to the amusement of the crowd.

He waved in the air and continued talking.

3. A management team that spends more time discussing issues that are inversely proportional to their importance and get handsomely paid must be charged for management contempt.
4. The hierarchy that spends half the budget on controls like a cashier born in the war torn Mogadishu must demote themselves to become operatives.
5. A senior Manager who enjoys rumour mongering and pays for it must be sent to The Hague to join Charles Taylor.
6. May the sharks from the red sea swallow all boss worshippers.

*Continues on page 15*

# International and Regional News



## INTOSAI intensifies cooperation with IPU

INTOSAI has intensified its cooperation with the Inter-Parliamentary Union (IPU) in the framework of the United Nations Post-2015 Development Agenda.

This decision was taken by INTOSAI Secretary General Dr. Josef Moser and IPU Secretary General Anders B. Johnsson at a meeting in Geneva held on 27th February 2014.

In 2015, the world community will take stock of progress made towards the achievement of the UN Millennium Development Goals.

The United Nations are already preparing a development agenda beyond 2015 (Post-2015 Development Agenda), which shall place special emphasis on sustainable development.

As regards the sustainable development of public finances, Supreme Audit Institutions (SAIs) play a decisive role both at the national as well as at the international level.

Messrs Moser and Johnsson agreed on the fact that both SAIs and Parliaments are vital to ensure control of government.

The cooperation between INTOSAI and IPU serves to establish a common position in the framework of the UN post-2015 process to increase transparency and accountability.

The IPU is the international organisation of Parliaments and aims at maintaining peace, promoting democracy in all parts of the world and safeguarding human rights. Currently, the IPU represents 173 Parliaments of sovereign states.

## INTOSAI Audit

From 3 to 7 March 2014 INTOSAI's financial statements for the year 2013 were audited at the INTOSAI General Secretariat in Vienna, Austria.

Auditors from the SAIs of Oman and Ghana submitted their audit report with unqualified opinion to the General Secretariat for inclusion in the annual report which will be submitted to the Governing Board by the end of April 2014.

*Articles courtesy of INTOSAI website*

## REGIONAL NEWS

Employment opportunities at the INTOSAI Development Initiative (IDI)

The IDI is seeking candidates for recruitments to the following 6 positions:

- Deputy Director and Head of Capacity Development
- Deputy Director General and Head of Administration
- Deputy Director General and Head of INTOSAI Donor Secretariat
- Manager E learning and web solutions
- Manager Capacity Development OLACEFS
- Manager Evaluation

Please visit the IDI website: [www.idi.no](http://www.idi.no) where the details are listed along with the links for applying for the positions.

The applications are open from 15 April 2014 to 2 May 2014.

*Employment opportunities courtesy of AFROSAI-E Secretariat website*

## TEAM BUILDING TURNS SOUR

*Continued from page 14*

The Director General suddenly stopped the video. "Is this man normal?" she asked as she shook her head.

"He is normal madam but Bupe planned with him so that he could embarrass me during team building... He must be charged," Mr Mutumutu insisted as he banged the table for the second time. "This caused confusion and we had to cut short our team building exercise..." He added.

"I don't see how Directors could cut short an important exercise on account of a mad man who is clearly possessed with demons... This is a matter of

concern to management," Philu, Chief Human Capital and Food Matters shouted as everyone agreed with him.

"So this is a management issue and since the Deputy Director General did not resolve it, I will attend to it soon after coming from Parliament," the Director General said as she walked out of the Conference Room. Bupe sat there wondering what would follow.

"We have become extremely petty," Bupe said.

The Deputy Director General shook his head. "I want to agree with Mr

Mutumutu, the mad professor had prior knowledge of our internal matters. How can a mad man know all these things? That is why I don't like such exercises..."

"Now I understand the problem," Bupe whispered. "We believe in Giraffes and Abachas more than anything else." He got up and left the Conference Room.

"Isn't this management contempt?" Someone asked.

### Author's Note:

We are still waiting for the verdict. Share your guess with me.



# The Life of a Person

## Does not consist of the materials he/she possesses

By Tryphina Mulalambuka-Mushumba

- Our lives, much like planets around the sun, revolve around the core of our inner essence, the human mind. What we feed our minds upon from babyhood clusters on the platter of our minds and forms our beliefs, values, norms, habits, words, actions and character (not necessarily in that order, for order is of the gods). As we grow older we meet new people, swim in new experiences and gravitate towards thicker and tougher layers of belief both about ourselves and about the world we live in. We develop either a fight or flight mechanism, a share or withhold tendency, a 'talk-like-a-parrot' behaviour or introvert behaviour like a tortoise, etc.

All these tendencies eventually determine who you are. In most cases, this process intensifies at an age when we have little choices to make, less money to exploit deeper waters and generally little resources to stand for what we really believe in. By the time we are old enough to make the right choices, we are too late to reshape our thinking and beliefs, and many a man remains 'a small boy in a big body'. Childhood tendencies of greed, 'me, myself and I', competitive attitude, fear, doubt and unreliability etc, remains at the core of our existence.

Thank God the greatest man who ever lived, Jesus Christ, made remarkable statements that make the human mind wiser, in realising that the life of a man does not consist in the things he possesses. Consider the following powerful statements he made personally, and others written by the prophets he sent before him:

- The life of a man does not consist in the volume of things he possesses.
- Seek ye first the kingdom and his righteousness, and all these things shall be added to you
- What shall it profit a man, to seek

the whole world and lose his own soul?

- You can give all you have to the poor, or even have your body burnt, but if you have no love, you have nothing to gain
- If any of your body parts causes you to sin, it is better to cut it off than go to hell with it
- Lay for yourselves treasures in heaven, where moth or thieves cannot steal, or rust damage it
- For you brought nothing into this world and you will take nothing away. All is vanity of vanities
- Do not put your trust in riches that can put on wings and fly away etc.



There are other wise rich men on earth like Richard Bronson, Bill Gates, Warren Buffet and many more, who on different debates have highlighted that in all you do the aim should be to create value for others, not personal gain for self. If you are genuinely serving others, value will definitely return to you in amounts you cannot imagine. Business itself is nothing other than to make life easier for other people at a reasonable premium.

What am I trying to say? You got it and it is all in the lines above. If the life of a man does not consist in the amount of things he/she has, then why do 99.5% of the world population spend 100% of their lives searching for things, titles and firm? It is all in what I started with-The world has cultured us that way. Because we are told that we shall be irrelevant if you do not adapt, that it is survival of the fittest.

Well, sad to say that from a research that was conducted in USA and Europe where people were interviewed on their death beds, almost of them, asked what they would do if given a chance to leave again, said they would rather spend time with things that matter most-people.

It is a proven fact that man is after peace and happiness. But knowing how to achieve these, man is always trying to take himself back to the garden of Eden through all sorts of endeavours, but for how long?

The greatest desire of mankind is the kingdom of God, and this kingdom (heaven on earth) is already with us through our Lord Jesus Christ. We have free access to this kingdom and once we are in it we are empowered to do what really matters in life-loving God and loving people. This is what gives us peace and happiness, and makes us complete.

Once we get established, set the right attitude/motives of life in our minds, and discover our God given purposes in our lives, we have no reason for insecurity, fear, greed, failure and all these negatives that make the world an ugly place-but we shall have reason enough to look forward to another day to behold the face of God and fellow humans. It is then and only then that God can entrust us with riches that shall last because he knows we shall use them to serve God and others. What are you seeking, what drives you? As for me and my household, we shall seek his kingdom and everything else shall be added.

**Amen!!!**



# WHY YOU SHOULD EAT FRUITS

**T**his article is very informative. We all think eating fruits means just buying fruits, cutting it and just popping it into our mouths. It's not as easy as you think. It's important to know how and when to eat. What is the correct way of eating fruits? **It means not eating fruits after your meals! Fruits should be eaten on an empty stomach.**

If you eat fruit like that, it will play a major role to detoxify your system, supplying you with a great deal of energy for weight loss and other life activities.

**FRUIT IS THE MOST IMPORTANT FOOD.** Let's say you eat two slices of bread and then a slice of fruit. The slice of fruit is ready to go straight through the stomach into the intestines, but it is prevented from doing so. In the meantime the whole meal rots and ferments and turns to acid. The minute the fruit comes into contact with the food in the stomach and digestive juices, the entire mass of food begins to spoil....

So please eat your fruits on an empty stomach or before your meals! You have heard people complaining — every time I eat watermelon I burp, when I eat durian my stomach bloats up, when I eat a banana I feel like running to the toilet, etc — actually all this will not arise if you eat the fruit on an empty stomach. The fruit mixes with the putrefying other food and produces gas and hence you will bloat!

Graying hair, balding, nervous outburst and dark circles under the eyes all these will **NOT** happen if you take fruits on an empty stomach.

There is no such thing as some fruits, like orange and lemon are acidic, because all fruits become alkaline in our body,

according to Dr. Herbert Shelton who did research on this matter. If you have mastered the correct way of eating fruits, you have the Secret of beauty, longevity, health, energy, happiness and normal weight.

When you need to drink fruit juice - drink only fresh fruit juice, NOT from the cans. Don't even drink juice that has been heated up. Don't eat cooked fruits because you don't get the nutrients at all. You only get to taste. Cooking destroys all the vitamins.

But eating a whole fruit is better than drinking the juice. If you should drink the juice, drink it mouthful by mouthful slowly, because you must let it mix with your saliva before swallowing it. You can go on a 3-day fruit fast to cleanse your body. Just eat fruits and drink fruit juice throughout the 3 days and you will be surprised when your friends tell you how radiant you look!

**KIWI:** Tiny but mighty. This is a good source of potassium, magnesium, vitamin E & fiber. Its vitamin C content is twice that of an orange.

**APPLE:** An apple a day keeps the doctor away? Although an apple has a low vitamin C content, it has antioxidants & flavonoids which enhances the activity of vitamin C thereby helping to lower the risks of colon cancer, heart attack & stroke.

**STRAWBERRY:** Protective Fruit. Strawberries have the highest total antioxidant power among major fruits & protect the body from cancer-causing, blood vessel-clogging free radicals.

**ORANGE:** Sweetest medicine. Taking 2-4 oranges a day may help keep colds away, lower cholesterol, prevent & dissolve kidney stones as well as lessens the risk of colon cancer.

**WATERMELON:** Coolest thirst quencher. Composed of 92% water, it is also packed with a giant dose of glutathione, which helps boost our immune system. They are also a key source of lycopene — the cancer fighting oxidant. Other nutrients found in watermelon are vitamin C & Potassium.

**GUAVA & PAPAYA:** Top awards for vitamin C. They are the clear winners for their high vitamin C content. Guava is also rich in fiber, which helps prevent constipation. Papaya is rich in carotene; this is good for your eyes.

**Drinking Cold water after a meal = Cancer!** Can u believe this?? For those who like to drink cold water, this article is applicable to you. It is nice to have a cup of cold drink after a meal. However, the cold water will solidify the oily stuff that you have just consumed. It will slow down the digestion... Once this «sludge» reacts with the acid, it will break down and be absorbed by the intestine faster than the solid food. It will line the intestine. Very soon, this will turn into fats and lead to cancer. It is best to drink hot soup or warm water after a meal.

A serious note about heart attacks **HEART ATTACK PROCEDURE': (THIS IS NOT A JOKE!)** Women should know that not every heart attack symptom is going to be the left arm hurting. Be aware of intense pain in the jaw line. You may never have the first chest pain during the course of a heart attack. Nausea and intense sweating are also common symptoms. Sixty percent of people who have a heart attack while they are asleep do not wake up. Pain in the jaw can wake you from a sound sleep. Let's be careful and be aware. The more we know the better chance we could survive.

# DAG Audits' Tour in Pictures



*Solwezi Audit Office staff*



*Ndola Audit Office staff*



*Chinsali Audit Office staff*



*Kasama Audit Office staff*



*Mansa Audit Office staff*



*Livingstone Audit Office staff*



*Lusaka province Audit Office staff*



*Northern Province PS Mr. Hlobotha Nkunika with Northern Province Assistant Director of Audits Mr. Moses Mtonga during the DAG Audits' courtesy call (not in picture)*



PS Stephen Mwansa answering queries during PAC sitting in Lusaka recently



Deputy Auditor General Mr. Ron Mwambwa, Director Revenue Audits Ms. Rinniah Situmbeko and Deputy Accountant General Mr. Joe Mwanza Ukwimi during PAC sitting



The Zambian delegation to the Commonwealth Auditors General conference in Malta



Auditors General for Zambia Ms. Anna Chifungula and Lesotho Mrs. Lucy Liphafa having a light moment in Malta



The Zambian PAC delegation that undertook the benchmarking tour to Ghana



The Zambian PAC delegation pose for a photo after a meeting



Auditor General Ms. Anna Chifungula and her senior staff during proceedings of the Commonwealth Auditors General conference in Malta



Auditor General Ms. Anna Chifungula addressing delegates at the Commonwealth Auditors General conference in Malta recently

## MISSION STATEMENT:

“To provide quality audit and related consultancy services to government and other institutions in order to enhance accountability and value for money in the management of public resources for the benefit of society”.

## GOAL STATEMENT:

“To enhance accountability in the collection and utilization of public resources in order to contribute to sustainable development”.

## ADDRESSES FOR OFFICE OF THE AUDITOR GENERAL PROVINCIAL AUDIT OFFICES

### Mansa Provincial Audit Office

Stand No.: 2880  
P. O. Box 710231  
Mansa  
Tel: 0222 821 103

### Mongu Provincial Audit Office

Stand No.: 152 Independence Avenue  
P. O. Box 910399  
Mongu  
Tel: 0227 221092/ Fax: 0227 221092

### Lusaka Provincial Audit Office

Situated along Dedan Kimathi Road  
P. O. Box 50439  
Lusaka  
Tel: 0211 222120

### Ndola Provincial Audit Office

Situated along Independence Avenue  
P. O. Box 70562  
Ndola  
Tel: 0222 612804/ 0222 613416

### Livingstone Provincial Audit Office

Situated along Mosi-o-tunya Road  
P. O. Box 60795  
Livingstone  
Tel: 0223 320064  
Fax: 0223 321943

### Chipata Provincial Audit Office

Corner of Kafula and Umodzi Roads  
Stand No.: 3819, P. O. Box 51159  
Chipata  
Tel: 0226 221891  
Fax: 0226 221601

### Kasama Provincial Audit Office

Stand No.: 1490, Zambia Road  
P. O. Box 410490  
Kasama  
Tel: 0224 221723  
Fax: 0224 221398

### Solwezi Provincial Audit Office

College Road  
P. O. Box 110144  
Solwezi  
Tel: 0228 821296  
Fax: 0228 821618

### Kabwe Provincial Audit Office

Situated along Freedom Way  
P.O.Box 80959  
Kabwe  
Tel: 0225 221758  
Fax: 0225 222291

### Chinsali Provincial Audit Office

C/o Kasama Provincial Audit Office  
Stand No.: 1490, Zambia Road  
P. O. Box 410490, Kasama  
Tel: 0224 221723  
Fax: 0224 221398

## Office of the Auditor General HQ

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