



AUDITORS TRAINED IN FORENSIC AND INVESTIGATIONS AUDITS

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It is with great pleasure that I welcome you all to the April to June 2017 publication of the OAG News. Let me haste to say that it is always a pleasure to interaction with you through this newsletter as it is one of the platforms that you can keep abreast with our work.

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I wish to thank you all for the support you continue to render to my office. This gives us the impetus to work even extra hard for our country Zambia for we believe that an accountable nation is a developing one.

In this edition, we have a number of articles which will help you know more about the happenings at the Office of the Auditor General and beyond. There are articles on the oversight role of parliament, the training my officers undertook in forensic and investigations audits and Africa Public Service day commemorations among others. On the international scene we have articles on 24th UN/INTOSAI Symposium held in Vienna and the INTOSAI General Secretariat taking part in the 16th session of the United Nations Committee of Experts on Public Administration (CEPA) among others.

I urge you to continue reading this publication as it is informative on a number of issues and will broaden your knowledge on public auditing and the new trends among others. Pleasant reading!

Ron M. Mwambwa (Mr.)
AUDITOR GENERAL

Message from the **DAG-CSD**



From the Corporate Services Division, we are delighted to welcome you to yet another publication of our Newsletter.

To those who are reading this publication for the first time I wish to cordially welcome you and urge you to make this publication a 'must read' every quarter.

It is our considered view that you will partner with us in ensuring that public resources are accounted for in Zambia so as to make it a better place to live in.

We would like to serve you better, so for any queries or indeed suggestions you can contact us on auditorg@ago.gov.zm and through the various provincial offices.

Davison K. Mendamenda
Deputy Auditor General – Corporate Services Division

EDITORIAL TEAM

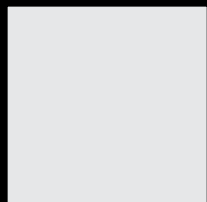


Ms Ellen M. Chikale
Editor-In-Chief



Ms Mwila Munkanta

CONTRIBUTORS



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.

AUDITORS TRAINED IN FORENSIC AND INVESTIGATIONS AUDITS

By OAG News Writer

Auditor General Mr. Ron Mwambwa says the training of his audit staff in a Forensic tool kit will not only enhance their capabilities but will also help in ensuring that public resources are protected.

And Auditor General has also observed that the training initiative was in line with the Seventh National Development Plan (SNDP), development outcome 2, strategy 1, of strengthening transparency and accountability mechanisms.

He said the training was a positive development as it would equip forensic auditors with the know-how of how to get ahead of fraudsters as they conduct their work.

Mr. Mwambwa bemoaned the colossal sums of money that government was losing every year from contractors.

He said going forward, his office will work closely with the Ministry of Infrastructure and seek to form strategic partnerships with the National Construction Council (NCC) and the Engineering Institute of Zambia (EIZ) to ensure that government resources are saved and that contractors that are found wanting are brought to book.

Mr. Mwambwa said the emphasis for the auditors is to help government recover funds lost through sophisticated frauds thereby averting further abuse of government resources.

He was speaking at the official



opening of a three-day Construction Audits and Forensic Tool Kit workshop for Auditors from the Office of the Auditor General which was held at Mica Conventional Center.

He stated that his office had embarked on a programme to enhance the capacities of forensic auditors with the financial support from the Irish Government.

And the Irish Government Head of Development Fiona Quinn, said her government was proud to support

the training of staff in the Office of the Auditor General.

Ms. Quinn said the Irish Government has been offering support in strengthening the accountability of the Zambian government through the Office of the Auditor General.

Ms. Quinn also stated said the mission was happy with the work of the Auditor General and added that Ireland and Zambia have a long-standing relationship since independence that has grown over the years.



OAG COMMEMORATES LABOUR DAYas it awards its deserving officers



By OAG News Writer

Labour Day in Zambia is celebrated annually on 1st May and it is also referred to as “May Day or Workers Day.”

The Office of the Auditor General (OAG) participated in the 2017 Labour Day celebrations which were held

under the theme **“Securing Decent Work for Sustainable Socio-Economic Development”**.

The day offered an opportunity for workers to come together and celebrate their achievements in the workplace.

The workers also used the occasion to share the challenges that they face during the execution of their duties.

This year the celebrations were graced by the President of Zambia Mr. Edgar Lungu who reiterated government’s commitment to ensuring decent work for all workers that will bring about socio-economic development.

And speaking at the same occasion, Labour and Social Security Minister, Mrs Joyce Nonde-Simukoko called on workers to work hard.

Meanwhile, the Auditor General Mr. Ron Mwambwa graced the Labour Day awards giving ceremony for the OAG and encouraged staff to be exemplary in their work.

He congratulated all staff that were awarded and implored them to soar higher in their careers.



OFFICE OF THE AUDITOR GENERAL TAKES PART IN AFRICA PUBLIC SERVICE DAY CELEBRATIONS

By OAG News Writer

The Office of the Auditor General (OAG) joined the continent in celebrating the 2017 Africa Public Service Day (APSD) on 23rd June 2017.

The celebrations were held during the period from 19th to 23rd June, under the theme “Entrenching a citizen centered service delivery culture: partnering with the youth for Africa’s transformation”.



The theme provided the OAG an opportunity to reflect on the extent to which it ensures that the citizens are at the back of their minds when providing quality audit services.

And as part of the commemorations, the OAG participated in the exhibition, which were held from 19th to 20th June 2017, at Lusaka’s East Park shopping mall and in the march past from the Lusaka Civic Centre to the Government Complex where the main celebration took place.



The Exhibition provided an opportunity for OAG to interact and obtain feedback from the citizenry on the services rendered unto them.

Africa Public Service Day is commemorated annually by all the African Union member states and coincides with the United Nations’ Public Service Day.

TRANSFORMATION OF PUBLIC SERVICE UNDERWAY....as public service is told to be professional

By OAG News Writer

Vice President Mrs. Inonge Wina says the implementation of the public service transformation strategy is underway.

Mrs. Inonge Wina has also urged public service workers to be professional in the manner they conduct their work.

Speaking at the commemorations of Africa Public Service Day at Government Complex, the Vice president reminded public service workers of the requisite values and ethics required to support the delivery of effective and responsive public services.

Mrs. Wina said professionalism by public service workers will boost citizen's confidence in the public service and the entire government.

The Vice President further observed that in an effort to enhance professionalism in the public service, government was building organizational and functional leadership and management capacity at different levels.

She reaffirmed government's commitment to continue to enforce the code of ethics for the public service as a means of inculcating and nurturing a culture of professionalism and ethical conduct in the public service.

Ms. Wina observed that the code of ethics intends to create a public service that has enduring core values and offer a standard of behavior required of public servants.

On the transformation strategy Mrs. Wina disclosed that the aim of the strategy was to achieve a transformed public service that is professional, ethical, entrepreneurial, development-oriented and accountable to the people of Zambia.

Mrs. Wina pointed out that among the interventions in the strategy are the Human Resource Management reforms under which government was seeking to attain a human resource management system in the public service.



Vice President Mrs. Inonge Wina

The Human Resource Management system will be anchored on principles and values that promote quality service delivery for national development.

Mrs. Wina further revealed that government was making efforts to propel the country into digital economy including the establishment of the national data centre and implementation of phase two installation of communication towers countrywide.

The vice president also mentioned that

progress was being made by public institutions embracing the provision of electronic services such as E-payslip, online tax registration and returns, E-voucher, E-procurement, business registration and E-VISA among others.

And Acting Secretary to the Cabinet Peter Kasanda said the commemoration was intended to recognize and highlight the innovative achievements and contributions of the public service in facilitating national development.

And speaking at the same event, Zambia Congress of Trade Unions, ZCTU Trustee Liseli Sitali reiterated the union's call for an efficient state driven public service delivery so as to accelerate decent work, social protection, poverty alleviation and fighting inequality.

Mr. Sitali demanded that government expedites the negotiations for conditions of service with the public service Unions.

He observed that all collective bargaining agreements between government and public service unions would expire on 30th June, 2017, hence the need to conclude the negotiations within June.

The 2017 Africa Public Service Day was commemorated under the theme "Entrenching citizen centered service delivery culture: partnering with the Youth for Africa's Transformation."

The commemorations in Lusaka were preceded by a four day road show exhibition at East Park Mall.

PAC MEMBERS VISIT CHIPATA AUDIT OFFICE



By OAG News Writer

The Public Accounts Committee (PAC) recently visited the Chipata Audit Office to understand and appreciate the work done by the office.

Speaking when the committee paid a courtesy call on the provincial audit office, acting PAC Chairperson Mr. Cornelius Mweetwa thanked the Auditor General for allowing his entourage to visit the Chipata Audit office.

He observed that the Office was doing a commendable job and that the roads inspected in the province were a testimony of this.

Mr. Mweetwa who is also MP for Choma Central assured the Auditor General who earlier had briefed the committee about the funding challenges that as his entourage go back they would go and advocate for additional funding to the Office.

And Senga Hill (MP) Mr. Kapembwa Simbao asked the Auditor General how often he interacts with the officers in provinces. The Auditor General Mr. Mwambwa responded that he does as much as he can and informed members of parliament that he has monthly

meetings attended by assistant Directors who represent the provinces. He further stated that he had visited the provinces twice in the last two years.

Meanwhile Milenge MP Mr. Mwansa Mbulakulima said that the oversight role of the office was very important and he urged the officers to take this responsibility seriously as they were part of parliament by extension and therefore, they have a say in whatever is tabled in the house.

In conclusion, Mr. Mweetwa praised the officers that one of the major successes they had scored as Chipata Audit Office was the reporting the matter of a Provincial Permanent secretary staying in a hotel beyond the acceptable period of time in the Auditor General's Report and that the named PS was now paying back what he owed the Government.

And Auditor General thanked the PAC members for visiting Chipata Audit Office adding that the meeting and interaction were fruitful.

Mr. Mwambwa said that the provincial office has an establishment of sixteen (16) audit officers, eight (8) at the province and eight (8) in the districts. He further informed PAC that the office had challenges with funding and as at now the office had only been funded 59% of the approved budget.

Assistant Director for Chipata Mr. Augustine Mwelwa expressed glowing tribute to the parliamentarians for visiting the provincial audit office as it was the first time he had witnessed this gesture in his 12 years of service in the office and that the visit had inspired has staff at the Chipata Audit Office.



GIVE ZAMBIANS GOOD ROADS – RDA TOLD



By OAG News Writer

The Public Accounts Committee (PAC) has urged the Road Development Agency (RDA) to ensure that Zambians are given good quality roads.

The committee has also urged RDA to have a mechanism that detects failures on the road even way before they get out of hand so that costs can be minimised.

Speaking when the committee inspected the 91km of D145 Road from Great East Road at T004 at Laungwa Bridge (Feira) recently Acting Committee chairperson who is also Choma Member of Parliament (MP) Mr. Cornelius Mweetwa observed that the interest of the committee is to get a product that will serve the people of Zambia for a long time.

Mr. Mweetwa said the Committee was not only interested in whether the roads constructed met the specified requirements as per respective contracts but that the roads were of superior quality to stand the test of time.

He further observed that the interest of the committee goes beyond the road meeting the tests but whether there is value for money in the road projects.

Mr. Mweetwa said it was unacceptable for a road to fail within two years of it being constructed as was the case in the Luangwa road.

Milenge MP Mr. Mwansa Mbulakulima said it was high time that national programs were conducted in the interest of the nation.

Mr. Mbulakulima pointed out that the place where the road had curved in should have been foreseen during the feasibility study

hence taken care of when the road was being constructed.

And Acting Auditor General Mr. Ron Mwambwa said the tests his Office conducted on the roads during the audits were done in the presence of the RDA and the contractor and the results were agreed upon by all parties.

Mr. Mwambwa however expressed concern that from the road inspection carried out, government may be paying for both the sub base and base as imported material when in fact the sub base is what was imported.

The acting Chairperson advised the Auditor General to keep the matter in view and try and see whether the importation of the expected two layers (base and sub base) has an implication on the cost.

He stated that should this be the case, the cost must be deducted from the amount that is due to the contractor.

And Senga Hills MP Mr. Kapembwa Simbao said it was difficult to ascertain the quality of the road in the absence of the lab results.

Part of the Luangwa road experienced seismological activity (earthquake) which resulted in it curving in.

The Auditor General highlighted in his report among other things the lack of detailed designs that resulted in an omission of three bridges in the initial Bill of Quantities (BOQ) for the Luangwa road.

The Public Accounts Committee was inspecting selected road projects cited in the Report of the Auditor General on the audit of road projects under the RDA for the period 2012 to 2015.

GOVERNMENT LOSING THROUGH STANDING TIME CHARGES

By OAG News Writer

The Public Accounts Committee (PAC) says government is losing colossal sums of money through standing time charges.

Inspecting the Chipata-Chadiza-Katete road where works have stalled and the contractor is charging for standing time from January 7 2015 to date, acting PAC Chairperson Mr. Cornelius Mweetwa said this was the consequence of not paying contractors on time.

Mr. Mweetwa said the knock on effect is that tax payers are paying for the standing time charges over and above the principal contract sum.

He observed that government must only sign contracts where they are sure that they will pay the contractors on time.

According to the report of the Auditor General on the Audit of road projects under the RDA for 2012 to 2015 over K50million was being charged as interest on the unsettled Interim Payment Certificates (IPCs) on the Chipata-Chadiza-Katete road.

And Senga Hill MP Mr. Kapembwa Simbao wondered if all the parked equipment that the contractor was charging for standing time were actually working.

He also expressed concern that the government may be paying standing time charges on equipment that was obsolete and not working.

He observed that there is an urgent need to make a thorough assessment of what government must actually be paying for.

And Mr. Mweetwa requested the



SING COLOSSAL SUMS ING TIME CHARGES

Auditor General to make an assessment and advise accordingly.

Mr. Mweetwa also urged the Road Development Agency to enhance its

monitoring to ensure that payments being made by government were accurate.

And Chadiza DC, Mr. George Phiri, emphasised the need for proper planning adding that had the project been properly planned such that resources are put on one stretch of the contract rather than spread on all the four stretches in different directions meaningful progress would have been made.



Chipata-Chadiza-Katete road where works have stalled and the contractor is charging for standing time from January 2015 to date

PAC TAKES A SWIPE AGAINST CONSULTANTS WHO DEFENT SHODDY WORKS

By OAG News Writer

The Public Accounts Committee (PAC) has criticised consultants who defend shoddy works.

Speaking when the committee inspected the 104Km of D104/ D791 Chipata to Mfuwe road, Committee member who is also Milenge MP, Mr. Mwansa Mbulakulima, said consultants must desist from defending shoddy works and safeguard the meagre public resources that the nation has.

The inspected road showed portions of failure thus prompting Nkana MP Mr.

Alexander Chiteme to ask BCHOD Consulting to rate their performance on the road on a scale of 1-5 of which the consultant responded with a rating of 4.5.

The Committee was infuriated with the response and Mr. Mbulakulima said they take great exception when a consultant thinks the committee does not know what it's doing.

Mr. Mbulakulima said the consultant should be magnanimous enough and show remorse were they are found wanting and make good of the defects instead of defending the shoddy works.

And acting PAC chairperson who is also Choma MP Mr. Cornelius Mweetwa said it was sad that some consultants were busy shielding the contractors' shoddy works.

Mr. Mweetwa said the only reason a



consultant would take the contractors' side is because they are the ones certifying the shoddy works.

He wondered why there seemed to be collusion between the contractor and the consultant to the extent that it was difficult to distinguish between who was the consultant and the contractor when it comes to taking responsibility for the shoddy works.

The acting PAC chairperson urged the RDA to seriously improve their supervision of supervising consultants on the road projects adding that this would remedy the problem of shoddy road works.

Meanwhile, Mr. Mweetwa has commended the Auditor General for working hard in highlighting the wrongs in the road projects.

Mr. Mweetwa said many of the issues raised in the report were actually true and confirmed by the committee through the inspections conducted.

He encouraged the Auditor General to continue being the eye of the people by ensuring that there is prudent use and accountability of all public resources including the resources channeled towards infrastructure development.

Mr. Mweetwa said the committee was pleased that the report did not only highlight financial compliance but that it went beyond and incorporated the value for money aspect.

Shoddy works seen on the 104Km of D104/ D791 Chipata to Mfuwe road





By Cynthia Matimba

The 14th AFROSAI-E Governing Board Meeting was held in Kenya and was hosted by the Supreme Audit Institution (SAI) of Kenya from 8th to 11th May 2017.

The theme of the meeting was 'Building Blocks of Good Financial Governance' (GFG). The discussions bordered on auditing and reporting on Public Financial Management (PFM) systems.

reporting of PFM systems.

From the sharing of experiences, it was observed that SAIs, despite their engagement on PFM, lack a holistic approach to auditing PFM systems.

It was further observed that SAIs mostly have a compliance perspective on financial management resulting from their various individual audit

could play a more central role to aggregate results adding that there was merit in not only looking at budget figures, but also at the budgetary processes, the assumptions driving revenue targets, whether the overall budget is sustainable, and other elements of the PFM system.

The Governing Board agreed that although audits have been performed on PFM areas, a more comprehensive



The meeting heard that SAIs have an important role to play in ensuring sound PFM systems by providing quality audit services. In this regard, the meeting provided an avenue through which SAIs shared their experiences in the audit and

engagements but no institutionalised approach giving rise to a documented risk analysis or a systemic approach to the audit of PFM systems.

The meeting heard that quality assurance

approach to analyse and report on areas of improvement could contribute to improve fiscal and financial governance in the AFROSAI-E region in accordance with ISSAI 12.

In this regard, it was concluded that a



framework based on the GLZ heat map should be developed in partnership with the GLZ, to enable SAIs to report annually on PFM matters and produce a consolidated publication to reflect the status of PFM on a regular basis.

In addition, the other issues that arose were that of potential risks and benefits involved in auditing PFM systems. The SAIs emphasised the importance of stakeholder awareness and the important role that PFM systems play in promoting achievement of the SDGs.

It was discussed that it was not only the auditees that benefit from the audit services but also the citizenry

because audits promote accountability and transparency in the use of public resources and this entails that funds meant for socio-economic development in the local communities are used for the intended purposes and thus contribute to the achievement of the SDGs.

Further it was heard that beyond auditing, SAIs could play an important role in advising government on good financial governance matters. It was also heard that consistent stakeholder engagements would also be crucial for the implementation of audit recommendations.

In conclusion, SAIs have a big role to play in promoting good financial governance

as all the processes of developing and implementing PFM strategies require the oversight role of SAIs.

The Auditor General, Mr. Ron Mwambwa and two officers attended the Governing Board Meeting.

The country representation of the Meeting was Botswana, Eritrea, Ghana, Liberia, Malawi, Mozambique, Namibia, Nigeria, South Sudan, Sudan, South Africa, Sierra Leone, Rwanda, Swaziland, Tanzania, Uganda, Zambia and Zimbabwe. Also in attendance, were the cooperating partners which included GLZ, IDI and SAI Norway.

OAG JOINS THE COMMITTEE ON LOCAL GOVERNMENT AND CHIEFS AFFAIRS ON A BENCHMARKING TOUR TO UGANDA FROM 12TH -18TH FEBRUARY 2017

The new Parliamentary reforms have seen changes to the operations of the Public Accounts Committee (PAC). The reforms are intended to divide PAC in three distinct committees as follows:

- The PAC itself will remain considering the Auditor General's Report on the performance of the line ministries and provinces
- The Local Government Accounts Committee will consider the Auditor

General's Report on the operations of the local authorities which will include Constituency Development Funds (CDF) and Grants

- The committee on parastatal and other Statutory Bodies will be looking at the reports on such bodies exclusively.

Uganda is one country where these committees are in place and working effectively and was seen as a best destination for benchmarking.

Objectives of the visit

The following two objectives were key for this visit to Uganda as follows:

- To benchmark how that country handles the issues of governance at various levels.
- To know how Uganda has managed the issue of urban drift that caused substantial housing deficit in major towns, a situation Zambia is currently groping with.

OAG JOINS THE COMMITTEE ON LOCAL GOVERNMENT AND CHIEFS AFFAIRS ON A BENCHMARKING TOUR TO UGANDA

Delegation

The delegation was as follows:

Members of Parliament

Hon. Maxwell Muma Kabanda, MP (Chair - Serenje Central Constituency)

Hon. Gift Chiyalika, MP - Ngabwe Constituency

Hon. Evans Chibanda, MP - Mufulira Central Constituency

Hon Olario Musonda, MP - Kamfinsa Constituency

Hon Sheal Mulyata (Mrs), MP - Rufunsa Constituency

Hon Newton Samakai, MP - Mwinilunga Constituency

Hon Chikote Makozo, MP - Luampa Constituency

Hon Mukosa Kalobwe, MP - Chinsali Central Constituency

Officials

Mrs Rinniah Situmbeko – Zulu - Director PAAD (OAG)

Mr Brian Simukoko - Principal Auditor (Min of Local Govt)

Mr Bonaventure Muyoba - Senior Auditor R&C (OAG)

Mr Abrey Chilambwe - Committee Secretary (Clerk's Office)

Activities in Uganda

While in Uganda, the Committee was able to interact with various stakeholders such as:

- The commission on local government and public service
- The local government Accounts Committee
- The Office of the Auditor General
- The Office of the Accountant General
- The Ministry of Local Government
- The Ministry of Public Service

Lesson learnt from Uganda

- The fiscal decentralization was done in the early 1990s by devolving responsibility to the local level to collect local taxes and fees.
- Grants were allocated from the Central budget to finance majority key priority service delivery areas to the local authorities. That way decisions regarding development were discussed at that level and coordinated development was achieved.
- Further the local authorities, at which power was devolved were able to recruit staff at that level and by so doing only staff whose services were needed were recruited. Each local authority had a commission which was able to recruit, discipline and promote staff employed at that level.
- The accounting staff in all local authorities were appointed and deployed by the Ministry of Finance.
- The contents of the treasury minutes were verified by the office of the Auditor General prior to its tabling and the sixty (60) days requirements for production of these treasury minutes were strictly adhered to.
- The local authorities were given several types of funds as follows:
 - Conditional grants
 - Unconditional grants
 - Equalization funds
 - Special grants
- The directorate of Local Authorities Audits at the Office of the Auditor General audits the following entities:
 - 115 district local governments
 - 44 Municipal councils
 - 174 Town cities
 - 1189 sub – counties

Each of these are self-accounting units bringing the total number to 1,522 accounting units.

Challenges faced by Local authorities in Uganda

- The Committee learnt that funding was quite limited due to the emerging demands and new creation of districts without corresponding budgetary allocations hence pressing on the

available resources,

- Local authorities are not adequately staffed in a micro nature. Individual local Government staffing level range from 25% to 65%, even with this percentage 80% of the filled posts comprise, mostly, support staff,
- There is lack of capacity in the accounts department which need adequate training to enable them administer funds in accordance with existing standards,
- There is a high rate of employee turnover due to lack of retention incentives in technical positions.

Conclusion

The tour was well organized by both the Zambian and Ugandan Parliaments and was educative. In most cases, the delegation was given an opportunity to interact with the hosts in all the offices by way of questioning which brought out a number of key issues as highlighted above.

Recommendations

The Parliament of Uganda has fully implemented the devolvement of Public Accounts Committee as the main PAC just considers reports on the line ministries and provinces. The committee on Local Government, Housing and Chiefs Affairs considers the reports on the Local Authorities while as the Parastatal Committee considers reports on Parastatal bodies.

The Zambian Parliament is also in the process of devolving the Public Accounts committee.

Therefore the office may consider the following:

- Have a fully-fledged directorate dedicated to audit the local authorities just like in Uganda considering the high volume of work.
- Consider completing all the audit assignments for respective committees at the same time.
- Conduct a study tour by the research unit to obtain a deeper understanding of how the audit of the local authorities is done there and provide an insight on the major findings
- Prepare a summarized report on all our major findings in a given period for easy assimilation by our stakeholders.



PAC COMMENDS AUDITOR GENERAL AND HIS STAFF FOR GOOD WORKING RELATIONSHIP IN THE JUST ENDED FIRST SESSION OF THE TWELFTH NATIONAL ASSEMBLY

By Bonaventure Muyoba

The first session of the twelfth national Assembly came to end this July. In this session the Public Accounts Committee (PAC) considered the following Auditor General's Reports on the:

- Main report on the Accounts of the Republic for the year ended 31st December 2015
- Accounts of Parastatal Bodies and other Statutory Institutions for the year ended 31st December 2015
- Road projects under the Road Development Agency for the period January 2012 to December 2015
- Review of operations of local Authorities for the years ended 31st December 2013 - 2015

It is in this session where committees'

reports are presented to the main house to allow honorable members of the house to debate these committee reports. PAC was able to meet and proof read both the minutes and reports to the main house.

At the close of consideration of the minutes and PAC reports on the reports above, PAC Chair Honourable Howard Kunda took time to thank Acting Auditor General for support he personally gave the committee and the commitment by his staff that stood with the committee throughout the year. He emphasized the key role that the office played in ensuring that the committee was kept busy this year. The Office was able to accompany the Committee in both the Local and Foreign tours.

The foreign tour to Uganda enabled

the honourable members to go and benchmark with their counterparts in that country. On the other, the Local tour saw the committee visit three provinces of Central, Lusaka and eastern provinces with the sole purpose of verifying facts as they were presented in the Auditor General's Report. The committee was able to agree with the findings of the Auditor General and once again thanks the AG on well-presented report.

Apart from the Audit Reports, the Office also submitted its Annual Administrative Report for the year 2016 in which we were able to highlight our achievements, Challenges and other administrative issues. The Office is one of the few organisations that presented their Annual Report for the year 2016 but is shown consistence as it has presented the administration reports annually.

MEET THE NEW STAFF IN AOG



Mrs. Gretchen G. Mushingi
Head – Procurement and Supplies Unit



Mrs. Vivien Ndhlovu
**Acting Director – Human
Resource and Administration**

Chief Accountant



Mrs. Charity Chafwakale Ndawana
**Senior Human Resource
Development Officer**



Mrs. Phyllis M. Simwanza
Administrative Officer



Mr. Mwape Chilengi
Internal Auditor

AFROSAI-E collaborates with African public finance networks to sign a Good Financial Governance Declaration to affirm their commitment to curbing IFFs

AFROSAI-E is collaborating with AFROSAI and other African public finance role-players to tackle the critical issue of curbing Illicit Financial Flows.

Executive Officer, Wynand Wentzel joined 250 delegates from 42 countries that attended an international

conference under the theme *"Tackling Illicit Financial Flows: An African approach to a global phenomenon"* in Yaoundé, Cameroon, from 24 – 26 May 2017.

The conference resulted in four African Good Financial Governance (GFG) networks, as organisers of the conference,

and several delegates signing the Good Financial Declaration.

The Declaration lists agreements of joint and individual actions to be carried out by the networks and its members in the fight against IFFs.

Article courtesy of Afrosai-e website

SAI PMF TRAINING WORKSHOP HELD IN PRETORIA, SOUTH AFRICA

By Brighton Nyanga & Lubinda Sinyani –
Planning & Information Directorate

The International Organization for Supreme Audit Institutions (INTOSAI), working through the Institutional Development Initiative (IDI), conducted a workshop on the Supreme Audit Institutions - Performance Measurement Framework (SAI PMF).

The Workshop which was held in Pretoria, South Africa was conducted during the period from 22nd to 25th May 2017.

The Office was represented by Mr. Brighton Nyanga, Senior Auditor – Planning and Mr. Lubinda Sinyani, Auditor – Research and Development.

The Workshop was divided into two (2), Modules.

Module 1 of the training was conducted in the first three days of the workshop under the theme "Training for Future Assessors SAI PMF" and the following were the learning objectives for Module 1:

To understand:

- The SAI PMF assessment tool

- The purpose of a SAI PMF assessment and how the reports can be used by the SAI and external stakeholders
- A suitable process for conducting a SAI PMF according to the purpose of the assessment and the country context
- The strengths and limitations of the SAI PMF
- How the SAI PMF links to the Values and Benefits of SAls

Module 2 of the training was conducted on the last day of the workshop under the theme "Planning a SAI PMF Assessment". The following were the learning objectives:

- Review awareness building and the planning process of assessment
- Considerations before the terms of reference document is developed
- Content of the terms of reference

- Working knowledge on how to develop the terms of reference for a SAI PMF

The adoption and use of the SAI PMF tool will enable the Office meet the requirements of ISSAI 12 'The Value and Benefits of Supreme Audit Institutions – Making a difference to the lives of citizens'.

Through the use of this assessment tool, the Office will be able to assess its performance against ISSAIs and other international good practices for external public auditing.

SAI PMF will contribute to improved capacity development and strategic planning in the Office.

The Office will also be able to strengthen its own accountability as a role model in the promotion of transparency and accountability.

It is gratifying to note that the assessment of the performance of the Office through the use of the SAI PMF measurement tool has already commenced.

24th UN/INTOSAI Symposium held in Vienna



The 24th UN/INTOSAI Symposium, which was jointly organized by the INTOSAI General Secretariat and the United Nations Department of Economic and Social Affairs (UN DESA), was held at the Vienna International Centre in Vienna, Austria from 31 May to 2 June 2017.

Entitled “Digitalization, open data and data mining: relevance and implications for SAI’s audit work and for enhancing their contributions to the follow-up and review of the SDGs”, the 24th UN/INTOSAI Symposium focused on two themes that will be of considerable importance for the work of SAI’s in the forthcoming years:

1. the implications of digitalization, open data and data mining for the audit work of SAI’s; and
2. the possibilities of SAI’s to contribute to the implementation of the 2030 Agenda and the UN Sustainable Development Goals.

In this context, the participants engaged

in intensive discussions on the following issues:

- What are the opportunities, but also the challenges, created by digitalization, open data and data mining for the audit work of SAI’s?
- What kind of practical experiences have SAI’s made in the framework of their audits with regard to digitalization, open data and data mining and which best-practice examples can be derived therefrom?
- How can SAI’s – as a follow-up to the results of INCOSAI XXII in Abu Dhabi 2016 – contribute to the implementation of the SDGs in the best possible manner?

The function of the technical chair was carried out by Mr Chris Mihm of the SAI of the United States of America.

The event was attended by more than 150 participants, and among these were

heads and high-ranking representatives of more than 70 SAI’s and of several international institutions (UN DESA, UN OIOS, International Budget Partnership, the Austrian Development Agency – ADA and the German Society for International Cooperation – GIZ).

The discussions showed that new information technologies and possibilities for the use of data entail profound opportunities, but also great challenges for SAI’s. SAI’s are aware of the fact that in times of increasingly available information they are playing a highly important role as the providers of qualified information through their audits. They, however, also know that digitalization comes with great expectations towards SAI’s and changes the requirements regarding their audit work. Consequently, the exchange of experiences and of best-practice examples is of great importance. At the same time, the follow-up on the results of INCOSAI XXII in Abu Dhabi showed that SAI’s are cognizant of the important contributions that they can make towards the successful implementation of the SDGs. Furthermore, they are taking concrete steps to put the commitment of INTOSAI in this regard, as laid down in the Abu Dhabi Declaration, into practice in the upcoming years.

The final highlight of the symposium was the adoption of the [conclusions and recommendations](#) by the participants on the last day. These conclusions serve as an important guideline for SAI’s concerning “Digitalization, open data and data mining” both for their audit work and also with regard to their contribution to the implementation of the SDGs.

Article courtesy of INTOSAI website



INTOSAI General Secretariat takes part in the 16th session of the United Nations Committee of Experts on Public Administration (CEPA)

The 16th session of the UN Committee of Experts on Public Administration (CEPA) took place at the UN Headquarters in New York, USA from 24 to 28 April 2017. INTOSAI, which holds an observer status with CEPA, was represented at this event by Ms. Silke Steiner from the INTOSAI General Secretariat.

The 16th session centred on the theme ***“Ensuring effective implementation of the Sustainable Development Goals: Leadership, Action and Means”*** and provided an opportunity for experts from public administration and observers of CEPA to deliberate the demands placed on public administration regarding an effective implementation of the Sustainable Development Goals (SDGs).

The representative of the INTOSAI General Secretariat presented to the attendees the four approaches defined in the INTOSAI Strategic Plan 2017-2022, based on which Supreme Audit Institutions (SAIs) can make a significant contribution to the effective implementation of the SDGs. She also outlined the corresponding frameworks

adopted by INCOSAI XXII, which are currently being developed.

The four approaches aroused great interest among the members of CEPA, as well as the important role of SAIs in implementing the SDGs in general.

Article courtesy of INTOSAI Website

PHOTO FOCUS



Auditor General Mr. Ron Mwambwa addressing staff during the Strategic Plan meeting at Golden Peacock



Management Development Division (MDD) Specialists listen to the opening remarks for the Strategic Plan meeting. In the background is the Deputy Auditors General for CSD and Audits.



Auditor General flanked by his deputies during the AFROSAI-E peer review entry meeting



Senior management during the AFROSAI-E peer review entry meeting



The AFROSAI-E peer review team during the entry meeting



Officials from IDI and GIZ conferring during the AFROSAI-E Governing Board Meeting in Nairobi



Auditor General Mr. Ron Mwambwa being interviewed by the Media at Mika Convention Center recently



female staff at the Public Service Excellence Awards dinner for the Zambia Society for Public Administration in Lusaka recently



Auditor General Mr. Ron Mwambwa following proceedings at the AFROSAI-E Governing Board Meeting



Auditor General Mr. Ron Mwambwa cutting cake at the Labour Day Awards giving ceremony



A core crumbles at Landless corner road during the inspection of roads by the Public Accounts Committee



PAC also checked for cement content in the roads being constructed



Permanent Secretary for Infrastructure Engineer Mushota when he appeared before PAC to answer audit queries in the RDA report



Secretary to the Treasury Mr. Fredson Yamba when he appeared before PAC as the Chief controlling officer



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”.

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Lusaka Provincial Audit Office

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Ndola Provincial Audit Office

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