

Press Briefing: Opening Statement by the Auditor General, Karamba Touray

Good morning everyone, it is my greatest pleasure and honour to welcome you all to this National Audit Office (NAO) press briefing. As you all know, on Monday, 17th May 2021, our office was awarded the 2020 Best Performance Audit Report by the African Organization of Supreme Audit Institutions - English-speaking (AFROSAI-E) for our latest performance report on Emergency Obstetric Care by the Ministry of Health of The Gambia.

AFROSAI-E is the English language sub-group of the African Organisation of Supreme Audit Institutions (AFROSAI), the African branch of the International Organisation of Supreme Audit Institutions (INTOSAI).

AFROSAI-E was established on 1st January 2005 after existing as an informal association since its inception in 1998 and The Gambia is one of the founding fathers of the organisation. It currently consists of 24 English and 2 Portuguese speaking SAIs.

Press members and partners,

As an independent assurance provider for the public, the NAO continues to strive for relevance and better service delivery. We are a member of several international bodies and regularly engage various stakeholders to foster collaboration with other Supreme Audit Institutions (SAIs), increase our capacity and boost audit impact through lessons and experiences.

AFROSAI-E, in collaboration with the Swedish National Audit Office, launched the Prize for the Best Performance Audit Report of the year in 2007. The aim of this prestigious prize is to promote timely and high-quality performance audit reports that are relevant and impactful, and to share experiences and acknowledge the efforts of performance auditors in the region.

Performance Audit is an independent assessment or examination of the extent to which an organisation, programme or scheme operates economically, efficiently, and effectively. It goes beyond judgements of compliance and accuracy to also evaluate performance and the value for money obtained through government transactions.

Each SAI in the AFROSAI-E region is invited to nominate a maximum of two performance audit reports for the Prize with no restrictions on what topics the reports may address. However, some of the following requirements must be met for consideration:

- I. Have not been previously submitted to be considered for the Prize.
- II. Was published between 1 January - 31 December of that year
- III. Must have been tabled or presented formally to the legislature in accordance with the SAI's mandate.
- IV. The data used and presented in the report should be recent.

Submitted reports for nomination are then assessed by the Performance Audit Managers at AFROSAI-E to determine that they meet the qualification requirements before it is forwarded to the evaluation and review committee.

The review team consists of a chairperson from the Swedish National Audit Office and representatives from SAI Netherlands, SAI Norway and SAI United Kingdom.

The reports are assessed against the following criteria in line with the International Standards for Supreme Audit Institutions (ISSAIs).

1. The audit approach must come out clearly in the report, to show how the performance audit approach is understood and used (ISSAI 3000:40).
2. Auditors should consider materiality in all stages of the audit process.
3. The audit report should be comprehensive, convincing, timely, reader- friendly and balanced.
4. The findings should be on the economy and efficiency (of the use of resources) and the effectiveness with which objectives are met.
5. The report should include conclusions in response to the audit objectives and questions

Press members and partners,

In 2018, the Gambia made its first attempt and submitted its report on Drug Storage and Distributed by the Central Medical Stores. This year, ten (10) reports were submitted from 7 countries including Tanzania, Mauritius, Sudan, Rwanda, Botswana, Zambia and The Gambia. Since the inception of the

award, only eight countries have won so far, some countries have won the prize more than once. We are happy, and proud to have received this prestigious award for the first time this year.

Therefore, I would like to congratulate the Performance Audit Unit, NAO staff and all development partners who contribute to our work and use this opportunity to motivate all my staff to continue the great work they have been doing in ensuring accountability and effective resource management through public auditing.

Our office continues to measure impactful success through auditing and stakeholder engagement that is geared to increasing the usefulness of auditing in The Gambia. These include our recently launched Summarized Audit Report on the 2016 Auditor General's Certificate & Report on the financial statements of the Government of The Gambia and publication of latest audit reports, which are all available on our website, www.nao.gm. We are also on Twitter and LinkedIn, National Audit Office, The Gambia.

Finally, I would like to reiterate that The National Audit Office, is always open and willing to engage stakeholders to improve transparency, accountability and increase public awareness on our work and mandate.

Thank you and good day.