



**National Audit Office
The Gambia**

**Financial Statements
for the year ended 31st December 2020**



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General Information

Governing Board Members

Mr. Modou Ceesay	(New Chairman, from 26 th November 2022)
Mr. Karamba Touray	(Former Chairman, up to 25 th November 2022)
Mr. Lamin Samateh	(Member)
Mr. Abdoulie Touray	(Member)
Mr. Sarjo Jah	(Member)
Mr. Frederick Forster	(Member)

Board Secretary

Mr. Baba S. Drammeh	(Director of Audit)
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Strategic Management Team

Mr. Modou Ceesay	(New Chairman, from 26 th November 2022)
Mr. Karamba Touray	(Former Chairman, up to 25 th November 2022)
Mr. Pa Majagne Ndow	(Director of Audit)
Mr. Baba S. Drammeh	(Director of Audit)
Mr. Almamie Mankajang	(Director of Audit)
Mr. Ebrahima M. Drammeh	(Director of Audit)
Mr. Bakary Trawally	(Director of Audit)

Bankers

Central Bank of The Gambia
1-2 Ecowas Avenue
Banjul
The Gambia

External Auditors

HAD & Co
Bertil Harding Highway
Senegambia
The Gambia

Registered Office

National Audit Office
Kanifing Institutional Area
Bertil Harding Highway
KSMD
The Gambia



Governing Board's Report for the Year Ended 31st December 2020

The Governing Board of the National Audit Office presents its audited Financial Statements for the year ended 31st December 2020. The Financial Statements has been prepared in accordance with International Public Sector Accounting Standards (IPSAS).

State of Affairs

The state of affairs of the National Audit Office is set out in the Financial Statements and notes to the accounts from pages 8-21.

Principal Activity

The principal activity of the National Audit Office is the audit of Public Sector Finances In accordance with section 13 (Mandate) of the NAO Act 2015 and section 160 (IC) of the 1997 Constitution of The Republic of The Gambia.

Auditor General's Responsibility for the Financial Statements

In accordance with the National Audit Office Act 2015, Part V, Section 25 (1), the Auditor General has the responsibility of keeping proper financial records of the Office's income and expenditure.

Section 25 (2) of the aforementioned NAO Act 2015 also requires the Auditor General to be responsible for preparing in respect of each Financial Year, a statement of Accounts (Financial Statements) which shall be audited. In preparing these Financial Statements, the Auditor General is required to:

- *Select suitable accounting policies and the apply them consistently;*
- *Make judgements and estimates that are reasonable and prudent;*
- *State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and*
- *Prepare the Financial Statements on the going concern basis.*

The Auditor General is responsible for keeping proper accounting records which discloses with reasonable accuracy at any given time, the Financial Position of the National Audit Office and to enable him to ensure that the annual Financial Statements complies with provisions of the National Audit Office, Act 2015 and the 1997 Constitution of The Republic of the Gambia.



He is also responsible for safeguarding the assets of the National Audit Office and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Post Year End Events

There were no significant events since the year-end, which could affect the results or financial report of the NAO.

Results for the Year

The results of the NAO are detailed in the accompanying financial statements.

Going Concern

The Executive Management have assessed the entity's ability to continue as a going concern and have no reason to believe the NAO will not remain a going concern in the year ahead.

External Auditor

The External Auditor HAD & Co. as appointed in accordance with Section 159 (3) of the 1997 Constitution of the Republic of the Gambia by the Finance and Public Accounts Committee of the National Assembly, has expressed willingness to continue in office in line with the signed Letter of Engagement between the Finance and Public Accounts Committee, of the National Assembly, the Auditor General and HAD & Co to serve for a period of three (3) years for the financial Years, 2020 to 2022.

By Order of

The Governing Board of the National Audit Office

Mr Modou Ceesay

Auditor General

Date: 14 - 08 -2023



Report of the Independent Auditor's, HAD & Co

To the Members of the Finance and Public Accounts Committee of the National Assembly of The Gambia

Opinion

We have audited the financial statements of National Audit Office (NAO) of The Gambia for the year ended 31st December 2020, which comprise the Statement of Receipts and Payments, Statement of comparison of Budget and Actual for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of NAO's financial Position for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) on Cash Basis and have been properly prepared in accordance with the National Audit Office Act 2015 and also the requirements of the 1997 Constitution of the Republic of The Gambia.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the NAO in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in The Gambia, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We would like to bring the following to your attention:

A – Basis of accounting

We draw attention to note 2.1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist National Audit Office (NAO) to comply with the financial reporting provisions of the NAO Act 2015. Our opinion is not modified in respect of this matter.

B – Cash and cash equivalent – Closing differences (D1,026,107)

As at 31st December 2020, the expected closing bank balance as per the Statement of Receipts and Payment amounted to D17,994,987 while the closing bank balances amounted to D16,968,880 giving a difference of D1,026,107 as an unreconciled difference.

Other Information

The Governing Board are responsible for the other information. The other information comprises the General Information and Report of the Directors. The other information does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we concluded that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report.

Other Matter

The financial statements of NAO for the year ended 31st December 2019, were audited by another auditor who expressed an unmodified opinion on those statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the NAO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the NAO or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the NAO's financial reporting process.

Auditor's Responsibilities for Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for

one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the NAO's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the NAO's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the NAO to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The Engagement Partner on the audit resulting in this independent auditor's report is **Hassan Jatta**.



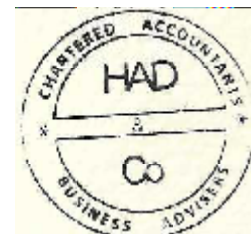
HAD & Co

Chartered Accountants and Business Advisers

Registered Auditors

Kerr Serigne, The Gambia

Date:.....14th August.....2023






Statement of Cash Receipts and Payments

for the year ended 31st December 2020

		Year ended 31 st December 2020 GMD	Year ended 31 st December 2019 GMD
OPENING BALANCE		14,764,476	4,794,530
RECEIPTS			
Subvention	3	57,113,588	73,596,695
Other Receipts	4	367,919	789,685
Total Income		72,245,983	79,180,910
PAYMENTS			
Salaries and Allowances	5	31,787,511	26,995,280
Board Allowance		330,000	325,000
Salary Advance		705,700	631,615
Travel Expenses	6	4,163,007	10,319,592
Telecommunication Expenses		834,309	376,413
Electricity, Water & Sewage		668,943	633,922
Purchase of fuel and lubricants		1,721,746	1,031,183
Maintenance Expenses	7	848,316	167,382
Stationery		720,750	893,245
Miscellaneous office expenses		1,120,876	2,281,732
Official Entert. & Hotel Accommodation		146,430	-
Printing Expenses		333,625	456,550
Uniforms and Protective clothing		110,450	123,000
Contribution to International org.		224,618	264,968
Seminars, Training and Development	8	1,794,380	3,162,591
Capital Expenditure - Fixed Assets	9	8,740,335	16,753,961
TOTAL PAYMENTS		54,250,996	64,416,434
Closing Fund Balance	11	17,994,987	14,764,476

The Financial Statements was approved by the Governing Board on2023 and signed on their behalf by:

Auditor General.....

Deputy Auditor General (Admin and Finance)

The attached notes form part of these financial statements





Statement of Comparison of Budget and Actual

	Original Budget GMD	Final Budget GMD	Actual Expenditure GMD	Under / (Over) Spend GMD	% Variance
Salaries and Allowances	54,021,001	54,021,001	32,117,511	21,903,490	40.55
Travel Expenses	24,687,500	5,687,500	4,135,007	1,552,493	27.30
Telecommunication Expenses	1,490,000	1,081,720	834,309	247,411	22.87
Electricity, Water and Sewages	2,000,000	2,000,000	668,943	1,331,057	66.55
Purchase of Fuel and Lubricants	2,184,000	2,184,000	1,721,746	462,254	21.17
Maintenance of Vehicles	420,000	420,000	367,147	52,853	12.58
Maintenance of Buildings	500,000	500,000	477,160	22,840	4.57
Maintenance of Equipment	300,000	300,000	4,000	296,000	98.67
Conferences, Workshops and Seminars	2,700,000	1,200,000	-	1,200,000	100.00
Stationery	900,000	900,000	720,750	179,250	19.92
Miscellaneous Office Expenses	1,130,000	1,130,000	1,120,885	9,115	0.81
Official Entertainment & Hotel Accom.	500,000	500,000	146,430	353,570	70.71
Printing Expenses	1,500,000	1,502,000	333,625	1,168,375	77.79
Uniforms and Protective Clothing	125,500	125,500	110,450	15,050	11.99
Training	6,875,000	5,375,000	1,612,920	3,762,080	69.99
Contribution to International Organi.	472,000	472,000	224,618	247,382	52.41
Construction of Office Building	4,000,000	4,000,000	239,600	3,760,400	94.01



	Original Budget GMD	Final Budget GMD	Actual Expenditure GMD	Under / (Over) Spend GMD	% Variance
Motor Vehicles	5,000,000	5,000,000	4,300,000	700,000	14.00
Office Equipment	500,000	500,000	410,255	89,745	17.95
Total	<u>..109,305,001</u>	<u>..86,898,721</u>	<u>...49,545,356</u>	<u>...37,353,365</u>	

The Statement of Comparison of Budget and Actual is a report on the approved budget performance and covers only figures (budget/actual) in relation to the approved budget.

It excludes activities funded by partner institutions through the AFROSAI GMD account.



Accounting Policies and Explanatory Notes

Notes to the financial statements

1 Reporting entity

The National Audit Office (NAO) is the Supreme Audit Institution (SAI) of The Gambia headed by an Auditor General who is responsible for auditing and reporting on how government institutions utilize public resources. The audit reports determine whether public funds are being used in efficient, legal and effective manner following our laws and other financial regulations. The NAO was granted an autonomous status through the NAO Act of 2015. This allows the National Assembly to follow up on our findings to ensure that public institutions are running smoothly to ensure transparent and accountable governance.

NAO has five units that conducts yearly audit and technical work headed by Directors of Audit following the audit process. They audit all public institutions such as government ministries, departments and agencies, courts, the National Assembly, local government authorities, State Owned Agencies, government and donor funded agencies. The Auditor General also outsources certain audits to private audit firms. There are 85 staff in these units. The units are:

Ministries and Departments

Extraneous

Performance

Projects and Development

Municipal and Area Councils

Currently, there are 41 Corporate/Support services staff who report and are supervised by the Deputy Auditor General 2. This group of staff support the Auditor General and the office in areas like Procurement, Communications, Human Resources, IT etc.

In accordance with section 159 (1) of the 1997 Constitution of The Republic of the Gambia, there shall be a National Audit Office in the public services of which the Auditor General is the head, and the other members which shall assist the Auditor General in the performance of the functions conferred on him or her by this Constitution or any Act of the National Assembly.

The Auditor General under Section 159 (4), shall submit the annual estimates of expenditure for the National Audit Office for a financial year to the President for presentation to the National Assembly in accordance with the constitution. The President shall cause the estimates to be placed before the National Assembly



without amendment, but may attach to them his or her own comments and observations.

Upon approval of the said Estimates and at the end of the financial year, the accounts of the National Audit Office under Section 159 (3), shall be audited by an appropriately qualified auditor or firm of auditors, appointed by the Finance and Public Accounts Committee of the National Assembly.

The Auditor General is responsible for the audit of all public sector Finances and Accounts in accordance with section 64 of the Public Finance Act, 2014 and section 13 of the National Audit Office Act, 2015.

2 Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material of the National Audit office's Financial Statements.

2.1 Basis of Accounting

The Financial Statement has been prepared under the historical cost convention under International Public Sector Accounting Standards (IPSAS) on cash basis as prescribed in the Government Financial Regulations 2016.

2.2 Funding

- ***Sources of Funding***

The main source of Funding of the National Audit Office of The Gambia is the Government of the Gambia through Government Subvention on a monthly basis by the Ministry of Finance & Economic Affairs.

- ***Recognition of Funding***

Income is only recognized when funds have been received by the National Audit Office.

- ***Receipts***

Receipts comprise of cash inflow from government subvention, refunds and other miscellaneous receipts.



2.3 Expenditure

Expenditure is recognized when payments are made in the form of cash or cheque drawn. Expenditure incurred but remaining unsettled at the period end is not recognized in the financial statements until when settled.

2.4 Property, Plant & Equipment – Fixed Assets

Fixed Assets and other capital items are treated as operation expenditure and are classified under the appropriate category of the Receipts and Payment Statement.

Fixed Assets remain the property of the Government of the Gambia. The Auditor General has custodial responsibility over the Assets and an obligation to maintain inventory and a register of all fixed assets of the National Audit Office of The Gambia.

2.5 Capital Grants

Capital grant from other institutions are not accounted in the financial statements but shown in the Fixed Asset Register.

2.6 Taxes

The National Audit Office is a non-profit entity that is subsidized by the Gambia Government and hence is exempt from Corporate Tax. The NAO fulfils its statutory obligations by deducting income tax at source from the salary of its employees. Furthermore, it is obligated to deduct Withholding Tax of 10% from payments to all suppliers or service providers.

2.7 Foreign Currencies

Conversation from US Dollars into GMD Dalasis and vice versa was made using The Gambia Central Bank rate during the financial period. All year end monetary balances are translated as at 31st December 2020 using a rate of GMD51.65/1USD.



	Year ended 31 st December 2020 GMD	Year ended 31 st December 2019 GMD
3. Government Subvention		
January	5,998,600	17,988,000
February	-	5,998,500
April	-	6,200,000
May	10,983,993	-
July	24,336,994	9,000,600
August	-	8,114,365
September	6,794,001	2,300,000
October	4,000,000	-
November	-	6,700,000
December	5,000,000	17,295,230
	57,113,588	73,596,695

Transfers from the Consolidated Revenue Fund to the National Audit Office Operational Account for the period 1st January to 31st December totalled GMD57,113,588. This is a reflection of the Government policy to scale down operations during the height of the Corona Virus pandemic for much of 2020 and certain expenditure lines such as Travel and Workshop, Conferences and Seminars were also significantly curtailed as a result.

4. Other Receipts

Audit Fee	100,000	466,500
Support from UNCDF	-	281,000
Recoveries	-	42,185
Bidding documents	4,500	-
Auction Sales	48,507	-
Lateness & Absenteeism deduction	67,821	-
Exchange gain	1,980	-
Refunds	145,111	-
	367,919	789,685

These consist of funds received from partner institutions such as UNCDF and IDI, rent from GTHI for use of our canteen facility, Lateness and Absenteeism deductions from staff and exchange gain realised.



Refunds includes unspent amounts issued to staff for contingencies while on trek and allowances paid for days that were not spent on official mission.

5. Personnel Emoluments

The average number of staff employed during the year, analysed by category was as follows:

	Year ended 31 st December 2020	Year ended 31 st December 2019
Management	6	5
General Staff	120	114
	126	119

The Aggregate payroll costs were as follows:

Basic Salary	13,934,291	13,042,897
Acting Allowance	10,941	12,170
Drivers Heavy Duty Allowance	246,000	202,000
Telephone Allowance	240,000	204,000
Residential Allowance	2,182,099	2,113,435
Home to office Allowance	1,584,571	1,334,500
Rent Allowance	72,000	72,000
Special Allowance- <i>Ancillary Staff</i>	-	544,000
Fuel Allowance	-	852,000
Professional Allowance	1,879,083	1,750,290
One -off Arrears	-	37,540
Responsibility Allowance	3,614,502	3,431,435
Basic Car Allowance	1,701,000	492,000
Special Skills Allowance	5,653,167	5,318,126
Difference Between HR Report & Finance	-	(2,410,023)
Overtime Allowance	9,000	-
Special incentive allowance to Civil Servants	660,857	-
	31,787,511	26,995,280



	Year ended 31 st December 2020 GMD	Year ended 31 st December 2019 GMD
6. Travel Expenses		
Travel Expenses	4,163,007	10,319,592

This amount included GMD28,000 of allowances paid from Afrosai Account. Total Travel expenses for the year was 60 per cent less than the previous year figure because of the down scaling of operations due to the Corona Virus Pandemic.

7. Maintenance Expenses

Vehicle Maintenance	367,147	107,927
Maintenance of Building & Facilities	477,169	-
Maintenance of Equipment	4,000	59,455
	848,316	167,382

8. Seminars, Training and Development

Seminars, Conferences and Workshops	-	76,500
Training	1,794,380	3,012,091
Contributions – GICA	-	74,000
	1,794,380	3,162,591

9. Capital Expenditure - Fixed Assets

Construction of Office Building	239,600	2,616,336
Motor Vehicles	4,300,000	2,350,000
Office Furniture & Equipment	4,200,735	11,787,625
	8,740,335	16,753,961



10. Withholding Tax

In 2020, withholding tax collection from payments due to suppliers in the year amounted to GMD3,149,319, which was fully remitted to the Gambia Revenue Authority.

In 2019, withholding tax collection from payments due to suppliers in the year amounted to GMD2,105,721, which was fully remitted to the Gambia Revenue Authority in 2020.

	Year ended 31 st December 2020 GMD	Year ended 31 st December 2019 GMD
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11. Cash and Cash Equivalent

Main Account – Operational GMD	15,162,372	10,158,667
Afrosai GMD Account	1,676,832	5,106,603
Afrosai USD Account	129,676	128,597
Unreconciled cash balance	1,026,107	(629,391)
	17,994,987	14,764,477

12 Encouraged Additional Disclosures

Below are encouraged additional disclosures as per IPSAS Cash Basis Standard:

12.1 Related Party Transactions

(a) Transactions with the Executive management

Executive management includes all Directors. The compensation paid and payable to executive management for employee services is shown in Note 5 Personal Emoluments.

(b) Transactions with related institutions

The NAO is a government entity and therefore has direct relationship with all government related entities. The following are the transaction with those entities:



	Year ended 31st December 2020 GMD	Year ended 31st December 2019 GMD
<i>Purchase of goods and services from related entities</i>		
NAWEC - Electricity, Water & Sewage	668,943	633,922
Gamtel/Gamcel – telephone, internet	834,309	376,413
Gambia Revenue Authority - taxes	3,147,301	2,150,500
GPPC - Printing Expenses	31,050	-
	_____	_____
<i>Sale of goods and services to related entities</i>		
Audit Fee	100,000	466,500
	_____	_____
<i>Others</i>		
Government Subvention	5 57,113,588	73,596,695
	_____	_____
12.2 Receivables		
Staff Salary Advance	351,547	315,807
	_____	_____
12.3 Payables		
Telecommunications	13,144	-
Electricity and Water	-	-
	_____	_____
	13,144	-
	_____	_____
12.4 Capital commitments		
Authorised by the entity and contracted for	-	-
	_____	_____
Authorised by the board and not contracted for	-	-
	_____	_____



12.5 Contingencies

There were no liabilities in respect of claims against the entity as at the end of year 2020. (2019 Nil)

13 Impact of Covid-19

Country overview

Since 31st December 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The 2020 fiscal year was a difficult one for The Gambia due to the outbreak of the coronavirus pandemic. As at 30th November 2020, a total of 3,743 confirmed cases with 123 fatalities were recorded. The Government has continued to monitor the spread of the virus and has put in place effective measures that have limited and controlled the spread of the virus.

Following the outbreak of the pandemic, initial growth forecasts for 2020 were revised downwards from 6.5 percent to -1.5 percent. The new growth forecasts are focused on shocks such as airport closures, land border closures, and a lack of tourism activities. The Gambia was under a state of emergency from April to October, with a variety of stringent measures in effect, including the closure or scale down of businesses, schools, markets, restaurants.

Specific to the Office

Operations

As the country began to register cases, restrictions were put in place by the Government as counter measures including social distancing. These included a freeze on overseas travel and holding of conferences, workshops, and similar programs. NAO scaled down the number of activities by dividing the staff into two groups, each coming consecutively for 3 days. This arrangement has impacted on our ability to implement our activities planned for 2020. Engagement with stakeholders, training programmes and workshops were halted and some audit exercises



(including Institutions in the regions and the embassies and high commissions overseas) were postponed.

Our auditees were not always available as they also had to scale down their numbers thereby limiting our fieldwork, which we largely depend on in gathering audit evidence.

An Order to enforce social distancing in all workplaces was also made and even though home working was introduced, this effectively made sure our operations were scaled down significantly. We tried to work from home but facilities (such as uninterrupted power supplies, internet connectivity and etcetera) to support the initiative were not available to everyone.

Funding

To support Government's intervention program, additional funds needed to be secured and at the time, since certain programs were frozen, our allocated budget for Travel Expenses, Training, and Workshops, Conference and Seminars were all reallocated to the Ministry of Health.

Also, because most of Government's available funds were being directed to its COVID 19 intervention, the Office was not receiving sufficient amounts of monthly allocation of funds to fully execute its programs even after the down scaling.

Other Areas

Other areas such as our Human Resources also suffered setbacks. The recruitment program the Office started implementing in 2018 was halted. Recruitment was severely limited in 2020 because focus was shifted to managing what obtained and ensuring the health and welfare of staff were also observed.