

National Audit Office of The Gambia (NAO)

ANNUAL PERFORMANCE REPORT 2021



www.nao.gm

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About the National Audit Office (NAO)

Mandate of the NAO

The National Audit Office (NAO) is the Supreme Audit Institution (SAI) of The Gambia headed by an Auditor General (AG). The AG has the responsibility to audit the accounts of all offices and authorities of the Government of The Gambia, the courts, the National Assembly, and all State-Owned Enterprises as stipulated in the 1997 Constitution of The Gambia. The establishment and functions of NAO as well as the mandate of the AG is described in detail in Sections 158, 159 and 160 of the 1997 Constitution of The Gambia, and Sections 3, 4, 6, 13 and 14 of the National Audit Office Act 2015.

NAO's Mission and Vision Statements



Our Motto:

Helping Government Spend Wisely

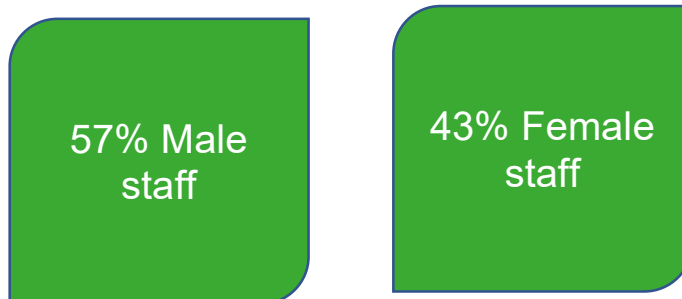
NAO's CORE VALUES

In fulfilling our mandate as the Supreme Audit Institution of The Gambia, we are also guided by our core values in all our operational activities:

- ❖ **Integrity:** We will always be honest and straightforward without undue influence. NAO requires staff to be honest and show a consistent and uncompromising adherence to strong ethical principles and values.
- ❖ **Professional:** We are committed to excellence by constantly updating relevant knowledge and skills and upholding ethical behaviour and values towards work.
- ❖ **Teamwork:** We apply collective skills and knowledge in achieving our vision.
- ❖ **Accountability:** We commit to be held responsible for our actions in terms of resources entrusted to the office and our mandate to relevant stakeholders.
- ❖ **Relevance:** We will do our best to be consistently important and vital to citizens by improving the standard of our work and diversity in our operations, resulting in making a difference in the lives of citizens.

NAO Human Resources Overview in 2021

As at December 2021, we had a staff count of One Hundred & Thirty-Two (132) out of which 75 comprised Male employees and 57 Female. Thus, the ratio of male to female staff in 2021 was as follows:



In strengthening our overall staff strength, we hired eight (8) new staff in the different Units of the Institution amongst these was the hiring of two (2) Private Secretaries for the offices of the Deputy Auditor General 1 and Deputy Auditor General 2.

Our Recruitment Process

To ensure that the calibre of our staff are of high standard as expected of the workforce of a Supreme Audit Institution, in consultation with AFROSAI-E, we now have come up with an Online Assessment Tool for candidates wanting to work with the National Audit Office. The NAO is an equal opportunity employer and very committed to gender equality, diversity and inclusion.

NAO Financial Performance in 2021

We received a total cash allocation of **Seventy-Three Million, Six Hundred and Ninety-Nine Thousand, Three Hundred and Sixty-five Dalasis (D73,699, 365)** from the Ministry of Finance and Economic Affairs for our 2021 operations. These funds enabled us to complete One hundred and forty-five (145) audits including audit of Fourteen (14) Gambian Embassies.

However, we still have a substantial number of public institutions that have not been audited due to resource constraints (both financial and human).

Thus, as there becomes increased need for greater transparency and accountability in public financial management, an increase in financial resource allocation will help widen our audit scope to include more public institution and programs audits.

This will result in a more comprehensive reporting covering substantial components of public institutions and government programs.

Audit Assignments carried out in 2021



AUDITS OF MUNICIPALITIES & AREA COUNCILS

We carried out four (4) audits 2021 building on improvements in the financial recording and reporting of Municipal and Area Councils.

AUDITS OF MINISTRIES & DEPARTMENTS

We completed nine (9) audits during the year and this included information technology (IT) and financial audits of Semlex for the first time.

We also completed the post implementation audit of the Epicor 10 module of the Gambia Government's Integrated Financial Management Information System (IFMIS).

AUDITS OF GOVERNMENT & DONOR-FUNDED PROJECTS

Twenty-one (21) audits were completed, and all of the donor-funded projects were completed on time in 2021.

AUDIT ASSIGNMENTS CARRIED OUT IN 2021 (CONTINUATION)

PERFORMANCE AUDITS

Two performance audits were completed and submitted to the National Assembly for discussion.

The performance audit team also carried out audit of 78 institutions in West Coast Region which includes schools, health centres, GRA branches, forestry offices, Immigration posts, Brikama Sub-Treasury etc.

AUDITS OF GOVERNMENT SUBVENTED INSTITUTIONS

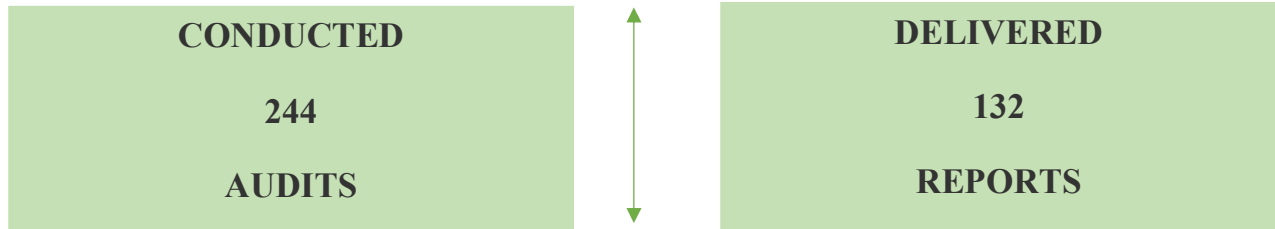
We completed 25 of audits as well as 88 reports from regional trek audits in North Bank Region during the year.

Audit of Gambian Embassies & Other Affiliated Member Organisations

We also carried out seventeen (17) audits of Gambian Embassies and other affiliated member organisations around the world as follows:

Embassy / Organization	Financial Year (s) audited	Date of Assignment
The Gambia High Commission in Nigeria	1st July 2018 to 30th April 2021	21st May to 1st June 2021
Embassy of The Gambia in Ethiopia	1st July 2018 to 30th April 2021	21st May to 1st June 2021
Embassy of The Gambia in Senegal	1st July 2018 to 30th April 2021	28th May to 10th June 2021
The Gambia High Commission in Sierra Leone	1st July 2018 to 30th April 2021	28th May to 10th June 2021
Embassy of The Gambia in Mauritania	1st December 2018 to 31st May 2021	14th to 25th June 2021
Embassy of The Gambia in Morocco	1st December 2018 to 31st May 2021	14th to 25th June 2021
Organization of the Gambia River Basin - OMVG in Senegal	31st December 2019 to 31st December 2020	4th - 17th July 2021
Embassy of The Gambia in Guinea Bissau	1st August 2018 to 30th June 2021	2nd - 11th August 2021
Organization of Islamic Cooperation (OIC) in Saudi Arabia	1st January 2019 to 31st December 2020	11th September to 12th October 2021
Embassy of The Gambia in Cuba	1st July 2018 to 30th September 2021	30th September to 21th October 2021
Embassy of The Gambia in Spain	1st July 2018 to 30th September 2021	30th September to 21th October 2021
Embassy of The Gambia in Doha, State of Qatar	1st July 2014 to 31st May 2018	2nd to 22nd October 2021
Embassy of The Gambia in Abu Dhabi	1st March 2018 to 30 September 2021	2nd to 22nd October 2021
Embassy of The Gambia in Saudi Arabia, Riyadh	1st October 2018 to 31st October 2021	1st to 19th November 2021
Gambian Consulate Saudi Arabia, in Jeddah	1st October 2018 to 31st October 2021	1st to 19th November 2021
ECOWAS Community Court of Justice in Nigeria	2018, 2019 and 2020 (ECOWAS Parliament)	8th November to 3rd December 2021
High Commission of The Gambia in South Africa	1st July 2018 to 31st October 2021	20th to 30th November 2021

Overall, in 2021, we



NAO Staff at Work



Challenges and Limitations to our Work in 2021

COVID-19 continued to pose challenges to operations and like many, we were not exempted as our audit schedules were also impacted as well as our physical engagement with auditees and support partners. Notwithstanding, we adapted to the 'new normal' and utilised virtual platforms for meetings and discussions.

Aside from the challenges and limitations posed by COVID-19, other major challenges that impacted on our work in 2021 included:

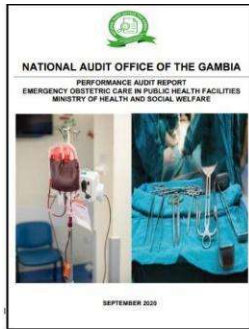
Challenges/Limitations	Remarks
Capacity of Auditees	As reported in our 2020 Activity Report; we continue to see capacity gaps amongst auditees, especially those charged with the preparation of the Financial Statements for audit. This capacity gap is most prevalent within the local government/municipalities and agencies.
National Financial Reporting Framework	Existing accounting laws and regulations are not clear enough to enable auditees to prepare Financial Statements. Having a financial reporting framework will help enhance the preparation of standardised Financial Statements.
Access to Information	We are often faced with lack of access needed and timely information during audit exercises. As a result, we are regularly forced to extend the initially planned audit timelines to accommodate late access to information. Furthermore, sometimes, the needed information is not provided (non-existent) at all by the auditees.
Late Response from Auditees on the Management Letter	Observations that could not be resolved during the audit are collated in a draft management letter and shared with auditees for their response, which would determine whether or not an issue will be reflected in the final audit report. For a very long time, we continue to receive very late responses from auditees on the management letter which also result in delays in the finalisation of the audit exercise and impacting on other schedules of the audit

	<p>team and NAO's ability to audit everything it is mandated to.</p>
<p>Late Discussions of Audit Reports in the National Assembly</p>	<p>The late discussions of the audit reports at the National Assembly continue to hinder the timely publication of audit reports, which in turn affects the implementation period of the audit recommendations.</p> <p>The constitution provides for the NAO to publish where there is 'undue delay' on the part of the NA to discuss the audit reports, but we prefer the reports to be discussed as the NA is the closest partner to NAO in accountability and the aim is for there to be action on the audit reports by the oversight body for the audit reports to have big impact.</p> <p>Another related challenge contributing to the late discussion of the audit reports include:</p> <ul style="list-style-type: none"> • Inability of the AG to directly table its Government of The Gambia (GoTG) annual audit reports to the National Assembly. <p>GoTG audit reports on the annual account of government are submitted to the National Assembly, whistled the report is then tabled by the Hon. Minister of Finance - from review of past submitted reports - a longer period of time is mostly taken from the time of submission to the Minister and tabling at the NA. NAO tabling directly to the NA would be the most ideal process.</p>
<p>Lack of follow-up on audit recommendations</p>	<p>Currently, one of the biggest challenges of the NAO is how impactful are the audits to the lives of the citizens when there is minimal actions/follow up on the audit recommendations neither by the National Assembly nor the Directorate of Internal Audit.</p>
<p>Limited understanding of Performance audit</p>	<p>This is both an internal and external challenge as the concept of a performance audit is new to most of our stakeholders; however, we plan to carry out continuous sensitization as well as the development of communication products around our performance audit reports and activities for greater awareness and understanding.</p>

Our Big Achievements and Progress in 2021

Regional Award for Best Performance Audit Report

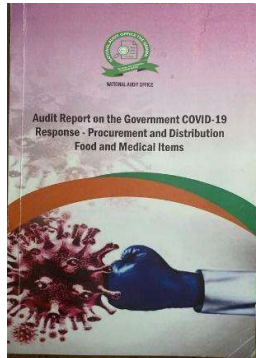
We won the prize for the AFROSAI-E Best Performance Audit Report in August 2021, on our 2020 Performance Audit Report titled **“Emergency Obstetric Care in Public Health Facilities”**.



Our audit on the ‘Emergency Obstetric Care (EmOC) in Public Health Facilities’ by the Ministry of Health was motivated by different factors including the public outcry, especially in the rural areas of the country regarding poor obstetric care provided to pregnant women and new mothers, and Similarly, the Gambia National Health Strategic Plan (2014-2020) also stated that there was a gross unmet need (79%) of emergency obstetric care in public health facilities in The Gambia, revealed by the survey on the availability, utilization, and quality of EmOC services in The Gambia carried out in 2003. The full report of this audit can also be accessed on our website: www.nao.gm – [Performance Audit Reports - National Audit Office, The Gambia](#).

AFROSAI-E (African Organization of English-speaking Supreme Audit Institutions) is the English-speaking subgroup of AFROSAI, the African branch of the International Organization of Supreme Audit Institutions (INTOSAI). AFROSAI-E plays a facilitating role in the region by sharing information with its members and supporting them towards better execution of their mandates.

COVID-19 Phase One Audits



Following the identification of the audit areas as part of the Gambia Government’s COVID-19 Response, we carried out and completed the audit of the COVID-19 Phase 1 (Procurement and Distribution of Food in KM & Banjul and Medical Items within the Greater Banjul Area).

This audit report was submitted to the National Assembly in May 2021 for discussion. The audit findings can be accessed on the main report also published on the NAO website: www.nao.gm – [Other Audit Reports - National Audit Office, The Gambia](#).

Design of the NAO's First Summarised and Simplified GoTG 2016 Audit Report

As part of the strategic priorities of the NAO Strategic Development Plan 2020-2024, in 2021 as well as the INTOSAI Standards of Supreme Audit Institutions Principle 12 - The Values and Benefits of Supreme Audit Institutions -making a difference to the lives of citizens, we produced the first edition citizen-friendly (summarised and simplified) audit report of the GoTG 2016 audit.

The rationale behind summarising and simplifying the main audit reports is for increased understanding by our stakeholders since the main audit reports are mainly bulky and worded in technical audit language.

It is anticipated that through this simplification strategy our stakeholders will resonate more with the audit reports for greater audit impact and accountability.



How We Engaged our Stakeholders in 2021

Conduct of Radio Programmes

One of the outcomes of the NAO SDP 2020 – 2024 that is greatly linked to engagement with CSOs, Media and the public is *greater public awareness of NAO's role and products*. To achieve this, the NAO included radio programs in its 2021 activities to sensitize the general public on its mandate and related matters. Four (4) radio shows were held on QRadio (103.3 FM) named the 'NAO Public Hours' on the following topics:

- Mandate and Role of the National Audit Office in Public Resources Management
- Audit Process and Reporting
- Auditees' Roles and Responsibilities
- Public Auditing for Sound Resource Governance

Press Conference with the Media on the NAO Best Performance Audit Report Award

Following our award for the AFROSAI-E Best Performance Audit Report, we held a press conference on May 26, 2021 with the media to create more awareness about our work, including our Performance Audit Unit's. This award is the first regional award to be won by the NAO.



AG (Karamba Touray) with the Performance Audit Team during the press conference

Launching of the GoTG 2016 Financial Statements Summarised and Simplified Report with Stakeholders

We launched the first summarised and simplified (citizen-friendly) report on the Auditor General's Certificate and Report the Financial Statements of the Government of The Gambia for the financial year 2016. The launching was held virtually on Zoom on 31 March 2021. The aim of the summarised version was for the citizens to understand the annual reports on the accounts of the Government of The Gambia in a summarised and simple language format; the initiative is also part of NAO's SDP 2020-2024 outputs. The launching event was attended by strategic partners from the executive such as Ministries, Departments and Agencies (MDAs), National Assembly, AFROSAI-E, peers from other SAIs, Gambia CSOs and media and NAO's funding partner IDI (INTOSAI Development Initiative).



The launching took the form of an introductory presentation by NAO Director of Audit heading the MDAs unit who highlighted specific audit-related challenges that impacted the audit process for the 2016 financial year. Wojciech Paczynski from the EU Delegation to The Gambia and Meisie Nkau the CEO of AFROSAI-E also gave some goodwill messages and suggestions for improvement on the subsequent years.

The 2016 summarised and simplified report can be obtained from the NAO website at <https://nao.gm/summarized-audit-reports/>

Capacity Building Trainings/ Workshops Attended by NAO Staff in 2021

Title of Training	Type of Training	Dates	Beneficiaries
Public Procurement Rules and Regulations (Training of Contracts Committee Members)	A local training organised by Gambia Public Procurement Agency (GPPA) @ Metzy Residence Hotel	6-10 July 2021	<ul style="list-style-type: none"> ● Baba S Drammeh (Deputy Auditor General 2) ● Lamin Darboe (Procurement Officer)
Leading from the Chair	Overseas training by GFS Business Development Services at Cap Skirring, Senegal	9-13 August 2021	<ul style="list-style-type: none"> ● Ebrahima M. Drammeh (Director of Audit) ● Almamie Mankajang (Director of Audit) ● Sarjo Jah (NAO Board Member)
Performance Audit second (2nd) Module training	Overseas training organised by African Organisation of Supreme Audit Institutions (AFROSAI-E)	23 August – 3 September 2021	<ul style="list-style-type: none"> ● Madi Sabally (Associate Auditor) ● Dawda Drammeh (Cadet Auditor) ● Isatou. S. Ceesay (Cadet Auditor) ● Ousman Jarju (Senior Associate Auditor)
Diplomacy practice, Etiquette & Protocols	Local Training on Diplomacy Practice, Etiquette & Protocols Consultancy organised by @ Ocean Bay Hotel	6-10 September 2021	<ul style="list-style-type: none"> ● Bakary Trawally (Director of Audit) ● Amang Sanneh (Snr. HR Manager) ● Isatou Conteh (Assist. Audit Manager)
Budget preparation, allocation & cost control	Local Training by GFS Business Development Services at the GFS Business Training Facility center in Kanifing	14-18 September 2021	<ul style="list-style-type: none"> ● Baba S Drammeh (DAG2) ● Ousman Cham (Snr. Manager Accounts) ● Amie M. Cham (Manager) ● Sainabou Tinn (Snr. Associate Auditor)
International Public Sector Accounting Standards (IPSAS) Training	Local Training Organised by Crest Consultancy at Metzy Residence Hotel	11-15 October 2021	<ul style="list-style-type: none"> ● Fatoumatta Saine (Audit Manager) ● Ramatoulie Mbye (Associate Auditor) ● Isha Inola Davis (Snr. Associate Auditor)

			<ul style="list-style-type: none"> ● Alieu Jobe (Snr. Associate Auditor) ● Abdoulie Mamburay (Snr. Associate Auditor) ● Jamilatou Colley (Snr. Associate Auditor) ● Abdoulie Touray (Cadet Auditor) ● Sulayman Barry (Snr. Associate Auditor) ● Omar K. Touray (Cadet Auditor) ● Mariama Jobarteh (Asst. Audit Manager) ● Mustapha Marenah (Snr. Associate Auditor) ● Maimuna Bayo (Cadet Auditor)
Annual AFROSAI-E HR workshop	Overseas training by the African Organization of English-speaking supreme audit institutions, Mombasa, Kenya	8-12 November 2021	<ul style="list-style-type: none"> ● Amang Sanneh (Senior HR Manager)
International Public Sector Accounting Standards (IPSAS)	Local Training by Crest Consultancy at Baobab Holiday Resort, Bijilo	15-19 November 2021	<ul style="list-style-type: none"> ● Musa Jallow (Senior Manager) ● Fatou Nyass (Manager) ● Fatoumatta Jallow (Manager) ● Anna Keita (Manager) ● Yorro Camara (Manager) ● Modou Cham (Asst. Manager) ● Musa Touray (Asst. Manager) ● Kawsu Ceesay (Asst. Manager) ● Buba Drammeh (Asst. Manager) ● Bai Matarr Jaiteh (Asst. Manager) ● Yassin Jagne (Associate Auditor) ● Matty Njie (Associate Auditor)

Virtual Workshops Organised by AFROSAI-E

With the prevalence of COVID-19 in 2021 the African Organization of English-Speaking Audit Institutions (AFROSAI-E) organised virtual workshops for Supreme Audit Institutions (SAIs) as part of its annual capacity building programs. AFROSAI-E plays a facilitating role in the region by sharing information with its members and supporting them towards better execution of their mandates including through institutional capacity building.

The different workshops attended by our staff included:

Title of Event	Period	Beneficiaries
Financial Audit Manual (FAM) Development Workshop	3 and 4 March 2021 & 12 March 2021	<ul style="list-style-type: none"> ● Aminata Sanyang (Audit Manager)
Audit Methodology Planning Meeting	28 to 30 April 2021	<ul style="list-style-type: none"> ● Omar P Sabally (Audit Manager) ● Aminata Sanyang (Audit Manager) ● Serigne Saine (Audit Manager)
Communication and Stakeholder relations Handbook development workshop	28 and 30 June 2021 and 2 July 2021	<ul style="list-style-type: none"> ● Maimuna Jeng (Communications Officer)
Workshop on Audit of Extractive Industries	29 June and 1 July 2021	<ul style="list-style-type: none"> ● Baba S Drammeh (DAG 2) ● Bai Matar Jaiteh (Asst. Manager) ● Omar P Sabally (Audit Manager) ● Yassin Jagne (Snr. Associate Auditor) ● Matty Njie (Associate Auditor)
Virtual Regional Workshop on Effective Report Writing	16 to 19 August 2021	<ul style="list-style-type: none"> ● Pa Majagne Ndow (DAG 1) ● Baba S Drammeh (DAG2) ● Maimuna Jeng (Communications Officer)
Working Group on Information System Audit and Management (WGISAM) workshop	13 to 17 September 2021	<ul style="list-style-type: none"> ● Cherno A. Chaw (Snr. Associate Auditor) ● Abdourahman Badjie (Audit Manager) ● Bakary Ceesay (Asst. Manager) ● Serigne Saine (Audit Manager)

Gender Equality

21 September 2021

- Aminata Sanyang (Audit Manager)

Office Address:

Kanifing Institutional Layout
Bertil Harding Highway

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Email: Info@nao.gm

Website: www.nao.gm

NAO Social Media Handles:

Twitter: [@NAOGambia](https://twitter.com/NAOGambia)

LinkedIn: National Audit Office, The Gambia

**NAO Office
Address and
Contact
Information**

*For more detailed information about the
NAO, visit our website on www.nao.gm*



NAO Office Structure at the Kanifing Institutional Layout