

Final Minutes 1. December 2017



NAC Peer-support Annual meeting 2017

14. November 2017, Nairobi, Sarova Panafric hotel

Steering Committee representatives

- AG Steven Wundu, NAC
- AG Edward Ouko, OAGK
- CEO Meisie Nkau, AFROSAI-E
- DDG Ola Hoem, IDI
- Head of Delegation, Lorents Børre Finanger, RNE Juba

Other representatives

- A/ Audit Manager Peter Simbe Lasu Gorgur, NAC
- Procurement officer Charity Obodia Lasu Lemi, NAC
- DAG Fredrick Odhiambo, OAGK
- EO Wynand Wentzel, AFROSAI-E
- Manager CD Jostein F. Tellnes, IDI
- DAG Dr. Justin Valfrido Droko, NAC

Decision regarding the plans for 2018

1. **Printing of completed NAC reports should be included in the project, related to outcome 1, 2 and 4.**
2. **Support to greater independence of NAC, including revisiting of the audit act and justification of the changes is to be included in the Cooperation in 2018.**
3. **Improve the format of the report and the plans, to be suitable for the Steering Committee in the years forward.**
4. **For 2018 meeting, the Coordination team should prepare key issues to be discussed for the annual meeting by the Steering committee. Highlight some specific issues pertinent to programme achievement, for instance HR or risks.**
5. **Consider to share the SAI Performance report and annual operational plan of NAC for 2018 with the Steering Committee together with the Cooperation report and plan. Present the HR strategy/manual/policy with the Steering Committee in 2018. Consider review of outcome 3 going forward related to HR.**
6. **Consider to have a Steering Committee meeting related to the AFROSAI-E Governing Board**

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7. In future minutes, decisions /actions to be taken are split from the text in a separate column.

1. Opening remarks by the Auditor General South Sudan

The AG of South Sudan, the AG of Kenya and the CEO of AFROSAI-E gave opening remarks.

AG of South Sudan: Thanked the Development partners for attending the meeting, and indicated that he would like to thank the Office of the Auditor General of Norwegian government and IDI for the success of the project.

- NAC is currently performing Regularity audit, performance and investigation audit come on request and as ordered by the Parliament.
- The report of the performance audit of the Juba teaching hospital is ready but not yet published due to budgetary constraints. This is not been included in this program, but it should be considered. Under this project the NAC is doing performance audit of Juba City Council and will later audit the University of Juba.
- This program is a life saver beside African development bank which supporting the NAC with the office building.
- Independence of NAC is not understood by all in terms of finance and human resources.

Remarks from AG of Kenya

- AG of Kenya gave three remarks first as AG of Kenya, secondly as AFROSAI Knowledge sharing committee and thirdly as chairperson of the AFROSAI-E capacity building committee as brother institutions. He indicated that the responsibility of the AFROSAI-E knowledge sharing committee is to encourage knowledge sharing with South Sudan but also to encourage SAIs in other countries and in AFROSAI-E capacity building to encourage peer to peer capacity building.
- AG of Kenya emphasized that development sometimes come “when thinking outside the box”. He noted that the AG of South Sudan turned problems into opportunity by performing more performance audit.

Remarks from CEO of AFROSAI-E

- CEO of AFROSAI-E thanked all the participants and Office of the Auditor General of Kenya for hosting the meeting and the peer to peer capacity building. She also appreciated what AG of South Sudan did by contributing to the University of Juba by giving his input in curriculum of the University of Juba to consider RAM manual to be adopted and teach as subject in public sector audit. She thanked IDI for their continued support in ensuring success in the AFROSAI-E community.

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2. Approval of the calling for the meeting

Approved

3. Agreeing on the agenda

Approved

4. General comments to the report and the achievements of 2017

Issues raised regarding the report:

- AG Kenya: For the steering committee appendix 2 is a bit detailed. Going forward, milestones could be presented better. For the steering committee, the plan should focus on the overall level. Focus on outcomes, indicators and milestones which are key, will bring a better logic to the progress report. Addition of narrative information will also bring value to the report.
- DDG, IDI: Consider to put the plan in a separate document.
- Head of Delegation, RNE: The report should capture the main results of the project. Try to show the impact of the project. This may be covered by the indicators, but could also be provided by a narrative. A report focused on the outputs in itself is saying something about the likelihood of achieving the outcomes and the impact. This link can be established in a narrative.
- AG Wundu on the possible contribution of the Cooperation: Stabilizing impact on staff motivation. It gives staff tasks to do. Motivating NAC staff to stay in the office. The orientation has an important impact on the stability of the institution. This is an un-measurable variable.
- CEO AFROSAI-E: Show the milestones per year for the indicators, and try to break the indicator into the different process.

5. Comments to the progress and plans going forward per outcome

The plans for the different outcomes were presented. Issues raised in the discussion includes:

- Financial Audit and Compliance Audit manuals have been developed by AFROSAI-E. Should NAC split these audit manuals now? Discussion on when this is to be done now. NAC customize RAM and most of the staffs are trained by IGAD advisers from office of the auditor general of Uganda and now most of the audit staff is familiar on how to use and complete the working papers.
- Audit of the local government is complex due to the changes in the structures of the states and represents a huge challenge, from ten states and now it becomes 32 states constitutionally the former states do not exist.

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- Are the plans taking into account the staff capacity of NAC? If more staff capacity is required, how can that be catered for. Plans for 2017 and 2018 must take into account the limited number of NAC staff. The current number of audit staff is around 100 the percentage of turnover is low despite the challenges of transport, salary not being paid on time. In the 2017/2018 plan there is approved vacant position for 50 audit staff to be recruited due to lack of space, where to accommodate them is a problem because the new office is not yet completed.
- Participation in AFROSAI-E events was a challenge, due to per diem issues. Logistics seem to be solved.
- Professionalization of public sector accounting and auditing is a regional initiative which is possibly relevant for NAC. Would it be a good alternative strategy to also do professionalization of the key auditees and Ministries?

6. Approval of report. Summing up eventual necessary changes to be done.

Report to be adjusted technically. Key amendments arising from the meeting:

- Include Planning workshops conducted in 2016 and 2017
- Status of indicators: Change the colors to cater for when they are due.
- Status of activities: Change to "ongoing" in appendix 2 where activities are not due yet.

7. Deciding on plans and budget for 2018. Summing up the agreed changes to the plan and budget.

Decision of the changes to the plans for 2018:

1. Printing of completed NAC reports should be included in the project, related to outcome 1, 2 and 4.
2. Support to greater independence of NAC, including revisiting of the audit act and justification of the changes is to be included in the Cooperation in 2018.
3. Improve the format of the report and the plans, to be suitable for the Steering Committee in the years forward.
4. For 2018 meeting, the Coordination team should prepare key issues to be discussed for the annual meeting by the Steering committee. Highlight some specific issues pertinent to programme achievement, for instance HR or risks.
5. Consider to share the SAI Performance report and annual operational plan of NAC for 2018 with the Steering Committee together with the Cooperation report and plan. Present the HR

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strategy/manual/policy with the Steering Committee in 2018. Consider review of outcome 3 going forward related to HR.

6. Consider to have a Steering Committee meeting related to the AFROSAI-E Governing Board
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8. AOB and closing remarks from AG – SS & Cooperation Partners

In closing remarks the AG of South Sudan thanks all the partners for turning up to this important meeting, NAC are committed to this project despite financial challenges.

Norwegian embassy shows their strong support towards this project by building the capacity of NAC in making reform in accountability sector and management of public fund, IDI and AFROSAI-E also assures their readiness to support this project as it planned. WB shifted their funds to humanitarian aid rather than capacity building

Minutes: Jostein F. Tellnes, IDI and Peter Simbe Lasu Gorgur, NAC