

Country Paper Presentation



by
SAI Botswana



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Introduction


- ◆ SAI Botswana or Office of the Auditor General is a Supreme Audit Institution in Botswana.
- ◆ This Office is headed by the Auditor General, who is appointed under **Section 124** of the Constitution of Botswana.

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- ◆ SAI Botswana is mandated under the **Public Audit Act 2012** and other relevant Statutes.
- ◆ Audits the accounts of the Government of Botswana, **Local Authorities**, Land Boards and Parastatal Organizations



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- ◆ Undertakes corrective measures by assisting the Accounting Officers to make their accounting systems and procedures simpler and more effective, which should in turn eliminate existing weaknesses.
 - ◆ The Auditor General reports the results of his examination to the National Assembly.



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- ◆ The Auditor General is also empowered under **Section 7 of the Public Audit Act 2012**, to carry out examinations into economy, efficiency and effectiveness of public sector organizations, entities, projects and programmes and report to the National Assembly.

History of Performance Audit

- ◆ Performance auditing discipline was initiated in the Office in 1992
- ◆ This was done with the help of the Swedish National Audit Office
- ◆ The Performance Audit Unit has since grown from strength to strength
- ◆ Presently there are 15 members of staff in the Unit.

Collaboration with other audit sections

the primary objective of financial auditing is to express an opinion on the accuracy and fairness of the financial statements in this process of expressing an opinion, the auditor will report on the degree of compliance to existing financial regulations. Therefore, it is not within the scope of traditional financial auditing to account for economy, efficiency and effectiveness with which resources were utilized. This necessitated the adoption of Performance Auditing.



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- ◆ PA is using the same procedure used for financial audit reporting to also submit the performance audit reports in the Local Authorities.
- ◆ The Reports are tabled in Parliament/Full Council and discussed before Public Accounts Committee (PAC)/ Local Authorities Public Accounts Committee (LAPAC).

Types of performance audits carried out in our SAI

- Projects (examples)-Contractions of dams
- Environmental Audit (examples)- Auditing of landfills
- Compliance audits (examples)-



Benefits of data analysis in our SAI



- Information allows informed decisions
- Strengthens audit evidence
- Insight into the data
- Assists in conclusions and recommendations

How data analysis is applied in SAI Botswana

- Choice of tools and techniques is based on
 - ◆ the types and scope of audits
 - ◆ the enterprise's technology environment
- ◆ Reporting the results
 - Graphs
 - Chats



Tools and techniques that we have found effective in data analysis



■ Tools

- MS Excel
- MS Access
- IDEA



Techniques

- Frequency distribution
- Descriptive statistics
- Trend analysis
- Initial objectives vs outcomes



Challenges that we have faced

- Determining the methods and tools to use
- Shortage of skilled officers
- Cost implications of licensing of specialized data analysis tools
- Assistance that is required to address the challenges.



How we use data analysis to determine whether value for money is achieved in our SAI

- Cost-benefit ratio
- Qualitative analysis – perception of intended beneficiaries

Open data in Performance Audit

- ◆ Open data is data that can be
 - ◆ freely used,
 - ◆ re-used
 - ◆ redistributed by anyone
 - ◆ data not confined to patent; copyrighted





Benefits for open data

- Making information accessible to the public can improve public service delivery
- corruption may be reduced due to transparency and better understanding of the plans, policies of the government

Challenges for open data

- Most require government data to be open, **but not all open data are needed by everyone.**
- **Analysis for open data could not always be easy**
- Open data can lead to poor decision making

Open Data in Botswana

- ◆ Socio-economic developments (health care, education, economic productivity, etc.).
- ◆ Projects expenditure
- ◆ Tourism
- ◆ Weather and climate
- ◆ Demography
- ◆ Different cultures
- ◆ Gov ministries

Implications for Performance Audit

- ◆ Positive implication

open data motivate the performance audit

- ◆ The negative implication

Open data could mislead the audit

The End

