

Cloudy day at Zomba Mountain



## Editorial by Project management

Welcome to the July-August edition of the Newsletter.

As usual, a number of developments have taken place since the last edition, including a number of staff undertaking induction courses at SDI, the official adoption of the NAO Communication Policy, and much, much more.

The NAO has indeed become a busy organization where there are numerous training and capacity building activities that go hand-in-hand with our audit work. At this point in time it could be useful to look at the developments that have taken place over the last couple of years through the combined efforts of management, staff, government, parliament and donors. The first thing that strikes us when we compare the current NAO with that of two years ago is the increased level of staffing. Despite continued staff shortages, the situation has improved tremendously and we are also pleased to see that the new recruits include a substantial number of ladies! The recruitment of the NAO interns has also helped this situation. Our young new recruits have also brought with them a lot of new ideas and initiatives, and it is our profound hope that we embrace these ideas and make them feel welcome. Similarly, there has been an improvement in the funding situation which has benefited the organization. Additionally, it is evident that the NAO has become much more visible in the media and better known among our stakeholders. This can be attributed to among other things a more open approach towards the media by management, the use of press con-

ferences and press releases, the introduction of the NAO Web-page, increased media interest and focus on issues regarding governance and accountability, and the opening up of Public Accounts Committee Meetings to the public. There has also been a very positive development in terms of IT infrastructure (e.g. laptop computers and now recently a consignment of desktop computers as well as the introduction of internet and a LAN in hq) and not least in computer proficiency among staff. There has also been an increase in training courses (most recently courses on legal skills and audit sampling), developments of policies and standards and the introduction of a plan and reporting system for the NAO. Further improvements include the re-opening of the NAO library, the introduction of the Newsletter and the launching of the NAO football team as well as initiatives pertaining to HIV.

Despite all these positive developments, we are still faced with hindrances and challenges that we have to overcome to develop further. One of these was mentioned in the last Newsletter and refers to the quality and timeliness of our work and staff discipline. Other major challenges include the process to secure a fully independent NAO in line with INTOSAI provisions on SAI independence. This is crucial for the long term development of the organization. We also still have potential for improving in terms of our capacity to carry out and report on performance audits, the

introduction of IT auditing in the NAO and in improving further in our investigative auditing. There is also still need for work on developing more open communication and management skills within the organization. In addition it is clear to us that more capacity development initiatives must be designed to target the support functions of the organization. There are undoubtedly a lot of other challenges too, but we must keep in mind that building a well functioning, effective and efficient organization takes time and must be done in a way that allows us to keep our focus on our main task- namely carrying out our constitutional duty pertaining to auditing.

We would like to commend all members of staff on the progress that has been made over the last years. An organisation is only as good as its staff, and we feel that we can be proud of what we have achieved together over the last years with the ever improving support of government, parliament and donors. A lot of work does however remain, and we would again like to urge all staff to continue their good work and make every effort to improve the NAO further in the financial year 2007/2008.

Enjoy the NAO Newsletter!

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**WHY INDUCTION COURSE FOR AUDITORS? IS IT WORTH IT?**

**By Caroline Buliani**

One could say, I do not need to be inducted, after all I have vast work experiences and the qualifications. Well such a person would be wrong. This is because government systems differ from private company systems.

Let me bring to your attention the following situation. Imagine if you had a grandmother who is fighting tooth and nail to support the dependants, and you happen to be one of the dependants. Subsequently, you find out that someone is tampering with the funds your old granny is raising. What would be your reaction? Definitely, you would stop such a person. That's the exact feeling that the auditors have for our mother Malawi.

Someone said, I quote, "The problems we are facing now cannot be dealt with on the same level" What he meant by this is that for

us to deal with the problems we face today, we need to go to a higher level than the level of the problem. Hence the need of the induction.

An auditor needs to be a jack of all trades. As a matter of fact an auditor needs to know the Public Audit Act, Public Finance Management Act, and Procurement Act, The Malawi Public Service Regulation and all other government rules and regulations. Without this knowledge an auditor would not be effective.

As the president of the first group of auditors that were inducted from 30<sup>th</sup> May to 25<sup>th</sup> June 2007, on

behalf of the participants I would like to thank the Management of National Audit Office and Casals and Associates for sending us for an induction course. The composition of the group was made up of members of staff from Lilongwe, Blantyre, Zomba and Mzuzu office.

Having undergone the training, using the knowledge and skills imparted, the auditors are now ready to do every audit assignment professionally.

We were all impressed by the man nicknamed the moving MPSR. This gave us an idea that we should keep at heart all the required Acts and regulations to be very effective.

**CLOSING SPEECH FROM NAO INDUCTION COURSE AT SDI**

**By Cathrine Chikumba**

- The Guest of Honour – The Deputy Auditor General, Mr L.S. Gomani**
- The Representative of Casals and Associates**
- The Chief of Party – Thusita Pirapitiya**
- The Audit and Finance Management Specialist – Mr Jones Chikoko**
- Heads of Departments and Sections**
- Members of staff**
- Distinguished participants**
- Ladies and Gentlemen**

On behalf of my fellow participants and indeed on my own behalf, I would like to thank all guests who have come to witness the closing ceremony of the Assistant Auditors' Induction Course.

The four weeks we have stayed here have equipped us to open our little knowledge and close the gap that was there before. Just to site a few, we have learnt about the Code of Ethics, Auditing Standards and the Public Audit Act which mandates us to audit.

This also includes the audit process which illustrates the planning stage, execution and reporting so that effective audits can be conducted, not forgetting the famous old book Malawi Public Service Regulation (M.P.S.R), the Constitution and the Public Commission Service Regulation (PCSR).

To narrate about the welfare at the institution, it was very good despite the fact that we had no entertainment during the weekends. We ask the management not to hesitate to delegate/assign us various activities which are undertaken at NAO in order not to forget what we have learnt here. To my fellow participants, let's work hard to assist the management in implementing the NAO Strategic Plan so that planned goals should be achieved.

I would like to thank Casals and Associates for sponsoring this course and the management and staff of SDI for lectures they provided to us. Lastly I thank the management of NAO for sending us to attend this course. **THANK YOU!!!!!!!!!!!!!!!!!!!!!!!!!!!!**



*Photo: Participants at one of the NAO Induction courses at SDI*

*"Having undergone the training, using the knowledge and skills imparted, the auditors are now ready to do every audit assignment professionally."*

## HIV AND AIDS: ARE WE AT A RISK?

By Elwin Chiwembu Sichiola

Many of us auditors or non auditors we know what audit risk is all about. For beginners, the Wikipedia defines audit risk as the risk of an auditor providing an inappropriate opinion on the financial statements. In other words, it is the risk of the auditor stating that the financial statements present a true and fair position of the entity when in fact they do not or stating that the statements do not present a true and fair position of the entity when in actual fact they do.

Knowledge of this risk will result in the auditors taking the necessary steps in order to reduce it.

Coming back to the issue of HIV and AIDS, it is also only when we realize that there is a risk of us contracting it that we will be able to take the necessary steps in order for us not to be infested by it.

Some might argue that nowadays almost every one knows about this risk but I choose to disagree.

A research conducted by the Malawi Bridge Project in five districts here in Malawi including Mangochi and Salima among other things looked into the issue of risk perception (The ability of an individual to judge whether he or she is susceptible to a condition and determine how severe or serious the outcome will be) in as far as HIV and AIDS is concerned.

The report of this research indicated that most respondents strongly agreed that AIDS is a severe disease, however when asked whether they could become HIV positive, respondents felt only moderately susceptible

Now the question can be, are auditors at risk of contracting HIV and AIDS? I would like to assume that though the obvious answer is yes many of us might be feeling that we are in a comfort zone when in actual fact we are not.

Many of you will agree with me that an auditors' job just like any kind of job which requires one to at times work away from his or her work station increases the risk of one being susceptible to risky behaviors, and hence HIV infection.

It is because of this conviction that I've been compelled to write this article to share with colleagues a few things concerning HIV and AIDS.

First of all, let me attempt to define what HIV and AIDS is.

You can see that I am saying HIV and AIDS and not HIV AIDS. This is so because these two words or abbreviation though related mean different things.

### What is HIV?

HIV, is an abbreviation where H stands for Human, I stands for Immunodeficiency while V stands for Virus.

This is a virus which attacks the immune system of human beings. Its main difference from other well known viruses is that while other viruses can be controlled by the immune system, HIV targets and infects the same immune system cells that are supposed to protect us from illness. These are a type of white blood cells called CD4 cells.

HIV takes over the CD4 cells and turns them into virus factories that produce thousand of virus copies. As the virus grows, it damages or kills CD4, and thus weakens the immune system.

### What is AIDS then?

AIDS like HIV is also an abbreviation where A stands for Acquired, meaning that it is passed from another source, I stands for Immune which is system that helps the body to fight against diseases, D stands for

deficiency, this is an impairment of the immune system while S, stands for syndrome which is a collection of illnesses and not just one.

HIV causes AIDS by attacking the immune system soldiers, the CD4 cells. When the immune system loses too many CD4 cells the body becomes less able to fight off infection and can develop serious, often deadly infections. These are called opportunistic infections because they take advantage of the body's weakened defences.

### What is the difference between HIV and AIDS?

You don't have AIDS as soon as you are infected with HIV. You can be HIV positive for years with no signs of disease or with only mild to moderate symptoms. But without treatment, HIV will eventually wear down the immune system to the point that it fail to fight even that weakest infection.

It is when one starts suffering from opportunistic diseases which take advantage of the weakened system that one is said to be suffering from AIDS.

### How can one get infected with HIV?

There are several ways through which one can get infected with HIV, but here I will attempt to discuss the three major ones.

#### D) Unprotected Sex:

This is probably the major way through which many people are getting infected. It is also here that many of us are at a risk. If we go to the fields and we engage in unprotected sex outside our family, we must realize that we are increasing the risk of getting the infection.

*"You don't have AIDS as soon as you are infected with HIV, you can be HIV positive for years with no signs of disease or with only mild to moderate symptoms. But without treatment, HIV will eventually wear down the immune system to the point that it fail to fight even that weakest infection."*

## HIV AND AIDS: ARE WE AT A RISK? (continued)

By Elwin Chiwembu Sichiola

### II) Blood Contact:

Blood contact can take many forms like where one is injected using a syringe which was also used to inject another person who is HIV positive without sterilizing it. The contact can result in one getting infected. Again where people share razor blades or toothbrushes which have fresh blood they might also get infected with the virus.

### III) Mother to Child:

This is also another way through which a person can get infected. This can happen during pregnancy, birth and after birth.

### How then can we protect ourselves from getting infected?

Firstly, we should at all costs avoid getting involved in unprotected sex outside our family. Secondly, we should avoid sharing things like toothbrushes, razor, syringes and any material which can result in blood contact. Lastly, all women are advised to undergo HIV tests before and when they get pregnant. This will help them to make informed decisions and also take necessary measures in order to prevent mother to child transmission.

### How do I know if I have HIV?

Many people think that it is possible to see if someone is HIV positive or not. This is why we have heard some men saying that looking at such and such lady they look to be HIV positive.

This is not true because the only way that one can know whether he or she is HIV positive or not is by undergoing what is called VCT (Voluntary Counseling and Testing).

What this means is that firstly the test should be voluntary in that no one should

force you to do it, and that before you go for the test one will undergo counseling.

### What tests are available?

The most common test is the one which is called ELISA. It can be done on blood, saliva or urine and is said to be ninety nine percent accurate. A person can know his or her results within two weeks. However there are also some rapid ELISA tests which gives results in less than half an hour. A positive results means that your body has developed antibodies for HIV so you are infected with HIV. Positive results should however be confirmed by undergoing several tests. A negative result means that your body has not developed antibodies and that you are probably not infected. To get truly accurate results it is necessary to wait for three to six weeks after your last exposure and go for the test again.

### Window period

Many of us might have heard this term many times before. But what is window period? From the above discussion you must be aware that when testing whether one is HIV positive or not the ELISA test will only test the reaction of the body to the presence of HIV in the body. It is therefore possible that test can find no HIV antibodies when in actual fact one is infected. This happens when one has just been infected and the body is yet to produce the antibodies.

The window period is then the period between the time one gets infected and the time the antibodies are found in the body. This is why it is suggested that one should wait for six weeks after exposure before going for the test.

### What is the importance of going for the test early?

Going for an early test will allow someone to go for early interventions whether medical or otherwise if he or she is found to be HIV positive. However this is even important, where one is found to be HIV negative as this can help in changing certain risky behaviors that one might have been involved in.

From earlier discussions you may remember that when one gets infected, the viruses start destroying the CD4s in our body, now if one goes for the test early, doctors will monitor your CD4s and if they go below a certain amount they recommend that one starts taking ARVs which will boost the CD4s in the body thus allowing you to live longer.

Apart from the above stated advantage, there are also the following advantages of going for tests mostly where one is found to be HIV positive:

- Better management of opportunistic infections and other STDs.
- One can make an informed decision about marriage, pregnancy and sexual relations
- Steps can be taken in order to prevent mother to child HIV transmission
- One can have an opportunity of starting to access antiretroviral drugs which can prolong his or her life.
- One can avoid transmitting HIV and other STIs to sexual partners.

Lastly let me finish by saying that as much as you take extra care in conducting audits because there is an audit risk, you need to also take care in life because there is an HIV and AIDS risk. We should also all go for VCT so as to help us plan our future with certainty!



*Photo: The author, Mr. Sichiola*

## Guide to NAO Open Staff Appraisal System

By H.K Shaba

In the last edition of the Newsletter we looked at the rating system and how the appraisals are to be carried out. In this edition we will look at the first of the four forms that have to be completed, namely form A. The Preparatory Form/ Self Assessment (Form A) is to be completed by the appraisee **prior to** the Annual Appraisal. The content shall be explained in detail to the appraiser. The form serves two purposes: a) establishes basic data about the appraisee and b) includes a self assessment of performance over the review period and plans and goals for the next review period

### Basic Data about the Appraisee

The following information has to be completed:

*Surname:*

*First Name(s):*

*Title of Post:* (e.g. Assistant Auditor or Principal Auditor)

*Grade of Post:* (e.g. EO or SEO or P8)

*Date 1<sup>st</sup> appointment NAO:* (information on when you joined the NAO)

*Date for appointment to current post:* (information on when you were appointed to your current position)

*Academic/ Professional Qualifications:* This refers to all studies/ professional courses undertaken that have led to the attainment of a degree, diploma or equivalent. If you are currently undertaking academic/ professional qualifications this should be included (but include that this has not yet been completed).

*Courses undertaken:* This should refer to relevant courses undertaken. Exam-

ples include: Train the trainer courses, subject specific courses on auditing/ human resources, courses on IT etc.

*Period of review:* This is the period your performance appraisal is based upon. It should typically be the last year (If you joined the NAO less than a year ago, the appraisal period should be from your time of joining)

*Name of appraiser:* State the name of the person conducting the appraisal. This is your closest superior manager (typically Head of Section)

### Self Evaluation of Results and Development in review period and Plans and Goals for next review period

This part of Form A should be used by the appraisee to give an honest account of how he/she views the efforts, results and development achieved during the review period, and to outline the goals and wishes for the forthcoming year. This will, in combination with Form B, form the basis for the Goal and Development Plan in Form D. You are expected to fill in the form comprehensively and to explain the content clearly to the appraiser.

*Outline major duties performed during the review period*

This will typically include information on work carried out over the last year, it should among other things include information on what assignments you have carried out, if tasks outside the job description have been undertaken, if you have had any team leader roles, if you have been involved in any particularly challenging assignments (such as a highly complex audit), if you have performed new tasks (such as IT, Investiga-

tive and Performance Audits), if you have had to deputize for superiors etc.

*Did you reach your work goals during the previous period? If not, why?*

This refers to among other things if you managed to successfully complete your assignments the last year, if they were completed on time, whether you attained the expected results and improvements identified in Form D from last years appraisal, whether you managed to perform your duties in line with or exceeding the expectations outlined in your job description. If the answer to any of these questions is no, outline the reason why this was the case.

*How do you evaluate your own effort and quality of work during the review period?*

Here you should give a frank evaluation of whether you during the last period have made the necessary personal effort to perform your job in the best possible manner, and to evaluate whether the products you have produced (such as audits carried out and reported on) have been of the expected quality. If you feel that your own effort and quality of work has been weaker than you would like, please outline the reasons for this.

*Did you have the necessary competence to carry out the tasks assigned to you? If not, what areas need improvement?*

Here you must make a self-assessment of whether you had the skills needed for the assignments you carried out during the review period. There could for instance be cases where you were expected to perform analysis that you felt unqualified for, that you did not have the necessary competences to develop an audit report to the required standards, or that a lack of computer skills slowed down the progress of your work. If you feel that you lacked necessary competence to do the required job, you should list the areas that need improvement in order for you to perform at the expected level.

*"The form serves two purposes: a) establishes basic data about the appraisee and b) includes a self assessment of performance over the last review period and plans and goals for the next review period"*

## Guide to NAO Open Staff Appraisal System (continued)

By H.K Shaba

*Did you undertake any initiative to improve your performance during the review period (formal or informal)?*

This refers to whether you during the last year have taken any active steps to improve your skills and performance. This could cover a wide range of initiatives such as: formal training, self study, seek feedback on areas for improvement by superiors, becoming more familiar with using computers, actively sought to learn from more senior team members etc

*Have there been any specific office or domestic disturbances that have affected your performance during the period under review?*

If you feel that your performance has been below your expectations, there might be a number of reasons for this. Some of the reasons could be within your control (such as effort made) while other factors could be outside of your control. Here you should state any (if there are any) office or domestic disturbances that has adversely affected your performance during the last period. These factors could for example encompass such things as disagreement with colleagues in your section, harassment or discrimination from superiors, marital problems, personal problems with alcohol etc. Only if such problems are identified, can steps be taken to try to solve them.

*Have you made any special contributions to the NAO during the review period?*

This refers to achievements that are outside the expectations outlined in

your job description. It could include both subject specific issues and/or more general issues. Examples of subject specific issues could be: Deputising in an impressive manner for your Section Head, deliver courses on subject specific issues, contribute to the development of new types of auditing in the NAO, training new entrants into the NAO etc. General issues could include active participation in welfare initiatives and initiatives that improve the work environment (such as active contributions on the HIV/AIDS Committee, the Training Committee)

*What parts of your job do you enjoy the most and least, and why?*

Here you should outline your favourite and least favourite parts of the job, and give reasons for this. For an auditor for example, the favourite part might be the planning and carrying out of the audit, while he/she might dislike performing interviews of clients. For staff working with transport, they might enjoy driving the vehicles and dislike performing minor repairs. You should also state the reasons for this. For instance, a member of transport staff might feel that he/she does not have the skills to perform the repairs in an adequate manner and therefore dislikes or avoids that part of the job.

Part two of the self-evaluation refers to the appraisees plans, goals and wishes for the forthcoming period.

*Would you like to change your current work tasks (work methods, area of work, degree of independence in performing the task, job rotation etc) and why?*

Changes in work could include changes in the field of work (e.g. work with Performance Auditing or Parastatal Auditing rather

than Financial Auditing), changing location of work (e.g. from Lilongwe to Mzuzu Office), if you feel a different approach should be taken to the current tasks (for instance using more innovative audit approaches), if you feel you should have a different role in the audit team, and if you think you should be involved in the audit of different entities. Again, make sure you include reasons for your answer.

*Is there a need for further training in order to perform your current job or prepare for new tasks? If so, what type of training?*

Here you should outline what, if any, type of training you feel is necessary for you to raise your performance. Any needs expressed must be explained.

*What are your professional objectives for the forthcoming review period?*

Here you should outline which areas of performance you aim to improve, and how you plan to go about it. One example could be that you want to improve your ability to use computers in your daily work, and the way you want to improve on it is to practice daily on using Word and Excel. Another example could be that an auditor wants to improve his skills in sampling, and tries to get information on this through either using the internet, sourcing books or asking more experience staff members to teach him sampling techniques. The professional objectives could also be more general, such as improving the timelines of submission of reports, or to generally increase the efforts made in the job.

**In the next edition of the Newsletter we will examine form b**



*Photo: The author, Mr. Shaba*

## Developments in NAO

### *New Institutional partner for NAO*

The Office of the Auditor General of Norway (OAGN) will with effect from 01.01.2008 replace the Swedish National Audit Office as an institutional cooperation partner to the NAO. This will happen as the current phase of the project is completed at the end of the year. The new NAO-OAGN project will be financed by the Norwegian Government and the Office of the Auditor General of Norway. The intention of the Office of the Auditor General of Norway is to have 2 staff located at the NAO on a long term basis. You can read more about the Office of the Auditor General of Norway on pages 14-15

### *Training on strategic planning and development of NAO Strategic Plan*

Five auditors from the NAO have been selected for participation in a training initiative on developing strategic needs analysis and strategic plans for SAIs. The training is offered by AFROSAI E. This comes at a very pertinent time as the NAO will start the processing of developing an NAO Strategic Plan in September this year.

### *Arrival of new IT equipment from US AID*

We are very pleased to note that the NAO recently received a large consignment of IT equipment through the Millennium

Challenge Corporation. The consignment includes among other things 40 desktop computers, software, UPSs and a server. The arrival of the new IT equipment should greatly improve the IT capabilities of the office.

### *Establishment of new audit sections in the NAO*

With the increased staffing levels in the NAO, we have witnessed the establishment of three new audit sections in the NAO regional offices over the last months. Zomba has established a new section B, Mzuzu has established a new section D, and Blantyre has also established its fourth audit section in the form of a section D. All the three new sections will be financial audit sections.

### *NAO Library*

The NAO–SNAO Project recently had its budget for the last 6 months of 2007 approved. This entails that approximately 30 000 Norwegian kroner has been made available for the purchase of new books for the NAO library (690 000 Kwacha). We would like to invite all staff to submit suggestions for which books we should buy. **Please forward your proposals to Mrs. Perekamoyo by 15<sup>th</sup> August latest.** Please also bear in mind that the regional offices may request for books to be kept at the regional offices.

### *Audit of African Union*

We are very proud to announce that the Assistant Auditor General Blantyre, Mr. Chiluzi, over the last months have had the overall audit responsibility for the audit of the African Union. Mr. Chiluzi participated on the last audit of the AU, and has this time been heading the audit. This is a great acknowledgment of the quality and dedication of staff in the NAO, and marks a significant achievement in the development of our office.

### *Annual Plan for the NAO 2007/2008*

Management recently had a workshop on reporting on the progress on the implementation of the 2006/2007 NAO Annual Plan and the development of the Annual Plan for the financial year 2007/2008. The plan will be completed in the very near future and will then be distributed to all sections in the NAO. All section heads are responsible for sharing the plan with their staff.



*Photo: Staff in Blantyre office*



*Photo: Mr. Mpicha with the new IT equipment*

## EDUCATION CORNER: COMPETENCE OF THE AUDIT TEAM (AN EXTRACT FROM THE NAO REGULARITY AUDIT MANUAL)

By Lawrence Chinkhunda & Gerald Pute

In our previous article entitled “What to do before an audit commences”, we dwelt much on the **code of ethics**. We emphasized the need for sustainability of the NAO’s credibility through the adherence of NAO’s officers to the NAO Code of Ethics.

In this article we will continue by divulging on the competence of audit teams formed and assigned to conduct different kinds of audit or other assignments. As many may agree that different auditors may have different skill, experience, professional and educational backgrounds, perseverance and resourceful attitude and understanding of issues, auditors are not supposed to be deployed to various activities without considering their competences in relation to the assignment on hand.

NAO should make every effort to ensure that it has a sufficient number of auditors to carry out its mandated audit assignments, and that the auditors have the required competence to carry out the audit assignment and other assignments.

The competency matrix (Working paper 2.2.3.1) shall be completed for each regularity audit to provide the NAO with reasonable assurance that it has personnel with the capabilities, competence, and commitment to ethical principles necessary to perform its engagements in accordance with professional standards and regulatory and legal requirements and to enable the NAO to issue reports that are appropriate in the circumstances

The NAO should be satisfied on the basis of the competency matrix that the engagement team **collectively** has the appropriate capabilities to carry out the assignment. It should be emphasized that this capability is a collective one bearing in mind that a team will be made of persons with different traits. Completion of the competency matrix will not only assist in realization of an excellent audit but also in the identification of specific training needs.

The following are explanations and guidelines on the completion and use of the competency matrix.

A) One competency matrix to be completed for each regularity audit

B) The competency matrix should be completed by the Team Leader.

C) The names in the matrix should be in the ascending order of seniority

D) In each cell, first state the level applicable to the audit client and then the degree to which the qualifications and experience of the auditor matches the condition. E.g. on the complexity of an audit, if the complexity is classified as high, medium or low, and if the auditor has necessary theoretical knowledge (e.g. from studies) and appropriate experience from the audit of entities with similar level of complexity of transactions.

E) If the conclusion of the competency matrix is that the team does not have the required competence to carry out the audit assignment, top management should be consulted to ensure that other auditors with the required competence are included in the audit team.



*Photo: From the ongoing work to develop NAO Financial Audit Manual*

*“The NAO should be satisfied on the basis of the competency matrix that the engagement team **collectively** has the appropriate capabilities to carry out the assignment. “*

## EDUCATION CORNER: COMPETENCE OF THE AUDIT TEAM (AN EXTRACT FROM THE NAO REGULARITY AUDIT MANUAL)

By Lawrence Chinkhunda & Gerald Pute

Below is a working paper on the competency matrix

### 2.2.3.1 WORKING PAPER ON COMPETENCY MATRIX OF AUDIT TEAM

<b>Audit client:</b>	E.g. SDI	<b>Reviewed by:</b>	<b>Name</b>	<b>Rank</b>	<b>Date</b>
<b>Period end:</b>	30/06/08	Level 1	Mrs. B Sign:	PO	09/03/08
<b>Prepared by:</b>	Mr. A (team leader) Sign:	Level 2	Mr. C Sign:	P5	12/03/08
<b>Rank:</b>	P 4	Level 3	Ms. D Sign:	P4	14/03/08
<b>Date:</b>	07/03/2008	<b>Date:</b>			

Was the audit team allocated to the audit without any assessment of skills and competencies? **Yes / No**

Was the basis simply on seniority and availability? **Yes / No**

<b>Competency Aspect</b>	<b>Name: Rank:</b>	<b>Name: Rank:</b>	<b>Name: Rank:</b>	<b>Name: Rank:</b>
Basis of financial statements/ financial information (e.g. cash or accruals)	<i>Insert relevant experience / qualifications</i>			
Complexity of transactions	<i>Insert relevant experience / qualifications</i>			
Volume of transactions	<i>Insert relevant experience / qualifications</i>			
Understanding of the systems and processes of the audit client	<i>Insert relevant experience / qualifications</i>			
Level of teams experience in auditing	<i>Insert relevant experience / qualifications</i>			
Level of computerised environment	<i>Insert relevant experience / qualifications</i>			
Status of clients internal controls	<i>Insert relevant experience / qualifications</i>			
Previous errors/ frauds/ opinions	<i>Insert relevant experience / qualifications</i>			
Required competency	<i>Insert required qualifications / experience</i>			
Actual competency	<i>Insert actual qualifications / experience</i>			
Specific training needs identified	<i>List training needs identified</i>			

## KNOW ABOUT SECTION D: ESTABLISHMENT

By Caroline Buliani

### BE AWARE OF HOW YOU CAN CALCULATE YOUR TERMINAL BENEFITS

Public servants are also entitled to terminal benefits just like other employees in the private sector. In this edition, Section D: Establishment, would like to let you know how you can ascertain your terminal benefits. There are two types of terminal benefits for the public service, and these are pensions and gratuity. Before getting into the actual formula, it is paramount for you to know the criteria for eligibility to these terminal benefits.

Thus the following are the conditions: One is entitled to pension if and if only:

- He/she has served for 20yrs and above
- Has served for 10 years and has reached the mandatory age of 60 years
- Has served for 10 years and is medically incapacitated to go on serving
- Has served for 10 years and is requested by public interest to serve as a traditional authority/ chief.

One is entitled to gratuity if:

- Has served for more than 2 years but less than 20 years and has died

- Service is terminated having served for a period more than 2 years but less than 20 years.
- At the end of his/her contract.

More details about this can be found in the Malawi Public Service Regulations (MPSR)

### FORMULA

#### Normal Civil Servant (Including Police and Prison Services)

#### **Officers below super scale grade (I-R or PO-CEO)**

- Full Pension = Period of service (in Yrs) x 3 yr average salary for last 36 months x 0.025
- Gratuity = Full pension x percentage ( Max: 25%) x 13.59
- Monthly Pension = Full pension x (100%-25 % of gratuity in (b) ) / 12

#### **Officers at super scale grade (A-H or S8/P8 and above)**

- Full pension = period of service in Yrs x 3 yr average salary for last 36 months x 0.022
- Gratuity = Full pension x percentage (max: 25%) x 13.59
- Monthly pension = Full pension x (100%-25 % )/12(months)

### Note:

0.025 is found by dividing 12 months by denominator 480 while 0.022 is found by dividing 12 months by denominator 545

13.59 is the value for discount factor of 4% for 20 years where 20 years is the number of years one is expected to live after retirement.

### Ombudsman

- Full Pension = period of service (in months) x salary / annum at date of retirement / 240
- Gratuity = Full pension x 0.75 x 20
- Monthly pension = Full Pension x 0.25 /12 (month)

### Malawi Defence Force

- Full Pension = Period of service (in Months) x Salary per Annum / 360
- Gratuity = Full pension x 0.67 (2/3) x 20
- Monthly pension = Full pension x 0.33 (1/3) /12 (months)

*One will question why the difference?*

Find out in the next edition!



*Photo: The Head of Section D, Mrs. Chigona*

## 2007 MIAMI CONFERENCE

### The International Consortium on Government Financial Management (ICGFM)

By Mr. Simwaka

**Due to the length of the article it has been divided into two. Part one is included in this edition, while part two will be included in the next edition.**

#### Preamble

The consortium serves as an umbrella bringing together diverse government entities, organizations and individuals. At the same time, it welcomes a broad array of financial management practitioners working in all levels of government.

The programs are tailored to provide activities and products to advance government financial management principles and standards and promote their implementation and application. The consortium organizes meetings and conferences that bring together government financial managers from around the world to share information and experiences in government financial management in order to educate members and others about innovations, best practices and emerging issues.

The theme of the 2007 Miami conference was 'New Developments in Government Financial Management Bringing Together the Tools, Talents and Technology'. This year's ICGFM conference united a large number of countries in Africa, Europe, Asia and America. Country delegations typically represented the Accountant General,

Auditor General, Finance, Treasury, Budget offices, IFMIS project coordinators, IFMIS super users and line ministries.

The main findings of the conference were the possibility, need for, and usefulness of sharing experiences between countries engaged in this challenging project. In presentation, countries shared generously difficulties, failures and successes. The most sustainable result of the workshop is expected to be the network of participating professionals who will continue to share their experiences and concerns, both bilaterally and via the web site which is being set up.

#### DISCUSSIONS

##### (1) IFMS

The conference discussed the pre-IFMS period and then the driving force behind adapting the project. Governments realized and recognized that availability of information was a prerequisite for economic and financial management improvements. In the pre-IFMS period Governments were experiencing weaknesses in the areas which were characterized by systems which were manual or partially automated – inadequate systems for collecting and tracking revenue, backlog of unreconciled bank accounts, endemic budget overruns, ad-hoc and uncoordinated IT acquisitions, delays in production of final accounts and accumulation of domestic debt arrears among others.

#### SO WHY IFMS?

Governments wanted to unleash the full potentials of IFMS some of which included – need to manage expenditure and monitor revenue collection, institute strict financial discipline, have framework for accountability of public funds and strengthen financial and other controls, improve delivery of public service i.e. reduction of transaction time and costs, timely access to budget information and production of final accounts among others.

During session discussions we learnt lessons from where IFMS is a success and the how's, where it has flopped and why and also the benefits realized.

#### SUCCESS STORIES – Lessons learnt

Most successful implementation of IFMS, it was learnt, had been attributed to the following factors:

- Involvement of key stakeholders earlier in project design and implementation – this is vital to avail themselves with all levels of the project so as they are able to manage trouble shootings
- It is important to adopt a phased approach to implementation of modules and sites i.e. running a pilot project so as to acquaint with ensuing problems and their remedies so as to equip for a full project
- Avoid custom built software i.e. use package based solution

*"The programs are tailored to provide activities and products to advance government financial management principles and standards and promote their implementation and application. The consortium organizes meetings and conferences that bring together government financial managers from around the world to share information and experiences in government financial management in order to educate members and others about innovations, best practices and emerging issues."*

## 2007 MIAMI CONFERENCE (continued)

### The International Consortium on Government Financial Management (ICGFM)

By Mr. Simwaka

- Totally eliminate custom development on application rather emphasize change management – avoid bringing in modules not part of basic software as this would counter the basic functions of the application thereby rendering it ineffective.
  - Analyses of business process need to be more specific – put more emphasis on business process changes and minimize customization.
  - Consultants need tight supervision – consultants should tailor solutions to local needs rather than tailoring solutions to previous experiences.
  - Document project management and any modifications done
  - High political support is needed – it is costly to run, hence need support from all sectors of political dimension.
  - Internal capacity creation – train and retrain personnel to build capacities and sustain manpower.
  - Upgrade capacities at SAIs so as they are able not only to carry out dead audits but rather perform real time audits.
- Training and retraining core personnel was not properly focused and planned as such there was lack of key staff to manage the project
  - Involvement of end users in design and implementation stages were neglected as such it was difficult to understand the concept and functionality of IFMS – everything was left to the contractor as a result when the contract expired, the end users could not manage the system
  - There was no planning for disaster recovery and detailed back up procedures (moving data off line on daily basis) – in case of virus attack or any catastrophe
  - IT implementation drove the business process implementation – as such the applications were heavily customized
  - Solutions were built off shore as such capacity building efforts were curtailed
- Changes of contractor could be a threat to system sustenance. This raises maintenance costs
  - Retention of core team to implement the IFMS and issue of incentives to retain skilled personnel
  - More user needs and requirements are emerging. These should be managed to keep the project on time, to specification and within budgets
  - Financing arrangements of IFMS project through third party delays implementation
  - Inadequacies in quality assurance activities by supplier result into many logged bug
  - Scheduling of training is not easy since implementation activities do compete for human resources at the same time

#### FAILURE STORIES – Lessons learnt

Not all IFMS projects have been successful, some took off but could not be sustained and others could not be implemented. There were several experiences shared on what went wrong and amongst them were the following factors:

- Systems were not adequately parameterized – some modules not properly set up
- Change management was not properly planned – attitude and culture quite negative as such legacy accounting systems remain inbuilt

#### CHALLENGES

An innovation cannot be without imminent threats, IFMS is not an exception. At the conference, participants shared problems associated with the project. IFMS should not be treated as an IT project rather an institutional reform and capacity building project. At the conference, participants shared problems associated with the project and amongst these were:

- Costs – ongoing operational costs, maintenance costs, software licenses
- Organizational – inadequate technical support structure, inadequate training resources, shortage/turnover of skilled staff
- System design – system design inadequacies become apparent over time e.g. introducing modules not part of basic software
- Limited contractor knowledge base and experience in Public Sector Financial Management

#### BENEFIT REALISED BY USING IFMS

The debate also dwelt on relative benefits derived by governments from IFMS which included:

- Better fiscal management – if information is effectively utilized
- More optimal resource allocation – if budget system is linked to strategic objectives
- Improved management of resources (value for money) – if managers utilize financial information
- Reduced fraud and corruption – if the system is designed and used to improve controls
- Improved transparency and accountability – if the system information is published in a useful format

**To be continued in the next edition of the NAO Newsletter**

## The Auditor and Non-Verbal Communication

By Emily Kamende

As auditors we are expected to communicate effectively in order to achieve our desired objectives as individuals, as a team, as a section and as an organization as a whole.

One of the most effective methods of communication is that of non-verbal communication whereby we do not require any talking. With this type of communication we express our views, ideas, feelings, wants and position by using:

### Dressing

Our dressing has a lot to express about ourselves, as society will come to know what type of auditor one is. i.e. as auditors we need to be exemplary in the way we dress.

### Facial expression

When talking to our colleagues and clients, the way we move our face and eyes has a lot to say in addition to the actual words that come from our mouths.

### Punctuality

The time at which we report for duties and the time we leave the office communicates a lot to our bosses and colleagues as this may entail that:

- One has a problem at home
- One is not interested in doing a proper job
- You are goal oriented- i.e. there are certain objectives you want to achieve (when showing good punctuality)
- Whether you have plans for the day or if you are just driven by somebody else
- If you are responsible and enjoy your job
- If you are a good role model for other staff

### Absenteeism

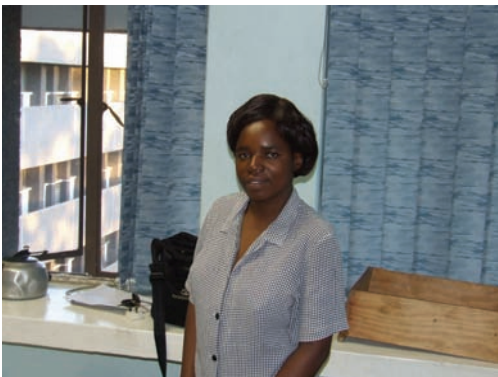
Being absent from duties without any notice also communicates a negative message to the surroundings as follows:

- You do not know your responsibility and do not have a sense of responsibility for yourself or the organization as a whole
- You do not care about those that have authority

### General behaviour

The general trend of behaviour and lifestyle portrayed by both senior and junior staff communicates a lot about our staff. One should for instance expect seniors to be good role models and communicate the principles of positive attitude, objectivity, reliability, independence, credibility, honesty and integrity so that the junior officers can place reliance on the senior officers. The same applies to our clients who expect the general behaviour of auditors to be above reproach at all times.

Bearing in mind the above, as auditors we need to take care with the message we are conveying without using words. This may be done consciously or unconsciously so we must take control of our non verbal communication!



*Photo: The author Emily Kamende*

*“The general trend of behaviour and lifestyle portrayed by both senior and junior staff communicates a lot about our staff. One should for instance expect seniors to be good role models and communicate the principles of positive attitude, objectivity, reliability, independence, credibility, honesty and integrity so that the junior officers can place reliance on the senior officers. “*

# INTRODUCTION TO CYCLING

By Andrew Mkwezalamba

Ladies and Gentlemen, if you want to experience real life fun and action adventure I recommend that you try cycling.

In just an hour on weekends you will be able to tour the countryside and cover 40 km in such a short time. You will be astonished and appreciate God's work of art on nature at the same time as you are exercising.

There once lived a millionaire in London who drove to work. If he did not drive he took the bus or a cab. He never knew or noticed how beautiful the park lane just behind his home was until the day he was treated for heart disease. It was recommended by the doctor that he should join an active sport. Without wasting time he bought a bicycle and he soon said, I never knew I could be fit and healthy at the same time as touring the sites of the countryside.

Ladies and Gentlemen of the NAO, if you are interested to know and explore the countryside and being healthy, I will recommend the use of a bike for exercise, a mountain bike to be precise.

All it will cost you is MK 35 000 to purchase a bike. Hey! Examine the benefits; it is a life time guarantee:

- One hour ride, you burn 700 calories
- Appreciate nature in areas that cannot be reached on foot
- Improve your social life
- Reduce depression and stress
- No sore feet after an exercise, all you will say is that I am more alert and active than last week, and I will try 2 km more next week.

Folks do not allow heart diseases and weight gains, laziness and ageing to cripple your life. Do something about it!

Join a fun and adventures sport, bicycling; it is working for me and I am sure it will for you too.

Thanks to the Newsletter for giving me the opportunity for this snap shot.



*Photo: From Tour de France*

## An introduction to the Office of the Auditor General of Norway

By Senior Advisor Ola Hoem

As the new institutional co-operation partner for the National Audit Office of Malawi from 1 January 2008 we thought that it could be interesting for the staff of NAO to get a brief introduction to the work and strategies of the Office of the Auditor General of Norway. We are looking forward to cooperating with the staff of NAO Malawi and we are sure that such cooperation will give valuable contributions and experiences to both institutions.

### Mandate, organisation and core activities

The OAG Norway is the auditing and monitoring agency for the Norwegian Parliament. We shall ensure through auditing, monitoring and guidance that the state's revenue are paid as intended, and that the state's assets are used and administrated in a sound financial manner and in keeping with the decisions and intentions of the Norwegian Parliament. The framework conditions for the office are defined in the Act and Instructions relating to the Office of the Auditor General and came into force on 1 July 2004.

The auditing activities are divided into three types of audit; financial audits, performance audits and cooperate control. The three types of audit are intended to complement each other so that the overall auditing is of a uniform nature and is as goal-oriented as possible. To facilitate this, a system has been set up for the annual compilation of a standard general risk assessment for all ministries and subordinate agencies. In general the OAG audits only the ministries and the subordinated agencies which reports directly to the ministries. One thing that is different from the NAO is that we do not audit the local government, the administration and expenditures of counties and the municipalities.

The OAG Norway has about 500 staff of and about 100 of those are posted outside the headquarters in Oslo. The OAG is organised in 7 departments with approximately 60 employees each; 4 financial audits departments, 2 performance audits departments and the administration department. The top management consists of a board of 5 auditors general. The chairman of the board, Mr Jørgen Kosmo, is the only one which work full time in the office and he is in charge of the day to day business of the office. The board meets monthly to discuss reports to the parliaments and other fundamental topics.

### International activities

The Office of the Auditor General of Norway has a broad international commitment and is involved in several different types of activities world wide. The main goal for our international commitment is *"to be a leading actor in the development of public auditing, through a proactive international commitment"*.

The international work shall also enable us to; share and transmit the knowledge and competence acquired to ensure professional development in the Office of the Auditor General, strengthen the monitoring of Norwegian funds allocated to foreign countries, assist Supreme Audit Institutions in their professional development, promote the vision of the Office of the Auditor General as an attractive workplace.

The OAG Norway has the last decade had an extensive international involvement encompassing assignments as external auditor of about 15 international organizations. We have been a part of/led several peer review teams these last years, assessing the national audit offices of Canada, USA, the Netherlands, Germany and Denmark, and just recently accepted to peer review the European Court of Auditors and the SAI of Switzerland.

The main arena for the international activities of our office is the International Organisation for Supreme Audit Institutions (INTOSAI). As the host institutions for an organisation which some of you probably know the INTOSAI Development Initiative (IDI), the OAG has a permanent position in the Governing Board of INTOSAI. We are currently member of 12 committees and working group in the framework of INTOSAI, and the participation should be in line with the main areas of priority of the office. We are also active members of EUROSAI, the regional organisation for Supreme Audit Institutions in Europe.

The international activities of the office are coordinated by the International division which at present consists of 9 persons. Einar Gørrissen, who currently is working in Malawi, is on leave from a post in the International Division, and we can assure you that we are looking forward to his return to our office in early 2008 and we are sure that the experience he has gained in his time in the NAO will be very valuable to us.



*Photo: Mr. Hoem during his recent visit to Malawi*

## An introduction to the Office of the Auditor General of Norway (continued)

By Senior Advisor Ola Hoem

### Institutional development cooperation

The institutional development cooperation, like we are going into with our sister institution in Malawi, is the main priority area for the international commitment of our office. We have been involved in a long term capacity building programme in Zambia since 1998, but we will now put more resources into this area.

The main goals for the development cooperation initiatives of the Office of the Auditor General will be to support the objectives of Norway's foreign and development assistance policy of building democracies and combating poverty by contributing to the development of good governance and to fight corruption through capacity development in selected Supreme Audit Institutions (SAIs) in chosen developing countries and emerging countries.

The purpose is to strengthen the capacity of SAIs as well as their potential for conducting audits in accordance with internationally accepted standards and best practice for public sector auditing.

Development cooperation activities shall be initiated, planned and conducted as a direct collaboration with the SAI of the country in question. The activities shall also focus on the framework conditions of the SAIs, and it must be possible to direct such efforts towards major participants in the government finance administration chain, e.g. the country's parliament

The activities that the OAG carries out through its international development cooperation efforts shall be funded in line with the agreements and definitions of the OECD/DAC. In general the OAG shall finance its staff's participation in development cooperation projects.

We will also be able to cover the costs related to training programmes and other activities that are necessary for implementing the projects. When necessary we will provide funding for expenditure on, for example, IT and infrastructure related to the projects. In addition, we will be able to finance the travelling and accommodation of those from cooperative SAIs in connection with consultations and/or training.

Finally we hope that we will be able to meet and exchange knowledge and experiences with as many as possible of our colleagues in Malawi, and that the cooperation between our two important institution will be long-lasting, fruitful and successful.

Greetings from Oslo.



*Photo: The Office of the Auditor General of Norway*

*“The main goals for the development cooperation initiatives of the Office of the Auditor General (OAG) will be to support the objectives of Norway's foreign and development assistance policy of building democracies and combating poverty by contributing to the development of good governance and to fight corruption through capacity development in selected Supreme Audit Institutions (SAIs) in chosen developing countries and emerging countries.”*

## *Focus on: Communication Policy*

The NAO has recently adopted a Communication Policy that has been distributed to all members of staff. The document was created under the auspices of the NAO-SNAO Project and AFROSAI-E. The development of the policy involved a large number of NAO staff from headquarters and all the regional offices who worked together with the assistance of two consultants from the Swedish National Audit Office to develop the policy.

Communication is an essential tool regarding all aspects of the performance and the development of the NAO, and the purpose of communication is to support the achievement of the goals of the organization. Management is responsible to ensure that everyone understands why and how these goals are to be reached.

A communication strategy enables a coherent view within the SAI regarding all aspects of the communication, both internal and external

The first part of the NAO Communication policy deals with the Mission, Vision and Organizational Values of the NAO. Based on group discussions the following mission statement was developed:

*Mission - The overall objective of the NAO is to actively promote accountability, transparent administration and good governance in the public sector through quality audits which assures the nation that public resources are applied for the purposes intended*

The participants also developed a Vision for the NAO as follows:

*Vision – To be an independent and pro-active Supreme Audit Institution which is responsive to the needs and expectations of the nation*

To reach the vision and mission of the NAO it is furthermore important to have some core organizational values which we follow and apply in all our work and communication. The following core organizational values were decided on:

*Core Organizational values – Independence, integrity, professionalism and excellence*

Through the use of a SWOT (Strengths, Weaknesses, Opportunities and Threats) Analysis, the present situation was analysed and the main strategic goals of the organization were developed. The main strategic goals of the NAO for the years ahead were defined as *the attainment of full independence, raising the awareness about the NAO and its functions, improve the audit outputs in terms of both quality and quantity*. To achieve this, the strategic objectives of *internal efficiency, increased recruitment and improved capability to attract and retain personnel* are necessary.

### External communication

Communication is a necessary tool for helping us reach these strategic objectives. In order to do so effectively however, there is a need to define the most important external stakeholders, to whom we are to communicate the NAO strategic objectives.

The participants again had wide discussions on the stakeholders and came up with the following groupings of external stakeholders:

The primary stakeholders: Public Accounts Committee, Parliament, Audit clients (both government and donor funded), Donor community (CABS and others), Media (Newspapers, radio and tv).

The secondary stakeholders were defined as: Government at central and local level and Internal Audit

Non –prioritized stakeholders (who still are important!) were defined as: Law enforcement agencies (ACB and Police), the Accounting Community (SOCAM), AFROSAI-E, INTOSAI, the Judiciary, NGOs and the general public.

“Communication is an essential tool regarding all aspects of the performance and the development of the NAO, and the purpose of communication is to support the achievement of the goals of the organization.”

## *Focus on: Communication Policy (continued)*

There was agreement that the main messages we want to get across to the stakeholders mentioned above are:

*The NAO is a watchdog over public resources in Malawi and is accountable to Parliament. As such we represent the people of Malawi.*

*An independent Supreme Audit Institution promotes sound financial management, uncovers fraud and corruption, uncovers weaknesses in internal control systems and acts as a deterrent to future waste of taxpayer's money, fraud and corruption.*

*It is therefore necessary for the NAO to attain full organizational and financial independence. This would be an important step in promoting sound financial management in the public sector and the economic growth of Malawi.*

It is important that we all contribute to getting these messages across to our stakeholders through a variety of channels of communication.

The available channels of communication to the NAO does of course include the auditor who are the main channel of communication during the auditing process and who is a particularly important channel of communication in relation to the audit clients (but also to other stakeholders). Other important channels of communication include our audit reports and management letters, the NAO web page, using the media actively, printed material and communication with the donor community through conferences, meetings and newsletter.

### Internal communication

While the above mainly has focused on external communication with stakeholders, it is vital to keep in mind that internal communication within the NAO is equally important! Internal communication is crucial because it could be used to develop an understanding among staff of the role of the NAO and each individual employee, because it can contribute to the development of a NAO which promotes the employees ability to the exchange of knowledge and experience, because it can contribute to staff motivation and provide staff with important information that they need in their daily work.

The main objective when it comes to internal communication is to contribute to our ability to reach the strategic objectives and promoting internal work processes. The main internal target groups were defined as all staff within the NAO, employees within specific sections and management. Again there are numerous communication channels available for internal communication. These include staff meetings, seminars and workshops, personal contacts etc. It is important that both management and other staff actively use internal communication, and that we for instance introduce section meetings on a more regular basis.

### Division of responsibility

The final part of the NAO Communication Policy deals with the division of responsibility pertaining to communication. It makes it clear that external communication is a centralized responsibility while internal communication is a more decentralized responsibility. The Auditor General and Deputy Auditor General are the spokespersons of the NAO. This means for instance that only these people are to speak to the media, unless prior authorization to do so has been given. This is vital if we want to continue developing our image among stakeholders, and we must at any cost avoid incidents like we had earlier this year when members of staff spoke anonymously with newspapers.

The section on divisions of responsibility also makes it clear that all individual members of staff have a duty to adhere to the communication policy, to be proactive in the communication process and take part in constructive internal dialogue.

## Useful internet links

Today's links are for the two largest newspapers in Malawi. You can find the top news stories there, and they can be very useful in keeping us updated on new developments within the country. The Nation on line can be found on : [www.nationmw.net](http://www.nationmw.net) while the Daily Times can be read online at [www.dailytimes.bppmw.net](http://www.dailytimes.bppmw.net) .

Enjoy your read!

## **SOCIAL FOOTBALL TEAM**

**BY ALLAN MKOMWA AND GLYNN MSISKA**

National Audit Office Headquarters Socials vs Blantyre & Zomba National Audit Office Socials at Civo stadium, followed then by Mzuzu National Audit Office vs. Blantyre and Zomba National Audit Office. It sounds like a mini- tournament! But imagine if it turns out to be true. In my opinion this will not only be sports but will also be the time to interact with the members of staff of the other offices and get to know each other. With the recent developments that have taken place in NAO with more staff joining the office at different grades, it is important that we get to know each other and interact, regardless of where we are working. . That is one of the aims of having social teams (to interact out of the office). NAO socials has created a name for itself to the extent that other social teams as far as Ntcheu want to play with this team

However the team has got a number of problems such as: first aid kit and football boots. It is my hope and every player's hope that one day this club will have nice kit branded **NAO** just like other teams. The current uniform which is been used is not only too big for some of us but it is also hot.

Now let me give you some results of the games that the team played so far. NAO is like our own Flames; it knows how to play but to score is a big problem!! Just look at the results below. The coach must come up with a very good reason as to why he is failing to develop a winning team.

***NAO - Lilongwe ESCOM 4 - 2***

***NAO - American Embassy: 3 - 6***

***NAO - Deloitte & Touch: 7 - 5***

***NAO - M.R.A: 3- 4***

***NAO - Kamphambe Stars: 1 - 5***

Let's give our coach a chance and some time to improve otherwise his job is in danger.

I understand Blantyre and Mzuzu are about to come up with the best eleven super stars. Management will surely support you whenever you come up with something beneficial to members of staff and to NAO. Let's play for NAO's good image.



*One of the authors– Mr. Msisika*