

OAG NEWSLETTER



Office of the Auditor-General, Namibia

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OAG'S AUDITORS ARE PROFESSIONALIZED

- Top stories -



THANK YOU FOR THE VISIT.....The Deputy Auditor-General, Mr. Goms Menette received a courtesy visit from the Brazilian Federal Court of Accounts **PAGE 10**



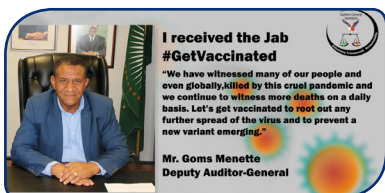
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**I received the Jab
#GetVaccinated**

"We have witnessed many of our people and even globally killed by this cruel pandemic and we continue to witness more deaths on a daily basis. Let's get vaccinated to root out any further spread of the virus and to prevent a new variant emerging."

Mr. Goms Menette
Deputy Auditor-General



OAG Auditors.....Taking on the IPSAS and IFRAS journey with pride

In the National Audit House' quest to attain financial and operational independence through the audit bill, it only makes sense that its auditors are ready for the shift.

Financial and operational independence would mean that both the Office and its staff are ready to integrate some of the changes that come with such independence. Therefore, the Office, through its staff development fund is making financial provision for its auditors' professional development which will benefit the audit house in the near future.

The OAG's current entry requirement for an Assistant Auditor position is a Bachelor's Degree on NQF level 7 in Accounting and Finance/ Auditing subject to a two year in-house training program offered by the Office of the Auditor-General. In order for the OAG's auditors to further develop their professional careers, it is advisable that they either follow the ACCA or CA streams. This can be done either through attaining funding from the

OAG or from personal funds, at the discrepancy of the auditor.

The Office of the Auditor-General currently boasts with one ACCA certified auditor as part of its work force as well as 17 others aspiring either toward ACCA or CA in the various stages as well as one middle manager pursuing a CA through the Institute of Chartered Accountants in England and Wales (ICAEW) and the Botswana Institute of Chartered Accountants (BICA). This course consists out of 15 components with a three year article apprenticeship to be completed with a recognized institution.

For you to become a CA you need to have a bachelor's degree in: Financial Accounting, Auditing, Management Accounting/Financial Management or Taxation.

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A degree with these majors will automatically gain you entry into the Certificate in the Theory of Accounting (CTA)/ Postgraduate Diploma in Accounting (PGDA) which is a one-year course. Upon completion of the CTA or PGDA, you are required to write two board exams namely: Board 1: Initial Test of Competence (ITC) as well as Board 2: Assessment of Professional Competence (APC). Successful completion of both board exams will then leave you to completing your Articles also known as a Traineeship from any accredited institution.

The Office currently has 4 auditors who are pursuing their CTA or PGDA. Additional to that, the Office has 2 auditors who have completed their CTA or PGDA and have passed either their first or both board exams and are currently on trainee attachment with accredited institutions. The auditor pursuing CA through (ICAEW) and (BICA), has completed 12 out of the 15 components as well as his 3 year apprenticeship so far and is currently continuing with the completion of the last 3 components of the course in order to be chartered.

The process is different for the Association of Certified Chartered Accountants (ACCA). In order to complete the ACCA Qualification and become an ACCA member, the requirements include that you complete the Applied Knowledge, Applied Skills and Strategic Professional components which include 14 exams. For candidates who have a bachelor's degree from an ACCA accredited institution, some sort of exemption may be offered which may lead you to only complete

the Strategic Professional exam or else you may need to start at the beginning which is the Applied Knowledge exam.

The former exam consists out of 4 exams: Strategic Business Leader and Strategic Business Reporting as compulsory modules; then choosing two further courses from Advanced Financial Management; Advanced Performance Management; Advanced Taxation; or Advanced Audit and Assurance. In addition to the 4 exams, in order to become an ACCA member you will need to complete 1 ethics and professional skills module as well as 3 years work

experience in a relevant workplace. All of this can be obtained in a minimum of three years.

Currently, the Office of the Auditor-General have 4 auditors who have completed all four components of the ACCA qualification and are currently on attachment or seeking approval for attachment, as well as 7 others whom are currently busy with either their Applied Knowledge, Applied Skills or Strategic Professional exams.

In addition to the Office quest to fully professionalise its auditors, it also encourages and support those that want to study specific professional development courses that will enhance their public sector audit ability. Such courses include Certified Institute of Management Accountants (CIMA) courses in Business accounting as well as Certified Fraud Examiner courses.

CIMA Business Accounting courses offer auditors to bridge the digitalization and technology gap within the business accounting sector in especially finance digital strategy or cybersecurity. The Certified Fraud Examiner course on the other hand allow for auditors to gain skills in fraud prevention, detection and investigation. The OAG currently have 6 CIMA and CFE accredited auditors.

OAG'S AUDITORS RECEIVE TRAINING IN INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS



CONGRATULATIONS.....OAG auditors pose for a photo with the Deputy Auditor-General, Mr Goms Menettè and the Deputy Director of the Information Technology Division, Ms. Erica Dien, after receiving their certificates.

During previous audit years, the Namibian Local Authority sphere was not in possession of a workable Financial Reporting Framework (FRF) when submitting financial statements.

Local Authorities each used a different FRF that suited their environment and budget. These FRF varied from International Financial Reporting Standards (IFRS) and the Generally Accepted Accounting Principles (GAAP) and many more. In an attempt to promote a standardized financial reporting framework for local authorities, the Office of the Auditor-General conducted research on the most appropriate FRF to recommend to the line Ministry (MURD) for the adoption by local authorities.

The primary difference between the IFRS and IPSAS is that the former is mostly recommended for bigger institutions whilst the latter is conducive for the public sector. The symbiotic benefit of adopting the IPSAS, ensure that local authorities annual financial statements will be submitted in an audit-appropriate manner which in return lessens the audit process of requesting for the resubmission of financial statements or redrafting.

This fundamental benefit is mostly because the IPSAS consist of a vast number of accounting standards which audit clients should use to prepare financial

statements. IPSAS have been developed to enhance the quality, consistency and transparency of public sector financial reporting worldwide. Therefore, the International Public Sector Accounting Standards (IPSAS) financial reporting framework was adopted and implemented by all local authorities since 2019 financial year.



In order to build in-house capacity of OAG Auditors in IPSAS, the Office, through its annual training plan, made provision to support 18 financial auditors towards the ACCA IPSAS and IFRS (International Financial Reporting Standards) Certification.

Both courses are a robust online course with assessment in the form of an examination that will lead to certification. The Office hope to enrol a second cohort of approximately 10 financial auditors during the next financial year.

ONE-ON-ONE WITH THE AUDITORS



Name: Idift Tania Benade
Position: Auditor
Directorate: Cash based Audit

Question 1: What are you currently studying and where are you in the study process?

I am studying to become a Chartered Accountant with ICAN (Institute of Chartered Accountants of Namibia) I recently passed the Initial Test of Competence (ITC) also known as the first board/qualifying exam. I am currently doing my articles to enable me to write the Assessment of Professional Competence (APC), the final board/qualifying exam.

Question 2: What benefit will your qualification add to the work of your current position at the OAG and the greater public as a whole?

The benefits of my qualification include in depth knowledge in the standards and practices required by the profession and added competencies in performing my duties as an auditor. As a qualified Chartered Accountant in the public service, it would enhance the offices' professional reputation and quality of audit reports I produce.

Question 3: How does your qualification align to the OAG's vision of attaining financial and operational independence?

The qualification aligns with the vision because the higher number of qualified chartered accountants increases the likelihood that the office will qualify as a training office.

Question 4: Taking your current journey of public auditing into account, what advice do you want to give to other public auditors who are considering professionalising their career as auditors.

For those currently studying I advise that they do their articles in conjunction with their studies as this enables application of the theory and practical experience enhances the study process, however due to the workload experienced in the private sector it is convenient to at least have the Post-graduate Diploma in Accounting (CTA) before doing articles.

Question 1: What are you currently studying and where are you in the study process?

ACCA –Technical Level F9

Question 2: What benefit will your qualification add to the work of your current position at the OAG and the greater public as a whole?

Assist in strengthening knowledge to improve the Performance/Environmental audit process in terms of VALUE for Money.

Question 3: How does your qualification align to the OAG's vision of attaining financial and operational independence?

ACCA qualification boost OAG's reputation by having own independent expertise.

Question 4: Taking your current journey of public au-

ditig into account, what advice do you want to give to other public auditors who are considering professionalising their career as auditors.

Continuous professionalization of career certainly makes you a distinct professional, since you have to update yourself every year to maintain your ACCA membership.



Name: Lorenzo Bock
Position: Chief Auditor
Directorate: Performance and Environmental Audit



Name: Monika Naholo
Position: Auditor
Directorate: Accrual Based Audit

Question 1: What are you currently studying and where are you in the study process?

I am currently studying toward ACCA qualification. I will be taking my last professional module exam in June. This is the last stage toward qualifying as a Chartered Certified Accountant.

Question 2: What benefit will your qualification add to the work of your current position at the OAG and the greater public as a whole?

The knowledge gained during the studies is immeasurable, with the relevant practical experience earned, it will improve the quality of my audit work and hence ensure that quality audit reports are delivered. This is beneficial to both the reporting entities and the public at large.

Question 3: How does your qualification align to the OAG's vision of attaining financial and operational independence?

Auditors need to be independent in both mind and appearance. Having qualified professionals in its ranks will help OAG to ensure that it is being objective in the execution of its duties by exhibiting the necessary level of knowledge and competences.

Question 4: Taking your current journey of public auditing into account, what advice do you want to give to other public auditors who are considering professionalising their career as auditors.

The journey can be overwhelming but worth every effort. There are countless lessons to learn along the way, and becoming a professional accountant is a dream worth pursuing. However, like any other profession, it requires hard work and dedication.

Question 1: What are you currently studying and where are you in the study process?

I am currently pursuing my studies in ACCA at which I am at the final stage of completion.

Question 2: What benefit will your qualification add to the work of your current position at the OAG and the greater public as a whole?

It will bring the benefit of the performing quality audits in accordance with the international standard of audits.

Question 3: How does your qualification align to the OAG's vision of attaining financial and operational independence?

Professionalism is one of the strategic objective of the OAGs and I believe my qualification is aligned to this strategic objective. With more staff members professionalising in their career, this strategic objective will be achieved and it will

assist OAG vision of attaining financial and operational independence.

Question 4: Taking your current journey of public auditing into account, what advice do you want to give to other public auditors who are considering professionalising their career as auditors.

My advice to those that are considering taking the journey of professionalising their career is to take a leap of faith and just go for it.



Name: Frieda Kazohua
Position: Chief Auditor
Directorate: Accrual Directorate

INTERVIEWS CONT.....



Name: Rachel Beatrice Mutomb-Ghyss
Position: Auditor
Directorate: Accrual-Based Audit

Question 1: What are you currently studying and where are you in the study process?

I am doing the ACCA qualification program. The ACCA qualification is achieved by completing 13 exams over three levels (namely applied knowledge, Applied Skills and Strategic Professional), an Ethics and Professional Skills module and undertaking three years practical work experience in a relevant role. I have nearly completed the Applied Skills level.

Question 2: What benefit will your qualification add to the work of your current position at the OAG and the greater public as a whole?

I believe my qualification will be of great benefit as I am tasked with the overseeing of audit work. In laymen's terms, the audit of state funds provides assurance to the public that tax dollars are correctly accounted for and utilised for their intended purpose. Therefore, my work as part of the public financial management system, is to enhance transparency and accountability in the use of tax dollars.

Question 3: How does your qualification align to the OAG's vision of attaining financial and operational independence?

Yes, the ACCA qualification is an internationally and locally

recognised professional qualification. Membership to ACCA requires strict adherence to the highest ethical and moral code and continuous improvement of knowledge and skills throughout the membership to ACCA. As such, ACCA professionals are to be and remain independent in carrying out their tasks in order to enhance the credibility of assurance given when doing work. Fortunately, this is what the OAG is aiming towards in the upcoming years and so I count myself fortunate to be employed at the OAG at a time such as this, when the professional landscape of public sector auditing is undergoing drastic change away from the status quo.

Question 4: Taking your current journey of public auditing into account, what advice do you want to give to other public auditors who are considering professionalising their career as auditors.

I would advise them to seek to be the best at what they do. There is no other Supreme Audit Institution in Namibia and we should all be motivated to seek out and pursue opportunities that make us to perform at the best of our abilities. Also, the work that we do has a significant impact on the lives of everyday men and women and this brings with it responsibility to the youth of tomorrow. One day we will all have to answer one question...what did I do that has left a lasting impact on my nation?



Question 1: What are you currently studying and where are you in the study process?

I have studied through the Association of Chartered Accountants (ACCA), finished all the exams and I became an ACCA member since 2018.

Question 2: What benefit will your qualification add to the work of your current position at the OAG and the greater public as a whole?

Being an evaluator of the audit reports and someone who recommends improvements to the Auditor General to ensure quality audit reports, trust and confidence to public stakeholders. The qualification is the one guiding me in understanding whether the auditors have followed the international financial reporting standards (IFRS) requirements and have carried their audits in accordance with the International Standards on Auditing (ISAs) which guides auditors globally.

Question 3: How does your qualification align to the OAG's vision of attaining financial and operational independence?

To attain financial and operational independence, the office needs staff compliment of qualified professionals that are guided by professional code of ethics to perform work objectively, independently, professional competence & due care, and produce quality work that will increase public trust.

Question 4: Taking your current journey of public auditing into account, what advice do you want to give to other public auditors who are considering professionalising their career as auditors.

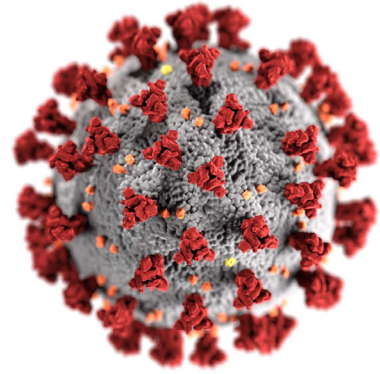
For me the journey had been a roller coaster, full of tears, laughter and sleepless nights, but this has been the most rewarding decision. I would encourage other public auditors to consider studying professional qualifications that will give them professional guidance in their auditing careers.



Name: Lisa Lita
Position: Chief Auditor
Directorate: Quality Assurance

OAG COVID-19 VACCINATION CAMPAIGN

Given the implications of the second wave and the underlying dangers of a possible fifth wave, it is extremely important for everyone to get themselves fully vaccinated against Covid-19.



When Covid-19 first hit, it appeared as if the pandemic would be remembered as a brief period of balancing distance learning with remote work and exercising social detachment, and then vanish. However, this was not the case; the virus continued to claim the lives of a number of people throughout the pandemic. Because of our ignorance, the coronavirus spread so quickly that daily case rates in the country quadrupled in a couple of weeks.

Health experts have said that, to truly curb the virus, as many individuals as possible should receive the vaccine and it will take organi-

zations, government entities, community centers, celebrities, and individuals of all shapes and sizes to encourage vaccinations. While vaccination does not mean that one will not contract the deadly virus, it can lower the chances of severe Covid-19 symptoms.

At this stage, the virus is spreading more aggressively, along with stiff resistance to the vaccine itself. We have no idea what threats future variants may pose and we are all fed up with disguising, social alienation; people want to go back to the life before Covid again. Our lives have been impacted, lives of

our loved ones have been lost and the scary part is that the virus doesn't seem to be ending any time soon. We have all come to understand what was not understood at the beginning of this crisis: that there is no end date.

There is not a moment where we declare victory against the deadly virus and the least we can do is to implement the preventive measures in place to curb the spread of the virus; mandatory wearing of face masks, usage of hand sanitizers and taking booster shots.

OAG'S VACCINATION PROGRESS



Despite the strong covid-19 vaccination campaign by the Human Resource, Wellness division, the office is struggling to increase the vaccination stats, with only 18% of employees at the OAG vaccinated.

The Auditor-General, Mr Junias Kandjeke, and his deputy, Mr Goms Menettè, have both issued recommendations on so many occasions that everyone at the OAG receive their vaccine. The hesitancy to take the vaccine is so rife in the country therefore the OAG's wellness sub division launched a Vaccination Campaign aimed at encouraging people to take vaccines. OAG employees are slowly stepping up to support the Covid-19 vaccination campaign, however the number of vaccinated employees within the OAG remains relatively low. By 31 March 2022, only (40 out

of 216) of the staff members within the OAG are fully vaccinated. During the OAG's Recognition Strategy launch last year, the Auditor-General, Mr Kandjeke said that vaccination was voluntary and a personal choice, however he encouraged all staff members to heed the call of government and take the vaccine to increase their chances of fighting the corona virus.

This article is dedicated to Mrs. Saara Velikoshi who resigned from the OAG Wellness sub division. We thank you for all your efforts in maintaining a Covid-19 free office environment.

AUDIT PERFORMANCE DURING THE COVID-19 PANDEMIC



Weeks turned into months of extraordinary physiological, economic, and mental devastation as the coronavirus pandemic spread from a handful of outbreak zones to the rest of the country.

Overall, Covid-19 has been a mood-changer for workplaces. The sudden closure of numerous workplaces and working environments these past years introduced an unused time of inaccessible work for OAG auditors; the pandemic has significantly remodeled the culture of work for auditors.

Due to the suspension of face-to-face meetings, the OAG was forced to adopt virtual audits, in which auditees were obliged to upload the required documents, as opposed to face-to-face auditing. Most of the audits were done remotely using electronic methods such as video conferencing, email and telephone to obtain audit evidence, mimicking the physical audit process.

This enabled them to be more adaptive to the working from home experience, which is projected to improve the efficacy and flexibility

of communication between auditors and the auditees in the long run. Although this exercise yielded fruits, it also method challenges for both the auditors and the auditees. The Director of Cash Based Audits, Ms. Imelda Hummel said that while the institution managed to produce timely audit reports, the pandemic put a severe damper on moods and spirits of auditors and has created anxiety amongst the employees. In terms of information flow, the procedure was not so smooth because access to timely information from auditees were not readily possible.

People could no longer travel from region to region unless they were listed as an essential service provider during the lockdown. As a result, regional audits which were to be conducted on a face-to-face basis were compromised.

Despite these hurdles, the office was still able to explore new prospects such as working from home on a rotational basis, conducting virtual audits, online meetings and interventions, and as a result timely audit reports were produced to the Office statutory deadline. Overall,

With a total of 63 positive cases reported from the Office since the start of the pandemic it has managed to keep a 100% recovery rate through early intervention measures such as office disinfection, provision of gloves, masks and sanitizers to staff, setting up of sanitizer holders at every entrance and exit point of the entire office building as well as training its frontline workers on how to disinfect the office premises.

The OAG employed a Covid-19 Business Contingency plan which allow for the OAG operations to continue as normal under the new normal of the pandemic. This contingency plan is regularly updated with the latest information as regulations are amended by the Ministry of Health and Social Services.

I received the Jab. #GetVaccinated, Be a Hero.

"We have witnessed many of our people and even globally, killed by this cruel pandemic and we continue to witness more deaths on a daily basis. Let's get vaccinated too root out any further spread of the virus and prevent a new variant emerging."



Mr. Goms Menetté
Deputy Auditor-General

"I encourage you to get vaccinated today, because together we can herd immunity. A healthy nation is always a strong nation, together we can kick Covid-19 out."



Mrs. Saara Velikoshi
Former Wellness Officer

"Vaccination acts as a boost towards strengthening the human body defense system against any foreign attacks of viruses, including Covid-19. I am encouraging you all to follow suit. So that, once attacked by the deadly virus, your body will be in a better position to fight and recover."



Mr. Tara Katota
Chief Auditor

"I got vaccinated to protect myself, those dear to me and also to adhere to the call from government to get vaccinated to protect the entire nation against the common enemy Covid-19."



Ms. Emilie Mwaala
Private Secretary

"I decided to get the vaccine to protect myself, family and colleagues and to join other Namibians against the struggle to fight Covid-19."



Mrs. Elby Brown
Deputy Director

"During the third wave (Delta), I lost many of my loved ones due to covid-19, my rational reasoning is that it was simply because majority of our people were not vaccinated. Let us all heed to the call from government to get vaccinated."



Mrs. Lizethe Kakuritjire
Receptionist

"Vaccination has proven to eradicate serious illness like Polio. On top of that, we have a civic duty and responsibility to our countrymen/ women to get vaccinated."



Mr. Luciano Kambala
Assistant Auditor

"As we commemorate Heroes Day, I have chosen to be part of the 200 000 Morden Heroes and Heroines from the land of the brave, that got vaccinated. Be a hero and save lives."



Ms. Paulina Iyambo
Auditor



OAG DEVELOPS NEW STRATEGIC PLAN



STRATEGIC MOVES.....OAG staff members pose for a group photo during the Strategic Review Workshop held at Heja Lodge.

The Office of the Auditor-General (OAG) Strategic Workshop which took place at Heja Lodge was officially opened by the Deputy Auditor-General, Mr Goms Menettè on the 15th of February 2022.

More than 30 employees from OAG, along with consultants from the Office of the Auditor General of Norway through the INTOSAI IDI, gathered at Heja Lodge for a full week of robust and engaging discussions about a new vision, mission, core values and strategic objectives for the OAG. The Deputy Auditor-General encouraged the workshop members to think of the SAI's independence when creating the 5-year strategic plan, making reference to the review audit bill draft which shapes a huge portion of our vision.

The Workshop which started on Monday, 14 February 2022, was under the direction of the OAG Steering Committee with the assistance in its development process by

consultants from Riksrevisjonen Office of the Auditor General of Norway through the INTOSAI IDI. The committee introduced participants to the concept of strategic planning, explaining every component on how we go from a broad vision to a coherent strategy with well-defined objectives and then to a plan of activities that include the kind of services to be offered which are beneficial to the OAG members and other stakeholders.

Facilitators also gave a summary of how the institution performed in the outgoing period, how the institution achieved targets and how far the institution is in relation to its vision. The workshop also formulated new goals and objectives which it wants to achieve in the

next five years, some of the critical issues the institution should respond to and the capacity of the institution to achieve the priorities taking into consideration the available resources. This year's theme was 'The year of reimagining'.

At the end of the workshop, the Deputy Auditor-General, Mr Goms Menettè, thanked the Steering Committee and the OAG staff for their contributions towards the 2022-27 Strategic Plan. Mr Menettè also took time to thank the consultants from Norway for the assistance rendered over the years that has enabled the OAG to achieve its objectives. This workshop was concluded on Friday, the 18th of February 2022.

AG ATTENDS A VIRTUAL MEETING WITH THE INCOMING INTOSAI CHAIRPERSON



The Auditor-General, Mr. Junias Etuna Kandjeke attended a virtual meeting with SAI Brazil.

There was a virtual meeting held between the Auditor-General, Mr. Junias Etuna Kandjeke, and SAI Brazil, Minister Bruno Dantes who will be the chairperson of the INTOSAI Governing Board as from November 2022.

The meeting was facilitated by Mrs Manuela Faira, who came to Senegal in March 2022, to meet AFROSAI leadership, of which the Auditor-General of Namibia is the current Vice President. The main objective of the International Organization of Supreme Audit Institution (INTOSAI) is to provide assistance to Supreme Audit Institutions (SAIs) in order to work through common challenges related to national governance, and to promote accountability.

The Auditor-General of Namibia, Mr Junias Etuna Kandjeke is a member of the INTOSAI Governing Board, representing Africa since 2019.

THE BRAZILIAN FEDERAL COURT OF ACCOUNTS PAID A COURTESY VISIT TO THE OAG



The Deputy Auditor-General, Mr. Goms Menettè receives a gift from the Brazilian Federal Court of Accounts' Vice President, Mr. Mauricio de Albuquerque Wanderley during a visit to the OAG.

The Deputy Auditor-General, Mr Goms Menettè received a courtesy visit from the Brazilian Federal Court of Accounts, on the 25th of February 2022.

The Brazilian delegation was headed by the Vice President, Mr Mauricio de Albuquerque Wanderley; the Minister of the Brazilian Federal Court of Accounts, Mr Vital do Rêgo Filho; Head of Office of the Minister, Ms Cláudia Regina Bezerra Jord-Generação as well as Counsellor from the Embassy of Brazil in Windhoek, Mr Diego Cunha Kullmann. The objective of the visit was to discuss ways to improve the INTOSAI as well as to extend an official invitation to the Office of the Auditor-General toward the upcoming INCOSAI XXIV.

The said congress of INCOSAI will be held in Rio de Janeiro, from 7 to 11 November 2022. During this congress the President of the Brazilian Federal Court of Accounts will assume Chairmanship of the INTOSAI Governing Board for a period of 3 years, a prestigious achievement for both Latin America and Africa.

OAG AND SADCOPAC AT THE THREE DAY MEETING WITH THE PARLIAMENT OF NAMIBIA



SADC.....Members from the SADC Organisation for Public Accounts Committees (SADCOPAC) pose for a photo with the Deputy Auditor-General, Mr. Goms Menetté.

The Office of the Auditor-General, Namibia participated in a three day meeting with the Parliament of Namibia, specifically the Public Accounts Committee as well as members from the SADC Organisation for Public Accounts Committees (SADCOPAC), which started on the 21st of February 2022.

The SADCOPAC aims to strengthen good governance and promoting transparency through mutual support, knowledge and experience sharing among Public Accounts Committees (PACs) as a means of enhancing oversight.

The objective of the meeting is to sign a Memorandum of Understanding (MoU) between the SADCOPAC and the SADC Parliamentary Forum (PF). This MoU will recognize the importance of the mandate of both parties, therefore, seek to strengthen cooperation for mutual interest and common benefit of SADC parliaments.

The Office of the Auditor-General had the unique pleasure to host the Chairperson of SADCOPAC, Hon.

Warren C. Mwambazi, from Zambia, together with the Vice-Chairperson, Hon. Naghenjwa L. Kaboyoka from Tanzania as well as Hon. Dudu Murorua, Chairperson: Public Accounts Committee (National Assembly) with

the addition of respective regional and local Public Accounts Committee members. The courtesy visit highlighted the importance of the strategic partnership between the OAG as well as the PAC and SADCOPAC with a focus on strengthening existing relationships between all stakeholders whilst enhancing good governance and transparency in the use of public funds across the region.



INDEPENDENT PATRIOTS OF CHANGE LEADERSHIP PAYS COURTESY VISIT TO THE AUDI- TOR-GENERAL AND OAG MAN- AGEMENT



HANDSHAKE....The Auditor-General, Mr Junias Etuna Kandjeke shake hands with the IPC leader Dr. Panduleni Itula during his visit to the OAG.



IPC Leadership joined by the Auditor-General, Mr Junias Etuna Kandjeke and the management of OAG.

The Auditor-General, Mr. Junias Etuna Kandjeke, received a courtesy visit by the leadership of the Independent Patriots for Change (IPC). The courtesy visit was led by Dr. Panduleni Itula – Chief Patriot & Party President who was accompanied by Ptr. Christine Auchamus – National General Secretary and Ptr. Imms Nashinge – National Spokesperson.

The main objective of the courtesy visit was to provide an overview of the effectiveness of the Office of the Auditor-General and its role and function.

OAG'S STAKEHOLDER ENGAGES IN OMAHEKE REGION

The Office of the Auditor-General (OAG) through its Public Relations (PR) division has been embarking on regional and rural engagement with the purpose of creating an inclusive and informed opinion from stakeholders.

The office has realized that if they are to succeed in



accomplishing objectives and meet the set targets, it was imperative to get everybody in the institution on board and in tune with the direction it intent to go. It also meant improving services to stakeholders and reducing backlogs. Hence, OAG carried out an intensive engagement throughout the Omaheke region in the 2020 and 2021 financial year. The Regional Stakeholder's Engagement of Omaheke took place from 06 March 2022

to 11 March 2022.

The following towns and settlements were engaged during the said period:

- Omaheke Regional Council
- Gobabis Municipality
- Otjinene Settlement
- Epukiro Village
- Witvlei Village
- Okamatapati Settlement



The office was able to establish the following from regional needs:

- The OAG's core functions and capacities are confused with the work of the ACC, Prosecutor General, NAMPOL and the Attorney General;
- Staff members do not understand their contributions towards the audit process nor the audit opinion ;
- The regional offices need to develop asset register ;
- Most of the regional offices have no record keeping policy;
- Reasons why they submit their financial statements so late.

The recommendations that came out of the meetings suggested that the office need to engage more and play a role in the process of information sharing, so as to ensure that all stakeholders know what they are supposed to do at any given time during the process of audit. They should know what an audit report looks like, how it impact them directly and indirectly.



OAG EMPLOYEE COMPETES IN THE NATIONAL DEAF DEVELOPMENT GAMES



OAG employee, Mr. Tuyeni, together with his national team mates at the National Deaf Development Games competition in South Africa.

OAG employee, Mr. Tuyeni Immanuel has participated in the National Deaf Development Games, which was held in Durban, South Africa, from March 19 to March 20, 2022. Mr. Tuyeni Immanuel's team was unfortunately defeated 4-2 by South Africa in extra time after an extremely tense 1-1 draw during normal playing time.

Tuyeni and co brought home Runners-Up Medals. As an Office that prides itself in employee wellness and support, the office initiated a fundraising initiative that assisted Mr Tuyeni to contribute towards his participation at this prestigious national event.

policy of government by employing persons with disabilities. Mr. Tuyeni forms part of the 3.27% of persons with disabilities currently employed by the OAG. According to the Office's current Affirmative Action Plan, the Office should employ at least 5% of the total staff complement of people living with disability. It is also evident that disability may take different forms ranging from vision impairment, hearing impairment and physical disability inter-alia.

This 3.27% achievement is putting the OAG in a personal leading position with over two-thirds implementation of the legal requirement.

To further demonstrate the OAG's inclusivity toward persons with disabilities, the OAG has made provision through its Training Committee, to allow staff members to undergo a short course on Sign Language. This will help the integrated communication process amongst OAG staff members especially those persons with disabilities and improve functionality. Staff members who are sent on the

course were selected on the basis of diversity representation and also in terms of contact frequency with the hearing impaired staff member.

Currently there are 5 staff members, including the Deputy Auditor-General, attending this 6 month course, after which, the Office will send its next cohort of especially frontline workers. Other significant inclusive approaches from the OAG Affirmative Action Committee include the Office receiving a compliance certificate from the Employment Equity Commission; regular staff awareness on issues of Affirmative Action as well as the Disability Policy being reviewed and approved.

Contrary to this, in its attempt to inclusivity in the workplace, the Office has also approached the Namibian Federation of the Visually Impaired (NFVI) to assist the Office with translating its information booklet into Braille in order to ensure simplified translation of our audit information to diverse stakeholder groups.



The Office of the Auditor-General is inclusive in its recruitment policy as well as in adopting the national affirmative action

OAG COMMUNICATION TEAM ATTEND THE 2022 WORLD RADIO DAY IN REHOBOTH



The OAG Communication team attended the World Radio Day, Namibia, which was celebrated on, the 11th February 2022 in Rehoboth. Conveying the keynote address was Deputy Minister of Information and Communication Technology, Honorable Emma Theofelus, who educated participants that radio remains one of the foremost trusted and broadly utilized media, particularly in these phenomenal times with the world hit by the novel coronavirus.

The event was attended by Her Excellency Sinikka Antila, Ambassador of the European Union Delegation to Namibia, His Worship the Mayor, Mr Enrico Junius; Mr. Waldo Junius, Deputy Secretary General of the Namibia National Commission for UNESCO; Just to mention a few.

The Deputy Minister of Information and Communication Technology, Honorable Emma Theofelus delivering a keynote speech at the World Radio Day.



GIPF INFORMATION SESSION



OAG staff members with officials from GIPF during the information session.

The OAG staff members attended an information session hosted by representatives from the Government Institutions Pension Fund - GIPF in the OAG auditorium. The seminar was open to all staff members and went through the GIPF guidelines, the performance of the GIPF investments, and the First Capital Housing Scheme.

This session, which is overseen by the Human Resources division, started on February 22nd and ended, February 23rd, 2022.





Some of the OAG auditors who completed their International Public Sector Accounting Standards (IPSAS) courses.

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