

AUDIT DEPARTMENT GRENADA



2012

Annual Report

Message from the Director of Audit

It is with great pleasure that I present the Audit Department's Annual Report for the year 2012. This report highlights our work, activities and accomplishments for the year; one that we reflect on with a sense of satisfaction, despite the many challenges, as we continued to fulfil our mission of greater accountability and transparency in the public service.

The objective of this report is twofold. Firstly it allows our stakeholders to gain an insight into our operations for the past twelve months. Secondly, it fulfils a requirement of the International Standards for Supreme Audit Institutions (ISSAI), which request of Supreme Audit Institutions (SAIs) to report on their work, thus leading by example, in matters of transparency and accountability.

The Department endeavours to produce work at a high standard. This year our Quality Assurance Review Unit became operational and conducted reviews of our audit inspections. Some of the recommendations from these reviews have already been incorporated into our work and further implementation is to be realized in the upcoming year. This will ensure that our work is credible and is conducted in accordance with international standards.

This year, the Department expanded its operations to include the audit of two additional Statutory Bodies, bringing the total number of Statutory Bodies audited by the Department to four. Additionally, the Department formulated guidelines on engaging an auditor and the review of such work done on behalf of the Department. This will result in greater oversight of the work of Statutory Bodies whose annual audits fall under the purview of the Audit Department, as directed in the Public Finance Management Act.

A number of training sessions were conducted to promote staff efficiency and effectiveness in undertaking their work. Many of these sessions were in-house and focused on building competences in relevant legislation and auditing standards, thus exposing staff to a more professional approach to conducting audits. Some other international programmes have been launched which also included a training component. Some of these initiatives have been incorporated into our work, for example, the INTOSAI 3-i programme (ISSAI Implementation Initiative). This has resulted in major changes to the Compliance and Financial audits undertaken by the Department.

We conducted a number of audit inspections during the year, the highlight of which was the audit of the Public Accounts of Grenada for 2010. We continue to call for the timely submission of the Public Accounts, to enable its audit in compliance with the stipulations of the legislation.

The United Nations Resolution A/66/209 represents a milestone that has been achieved by the international auditing community and has paved the way for all SAIs to pursue, in the quest for independence as defined by the international auditing standards. This independence is defined in some broad terms namely: legal status, resources, heads of SAIs, operations, access to information, reporting audit results, content and timing of audit reports, and effective follow-up mechanisms. In Grenada's context, we have assessed our existing status as defined in the Constitution and the Audit Act and have identified the deficiencies and will continue to formulate strategies that will ensure our compliance with the auditing standards, relevant to our environment and context.

The overall successes we have realized this year are as a result of the high level of motivation and discipline exhibited by the staff of the Audit Department. I would like to extend my sincere thanks to each member for the contribution made in the achievement of our goals and urge all to continue in the pursuit of excellence.

As we look back, we also look forward with great anticipation and expectation for what lies ahead, as we seek to enhance our product and service to the Grenadian public.

Isha Abraham
Acting Director of Audit

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The Audit Department

Supreme Audit Institution (SAI) Profile

Name	Audit Department - Grenada
Address	Mt. Wheldale St. George's Grenada
Contact Information	1(473) 440-2264/6518 Fax: 1 (473) 439-0079 Cell: 1 (473) 403-6518
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Vision, Mission, Core Values, Strategic Objectives

Vision

To be a professional, productive and effective organisation, providing assurance of good governance; and a principal contributor towards public sector accountability and transparency

Mission

To provide Parliament and other stakeholders with assurance on public sector financial reporting, administration and accountability and to give assurance that the resources entrusted to accounting officers, are used with economy, efficiency and effectiveness.

Core Values



Our values are inherent in every aspect of our operations. They are not only reflected in the service we deliver to our auditees and Government on a whole but drives the behaviour of staff, creating a productive and friendly work environment.

Values:**Professionalism**

- We believe in being professional at all times, champions of recognised international standards and ethics; leading by example. Personnel are skilled, qualified and or certified, providing auditing services and assurance of the highest quality.

Respect

- Respect is the key to providing an excellent service to auditees and good internal working relationships within our own Department. It is a vital ingredient to our reputation and standing within the Public Service.

Integrity

- To exercise honesty and openness in our communications with auditees and the public, promoting transparency and accountability. The Department has adopted and complies with the INTOSAI Code of Ethics.

Diligence

- Staff is hardworking and dedicated to excellence; exercising meticulousness and thoroughness in the carrying out of our duties.

Discipline

- Staff respect and comply with rules and regulations in order to maximise productivity.

Confidentiality

- To exercise discretion and due care when ever sensitive information is disclosed to us through the carrying out of an audit.

Objectivity

- We are to be independent and at all times carry out our duties while being neutral in order to give an opinion that is free from bias and any form of partiality.

Strategic Objectives

The strategic objectives for the Department were developed for the period 2012 to 2016, which include:

1. To lobby for change with the relevant authorities by December 31, 2012 for the development of the legal framework. This will govern the Department and include provisions to have control over its financial and human resources by 2014;
2. To collaborate with CAROSAI to ensure that PAC takes an effective role in the chain of accountability;
3. To provide briefing and advice to the PAC on the Audit Report on the Public Accounts 2007-08;
4. To audit and report in compliance with international auditing standards by 31 December 2012 on the 2010 and 2011 Public Accounts produced by the Government of Grenada, including those produced by statutory bodies, government controlled corporations and recipients of government money;
5. To maintain staff skills and competences in accordance with INTOSAI standards on auditing;
6. To encourage the Accountant General and other auditees to submit the annual accounts in accordance with statutory limits;
7. To fully comply with the adopted and approved audit manual by 31 December 2012 in the delivery of all our audit work, and to fully implement a quality assurance programme to give us assurance on this;
8. To advocate and obtain agreement from the Government by 31 December 2012, for a review of the Audit Act and Public Service Regulations with regard to changes to the Department's control over its human and financial resources, and reporting procedures;
9. To ensure that all audit staff receive training to improve their professional audit skills by developing and holding training workshops; for example, Quality Control and Assurance, reporting skills and VFM audit by 31 December 2012; and

10. To develop, adopt, implement and test a disaster recovery plan and health and safety policy for the Department by 31 December 2012.

Strategic Objectives Assessment

The Office of the Director of Audit has been working steadfastly to achieve its strategic objectives set for the period 2012-2016. As such, the department was able to hold meetings with stakeholders including the Cabinet, upon which assurances were given for amendment to existing legislation to ensure our independence as it pertains to control over our human and financial resources. At the end of 2012, we were unable to engage the PAC. However, at the time of this report, a meeting was held with the Chairman of the PAC (Leader of Her Majesty's Opposition) who also gave his commitment to a fully independent Audit Department. Our department fosters good working relationships and encourages the timely submission of accounts by auditees to ensure that our objectives are met. The 2010 Annual Accounts was audited in 2012 in addition to several Statutory Bodies. We continue to strive for full compliance with INTOSAI auditing standards, national regulation and the professional development of our staff through in-house and international training. During the year, the Department's Audit Manual was approved and a Disaster Recovery Plan was developed and adopted.

Audit Mandate

The Audit Department's mandate is laid down in Section 82 of the Grenada Constitution Order 1973, which states that:

(1) There shall be a Director of Audit whose office shall be a public office.

(2) It shall be the duty of the Director of Audit to audit and report on the public accounts of Grenada, the accounts of all officers and authorities of the Government of Grenada, the accounts of all courts in Grenada (including any accounts of the Court of Appeal or the High Court maintained in Grenada), the accounts of every Commission established by this Constitution and the accounts of the Clerk to the Senate and the Clerk to the House of Representatives.

(3) The Director of Audit and any officer authorized by him shall have access to all books, records, returns, reports and other documents, which in his opinion relate to any of the accounts referred to in Subsection (2).

(4) The Director of Audit shall submit every report made by him in pursuance of subsection (2) of this section to the Minister for the time being responsible for finance who shall, not later than seven days after the House of Representatives first meets after he has received the report, lay it before the House.

(5) The Director of Audit shall exercise such other functions in relation to the accounts of the Government of Grenada or the accounts of other authorities or bodies established by law for public purposes as may be prescribed by or under any law enacted by Parliament.

(6) In the exercise of his functions under subsections (2), (3) and (4) of this section, the Director of Audit shall not be subject to the direction or control of any other person or authority.

Types of Audits Conducted

Over the years, the Audit Department has conducted a variety of audits in accordance with its mandate. These types include:

1. **Regularity / Financial Audits:** An audit of financial statements, is the review of the financial statements of a company, any other legal entity (including government), resulting in the publication of an independent opinion on whether those financial statements are relevant, accurate, complete, and fairly presented.
2. **Compliance Audits:** These audits seek to determine if the audited entity is adhering to relevant legislation, policies and procedures and best practice. These audits were designed to provide stakeholders, both internal and external with assurance of compliance with laws, agreements, internal controls and directives and to inform managers about areas which needed to be strengthened.
3. **Performance / Value for Money Audits:** An audit of the economy, efficiency, and effectiveness with which the audited entity uses its resources in carrying out its responsibilities.
4. **Follow-up Audits:** These are audits conducted after an audit report or a memorandum has been issued. They are designed to determine whether corrective actions were taken on the audit issues reported.

Audit Inspections for 2012

The role of the Department includes providing assurance on Public Sector financial reporting and administration to Parliament and other stakeholders. The Department fulfils this role through Financial, Compliance and Value for Money audits and by providing independent advice and recommendations to management. The annual audits of most of the statutory bodies are delegated to private auditors as provided for in the Audit Act. The exceptions being: TAMCC, GFNC, GNCRC and GCF.

Hereunder is a summary of audits completed in 2012:

Financial Audits:

- Seven (7) financial audits were undertaken, including the audit of the Public Accounts for 2010 and two (2) were on-going at year end.
- The Audit of eleven (11) Statutory Bodies was delegated to private auditors.

Compliance Audits

- The Department completed three (3) compliance audits and thirty nine (39) compliance checks, which included twenty seven (27) surprise surveys.

List of Audits Inspections for the year 2012

1. Public Accounts 2010
2. Accounts of Ombudsman 2011
3. Carriacou Cash Book
4. Central Market Receipt Book Control
5. Cultural Policy Project
6. Customs Headquarters Cash Book
7. Electoral Office
8. Follow up audit Magistrate's Court
9. Government of Grenada Confiscated Asset fund
10. Grand Bras and Mt. Carmel Dispensaries
11. Grenada Cultural Foundation
12. Grenada Food and Nutrition Council
13. Grenada National Coalition for the Rights of the Child
14. ICT Centre of Excellence and Innovation Audit
15. Ministry of Education (Teachers' payroll)
16. Ministry of Education, St. Dominic's R C School, School Accounts
17. Ministry of Housing, Arrears of Revenue Soft loan
18. Ministry of the Environment Protected Areas Project
19. Ministry of Tourism Receipt Control
20. Ministry of Works

- | | |
|--|--------------------------------------|
| 21. Social Development, SEED Programme | 23. T.A. Marryshow Community College |
| 22. Sustainable Livelihood Projects | 24. Tourism Booths |

List of Surprise Surveys for 2012

1. Ministry of Tourism – Collection Centre Historical sites
2. Bathway Tourism Collection Booth
3. Mirabeau Agriculture Station and Farm School
4. Inland Revenue Division
5. Mt. Gay Mental Hospital
6. General Hospital
7. General Hospital Pharmacy
8. Princess Alice Hospital
9. Birch Grove and Mt. Carmel Dispensaries
10. Paraclete and Sauteurs Dispensaries
11. St. George’s Dispensary
12. Woburn and Perdmontemps Dispensaries
13. Vincennes and Snug Corner Dispensaries
14. Morne Jaloux Dispensary
15. St. David’s Medical Centre – Belle Vue
16. New Hampshire Medical Stations, Melville Street Fish Market
17. Customs, Maurice Bishop International Airport, Prickly Bay, Port Louis
18. St. Patrick’s Magistrate Court, Police Prosecution, Fish Market
19. St. David’s: District Revenue Office, Police Prosecution and Magistrate Court
20. Gouyave Dispensary, Fish Market, Police Prosecution
21. Victoria Dispensary, Fish Market and Police Prosecution
22. Traffic Department, South St. George and Central Police Station

Audit Priorities 2013

1. Audit of the Public Accounts 2011 and 2012;
2. Audit of six (6) Statutory Bodies' Accounts;
3. Three (3) Financial Audits (Capital Projects);
4. Four (4) Compliance Audits;
5. Cashiering and Reconciliation Audits;
6. Twenty (20) Surprise Audit Inspections;
7. Audit Inspection – Mission Overseas;
8. Training – Auditing and Accounting Standards;
9. Conduct ISSAI Compliance Assessment Tools (I-CAT) for Financial, Compliance and Performance Audits; and
10. Publish Operations Report for 2012.

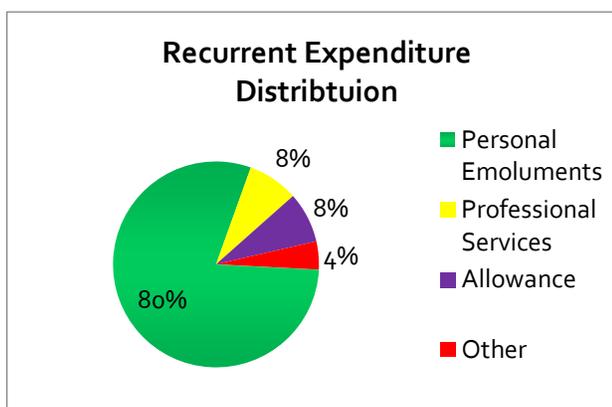
Financial Analysis

2012 Expenditure

Categories

<u>Recurrent Expenditure</u>	<u>Budget \$</u>	<u>Actual \$</u>	<u>Difference \$</u>
310 Personal Emoluments	926,712.00	784,719.22	141,992.78
340 Professional Services	105,408.00	78,466.80	26,941.20
	1,032,120.00	863,186.02	168,933.98
314 Allowance	72,425.00	78,466.80	(6,041.80)
318 Local Travel & Subsistence	59,117.00	12,427.79	46,689.21
319 International Travel	45,851.00	6,860.15	38,990.85
326 Training	5,000.00	588.00	4,411.20
32 Supplies	21,200.00	14,785.07	6,414.93
336 Maintenance Service	9,800.00	8,935.88	864.12
342 Insurance	15,000.00	-	15,000.00
352 Sundry Expense	1,000.00	-	1,000.00
Total	1,216,513.00	985,249.71	276,263.29
<u>Capital Expenditure</u>			
450 Capital Expenditure	14,000.00	-	14,000.00

In carrying out the duties of the Audit Department, the actual expenditure for the year ended December 31, 2012 accumulated to \$985,249.71. This amount comprised of only recurrent expenditure. Due to the current financial situation of Grenada's economy, the Government of Grenada embarked on the placement of a cap on expenditure as a means of curbing this situation. This cap resulted in limited spending and as such in order to accomplish the set objectives for the year and mandate, a value for money approach (i.e. economy, effectiveness and efficiency) was embraced in terms of spending. Overall, ninety-six percent of the expenditure was for the payment of salaries.



Staff Development

The Audit Department is committed to the professional development of its staff. Through cooperation with international and regional bodies, the Department has benefited from a number of training programmes and initiatives during the year. These have assisted in the development of the capacity of its human resource. The following is a list of training undertaken by various staff at the Department.

International Training Programmes

- David Fullerton - February 2012
 - *Financial and Regularity Audit* – International Centre for Information Systems and Audit (ICISA) – **India**
- Isha Abraham – July 2012
 - *INTOSAI Development Initiative (IDI) 3i (ISSAI Implementation Initiative) Programme* – **Norway**
- Jeanelle Andrew – October 2012
 - *Auditing of Social Sector Schemes*- International Centre for Information Systems and Audit (ICISA) – **India**

Online Training

- Jeanelle Andrew, La Toya Paul, Jane Nelson, David Fullerton, Dahlia Mc Donald
 - *Risk Based Approach to Financial Auditing- INTOSAI Development Initiative (IDI)*
- Jeanelle Andrew, Gary Walters
 - *IDI 3i (ISSAI Implementation Initiative) programme*

Workshops and Seminars

- Philbert Charles – (i) *Strengthening Parliamentary Oversight* (ii) *CAROSAI's Master Class and Plenary Meeting* – (January) **Antigua**
- Isha Abraham – *CAROSAI's Strategic Initiative* -(May) **Jamaica**
- Isha Abraham and Philbert Charles - *Management 3i Programme*- (November) **Suriname**

Training offered by Government of Grenada

- Jeanelle Andrew, Bolanle Oshikanlu - *Conducting Performance Appraisals* (Department of Public Administration)

- Bolanle Oshikanlu - Emotional Intelligence (Department of Public Administration)

In-House Training

- International Standards of Supreme Audit Institutions (ISSAI) 100,200,300,400
- Public Finance Management Regulations (PFMR)
- Bank Reconciliation
- Risk Assessment and SWOT Analysis – delivered by consultants from the UK's National Audit Office Bob Shambler and John Powell.
- Customer Service in the Public Service
- Disaster Management

Human Resources

Auditing is a human intensive endeavour; therefore, the success of our Department lies in the strength of its human resource. At present, the Department is constrained by the size of its staff as it seeks to execute the mandate given in the Constitution and Audit Act.

The following are some pertinent statistics as it relates to our staffing establishment.

Staffing

The Audit Department currently has a staff of 21 officers, six males and fifteen females and is assigned to the following positions:

JOB TITLE	NO. OF STAFF
Director of Audit (DOA)	1
Deputy DOA	1
Assistant DOA	1
Senior Auditor	4
Auditor	7*
Junior Auditor I	4
Junior Auditor II	1
Clerk / Typist	1
Office Attendant / Cleaner	1
Total	21
* includes 1 Auditor on contract	

Currently at the Department, we have the following staff academic qualifications: Fellow Member of the Association of Chartered Certified Accountants (FCCA), Master's

Degrees, Bachelor's Degrees and Certified Accounting Technicians (CAT). Also, some staff members are currently pursuing ACCA and CAT qualifications.

Additions

In 2012, for the first time, the Department exercised its authority given in the Audit Act to contract one Auditor to the Department.

The current clerk/typist was transferred from Prime Minister's Ministry to the Audit Department in April 2012.

Vacancies

During the period under review, five vacant positions were filled from within the Department; however, there are still two vacant Junior Auditor positions as at 31 December 2012.

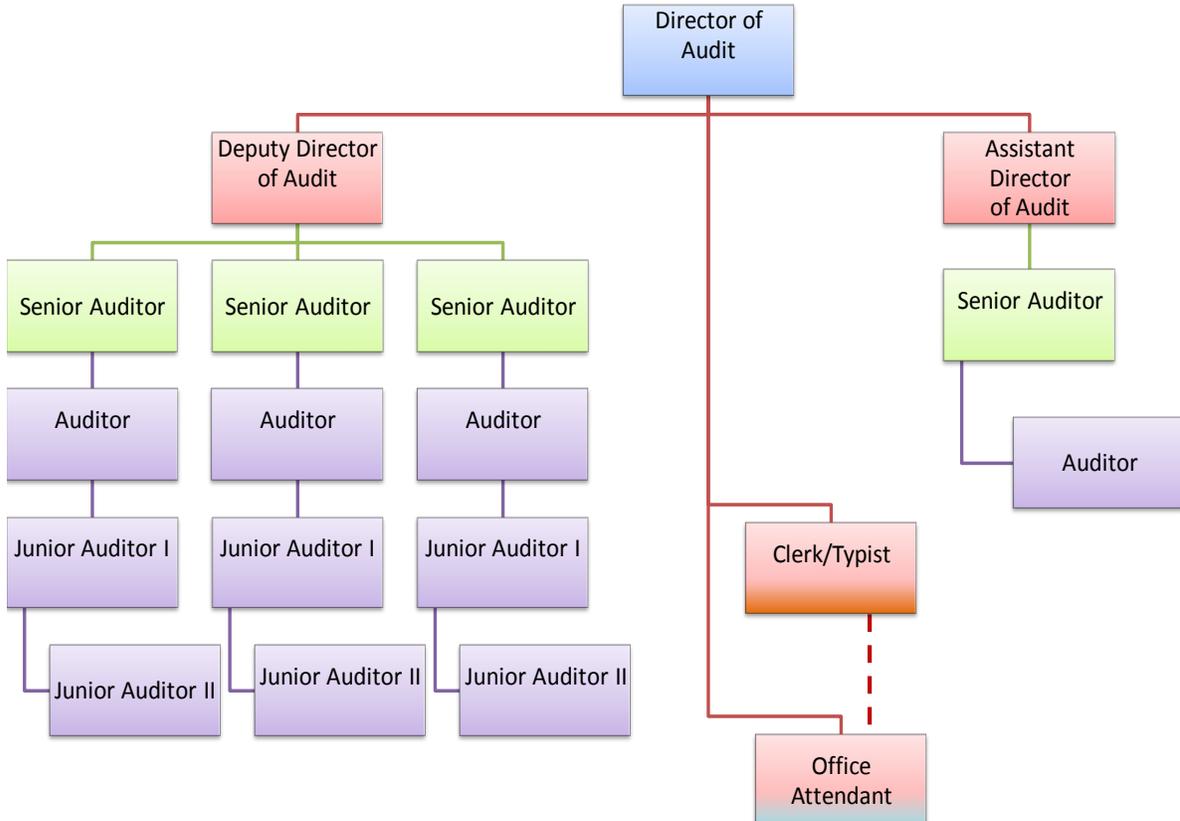
Study Leave

One officer proceeded on study leave in September 2012.

Retirement

Mr. Anslem Joseph, Director of Audit, retired from the Public Service in March 2012.

Organizational Structure



Testimonials



“Training at the International Centre for Information System and Audit (ICISA) in Noida, India. February 13 2012-March 9 2012

of Grenada for the permission and assistance to attend.”

David W. Fullerton
Auditor

My training received in Financial and Regularity Audit was appropriate and timely. All aspects were directed to the audit of public sector entities. It enhanced my understanding and deepened my appreciation of the International Standards on Auditing (ISA) set forth to date by the professional bodies.

The interactive aspects of the training gave me the opportunity to strengthen my self-confidence through my presentation on 'Issues with Respect to Financial and Regularity Audit in Grenada', as well as becoming aware of those affecting other Supreme Audit Institutions (SAIs) across Arabia, Asia, Africa, the Caribbean, Europe, and Latin America and how these issues are intended to be addressed.

Finally, my heartfelt gratitude is extended to the Government and people of India, the overall sponsors of the training, to SAI Grenada (the Audit Department) for the initiative and support given and to the Government



“The Risk, Based Approach to Financial Audit (RBAFA) online course has been very helpful as it

gave me new information about RBAFA which will be useful in my work. The course modules and other materials were posted in advance for participants who wanted to be ahead.

It was a challenge to participate in the course whilst preparing for ACCA Exams and having to work. However, I must express my gratitude for the time off given to me in order to ensure my success. I am grateful to INTOSAI Development Initiative (IDI) and the Audit Department of Grenada for this opportunity.”

Jane Nelson
Auditor



“The training on Risk Based Approach to Financial Audit (RBAFA) was an

excellent one. This course has given me the opportunity to upgrade my auditing techniques and methodology. The knowledge I have gained will now give me the opportunity to assist in the implementation of the Risk Based Approach to Auditing in the department which will be of great advantage to us, since most of the other Supreme Audit Institutions are now moving towards adopting this approach.

Finally I will like to say a hearty thank you to IDI for allowing me the opportunity to be a participant in the course, my Director for nominating me to participate in the course and the Public Service Commission for granting me study leave to do the course.”

La Toya Paul
Senior Auditor (Ag)



I was quite thrilled to be a participant on the 109th ITP on Audit of Social Sector Schemes course at the International Centre for Information System and Audit (ICISA) in Noida, India. It was a very informative and

interactive session in which I got the opportunity to meet, learn from and share information with Senior Indian officials and fellow participants from various countries and cultures. The training I received was beneficial, as interaction with various individuals from different backgrounds strengthened in my understanding of challenges and diverse issues in the audit of Social Sector Schemes and ways to overcome them. Furthermore, I was awarded the opportunity to improve my communication skills via the various team presentations structured within the course.

The course was very timely as SAI Grenada undertakes audits of social sector schemes or projects that constitute a significant percentage of the government’s annual budgeted expenditure. As such, the knowledge gained at this seminar is an asset and would be of immediate value. My experience overall was indeed a memorable and enriching one. On this note, I would like to say thanks to the Government and people of India and iCISA for the opportunity to participate on this course, their hospitality and the opportunity to see their beautiful country. Also, thanks to the Department of Audit and Government of Grenada for their support throughout this journey.

Jeanelle Andrew
Assistant Director of Audit (Ag)

Support to the Public Service

For the year 2012, support in the form of training was provided to the Magistrate's Court clerks. The focus was on the areas highlighted hereunder:

Topic: Preparing Bank Reconciliation Statements

- The objective of the session was to understand why bank reconciliation statements are prepared; and
- To gain an understanding of how bank reconciliation statements are prepared.

Topic: The role and function of the Audit Department & the Audit Act

- The objective of the session was to enlighten participants on the role and functions of the Audit Department; and
- To provide a basic understanding of the Audit Act CAP 22A of the Laws of Grenada.

Key Challenges

The Audit Department of Grenada has made many strides in increasing its capacity to perform its functions; however, like many other Supreme Audit Institutions, it faces some challenges for which strategies must be developed. These challenges include but are not limited to the following:

- Weaknesses in the legal framework, limiting the independence of the Director of Audit as follows:
 - Lack of control over human resources with regard to recruitment, transfers and discipline of audit staff;
 - Lack of control over financial resources; and
 - Audit reports are not transmitted directly to the House of Representatives for Laying.

Although the Constitution speaks to the Independence of the Department, this is not supported in totality in the Audit Act; hence, the above stated challenges. In order to be compliant with the INTOSAI auditing standards and with the various Declarations on

SAI Independence, it is important for the Department to obtain the requisite legal framework that will allow for functional Independence.

Both the Lima & Mexico Declarations advocate financial and managerial autonomy and the availability of appropriate human, material and monetary resources, among others in its proposition for SAIs. They recommend that SAIs be provided with the financial means to enable them to accomplish their tasks efficiently and effectively.

- Weaken accountability cycle, as observations made in audit reports which are laid in Parliament, are not always dealt with in a timely manner to allow for speedy corrective actions.
- A lack of sufficient resources to undertake planned audits. The Departments' mandate was increased in recent years to include the audit of all Statutory Bodies. The size of the staff has not increased to match this demand. Additionally, budgetary restriction and reduced cash flows have limited the Department's functional capacity.
- Non-responses to audit queries and the implementation of corrective actions by auditees are major concerns for the Department; however, recent strategies have resulted in an increase in these responses and in a timely manner.
- Other challenges include a lack of documentation and/or awareness of policies and procedures in the Public Service and limited public awareness of the role of the PAC and the work of the Director of Audit.

Having identified these challenges, the Department continues to implement strategies to remedy these constraints.

In-House Initiatives

- In 2012, the Department undertook a more proactive approach in the audit of Statutory Bodies by developing guidelines entitled “Engaging Private Auditors” to assist in reviewing the work delegated to private auditors.
- An audit manual was developed during the year detailing policies and procedures to guide general operations at the Department.
- The Department completed its strategic plan for the period 2012- 2016. This document was compiled with assistance from consultants from the National Audit Office, U.K in accordance with a CAROSAI / World Bank Project.
- A Disaster Management Plan was developed, which provides guidance on measures to be taken prior to, during, and after both natural and man-made disasters.

Feature on the Former Director of Audit



Mr. Anslem Joseph joined the service on 22 October 1979 as a Class II Clerk. He worked his way up to be promoted to Senior Auditor in 1999 and in 2000 he was promoted to Deputy Director and five days later to Director of Audit until March, 2012 when he retired.

In 1991, he was nominated for the West Indian Scholarship Training Scheme (WIST) programme in Trinidad, leading to completion of ACCA Level 1. In August of 1991 he was awarded a Certificate in Public Administration from the University

of the West Indies School of Continuing Studies. He returned to Trinidad for six months to pursue module E of ACCA professional stage at Students Accountancy Center.

Mr. Joe as he was affectionately called obtained a certificate from Pointman Leadership Institute in 2001 on "Principle Based Leadership -The importance of Ethics". In 2007, he participated in the Institutional Development for Senior Managers of Grenada PSC sponsored by Government of Grenada and the Commonwealth Secretariat.

He had a passion for the Audit Department and constantly reminded staff to reflect good work ethics at all times. He often said that the Audit Department has a standard to uphold and this should be valued by every staff member.

Mr Joseph represented Grenada at numerous CAROSAI Workshops and Seminars and supported the organization in its endeavours by providing staff for its many initiatives. In 2011, Mr Joseph was instrumental in Grenada's hosting of CAROSAI's Risk Based Approach to Financial Audit Workshop. His years of experience and his wealth of knowledge resulted in his advice being sought after on a variety of issues by many in the Public Service. He was well respected in the Service and by the staff of the Audit Department. The members of staff appreciate his selfless service and wish him great success in his future endeavours.

Social Highlights

The Grenada Audit Social Organisation (GASO) is a non-profit organisation, which was formed to assist employees and other SAIs in the event of natural disasters and any other unfortunate circumstances. Its membership is made up of former and present employees of the Audit Department.

Its objectives are:

- To improve the relationship between members and other organisations;
- To plan, organise, promote, and participate in Social & Cultural activities for the development of GASO and its members;
- To empathise with and assist members in time of need; and
- To assist fellow SAIs in time of need.

Contributions and activities by GASO for the past year:

Some activities undertaken by GASO for the past year included tokens for birthdays, small loans, medical expenses, hampers to Department of Public Administration, farewell to a co-worker, sympathy cards to members of staff who had lost loved ones, token for trainees, contribution to retirement ceremony, to end-of-year staff party.



As a part of the Annual Public Service Week of Activities 2012, we attended the health walk held on 20 June 2012, for which we were awarded the prize for the highest percentage in terms of participation. We wore our GASO t-shirts, which bought compliments for uniformity of attire.

We donated a hamper to the Cedars Home for battered women in Madeys, St. Patrick's, as part of giving back to the community.

Other social events undertaken by the Department included a morning of activities for Independence Day celebration and moonlight family get-togethers at Quarantine Point for Easter and Thanksgiving.



Glossary

ACCA	Association of Chartered Certified Accountants
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CAT	Certified Accounting Technician
DOA	Director of Audit
FCCA	Fellow Associate of Chartered Certified Accountants
GASO	Grenada Audit Social Organization
GCF	Grenada Cultural Foundation
GFNC	Grenada Food and Nutrition Council
GNCRC	Grenada National Coalition on the Rights of the Child
iCISA	International Centre for Information Systems and Audit
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
ISA	International Standards in Auditing
ISSAI	International Standards of Supreme Audit Institutions
ITP	International Training Programmes
NAO	National Audit Office
PAC	Public Accounts Committee (Parliamentary Accounts Committee)
PSC	Public Service Commission
RBAFA	Risk Based Approach to Financial Auditing
SAI	Supreme Audit Institution
TAMCC	T.A. Marryshow Community College
UK	United Kingdom
VFM	Value for Money

