Overall improvement of SAI performance in a challenging situation

Coping when war interrupts and support to the SAI declines (SAI South Sudan)

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The National Audit Chamber (NAC) was established in 2006. We recorded remarkable achievements in the first years, including reporting of key regularity audits, recruitment and training of personnel and customization of audit manuals. We attracted technical support from both consultants and external peers such as SAI Norway and Kenya. Financial support was received for field work operations and construction of an office building.

In December 2013, a civil war broke out and the situation became highly unstable and fragile. This meant that the technical support stopped, the capital expenditure budget was scrapped and the operational budget was severely curtailed. We stopped the recruitment of audit and corporate personnel while the already high turnover of staff increased further due to the very severe economic and inflationary factors. We were forced to suspend the audit of the oil sector.

How did we manage this situation? Firstly, we had to actively mobilize funds. Our AG “took battle” to the Minister of Finance to disburse parts of the budget of the NAC. Funds were also obtained from the UNDP Juba office to cover administrative and operational activities, including stationery, reports printing, internet and dissemination.

A second action we took was to move trainings out of the country due to instability in Juba. We also had to enter new agreements of technical support, as some providers were reluctant to support us in the unstable situation. New technical support was agreed with IDI and AFROSAI-E, who have a wider mandate for operating in challenging situations compared to our previous supporters.

We also decided to elevate performance audit to a higher level of priorities. With the support of SAI Kenya and the World Bank, a performance audit of the country’s referral hospital was conducted in 2017. With the help of SAI Kenya and IDI, a performance audit of Juba City Council is underway. Later in the year, a performance audit of the University of Juba will be conducted.

Finally, our AG has remained in a good dialogue with the Head of State during the challenging war situation. Sometimes we seek the help of the Head of State on some of the most critical audit interventions. Some would say ‘independence’ would be compromised. However, for us this has been a fruitful strategy for the SAI in a fragile situation.