

Overcoming the Human Resources Gap (SAI Liberia)

By Yusador Gaye, Auditor General

More than a decade ago, Liberia emerged from a brutal civil conflict which left its infrastructure decimated, its moral fabric broken and its human capacity shattered. Many Liberians, amongst them some of the brightest minds that the country had produced, had lost their lives or fled from the country. Meanwhile, the educational system in Liberia is yet to be restored to its former glory, making it difficult to replace these people. How then do we get skilled staff for the audit office?

Some years after the war ended, the Liberian National Legislature amended the constitution granting the SAI more independence and a stronger mandate. In 2013, we conducted a comprehensive assessment of the challenges we had to surmount to achieve the SAI's constitutional mandate amidst the intractable difficulties with which it contended. The result of the assessment revealed that, despite the best effort of our predecessors, the human capacity gap continued to be one of the main hindrances to the achievement of our objectives. There were no professionally certified accountants at the SAI except the Auditor General and her two Deputies. More alarming was the fact that only approximately half of the staff in the SAI's Audit Services Department had relevant first accounting degrees; most of the remaining did not have college degrees or had degrees in areas not relevant to their role as auditors.

We devised a plan to bridge the capacity gap. In the short run, we set our sight on the private sector to attract ample talent to compensate for the poor capacity of the staff we had inherited. The long-term plan focused on the current staff. It entailed developing and implementing a *three-year Capacity Building Strategy (CBS)* with the goal that at least 60 % of staff in responsible positions would be professionally certified within this period. We envisaged that staff professional certification, coupled with practical experience and on the job training provided by international experts, would boost human capacity and alleviate some of the challenges the SAI faced. We determined that developing the current staff was a more cost efficient and a more inclusive approach than replacing the bulk of auditors with new recruits.

Attracting qualified staff from the private sector can prove a daunting task in Liberian circumstances. The human resources budget of the SAI had not changed in many years and the public sector is generally perceived as a fragile employer. To release funds for new recruits, we released some existing staff from their positions. *We conducted an in-depth review of those employees in the highest wage brackets and let go those not possessing relevant qualifications and not rendering the required work results.* These gave budgetary space to recruit qualified personnel from the private sector. This recruitment policy was continued when replacing retirees.

The implementation of these short and long-term capacity building initiatives has led to the hire of certified and qualified staff, while current staff have obtained professional certifications over time. The SAI has received full funding for its CBS as part of the European Union current support.





The initiatives have led to a marked improvement in the quantity and quality of audits that the SAI has produced in recent years. For example, SAI Liberia tabled 36 audit reports with the Legislature in calendar year 2017, with most of them concluded during the last two quarters of the year under review. With several audits rolled over to 2018, it is now inevitable that the SAI will meet its audit target for fiscal year 2017/18. Also, the Management Team has received positive reviews from most of its partners, including the World Bank, regarding the quality of its work and the Commission's overall governance structure and operations. As was previously mentioned, the issue of human capacity remains a challenge across Liberia, both in the public and private sectors. The shortage of accounting and other technical professionals across the Government of Liberia remains a challenge with most entities historically struggling to prepare standards-compliant auditable financial statements. To overcome this challenge, we have provided the necessary support, within the limits of the law, to build the capacities of these institutions so that their financials could become auditable in subsequent years. Like this, SAI Liberia has transformed from an institution with a poor standard of human capacity to a capacity builder for others.

To ensure that human capacity in SAI Liberia is continuously strengthened, we have developed a performance management system. This system will provide the basis for measuring the performance of staff and motivating and retaining hard working employees. This will hopefully enhance SAI Liberia's ability to achieve its Mandate and thereby make a difference to the lives of its citizens consistent with ISSAI 12. **We have shown that with the right mix of staff development and recruiting initiatives, you can overcome the human capacity gap even in very challenging situations.**