

HOW IS TRUST LOST

1. MASLOW'S HIERARCHY OF NEEDS PRESENTS AN EXCELLENT EXAMPLE WHY TRUST IS LOST:
 - A. BASIC NEEDS ARE NOT MET (FOOD, PIPE BORN WATER, SECURITY)
 - B. HEALTHCARE DELIVERY SYSTEM IS SIGNIFICANTLY CHALLENGED ESPECIALLY IN EMERGING COUNTRIES AND IN CHALLENGING CONTEXT
2. RECENT SWEEPING POLITICAL CHANGES AROUND THE WORLD REFLECT A DEEP LOSS OF FAITH IN GOVERNMENT:
 - A. ELECTION OF DONALD TRUMP
 - B. MY OWN PRESIDENT GEORGE WEAH – EX FOOTBALLER
3. THE TRADITIONAL GOVERNMENT HAS FAILED CITIZENS
 - A. CITIZENS FEEL THEY HAVE BEEN FAILED BY THEIR PUBLIC INSTITUTIONS
 - B. THE REPRESENTATION FORM OF GOVERNMENT APPEARS TO BE A SCHEME THAT BENEFITS THE ELITE AT THE EXPENSE OF ORDINARY CITIZENS ESPECIALLY IN COUNTRIES LIKE LIBERIA
 - C. THEIR BASIC NEEDS ARE NOT MET (ESPECIALLY IN COUNTRIES WITH CHALLENGING AND COMPLEXED CONTEXT WHERE SECURITY AND BASIC NEEDS SUCH AS WATER AND POWER ARE WANTING)
 - D. THEIR VOICES ARE NOT HEARD.

THE IMPORTANCE OF BUILDING/REBUILDING TRUST

1. CITIZENS NEED TO KNOW HOW THEIR TAX OR DONOR DOLLARS ARE SPENT
2. GOVERNMENT NEEDS TO BE TRANSPARENT
3. SAI NEEDS TO BE INNOVATIVE

ISSAI 12

1. FORMS THE BASIS OF HOW TRUST CAN BE BUILT
2. STRENGTHENING THE ACCOUNTABILITY, TRANSPARENCY AND INTEGRITY OF GOVERNMENT AND PUBLIC SECTOR ENTITIES THROUGH QUALITY AUDITS
3. DEMONSTRATING ONGOING RELEVANCE TO CITIZENS, PARLIAMENT/LEGISLATURE AND OTHER STAKEHOLDERS
4. BEING A MODEL ORGANIZATION - LEADING BY EXAMPLE

IMPORTANCE OF AN SAI

1. BEING AN ORGANIZATION THAT LEADS BY EXAMPLE
2. FOLLOWING THE PRINCIPLES OF ISSAI 12
3. PRODUCING CREDIBLE REPORTS WHICH HOLD PUBLIC OFFICIALS ACCOUNTABLE AND KEEP THEM TRANSPARENT IN THE USE OF PUBLIC RESOURCES

HOW TRUST IS BUILT (THE LIBERIAN EXAMPLE)

1. WE STRESS THE IMPORTANCE OF AUDITS BY SUBJECTING OURSELVES TO EXTERNAL SCRUTINY BY AUDITORS FROM SISTER SAIs AND PUBLISH THEIR FINDINGS ON SAI-LIBERIA'S WEBSITE
2. WE PRODUCE CREDIBLE REPORTS THAT ARE EASY TO READ (NOT COMPROMISING THE ISSAIs)
3. WE ARE TRANSPARENT ABOUT ALL WE DO ESPECIALLY IN THE AREA OF PROCUREMENT
4. WE SEND OUT SURVEYS TO STAKEHOLDERS AND COLLECT DATA
5. WE COMPILE THE DATA AND FOLLOW-UP ON THEIR RECOMMENDATIONS
6. WE IMPLEMENT THEIR RECOMMENDATIONS
7. WE HOLD FORUMS FOR OUR STATEHOLDERS (CIVIL SOCIETY, MEDIA AND AUDITEES)
8. THE FORUMS ARE INTERACTIVE AND RECOMMENDATIONS ARE CONSIDERED AND IMPLEMENTED

HOW DO WE MAINTAIN THE TRUST

1. WE HAVE SELECTED CSOs AND MEDIA GROUPS FOR CONSTANT TRAINING IN THE AUDIT PROCESS
2. THEY WILL BE THE SAI VOICE IN HOLDING PUBLIC OFFICIALS ACCOUNTABLE
3. THEY WILL ENSURE AUDIT RECOMMENDATIONS ARE IMPLEMENTED
4. THEY WILL ENSURE THE PUBLIC ACCOUNT COMMITTEE HOLDS PUBLIC HEARING
5. THEY WILL ENSURE THE EXECUTIVE IMPLEMENTS THE AUDIT RECOMMENDATIONS

SAI IN A CHALLENGING AND COMPLEX CONTEXT - CHALLENGES

1. BUDGETARY CONSTRAINTS IN HOSTING TRAINING AND OTHER RELEVANT FORUMS
2. INADEQUATE BUDGETARY ALLOTMENTS
3. LACK OF ADEQUATE CAPACITY AND COMPETENCE

SAI IN A CHALLENGING AND COMPLEX CONTEXT - REMEDY

1. SAIs MUST BE INNOVATIVE
2. SAIs FOCUS SHOULD BE TO GROOM AND MAINTAIN COMPETENT STAFF