**Country Paper Presentation**

**Introduction**

* SAI Botswana or Office of the Auditor General is a Supreme Audit Institution in Botswana.
* This Office is headed by the Auditor General, who is appointed under **Section 124** of the Constitution of Botswana.
* SAI Botswana is mandated under the **Public Audit Act 2012** and other relevant Statutes.
* Audits the accounts of the Government of Botswana, **Local Authorities**, Land Boards and Parastatal Organizations.
* Undertakes corrective measures by assisting the Accounting Officers to make their accounting systems and procedures simpler and more effective, which should in turn eliminate existing weaknesses.
* The Auditor General reports the results of his examination to the National Assembly.
* The Auditor General is also empowered under **Section 7 of** the Public Audit Act 2012, to carry out examinations into economy, efficiency and effectiveness of public sector organizations, entities, projects and programmes and report to the National Assembly.
	+ - **History of Performance Audit**

 Performance auditing discipline was initiated in the Office in 1992, after Southern African Development Community Organization of Supreme Audit Institutions (SADCOSAI) Auditors General Conferences. This was done with the help of the Swedish National Audit Office. The Performance Audit Unit has since grown from strength to strength but also has been plagued by high staff turnover as most of the trained staff left the Office for greener pastures. Presently there are 15 members of staff in the Unit.

* **Collaboration with other audit sections**

The Office of the Auditor General currently is using the same procedure used for financial audit reporting to also submit the performance audit reports in the Local Authorities.

 The Reports are tabled in Parliament/Full Council and discussed before Public Accounts Committee (PAC)/ Local Authorities Public Accounts Committee (LAPAC).

* **Types of performance audits carried out in our SAI**
	+ - Projects (examples)-Constructions of dams
		- Environmental Audit (examples)- Auditing of landfills
		- Compliance audits (examples)-
* **Benefits of data analysis in our SAI**
	+ - Information allows informed decisions
		- Strengthens audit evidence
		- Insight into the data
		- Assists in conclusions and recommendations
* **How data analysis is applied in SAI Botswana**
	+ - Choice of tools and techniques is based on
			* the types and scope of audits
			* the enterprise’s technology environment
* Reporting the results
	+ - Graphs
		- Chats
* **Tools and techniques that we have found effective in data** **analysis**
	+ **Tools**
		- MS Excel
		- MS Access
		- IDEA
	+ **Techniques**
		- Frequency distribution
		- Descriptive statistics
		- Trend analysis
		- Initial objectives vs outcomes
* **Challenges that we have faced – skills, tools**
	+ - Determining the methods and tools to use
		- Shortage of skilled officers
		- Cost implications of licensing of specialized data analysis tools
		- Assistance that is required to address the challenges.
* **How we use data analysis to determine whether value for money is achieved in our SAI**
	+ - Cost-benefit ratio
		- Qualitative analysis – perception of intended beneficiaries
* **Risks associated with open data in Performance Audit**
	+ **Brief description of open data**
		- Open data is data that can be
			* freely used,
			* re-used and
			* redistributed by anyone
			* data not confined to patent; copyrighted
* **Reasons for open data**
	+ Making information accessible to the public can improve public service delivery
	+ corruption may be reduced due to transparency and better understanding of the plans, policies of the government
* **Reasons against open data**
	+ Most require government data to be open, **but not all open data are needed by everyone.**
	+ Analysis  **for open data could not always be easy**
	+ Open data can lead to poor decision making
* **Open Data in Botswana**
* Socio-economic developments (health care, education, economic productivity, etc.).
* Projects expenditure
* Tourism
* Weather and climate
* Demography
* Different cultures
* etc
* **Implications for Performance Audit**
* Open data has both negative implications and positive implications in performance audit.
* The positive implication is that open data motivate the performance audit
* The negative implication is that open data could mislead the audit