



## AUDITOR GENERAL PRESENTING ANNUAL AUDIT REPORT TO PARLIAMENT



# FOREWORD BY THE AUDITOR GENERAL



The opening story on the presentation of the annual Auditor General's report to both chambers of parliament, articulates the value given to our constitutional mandate as enshrined in article 167 of the Constitution of the Republic of Rwanda.

As highlighted in the Auditor General's report, OAG conducted audits on 221 public entities, representing 95% of the total government expenditure.

This year, our target is to expand our audit coverage to cover 96% of government expenditure, demonstrating our commitment to thorough financial oversight and accountability.

Parliament through the Public Accounts Committee scrutinized the audit reports. This was conducted through public hearing sessions for the summoned public entities.

Resulting from innovative strategies of fulfilling OAG mandate, the third article presents the enthusiastic welcome given to the simplified version the Auditor General's report, and the further enhanced preventive audit approach.

**D**ear esteemed stakeholders,

I am pleased to welcome you to this edition of OAG Newsletter.

The stories inside this publication focus mainly on OAG engagement with various stakeholders which helps us understand their needs for consideration while executing our mandate. This is in light of sharing with all of what OAG is doing in the interest of Rwandan citizens via enhancing accountability, transparency and sound management of public funds.



To continue aiming higher, OAG continues to invest in its staff professionalisation. OAG supports its staff in pursuing professional courses. In the year 2023, 25 additional staff qualified in the accounting profession.

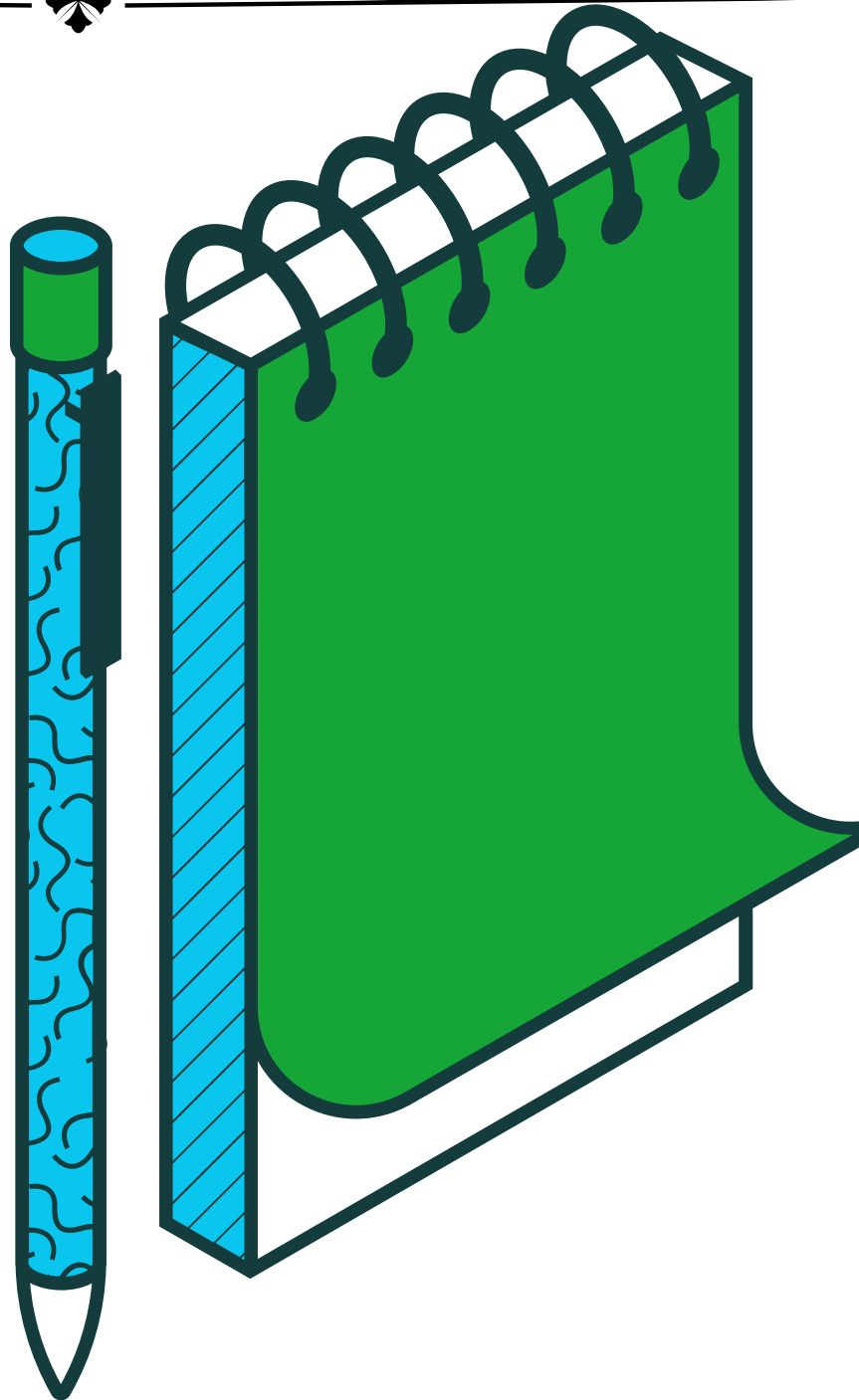
I take this opportunity to appreciate our stakeholders for their contribution towards OAG performance and achievements.

Lasts, I wish to appreciate the entire editorial team and those who in one way or another have contributed to the publication of this edition.

I wish you and your loved ones a prosperous year 2024.

**Enjoy the reading!**

**Kamuhire Alexis, FCCA**  
**Auditor General**



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## AUDITOR GENERAL PRESENTING TO PARLIAMENT ANNUAL AUDIT REPORT FOR FINANCIAL YEAR ENDED 30 JUNE 2022



By *Frodouard Muragijimana*



Auditor General, Alexis Kamuhire presenting his annual audit report for the financial year ended 30 June 2022

The Auditor General, Mr. Kamuhire Alexis presented to Parliament the annual Auditor General's report for the year ended 30th June 2022. The report was tabled before both chambers of the parliament, in accordance with article 167 of the Constitution of the Republic of Rwanda.

This year, there was an increase in the audited Government expenditure from 91.1% last year to 95%. For the year ended 30th June 2022, the total Government expenditure was Frw 4,604 Bn, and OAG audited expenditure totalling Frw 4,368 Bn.

"We audited and issued financial and compliance audit reports to 221 public entities, compared to 210 Public entities audited in the previous year. In addition, we conducted 14 performance audits, 6 Information System audits, and 12 special audits. The selection of audit topics focused on sectors that directly affect citizens lives such as: agriculture, health, transport, education, infrastructure, and social protection," The Auditor General told the parliamentarians.

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Compared to the previous year, there was a gradual improvement in audit outcomes and a modest improvement in the implementation of the previous year's recommendations.

"68% of the entities we audited got unqualified opinion in financial audits, 61% got unqualified opinion in the compliance audits of laws and regulation on public spending, while 53% got unqualified opinions on compliance with laws and regulations to realise Value for Money. Again, fully implemented recommendations increased from 48% to 57% this year," He noted.

The Auditor General noted different cases of unlawful expenditure totalling Frw 6.45 Bn. This increased from Frw 3.2Bn reported in the previous year. "Chief Budget Managers have to put in place strong internal controls to avoid such cases of irregular expenditure." Auditor General.

OAG is committed to conducting impactful audits of government institutions to ensure that public resources are being utilized for national priorities and the wellbeing of Rwandan citizens.



Auditor General, Alexis Kamuhire presenting his annual audit report for the financial year ended 30 June 2022

# MALI'S 'VÉRIFICATEUR GÉNÉRAL' EXPLORES RWANDA'S BEST PRACTICES



By *Frodouard Muragijimana*



Group photo taken during the first day of the official visit of the 'Vérificateur Général' of Mali.

In a bid to enhance governance and promote transparency, Mr. Samba Alhamdou Baby, the 'Vérificateur Général' of Mali, embarked on a five-day benchmarking visit to Rwanda. This official visit aimed to exchange experiences and gather best practices. Over the course of his stay, Baby engaged with key institutions and paid tribute to the victims of the 1994 Genocide against the Tutsi. This article provides an overview of his visit and the significant interactions that took place during this enriching experience.

## Learning from Rwanda's Best

During his visit, Samba Alhamdou Baby immersed himself in Rwanda's governance landscape. He commenced his journey by exchanging experiences and best practices with the management team of the Office of the Auditor General of the state finances (OAG). This fruitful discussion laid the foundation for the knowledge-sharing that would follow.

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The 'Vérificateur Général' also displayed diplomatic courtesy by paying a visit to the Mali Embassy, symbolizing the unity and cooperation between the two African nations. Additionally, he met with Amb. Christine NKULIKIYINKA, Chief Executive Officer of Rwanda Cooperation Initiative, further emphasizing the importance of inter-country partnerships in the pursuit of mutual development goals.

The visit to the Kigali Genocide Memorial allowed Mali's 'Vérificateur Général,' Mr. Samba Alhamdou Baby, to pay tribute to the victims of the 1994 Genocide against the Tutsi.



The 'Vérificateur Général' of Mali laid a wreath to pay tribute to the victims of the 1994 Genocide against Tutsi.

## Engaging with Rwanda's legislative and legal authorities

Mali's 'Vérificateur Général,' Mr. Samba Alhamdou Baby delved deeper into Rwanda's governance mechanisms. He attended a Public Hearing session at the Parliament, during which Deputies who were members of the Public Accounts Committee posed questions to audited entities, seeking explanations regarding the irregularities reported in the Auditor General's report.

His courtesy visit to the Right, Honorable Mukabalisa Donatille-the Speaker of Chamber of Deputies, and the Prosecutor General/National Public Prosecution Authority (NPPA) underscored the importance of collaboration between the executive and legislative branches and the legal system in Rwanda's governance framework.



Group photo taken after a courtesy visit of Mali's 'Vérificateur Général' to the Speaker of Chamber of Deputies

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## Understanding Rwanda's governance system

Mali's 'Vérificateur Général' paid courtesy visits to key institutions. A meeting with the Secretary General of Rwanda Investigation Bureau (RIB); this interaction underscored the pivotal role played by RIB in the judicial follow-up of irregularities highlighted by the Auditor General's reports, as well as their investigations pertaining to cases of corruption and fraud.

He visited the Ministry of Foreign Affairs and International Cooperation (MINAFFET), highlighting the importance of diplomacy and international relations in the modern world.

Finally, he met with the Honorable Dr. Uzziel NDAGIJIMANA, the Minister of Finance and Economic Planning (MINECOFIN), to explore the Rwanda's economic governance practices and strategies.

## Strengthening Bilateral Cooperation

A pivotal moment in the visit occurred when OAG Rwanda and BVG Mali signed a bilateral cooperation agreement.

This five-year partnership agreement is expected to enhance knowledge exchange and cooperation between the two audit institutions. This collaboration promises to improve auditing practices, transparency, and accountability in both nations.

## Reflecting on Rwanda's Journey

The visit concluded with a wrap-up session with the OAG Rwanda management team. This allowed Mali's 'Vérificateur Général' to reflect on the knowledge and experiences gained throughout the visit. It also provided an opportunity for both parties to discuss potential future collaborations.

In a concluding effort to draw lessons from Rwanda's history, Mali's 'Vérificateur Général' visited the Campaign against Genocide Museum. This visit served as acknowledgement to Rwanda's journey to liberation and its extraordinary resilience and transformation since the tragic 1994 Genocide against the Tutsi, which claimed the lives of over 1,000,000 innocent victims.

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## The visit benefited both institutions

Samba Alhamdou Baby's benchmarking visit to Rwanda was a testament to the importance of international cooperation and the sharing of best practices in governance. The interactions with Rwanda's key institutions and the signing of a bilateral cooperation agreement between OAG Rwanda and BVG Mali highlight the commitment to transparency, accountability, and good governance in both nations.

The insights and experiences gained from this visit will undoubtedly play a crucial role in shaping both institutions' future, and that of the respective countries as well. The exchange of knowledge between nations in Africa is a step toward building a continent characterized by strong governance, economic growth, and social development.



Auditor General of Rwanda and the 'Vérificateur Général' of Mali after signing bilateral cooperation between OAG Rwanda and BVG Mali

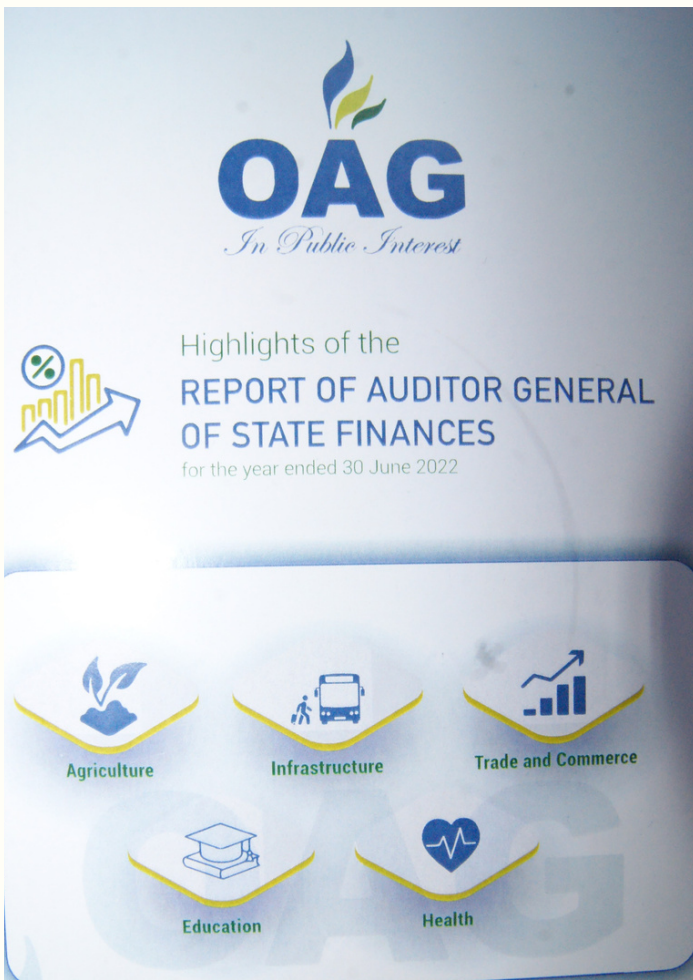
## ENTHUSIASTIC WELCOME TO SIMPLIFIED REPORT AND PREVENTIVE AUDIT APPROACH



**By Frodouard Muragijimana**

As mandated by the article 167 of the constitution of the Republic of Rwanda, the Auditor General has to present to Parliament the annual audit report and it has to be tabled to the legislature.

During the financial year ended by 30th June 2022, OAG further enhanced an audit approach known as 'Preventive audit' and came up with a simplified version of the Auditor General's Audit report aiming at further promoting transparency, accountability, and public understanding of the audit findings.



Front page: Simplified version of Auditor General's annual audit report for the year ended 30 June 2022

## Why Preventive audit approach?

The "preventive audit" approach, also known as a proactive, advisory audit or in-flight audit, is a methodology used in auditing to focus on preventing errors, fraud, and financial irregularities before they occur, rather than primarily detecting them after their occurrence.

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One of the central objectives of preventive auditing is to identify and mitigate risks. By proactively assessing an organization's processes, internal controls, and potential vulnerabilities, auditors can help prevent issues from arising in the first place. This proactive risk management can save the organization from costly errors and reputational damage.

Normally, detecting and rectifying errors and irregularities after they occur can be expensive. Preventive auditing helps organizations avoid the financial and operational costs associated with correcting mistakes, conducting investigations, and potential legal or regulatory penalties. Preventive audits are often more efficient than detective audits, and when organizations have robust internal controls and risk management processes in place, auditors can spend less time on detailed testing and more time on strategic analysis and advice.

As institutions are subject to complex regulatory requirements, Preventive audits ensure that organizations remain in compliance with these regulations by identifying potential compliance issues and addressing them proactively. This enhances stakeholder trust and confidence.

As far as public institutions are concerned, the preventive audit approach encourages organizations to continuously improve their processes and internal controls.

During preventive audits, auditors provide valuable strategic insights to organizations' management. By understanding an organization's risks and controls, auditors offer recommendations for improvements that align with the organization's overall goals and strategies; and this help organisations to be better positioned to anticipate and respond to risks.

In nutshell, the preventive audit approach proactively identifies and manages risks, enhance efficiency, save costs, maintain compliance, build trust, and foster continuous improvement within organizations. By focusing on prevention rather than detection, organizations can create a more resilient and sustainable framework for their operations.

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## Simplified report

The simplified version of audit report is designed to make the complex audit report more understandable to the general public by presenting the key findings and recommendations in a concise and user-friendly manner.

In terms of content, the simplified report present in extricate way the key audit findings per sector, opinions and some trends showcasing genuine improvements making them more transparent and understandable to a broader audience.

The simplified report provides an overview of the audit process, the scope of the audit, and the major findings, allowing the public to have a clearer understanding of how public funds are managed and whether there are any areas of concern. Again, Simplified audit report highlights any instances of financial mismanagement, inefficiencies, or non-compliance with laws and regulations in order to promote accountability.

By initiating this simplified version of the Auditor General's report, OAG's management aimed at encouraging public participation and engagement in the governance processes.

Simplified report empowers citizens to understand and question the use of public resources, fostering a sense of ownership and encouraging them to actively participate in discussions and decision-making related to public finances.

## Appreciative feedback from the legislature

During the presentation of the annual audit report to the members of both chambers of Parliament, the law makers appreciated the Office of the Auditor General for the every year's innovative methodologies, both audit and reporting innovations emphasizing mainly at the simplified version of the Auditor General's report and preventive audit approach.

Majority of members of parliament (MPs) commended the OAG management for their comprehensive audit report and its simplified version. They appreciated the OAG's preventive approach, especially focusing on contract revisions before implementation.

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In line with INTOSAI-P 12: The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens – Preventive audits and Simplified report contributed to loss reduction and stakeholders engagement respectively. To achieve this, OAG team was guided by their core values.

## **Impact of Preventive audits- financial losses likely to be recovered**

Deficiencies in public financial management may prevent the government from achieving the objectives set out in the National Strategy for Transformation 1, such as quality education for all, moving towards a Poverty Free Rwanda, and increasing agriculture and livestock quality.

The 2021/2022 financial year's audits placed a strong emphasis on reviewing contracts before their implementation or while they were in progress. This audit approach helped to identify financial losses while there is still a chance for remedies.

The audit identified public financial losses amounting to Frw 10.05 Bn that were likely to be recovered. The losses were as a result of contracts that were not properly designed. Management of the entities committed to discuss with the contractors to avoid these losses materialise.



## ELEVATING COLLABORATION: OAG-RWANDA AND UK-NAO ASCEND TOGETHER IN THE IN-FLIGHT AUDIT WORKSHOP



By Olivier Mpumuro



In-flight workshop for OAG staff

On the 22 of February 2023, a milestone was achieved as the Auditor General of Rwanda, Mr. Alexis KAMUHIRE and the Comptroller and Auditor General of the United Kingdom National Audit Office (UK NAO) Mr. Davies GARETH officially inked a comprehensive five-year Work Programme, solidifying bilateral cooperation between the UK NAO and OAG Rwanda.

This collaborative effort, spanning from 2023 to 2027, will focus on several key areas, including Information System (IS/IT) infrastructure acquisition & IS/IT audit development; Audit Quality assurance; Impactful audit reporting & effective communication to stakeholders; and knowledge sharing.

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In line with this partnership, Emma Katherine Willson and Christopher John Groom from UK NAO facilitated a workshop from 11 to 15 December 2023 at OAG Rwanda. The workshop aimed at sharing insights on in-flight audit methodologies was attended by 16 participants, consisting of staff from the Performance Audit Division and Civil Engineers engaged in Financial Audits.

An in-flight audit is an audit methodology that involves the examination and evaluation of a ongoing project or program. Unlike traditional post-project audits, in-flight audits are conducted during the implementation phase, allowing auditors to identify and address issues in real-time. This proactive approach will enable public institutions in Rwanda to enhance project efficiency, mitigate risks, and ensure that objectives are being met as the project is being implemented. In-flight audits typically focus on aspects such as scope, design, planning, delivery, and reporting, providing valuable insights to stakeholders and contributing to the overall success of the project.

The workshop centered on three essential themes, namely; Scope, Design, and Planning; Delivering the Audit; and Reporting, providing a focused exploration of pivotal aspects in in-flight auditing.

During this segment of the workshop, participants engaged in a detailed exploration of the complexities surrounding in-flight audits, specifically addressing challenges unique to the OAG cycle. Participants enhanced practical skills by examining three real-world examples, enabling them to strategically scope, design, and plan in-flight audits. This hands-on approach enabled a more profound understanding of the entire process.

The workshop also offered valuable insights into the practical aspects of delivering in-flight audits. Drawing on real-world examples, participants were guided through various stages of the audit cycle, gaining an understanding of the challenges associated with in-flight audits and the effective methodologies employed to address them. Participants gained actionable knowledge that is crucial for successfully navigating the intricacies of delivering in-flight audits.

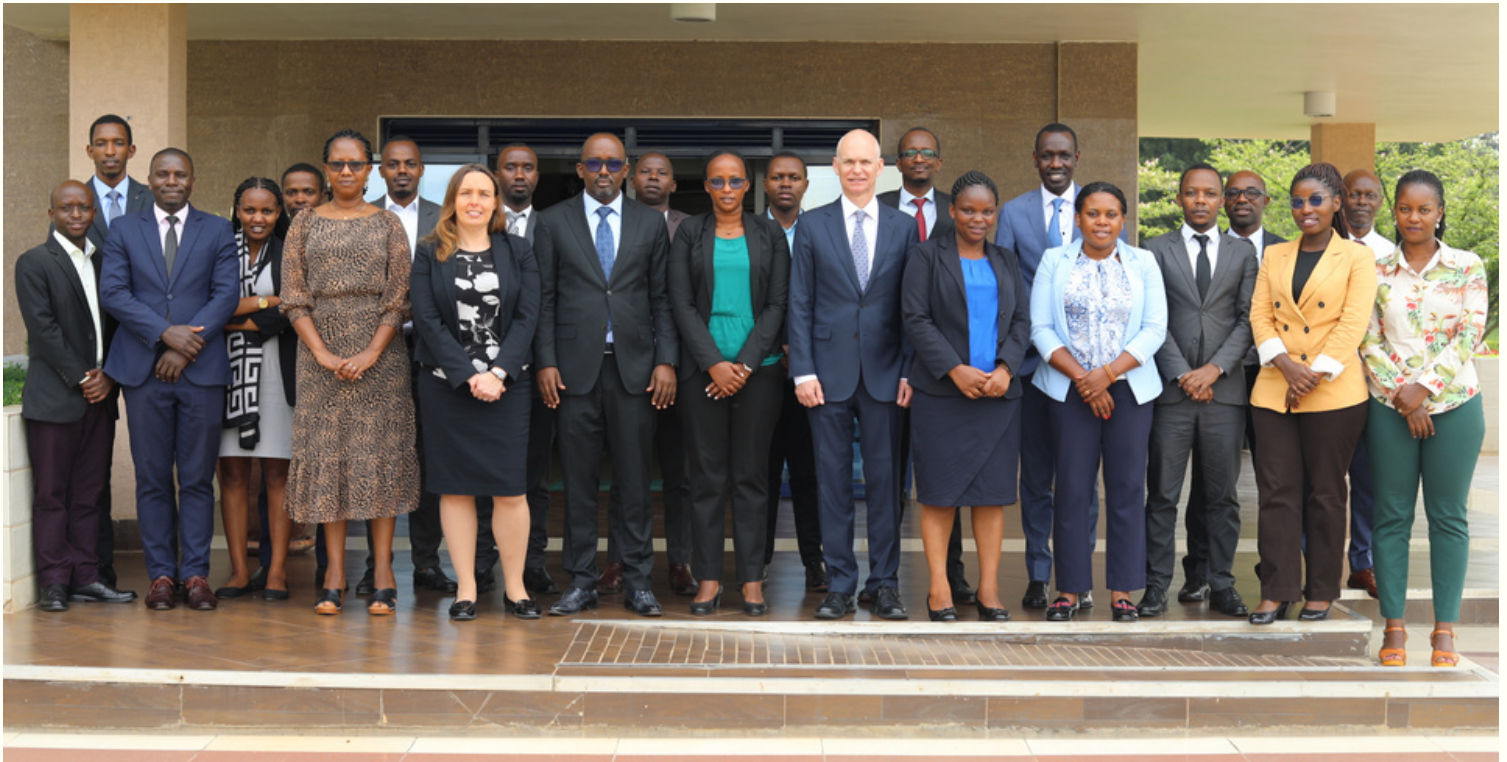
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In the final part of the workshop, the facilitators focused on creating powerful audit reports. They tackled the steps involved, like deciding what goes into the report and explaining the impact of audit findings. Practical examples were shared, offering participants a comprehensive understanding of the reporting process.

Attending the final presentation by participants, the Auditor General expressed optimism that the in-flight audit will allow our country to significantly save on costs. He also remarked that this forward-thinking approach will persist and will be reinforced during future audit engagements.



Auditor General, facilitators and OAG staff posing for a group photo after the official launch of in-flight audit workshop

## OAG'S COMMITMENT TO EXCELLENCE: THREE-PHASE REFRESHER TRAINING FOR AUDITORS



By **Frodouard Muragijimana**



OAG staff during refresher trainings



Deputy Auditor General, Mr. Patrick Habimana during official opening of refresher trainings

The Office of the Auditor General (OAG) takes a proactive approach to maintaining a high standard of audit. This commitment was evident as the OAG conducted a comprehensive refresher training program, encompassing three distinct phases. The training, held in 2023, was designed to empower OAG staff with the latest knowledge and skills required to excel in their roles.

### Nurturing Competence

The first group (19th-23rd June 2023), targeting Assistant Auditors and Junior Auditors, aimed at nurturing and sustaining competence among participants. The training focused on keeping participants up-to-date with evolving regulatory requirements and professional standards. OAG's financial and compliance audit manuals served as guiding pillars, enabling auditors to delve deeper into essential concepts in both financial and compliance audits.

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Throughout the workshop, attendees received updates on changes in various laws, along with an in-depth exploration of the Financial Audit Manual (FAM). Particular attention was given to the stages of Financial and Compliance audit, emphasizing key concepts, Risk Assessment and Response (COTABD), Root Cause Analysis techniques, Procurement Audit and e-procurement, Data Analytics using Excel, and understanding OAG subject matters, criteria, and methods of gathering audit evidence.

In his opening remarks, Alexis Kamuhire, the Auditor General (AG) welcomed all participants and expressed sincere appreciation for their commitment in attending this training. The AG emphasized the unique opportunity the training presented to the auditors, providing a platform to reflect on the challenges faced by Assistant Auditors and Junior Auditors. By engaging in insightful discussions and collaborative knowledge-sharing, he highlighted how this training could strengthen and impact their work in their respective roles.

The AG encouraged auditors to pursue professional courses like ACCA/CPA, indicating that OAG is ready to provide support. He assured them of OAG's unwavering support in their pursuit of these qualifications, acknowledging the added value it brings to their expertise and the quality of the audits conducted.

## Elevating Quality and Efficiency

The second group (10th-14th July 2023), tailored for Auditors and Senior Auditors, concentrated on enhancing technical skills to boost audit efficiency and elevate the quality of audits to meet the highest standards. This training was instrumental in enabling the OAG to meet the expectations of both internal and external stakeholders by ensuring effective and efficient audit processes and the production of top-quality audit reports. The training also equipped Regularity audit staff with vital soft skills to adapt to the ever-changing audit landscape.

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The Auditor General opened the workshop with a warm welcome to the facilitators from AFROSAI-E, co-facilitators and participants. He extended a sincere appreciation to the facilitators, highlighting their role in enhancing the workshop experience. He congratulated those auditors who had recently completed professional courses and as a result, were promoted. He acknowledged their achievements as a testament to their dedication and hard work, emphasizing the inspiration they provided to those still pursuing professional qualifications.

## Nurturing Excellence

The third group (26th June 2023 to 7th July 2023) was dedicated to Principal Auditors and above, signifying a higher level of expertise and responsibility. This phase represented the pinnacle of OAG's refresher training efforts.

The training was aimed to equip auditors with technical skills to enhance their ability to conduct audits more efficiently and elevate the quality of audits up to the required standards.

The opening remarks by Patrick Habimana the Deputy Auditor General, highlighted a number of values required for staff in leadership position. These include; Resilience, leadership, vision, working without supervision, humility and so on. This is because the audit environment we work in is tough and it will keep being tougher. Therefore, he indicated that there is a need to keep adapting to it.

As part of continuous learning and capacity building initiatives, OAG conducts Annual Refresher Trainings for Regularity Auditors. The overall objective of Annual Refresher Trainings was to facilitate and provide technical updates based on new shift of the audit focus, changes in standards or applicable laws and regulations, and respond to challenges faced by audit teams while conducting audits in the previous audit cycle, so as to enable improvement and elevate the quality of audits in upcoming audit cycles.

## 2023 PAC'S PUBLIC HEARINGS SHINE A LIGHT ON PUBLIC FINANCES



By **Frodouard Muragijimana**

With the aim of upholding transparency and accountability in the management of public finances and resources, the Public Account Committee (PAC) conducted its annual public hearings. These hearings, a cornerstone of democratic oversight, scrutinized public institutions and projects that have been flagged for irregularities in the management of public funds, as highlighted in the Office of the Auditor General's report for the fiscal year ending on June 30, 2022.

The 2023 PAC's Public Hearings represented a critical juncture in the oversight of public finances. This rigorous process involved officials, Chief Budget Managers, and staff members from a total of 68 public entities and projects.

The hearings took place from September 6 to September 25, 2023, within the confines of PAC's dedicated room located within the Parliament precincts. This period of intense scrutiny allowed for a thorough examination of each case.

During these hearings, representatives of public entities and other staff members engaged in direct dialogues with Members of Parliament (MPs). The primary focus of these discussions revolved around addressing cases of mismanagement of public funds, precisely as highlighted in the Auditor General's report.

These interactions provide a platform for in-depth discussions, enabling MPs to seek clarifications, demand explanations, and hold public officials accountable for any discrepancies or irregularities in the handling of public finances. It is within this exchange that the principles of transparency, accountability, and responsible governance are brought to the forefront.

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## The Significance of Public Hearings

Public hearings conducted by PAC are instrumental in ensuring that public resources are managed efficiently and in the best interest of the citizens. They serve as a means to identify areas of concern, rectify mismanagement, and instigate corrective actions. Moreover, these hearings underscore the government's commitment to transparency and the rule of law, as it demonstrates a willingness to address financial irregularities openly.

The engagements during the public hearings provide valuable insights for both the legislature and the public. They offer an opportunity for a detailed examination of public institutions and projects, shedding light on areas that require immediate attention and improvement.

It is evident that these public hearings play an indispensable role in upholding the integrity of public finances. By scrutinizing irregularities and holding public officials accountable, the committee contributes to the strengthening of governance and the efficient utilization of public resources. In doing so, PAC serves as a beacon of transparency, furthering the principles of responsible governance and safeguarding the interests of the public.

## Citizen Satisfaction at the Center of the 2023 Public Hearings

During this year's public hearings, Members of Parliament (MPs) have been diligently focusing their efforts on a critical task: evaluating whether citizens are receiving the benefits they rightfully deserve from the allocated budgets to various public institutions.

One of the central objectives of these hearings is to bridge the gap between government spending and citizen satisfaction. By assessing the alignment of budget allocations with the actual requirements and expectations of the people, MPs are actively engaged in safeguarding the public interest. This process ensures that taxpayers' hard-earned money is channeled toward essential services, infrastructure development, and social programs that directly impact the lives of citizens. It also holds public institutions accountable for the effective utilization of funds, promoting responsible governance that is attuned to the needs of the nation.



## WISDOM FROM PIONEERS: EUTHALIE MUKANZIGA UNVEILS 24 YEARS OF EXPERTISE AT OAG



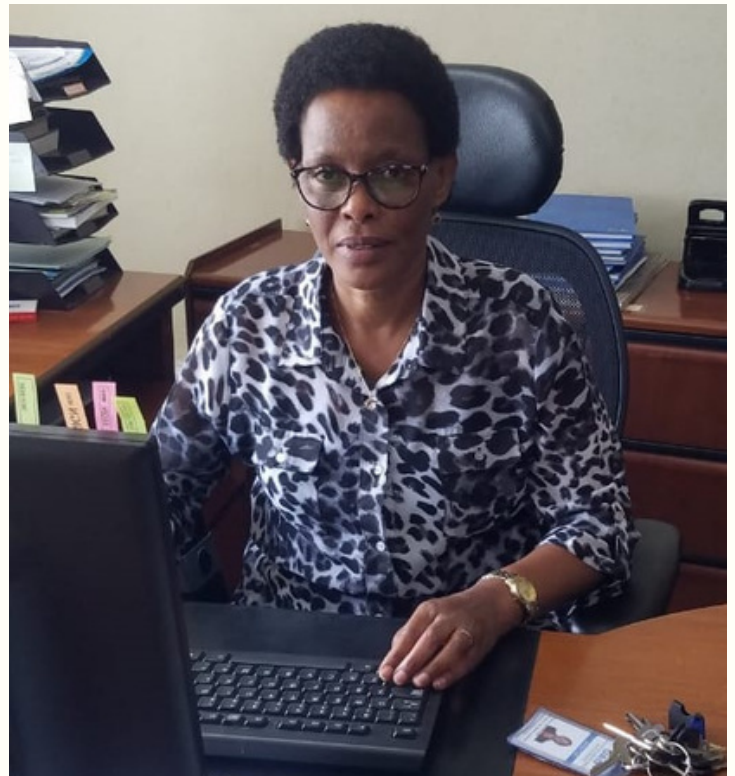
**By Frodouard Muragijimana**

The Office of the Auditor General of State Finances (OAG) was established in 1998, by law No 05/98 of 04/6/1998. It became the SAI of Rwanda in June 2003. Before 1998; there was I.G.F (Inspection Général des Finances publiques) that used to carry out audits of public institutions.

According to article 166 of the Constitution of the Republic of Rwanda, The Office of the Auditor General of State Finances (OAG) is an independent State organ responsible for the auditing of State finances and assets.

In addition, Article 167 of the Constitution stipulates that:

(1) the Office of the Auditor General of State Finances submits each year, to both Chambers of Parliament, prior to the commencement of the session devoted to the examination of the State budget of the following year, a complete report on the balance sheet of the State budget of the previous year.



**Ms. Euthalie Mukanziga at her work station at OAG**

The report also indicates the manner in which the budget was executed, unnecessary or unlawful expenditures, and whether there was embezzlement or squandering of public funds.

(2) The Office of the Auditor General of State Finances submits to the President of the Republic, the Cabinet, the President of Supreme Court and the Prosecutor General a copy of the report referred to in Paragraph (1) of this Article.

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This article relates the discussion the reporter had with Euthalie Mukanziga - Human resources Officer(HRO), a pioneer at OAG since its early days.

**Reporter:** How did OAG begin?

**Ms. Euthalie Mukanziga:** In 1999, a task force was formed to establish the operational framework for the Office of the Auditor General of state finances (OAG). At that time, I was working in finance at the Ministry of Finance and Economic Planning (MINECOFIN), and NTAGANDA Gervais, then the Director of National Budget, was appointed as the pioneer, first Auditor General.

Despite having no prior knowledge of OAG, I, along with a driver named Assouman, were unexpectedly reassigned from MINECOFIN to join the Auditor General's team. Initially situated at MINIPLAN, (current NISR offices) for about three months, OAG later moved to Kicukiro, where its first premises were established. During this period, public institutions had yet to produce financial statements, and audits relied solely on cash books and bank statements. The initial annual Audit General's report, comprising 22 individual audit reports, was submitted to parliament in 2001.

OAG faced numerous challenges in its early days. Many citizens and even some public servants were unaware of OAG's mandate. The budget was insufficient, reflecting Rwanda's recovery from the 1994 Genocide against Tutsi. However, through engagement with stakeholders in various forums, led by Auditor General NTAGANDA Gervais, OAG gradually gained recognition, and the working conditions improved over time.

**Reporter:** What motivated you to dedicate such a significant portion of your career to this organization?

**Ms. Euthalie Mukanziga:** The primary factor that kept me at OAG for the past 24 years was the supportive culture and conducive environment. Working under various Auditors General and supervisors, their shared objective was to foster a favorable atmosphere for the staff, motivating them to pursue professional courses like ACCA, CPA, and more. Additionally, the competitive monthly salary at OAG stood out for since its establishment in comparison to other public entities.

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**Reporter:** How has your role and responsibilities evolved over the years?

**Ms. Euthalie Mukanziga:** From my initial day at OAG until the end of January 2022, I held the role of an administrative assistant. In this capacity, my responsibilities included managing all incoming and outgoing mails, handling audit reports, collaborating with various OAG departments, and coordinating appointments with authorities. From February 2022, I am serving as a Human Resource Officer (HRO).

**Reporter:** What do you consider your most significant contributions to the OAG during your tenure? Are there particular accomplishments or outcomes that you are particularly proud of?

**Ms. Euthalie Mukanziga:** I did not accomplish this alone; our collective efforts as a team contributed to the expansion of OAG. Starting with just three initial staff members and task force participants in 1999, we have grown to a community of 243 staff today. Our progress extends less than 22 individual reports to a broader range of 278 reports. We've evolved beyond financial audits to include various types such as compliance audits, IT audits, performance audits, and special audits. I take immense pride in these achievements and others.

**Reporter:** What were some of the most challenging aspects of your work, and how did you overcome them? What valuable lessons have you learned during your time at OAG?

**Ms. Euthalie Mukanziga:** Success at OAG demands determination. Without commitment, managing and succeeding becomes challenging, especially when faced with pressure and the need for overtime work. To tackle these challenges, I remained focused on my responsibilities, paid attention to details, and emphasized the overall success of OAG. One valuable lesson I've learned is that teamwork is the key to success.

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**Reporter:** How have you seen the OAG evolve or change during your 24 years, both in terms of structure and approach? Are there specific changes or advancements in your field that have influenced your work?

**Ms. Euthalie Mukanziga:** As I mentioned earlier, OAG began with a team of only 3 staff and members of the mentioned task force, with subsequent recruitment. Initially, everything was manual, but with the advent of the internet and computers, there was a significant technological transformation for all staff. Similarly, OAG's structure has evolved over time, with the government continuously adding new positions, resulting in the current structure that allows OAG to recruit over 243 staff. These changes have had a positive impact on my work, influencing it operationally, professionally, and financially.

**Reporter:** What advice do you have for individuals starting their careers at the OAG today?

**Ms. Euthalie Mukanziga:** The initial advice is to concentrate on their roles and responsibilities, consistently engage in learning, strive for the success of OAG, maintain flexibility, and foster harmonious relationships with colleagues. These elements will enable them to deliver the highest quality of work, ultimately contributing to the development of our country and the well-being of its citizens.

**Reporter:** Is there any additional insights you would like to share with us?

**Ms. Euthalie Mukanziga:** OAG has provided me with a significant family of colleagues and friends. With them, I genuinely feel comfortable and supported.

## END

## **AUDITOR GENERAL STRESSES COMPLIANCE WITH LAWS AND VALUE FOR MONEY**



**By Leopold Tuyisabe**

The Ministry of Finance and Economic Planning (MINECOFIN) organised a retreat for Chief Budget Managers (CBMs) of public institutions. This retreat was held at the Mantis Epic Hotel & Suites in Nyagatare District, Eastern Province.

It was conducted in three distinctive batches, Batch One (12 to 15 November 2023) gathered the Director Generals of Public Entities; Batch Two (15 to 18 November 2023) brought together the Heads of Corporate Services (Central & Local Gov't), while Batch Three (19 to 22 November 2023) convened the Ministries' Permanent Secretaries, Provinces, and Districts' Executives.

The Auditor General, Alexis Kamuhire, delivered an engaging discourse centered on the theme, "This Far We Have Come: Highlights on Achievements, Pitfalls, and Recommendations". In his presentation, the Auditor General touched crucial areas, including:

Trends in Audit Opinions- NST1 targets is to increase the number of entities obtaining unqualified audit opinion on financial statements and compliance with laws and regulations from 50% (2016/17) to 80% by 2023/24. However, the annual audit report for the year ended 30 June 2022 shows that, the unqualified audit opinion on financial statements stood at 68%, the unqualified audit opinion in Compliance to laws and regulations stood at 61% and the unqualified audit opinion in Realization of value for money in utilization of public funds stood at 53%.

The above results are below the NST1 target ending by 2024 though has been progressive improvement. The Auditor General urged CBMs to continue doing better to reach the NST 1 target.

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Reporting on Article 167 of the constitution of the Republic of Rwanda- The Auditor General emphasized on the preventive audits aiming at helping auditees and other relevant stakeholders to take prompt corrective action to prevent some losses before they actually occur/materialize. He further added that in the audit for the financial year ended 30 June 2022, this type of identified financial losses likely to be recovered totalling to Frw 10.05.

Findings Impacting Financial Audit Opinion- The Auditor General indicated issues that effect the fair presentation of financial statements leading to modification of the audit opinion and urged CBMs to improve on them so that NST1 target of increasing unqualified opinions can be achieved.

Findings Impacting Compliance Audit Opinion; and Value for Money- Auditor General indicates persistent cases of Idle Assets, Stalled Projects, Delayed Contracts as drivers of getting modified opinions. He also urged CBMs to improve on them so that NST1 target of increasing unqualified opinions can be achieved.

CBMs were urged to ensure compliance with applicable Laws, Regulations and Guidelines regulating public spending and realization of Value For Money in utilization of public funds.

Finally, Auditor General requested CBMs to continue supporting the audit process to facilitate OAG to meet reporting deadlines to Parliament.



Auditor General Alexis Kamuhire delivering a presentation to Chief Budget Managers (CBMs).

## PICTORIAL



Auditor General, Alexis Kamuhire was one of keynote speakers at the 1st Annual Public Sector Audit Symposium, and advised internal auditors to redirect their audit focus from Corporate Services to the core business/mandate of their respective entities.



Auditor General, Alexis Kamuhire inaugurated a 4-day Roundtable focusing on the Supreme Audit Institutions (SAIs) Strengthening Project. The event was being conducted in partnership with AIDSPAN

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Auditor General Alexis Kamuhire received H.E. Omar Daair, The British High Commissioner UK Ambassador to Rwanda for a courtesy visit. Their discussions focused on the ongoing technical assistance partnership between OAG Rwanda and UK National Audit Office.



On the last day of the 2nd PMTC, the Auditor General, Alexis Kamuhire had a conversation with the participants titled "Government development projects management in the eyes of the Auditor General."

## CELEBRATING SUCCESS AS 25 MORE OAG STAFF COMPLETE PROFESSIONAL COURSES

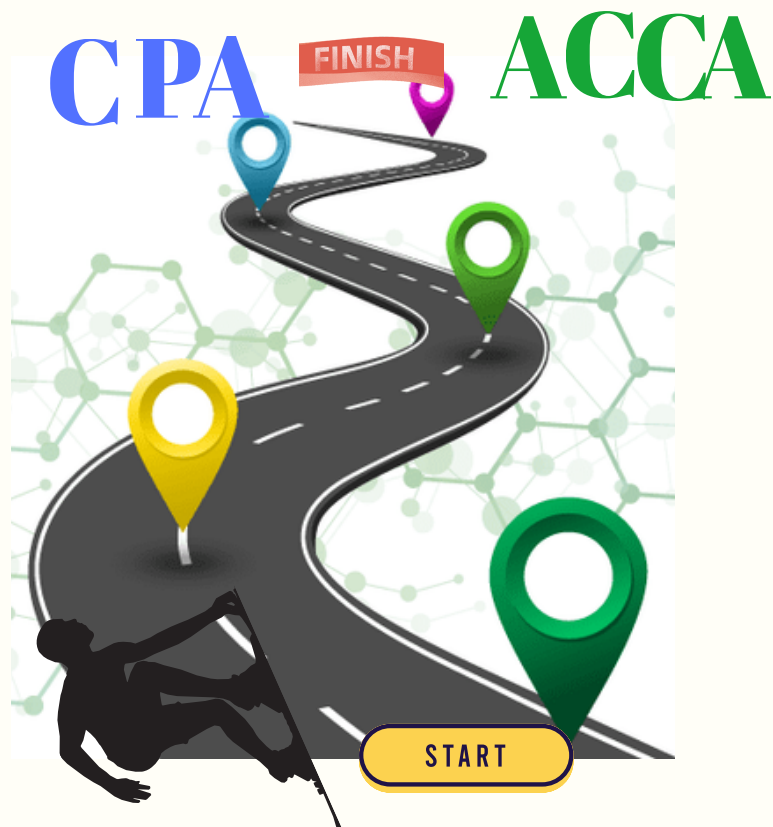


**By Frodouard Muragijimana**

Recently, the Office of the Auditor General of state finances (OAG) received the heart-warming news that one team member had successfully completed ACCA exams, earning the esteemed status of an affiliate. This accomplishment was the latest addition to a sequence of successes, with 24 other OAG staff members having previously completed their Certified Public Accountant (CPA) courses. The announcement of these achievements coincided with the release of results by the Institute of Certified Public Accountants of Rwanda (ICPAR) on September 14, 2023, revealing that an additional 11 OAG staff members had triumphantly concluded their CPA courses. These notable successes were not isolated events, as 13 other staff members had previously qualified at various occasions: 2 in August 2022, 4 in December 2022, and 6 in April 2023.

This collective achievement not only marks a significant milestone in their professional journeys but also stands as a testament to their unwavering commitment to excellence and their enduring dedication to continuous learning.

The occasion was marked by a heartfelt message of congratulations from the Auditor General himself, Alexis Kamuhire. The Auditor General expressed his congratulations for the hard work and determination exhibited by the 24 OAG staff members who completed their final CPA exams.



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This achievement reflects the OAG's commitment to nurturing a culture of professional development and excellence. As the CPA designation is recognized globally as a symbol of expertise and competence in accounting and auditing, these newly certified professionals are now better equipped to contribute to the OAG's mission of ensuring transparency, accountability, and good governance in public finances.

Completing the CPA program is no small feat. It requires dedication, perseverance, and a genuine passion for the field of accounting. Those who have successfully passed the CPA exams have demonstrated their ability to navigate complex financial matters, interpret intricate regulations, and make informed decisions in the world of finance. These skills are not only valuable for their individual careers but also for the collective success of the OAG in fulfilling its vital role in safeguarding public funds.

As OAG management celebrate the accomplishments of these 24 staff members, we are reminded of the importance of lifelong learning and professional growth. Their success serves as an inspiration to their colleagues and peers, encouraging them to set ambitious goals and work diligently to achieve them.

Furthermore, the Auditor General's call to encourage those with remaining exams to complete them in the near future accentuates the OAG's commitment to fostering a culture of continuous improvement. Learning is a journey that never truly ends, and by providing support and encouragement, we can empower each other to reach greater heights in our careers.

The OAG family extends its warmest congratulations to all staff members who have successfully completed their CPA courses.

OAG now has Ninety-four (94) qualified employees. Seventy-three (73) have professional accounting qualifications; while twenty-one (21) have other relevant qualifications. These courses equip employees with current development and facilitate them to gain mastery in the audit manual and cope with the recent technical updates. The continued investment in human resource development facilitate OAG to execute its mandate.



## BALANCING A CAREER AS AN AUDITOR WITH THE ROLE OF A RESPONSIBLE MOTHER



*By Frodouard Muragijimana*

Located in the heart of Africa, Rwanda stands out globally for its efforts in advancing gender equality and women's empowerment (GEWE), particularly in political participation. Nearly two thirds of its parliamentary seats and 52 per cent of cabinet positions are held by women. Significant progress has also been made in many sectors. Rwanda was ranked among the top 10 countries in 2020 to have narrowed the gender gap (Global Gender Gap Report 2020).

Rwanda's impressive results are due to strong political commitment. "We shall continue to appeal to women to offer themselves as candidates and also to vote for gender sensitive men who will defend and protect their interests." H.E Paul Kagame, President of the Republic of Rwanda, Speaking about 2003 parliamentary elections.

As on 29th December 2023, OAG's workforce comprised two hundred and forty (240) staff members. This composition consisted of one hundred and fifty-six (156) males, counting for 65%, and eighty-four (84) females, making up 35% of the total workforce. Within this remarkable journey, there exists a unique narrative, one that explores the harmonious coexistence of two seemingly disparate roles: that of being an auditor and a responsible mother.

In the Rwandan context, this delicate balance reflects not only individual resilience but also the cultural and societal evolution the nation is experiencing. This article delves into the lives of Rwandan women who have embraced both the demanding profession of auditing and the sacred role of motherhood. It highlights the challenges they face, the strategies they employ, and the cultural context that shapes their journey.

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## Motherhood as irreplaceable role

'A mother, in almost all cultures, is seen as the wellspring of wisdom that never runs dry, a pillar of love that never collapses and an engine of hope that never shuts down - her arms always wide open, ready to bring everyone together, feed the hungry, guide the lost and nurse the sick.' — an extract from an op-ed by Her Excellency First Lady Mrs Jeannette Kagame, on Mother's Day 2019.

## 'Akabura ntikaboneke ni Nyina w'umuntu!' - 'The irreplaceable figure is a mother'

This Rwandan traditional proverb describes how motherhood is regarded as an irreplaceable role. "When illness strikes, a mother is the first to shiver. When hunger gnaws, she senses the urgency and responds. In moments of joy, she rejoices even before you do. She's the tireless horse that never falters, the ship that remains steadfast even as it sails through rough waters, and ultimately, she's the ever-present sustenance, ready whenever you need it." - Niyonagira Eliane, a Rwandan mother.

As well as all mothers, female auditors also need to satisfy the physical, emotional, and developmental needs of their children and family members. This includes tasks such as feeding, bathing, helping with schoolwork, attending to medical needs, and providing emotional support.

Raising children requires a significant investment of time and energy. Mothers must manage daily routines, including meal preparation, household chores, transportation, and organizing and participating in various activities such as school events, extracurricular activities, and sometimes doctor's appointments.

Mothers are often relied upon to provide emotional support and guidance to their children. This includes fostering a nurturing and supportive environment, helping children navigate challenges, and promoting their social and emotional development. Cardinal Mermillod (22 September 1824 - 23 February 1892) said that A mother is she who can take the place of all others but whose place no one else can take.

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The emotional well-being of both mothers and children is crucial. Mothers may face the emotional demands of parenting, including managing stress, self-care, and maintaining their own mental health while also attending to the emotional needs of their children.

Financially, mothers may also face financial pressures, especially if they are the primary breadwinners or responsible for managing the household finances. Balancing the financial demands of the family, including budgeting, saving, and providing for children's needs, can be challenging.

Family life is demanding to mothers, but it is also a source of joy, fulfilment, and meaningful relationships. "Mothers are like glue. Even when you can't see them, they're still holding the family together." - Susan Gale

Support from partners, extended family, friends, and the community can alleviate some of the demands and foster a positive family environment. Effective communication, delegation of responsibilities, and self-care practices are also important for mothers to manage the demands of family life effectively and maintain their own well-being.

## Auditing! A very demanding career

Auditing is undeniably a highly demanding career that requires a unique skill set and involves a significant amount of responsibility and scrutiny. This profession involves the examination and evaluation of financial records, systems, and processes to ensure accuracy, compliance with regulations, and the detection of errors or fraudulent activities.

Auditors are tasked with navigating complex and ever-evolving financial regulations and standards. Staying abreast of changes in accounting principles and legal requirements is crucial to ensure accurate audits.

Auditors often work under tight deadlines, especially during the peak period. The need to complete audits promptly to meet regulatory requirements can result in long hours and high-pressure situations.

To come up with accurate reports that provide transparency and accountability; Auditors must possess a keen eye for detail as they scrutinize financial documents, looking for discrepancies, errors, or potential fraud. The smallest oversight can have significant consequences.

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To leave accountability footprints; Auditors bear significant responsibility for the accuracy and fairness of financial statements. Errors or oversights can have legal and financial consequences for both the auditing firm and the audited organization.

"The true standards of audit practice are found within the auditor's character: honesty, integrity, self control and high ethical values. The printed standards are merely guidelines for trying to make the art of auditing into a profession," Michael L Piazza.

Sometimes, Auditors may face ethical dilemmas when encountering irregularities or conflicts of interest within the organizations they audit, and in such case, maintaining professional ethics and integrity is essential.

We are in daily evolving world. The auditing profession demands continuous learning to keep up with changes in accounting technology and regulations. With this, Auditors must engage in ongoing professional development and training. And, depending on the scope of the audit, auditors may be required to travel extensively, sometimes for extended periods, which can lead to work-life balance challenges.

## **Challenges at the Intersection of both roles: OAG female auditors share their experiences**

In Rwanda, women have played an important role in the country's liberation, reconstruction and development after the 1994 genocide against Tutsi. This involvement extends to various fields, including auditing. However, it's essential to recognize the multifaceted challenges faced by women who choose this auditing career path while embracing the responsibilities of motherhood.

"Balancing the demands of a high-stress auditing job with the responsibilities of motherhood is like juggling three challenging balls: long working hours, travel requirements, and the emotional stress of busy months. It's a formidable act of determination, resilience, and dedication." Germaine Kayirangwa, an Audit Director with over 17 years of extensive audit experience at OAG Rwanda, stated.

Kayirangwa advises female auditors who are also struggling the demands of an audit career and motherhood: "Female auditors managing the demands of an audit career and motherhood should remember that success is attainable."

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"Set SMART goals, prioritize your time with effective management, communicate your needs with your employer, and never forget the importance of self-care to recharge."



**Ms. Kayirangwa Germaine, Audit Director at OAG Rwanda**

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In Rwanda, being an auditor and a responsible mother is not just a personal endeavour; it's a testament to the nation's progress and its commitment to women's empowerment. Rwandan women have proven that they can excel in their careers while fulfilling their maternal roles, defying traditional norms and societal expectations.

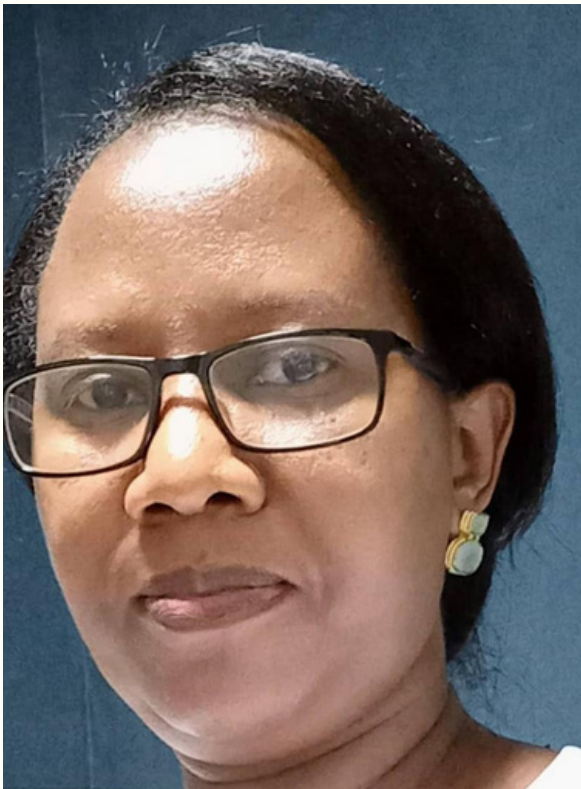
Rwakarema Grace holds the position of Assistant Auditor General (AAG), overseeing Performance, IT, and special audits at the OAG Rwanda. With over 21 years of invaluable experience in the field, her insights into successfully balancing the demands of auditing and motherhood are truly inspiring.

When asked about this delicate equilibrium, she candidly shared her approach: "Balancing a career and motherhood is a delicate art, and these strategies have been my guiding stars: effective time management, clear boundaries, strong support networks, continuous learning, self-care, open communication, resilience, and the powerful role modeling of a working mother's ambition."

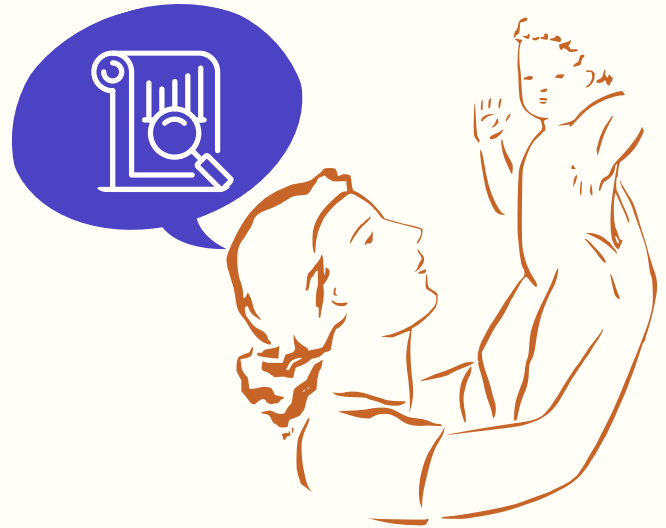
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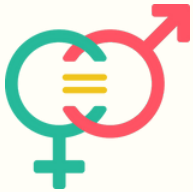
The working environment is not a one-size-fits-all scenario. Our experiences vary due to a multitude of factors, including working hours, workload, the working environment itself, supervisors, and colleagues. Rwakarema Grace offers valuable advice to female auditors, encouraging them to adapt to their specific working conditions while prioritizing their family's well-being. She emphasizes that: 'Every working mother's journey is unique; the key is to find what suits you and your family best. Flexibility, resilience, and a proactive approach are the pillars of achieving harmony between your career and motherhood.'



*Ms. Rwakarema Grace, Assistant Auditor General (AAG), overseeing Performance, IT, and special audits*



This journey towards gender equality in Rwanda, with auditor-mothers as pioneers, serves as an inspiration globally. The numbers may tell a story of progress, but the stories of these women illuminate the path forward, showing that with resilience, support, and determination, they can indeed balance the ledger of life. In doing so, they not only change their own lives but also the trajectory of a nation.



## GENDER EQUALITY at the Office of the Auditor General of State Finances – Rwanda




By Scovia Katarwa

Gender equality and the empowerment of women are at the heart of the vision of Agenda 2030 which aims to achieve inclusive and sustainable growth across the world. It is now widely recognized, based on solid evidence, that the full participation of women on an equal basis with men in the political, social, economic and cultural life of a country is a direct path to elimination of poverty and sustainable and inclusive development..

The Office of the Auditor General of State Finances - Rwanda (OAG) is committed to promoting gender equality in all its areas of activity in order to ensure that women and men enjoy the same rights to develop their potential and can use their resources in a relevant way.

Our work is informed by Agenda 2030 and SDG5 on gender equality and the empowerment of women and girls and Rwanda's National Strategy for Transformation NST1.

 OAG conducted a gender assessment 'audit' of its policies, programming and practices in 2021-2022. The assessment identified several good practices already in place and made recommendations for further improvements.

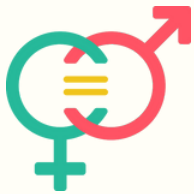
The results of the assessment will guide OAG's development and implementation of a plan to advance gender equality and women's empowerment in the workplace.

### Key findings and good practices

- The assessment noted a strong will among OAG leadership to strengthen gender equality and equity.

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## **GENDER EQUALITY** **at the Office of the Auditor General** **of State Finances – Rwanda**

- OAG leadership is committed to promoting gender equality in its operations and within the institution itself, and works in line with national policies that promote gender equality in the workplace.
- Women and men take part in all the deliberations in OAG strategic decision making fora.
- OAG leadership encourages women to attend leadership and self-assertiveness training and takes gender into consideration in the promotion of employees to senior positions.
- OAG has a policy that provides that all communications within and outside the office shall use gender inclusive language.

### **Key successes**

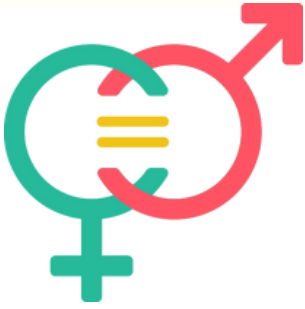
- 160 OAG staff members participated in seminars on gender organized and delivered by OAG partners.
- Women and men are both represented in decision-making positions and roles in OAG. Women now represent 29% of senior management positions, nearing the target of 30% set in the National Gender Policy.
- The number and percentage of women in the OAG workforce has grown from 49 (28% of OAG's 177 staff members) in 2021 to 84 (35% of 240 staff members) as of December 2023. There is a strong will among the OAG leadership to further increase the number of women in OAG.
- Women and men continuously get equal chances to develop and advance their individual careers in the OAG.

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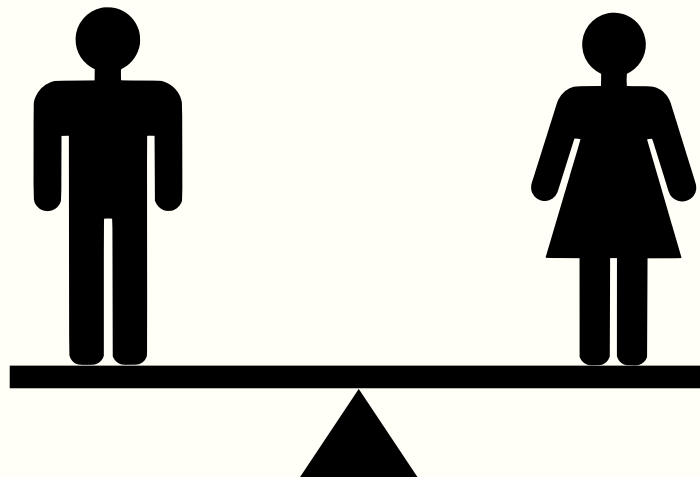


## **GENDER EQUALITY** **at the Office of the Auditor General** **of State Finances – Rwanda**



### **Way forward**

- Conduct gender-sensitivity and awareness training, in person or online, for all staff to improve understanding.
- Promote an institutional framework for gender equity and equality.
- Integrate gender as a subject and as a criterion for performance auditing.
- Strive to progressively increase the number of women in senior decision-making positions and in the audit staff members.



## OAG'S COMMITMENT TO CORPORATE SOCIAL RESPONSIBILITY CONTINUES



By **Frodouard Muragijimana**



**NEC, RRA, and OAG authorities handing over cheques to AVEGA and Gatsibo District authorities**

In a continued dedication to corporate social responsibility, the Office of the Auditor General of state finances (OAG) has once again proven its commitment to making a positive impact on the community. In the financial year ending on June 30, 2022, the OAG embarked on a collaborative effort with the Rwanda Revenue Authority (RRA) and the National Election Commission (NEC). Together, they raised fifty million Rwandan Francs (Frw 50,000,000) to support activities related to the 29th Commemoration of the 1994 Genocide against the Tutsi. This initiative reflects the OAG's belief in giving back to the community and contributing to the healing and development of Rwanda.

The funds raised were allocated to three primary activities, each of which holds significant value for the community. Firstly, a financial grant of ten million Rwandan Francs (Frw 10,000,000) was extended to Mr. Albert Nsengimana to aid in the publication of his book, titled 'Ma mère m'a tué' (My Mother Killed Me).

Secondly, thirty million Rwandan Francs (Frw 30,000,000) was allocated to AVEGA Agahozo, an association of Genocide widows. This contribution serves as financial assistance for the association's members, particularly in their handcraft project. By supporting AVEGA Agahozo, the OAG intended empowering survivors, enabling them to generate sustainable income through their skilled work and showcasing the resilience of the Rwandan people.

Gatsibo District authorities received ten million Rwandan Francs (Frw 10,000,000) for the equipment of Kiziguro Genocide Memorial Site. This contribution is instrumental in preserving the memory of the Genocide and providing a dignified place for remembrance. It highlights the OAG's commitment to ensuring that the lessons from the past are never forgotten and that the life of the victims is honored.

# OAG HOSTS TWO REGIONAL WORKSHOPS



**By Frodouard Muragijimana**



**Participants in the regional communication workshop**

The Office of the Auditor General of State Finances (OAG) hosted two consecutive regional workshops from October 31 to November 3, 2023, and November 6 to 9, 2023. These workshops, aligned with the Regional East-African Cooperation framework, were conducted at the Park Inn Hotel in Kigali, Rwanda, in partnership with the Swedish National Audit Office (SNAO). The participants of these workshops came from the Supreme Audit Institutions (SAIs) of Kenya, Rwanda, Sweden, Tanzania, and Uganda.

The first workshop, a comprehensive communication forum, focused on communication strategic planning and brought together communication professionals. Facilitated by staff from the Swedish National Audit Office (SNAO), the workshop aimed to strengthen participants' skills in communication tools and the development of clear communication strategies aligned with organizational objectives.

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The Project Management Capacity Building workshop marked a significant milestone as the first of its kind, catering to project managers and component leaders. Sessions focused on Project Cycle, Roles and Responsibilities, Effective communication, presentation skills, emotions and leadership.

The Auditor General, Alexis Kamuhire officiated the opening and closing of the workshop, underscoring the importance of harmonizing practices among EAC SAIs to strengthen accountability.

He emphasized the need for agility in coping with the dynamic operating environment, prioritizing quick delivery, adapting to change, and fostering collaboration.

Initiated by SNAO, the Regional East-African Cooperation involves SAIs from Rwanda, Kenya, Tanzania, and Uganda. Launched formally on November 24, 2021, the initiative spans various components, including Quality control and Quality assurance, Communication, Performance Audit, IT Audit, Project Management capacity building, Financial and Compliance Audit, Human Resource Management, and Management and Leadership. The cooperation aims to elevate the standards and practices of SAIs in the region, fostering a shared commitment to excellence in public financial management.



Participants in the Project management workshop

# OAG'S MEMORABLE PICNIC AT MUHAZI FLOWERS BEACH



**By Frodouard Muragijimana**



**Tranquil Boat Journey: OAG Staff Crossing Muhazi Lake from Rwamagana to Gatsibo District's Muhazi Flowers Beach**

On August 4, 2023, the Auditor General's Office (OAG) staff and management embarked on an unforgettable journey to Muhazi Flowers Beach, nestled along the picturesque shores of Lake Muhazi. This day was destined to be more than just a typical picnic; it was a celebration of camaraderie, achievement, and the pure joy of basking in the beauty of nature.

The adventure began with an exuberant departure from Kigali at the OAG premises, setting the tone for a day filled with excitement and laughter.

As the sun-kissed waves of Lake Muhazi beckoned, the OAG team embarked on a memorable boat trip that took them from Rwamagana District to Gatsibo District, where the charming Muhazi Flowers Beach awaited.

The agenda for the day was nothing short of exhilarating. OAG staff embraced their competitive spirits through a series of sports games, including football, volleyball, sack races, and tug of war. Laughter and shouts of encouragement filled the air as teammates gave their all.

There was also a place for mind-bending strategy games like igisoro traditional game, engaging card matches, and the ever-entertaining game of dames.

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The highlight of the event was the address by Kamuhire Alexis, the Auditor General himself. He shared his insights on the significance of the day, explaining that this picnic served several purposes. It was not only a day of celebration in itself, but also an opportunity to commemorate OAG's achievements during the 2022/2023 financial year. The event also coincided with Umuganura Day, a cherished Rwandan tradition that celebrates harvest and cultural heritage. Additionally, it was a platform for talent detection and, most importantly, a day for fun.

In his closing remarks, Mr. Kamuhire Alexis expressed his satisfaction, saying, "According to what I have seen since morning till the evening, we have enjoyed our picnic thoroughly."

This yearly tradition at OAG is more than just a day of leisure; it is a day of reflection on how they fulfil their important mandate. It's an opportunity to come together, appreciate their achievements, and build lasting memories in the scenic embrace of nature, and the 2023 picnic at Muhazi Flowers Beach was a testament to the bonds and accomplishments of the OAG family.



OAG staff playing different sports games around lake Muhazi

## ABOUT THE OFFICE OF THE AUDITOR GENERAL OF STATE FINANCES (OAG)

### • OAG BACKGROUND

The Office of the Auditor General of state finances [OAG] is the Supreme Audit Institution [SAI] of Rwanda.

OAG was established in 1998, recruited its first 21 staff in 1999 and began operations in 2000.

Since 2003, OAG became Supreme Audit Institution (SAI) of Rwanda, this enhanced its administrative and financial autonomy, acquired since its establishment.

The OAG's daily operations are governed by Law n° 79/2013 of 11/09/2013 as amended to date, determining its mission, organization and functioning.

### • OAG LEGAL FRAMEWORK AND MANDATE

According to article 166 of the Constitution of the Republic of Rwanda, The Office of the Auditor General of State Finances (OAG) is an independent State organ responsible for the auditing of State finances and assets.

In addition, Article 167 of the Constitution stipulates that:

(1) the Office of the Auditor General of State Finances submits each year, to both Chambers of Parliament, prior to the commencement of the session devoted to the examination of the State budget of the following year, a complete report on the balance sheet of the State budget of the previous year. The report also indicates the manner in which the budget was executed, unnecessary or unlawful expenditures, and whether there was embezzlement or squandering of public funds.

(2) The Office of the Auditor General of State Finances submits to the President of the Republic, the Cabinet, the President of Supreme Court and the Prosecutor General a copy of the report referred to in Paragraph (1) of this Article.

### • THE OAG'S VISION

To be a leading institution in promoting accountability, transparency and judicious management of public resources.

### • THE OAG'S MISSION

To conduct audit of government institutions as a means of assuring our stakeholders that public resources are being utilized for national priorities and wellbeing of citizens.

## • THE OAG'S CORE VALUES



### Integrity

To carry out audits with absolute honest, candidness and behaving beyond suspicion and reproach.



### Objectivity

To provide unbiased and factual audit conclusions, opinions and reports.



### Professionalism

Demonstrating competence, skills, and sound judgment, responsibility, high level of confidentiality, good conduct and behavior.



### Innovation

Introducing new ideas and methods of providing audit services to remain relevant in a dynamic audit environment.



### In Public Interest

To conduct audit aimed at improving the well-being of citizens.

## TYPES OF AUDITS CARRIED OUT BY OAG

**Financial audit**

**Compliance Audit**

**IT Audit**

**Performance Audit**

**Special audits(DLIs, joint audits & special assignment decided by OAG Management or requested by Parliament)**







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