

OFFICE OF THE AUDITOR GENERAL OF STATE FINANCES

ANNUAL PERFORMANCE REPORT

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023

OFFICE OF THE AUDITOR GENERAL OF STATE FINANCES
ANNUAL PERFORMANCE REPORT FOR THE FINANCIAL YEAR ENDED 30th
JUNE 2023

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LIST OF ABBREVIATIONS AND ACRONYMS

AAG	: Assistant Auditors General
ACCA	: Association of Certified Chartered Accountants
AFROSAI-E	: African Organization of English-Speaking Supreme Audit Institutions
AG	: Auditor General
AMS	: Audit Management System
AVEGA	: Association des Veuves du Genocide Agahozo
Bn	: Billion
BoQs	: Bills of Quantities
CAAF	: Canadian Audit and Accountability Foundation
CBMs	: Chief Budget Managers
CEA	: Caisse d'Entraide des Agents de l'OAG
CFE	: Certified Fraud Examiner
CIA	: Certified Internal Auditor
CIMA	: Chartered Institute of Management Accountants
CISA	: Certified Information System Auditor
CMEC	: Caisse Mutuelle d'Epargne et de Crédit
COMPTIA	: Computing Technology Industry Association
CPA	: Certified Public Accountant
CRMA	: Certification in Risk Management Assurance
DCA	: Department of Central Administration
DEPA	: Department of the Autonomous Public Enterprises
DLA	: Department of Local Administration
DPP	: Department of Projects and Programs
DPs	: Development Partners

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EAC	: East African Community
GAO	: Government Accountability Office
GBEs	: Government Business Enterprises
HQs	: Headquarters
HR	: Human Resources
ICPAR	: Institute of Certified Accountants of Rwanda
ICT	: Information and Communication Technology
IDEA	: Interactive Data Extraction and Analysis
IFMIS	: Integrated financial management information systems
ILPD	: Institute of Legal Practice and Development
INTOSAI	: International Organisation of Supreme Audit Institutions
IPSAS	: International Public Sector Accounting Standards
IS	: Information System
ISO	: International Organization for Standardization
ISSAI	: International Standards of Supreme Audit Institutions
IT	: Information Technology
JCC	: Joint Coordination Committee
MIGEPROF	: Ministry of Gender and Family Promotion
MINECOFIN	: Ministry of Finance and Economic Planning
NACACI	: National Advisory Council to fight Against Corruption
NAO	: National Audit Office
NEC	: National Electoral Commission
NST1	: National Strategy for Transformation
OAG	: Office of the Auditor General of State Finances
OMF	: OAG Mutual Fund
PAC	: Public Accounts Committee

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PAD	: Performance Audit Department
PFM	: Public Finance Management
PHRi	: Professional in Human Resources – International
PMP	: Project Management Professional
QAD	: Department of Quality Assurance
RAB	: Rwanda Agriculture Board
RBC	: Rwanda Biomedical Centre
RPPA	: Rwanda Public Procurement Authority
RRA	: Rwanda Revenue Authority
RSSB	: Rwanda Social Security Board
RTDA	: Rwanda Transport Development Agency
RURA	: Rwanda Utilities Regulatory Authority
SAI	: Supreme Audit Institution
SAI PMF	: Supreme Audit Institution Performance Measurement Framework
SNAO	: Swedish National Audit Office
SONARWA	: Société Nouvelle d'Assurance du Rwanda
SP	: Strategic Plan
TV	: Television
UK	: United Kingdom

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MESSAGE OF THE AUDITOR GENERAL

I am pleased to present the Annual Performance Report for the Office of the Auditor General of State Finances (OAG) for the financial year ended 30th June 2023. This comprehensive report provides a summary of OAG's achievements and activities. It is dedicated for review by Parliament and all our valued stakeholders. By examining this report, you will obtain a comprehensive overview of the initiatives undertaken during the last financial year.

Our office is diligently adhering to the Strategic Plan 2018-2024, and both OAG staff and management remain committed to achieving all strategic goals, which include: strengthening the organization and management of OAG; enhancing human resource capacity; conducting high-quality and impactful audits that promote accountability, transparency, and value for money; and improving communication and stakeholders' engagement.

In addition to detailing the achievements aligned with the aforementioned six-year strategic plan (2018-2024), this report also provides a summary of the activities planned for the upcoming fiscal year 2023/2024. Furthermore, it includes a snapshot of financial information, demonstrating that the resources allocated to OAG have been utilized for their intended purposes and in accordance with sound financial management principles. Our audited financial statements for the fiscal year ended 30th June 2023 are submitted as a separate document.

During the financial year 2022/2023, as per the OAG Annual Audit Work Plan, our goal was to audit 95% of the national annual expenditure and we proudly achieved 100% of this target. We conducted fourteen (14) performance audits, six (6) information systems (IS) audits, and twelve (12) special audits. The set targets were ambitious and we commend the dedication displayed by OAG staff in ensuring the effective fulfilment of our constitutional mandate.

Despite the challenges posed by high staff turnover, the Office has achieved several significant milestones. These include the successful completion of audits for the financial year ending on June 30, 2022, with timely reporting to Parliament, the introduction of preventive audits, recruitment of new staff, and professional development of OAG staff through local and international training, improved staff welfare, and successful engagement with all stakeholders, particularly Parliament.

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In the upcoming financial year 2023/2024, OAG management is committed to continue strengthening accountability. This will be achieved by expanding audit coverage from 95% to 96%, enhancing the professionalism of OAG staff through capacity building initiatives and professional courses, fostering strong partnerships with stakeholders and ensuring OAG relevance to the community.

We appreciate the contributions made by the Government of Rwanda and our Development Partners (DPs) toward achieving our objectives during the last financial year. Continued support and collaboration will push us even further.

We extend our heartfelt gratitude to Parliament, with whom we have frequently collaborated, particularly through the public hearings conducted by the Public Account Committee (PAC).

Lastly, our sincere thanks go to all OAG staff for their unwavering dedication, commitment to success, hard work and resilience in carrying out their respective responsibilities, which has greatly contributed to the effective fulfilment of OAG's mandate.

KAMUHIRE Alexis

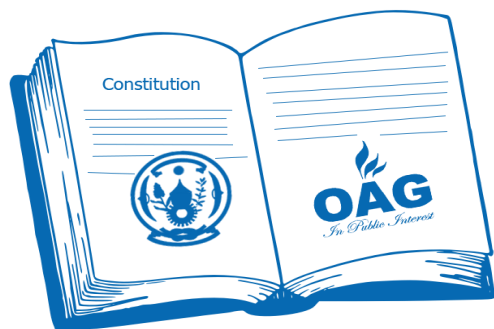
AUDITOR GENERAL



KIGALI, 28/09/2023

CHAPTER 1: OAG MANDATE, FUNCTIONS, VISION, MISSION AND CORE VALUES

1. OAG Mandate and Functions



Article 167 of the Constitution of the Republic of Rwanda, and Articles 6 and 14 of Law N° 79/2013 of 11/09/2013 determining the mission, organization and functioning of the Office of the Auditor General of State Finances as amended to date require the Auditor General to audit the accounts all Public offices including Central Government, Local Government Organs, Public Enterprises and Parastatal Organizations, Joint Enterprises in which the State is participating and Government Projects and report to Parliament.

The responsibilities of the Office of the Auditor General include the following:

- Auditing and reporting on the accounts of all public entities, local administrative entities, public enterprises, parastatal organizations and projects;
- Conducting financial and value for money, economy and efficiency audits in respect of expenditure in all institutions referred to above; and
- Conducting accountability, management and strategic audits of accounts in the institutions mentioned above.

In addition, article 167 of the Constitution of the Republic of Rwanda, stipulates that the Auditor General shall submit each year to both Chambers of Parliament, prior to the commencement of the session devoted to the examination of the budget of the following year, a complete report on the state financial statements for the previous year. That report must indicate the way the budget was utilized, unnecessary expenditure that was incurred or expenses that were contrary to the law and whether there was wasteful expenditure or misappropriation.

2. OAG Vision, Mission and Core values



VISION

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

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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.



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 behaviour.
• 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 wellbeing of citizens.

3. Management of OAG-SAI Rwanda

The Office of the Auditor General (OAG) is led by the Auditor General, who is assisted by the Deputy Auditor General. This leadership team is appointed by President of the Republic, serving a renewable five (5)-year term, limited to a single renewal. Upon appointment, both the Auditor General and Deputy Auditor General take the oath of Office in the presence of the President of the Republic.

To facilitate their responsibilities, they receive support from a General Secretariat led by the Secretary General. The appointment of the Secretary General is made through a Prime Minister's Order.

During the period under consideration, the above mentioned roles were held by the following personalities:

- **Auditor General: KAMUHIRE Alexis,**
- **Deputy Auditor General: HABIMANA Patrick**
- **Secretary General: MULIGO Olive**

CHAPTER 2: IMPLEMENTATION OF THE SIX YEARS STRATEGIC PLAN 2018/2024

This segment delves into the performance of the OAG in meeting its mandate as set out in articles 166 and 167 of the Constitution of the Republic of Rwanda. These articles delineate OAG's responsibilities in auditing State finances and assets, oblige the Office to present the audit findings to both chambers of the Parliament.

The activities carried out by the OAG within the framework of the annual work plan for the fiscal year that ended 30th June 2023 were aligned with the objectives outlined in the Six-Year Strategic Plan 2018/2024. Every operation conducted was firmly rooted in the strategic pillars, goals, and objectives as follows:

Pillars	Strategic Goals	Strategic Objectives
Organization and management	<ul style="list-style-type: none">Strengthen OAG organization and management	<i>1. Strengthen the ICT infrastructure, systems and support service to efficiently support OAG operations</i> <i>2. Strengthen performance and IT audit departments</i> <i>3. Strengthen the IT department</i>
Human Resource	<ul style="list-style-type: none">Strengthen OAG human resource capacity	<i>Continued capacity building and training of OAG staff.</i>
Audit standards and methodology	<ul style="list-style-type: none">High quality and impactful audits that enhance accountability, transparency and value for money	<i>1. Increase audit coverage and number in all types of audit</i> <i>2. Enhance quality control and assurance</i>
Communication and stakeholder engagement	<ul style="list-style-type: none">Improve communication and stakeholder engagement	<i>1. Continue strengthening OAG's engagement with parliament, PAC in particular.</i> <i>2. Implement an effective Outreach & Engagement with Strategic Stakeholders</i>

In the following paragraphs, we elaborate on the activities undertaken within these strategic objectives.

2.1 Strengthen OAG organisation and management

Throughout the fiscal year concluding on June 30, 2023, the OAG persistently fortified its organizational structure and managerial functions, aligning them with the principles of INTOSAI's P12: The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens, P20: Principles of Transparency and Accountability, ISSAI 130: Code of Ethics, and ISSAI 140: Quality Control for SAIs. Additionally, it adhered to INTOSAI GUIDANCE 9100 and 1930: Guidelines for Internal Control Standards for the Public Sector, in conjunction with embracing commendable practices.

Concurrently, OAG remained dedicated to enhancing and modernizing its Information and Communication Technology (ICT) systems and infrastructure, geared towards accommodating the demands of technological evolution in service provision, consistent with the mandates of the OAG's Six-Year Strategic Plan for 2018-2024.

The following accomplishments were realized over the course of this year:

2.1.1. Organisational structure

The Office has consistently continued to implement its organizational structure (Annex I), as stipulated in the Auditor General Instructions No 01/11/AG/16 dated 01/11/2016, which determines the structural organisation of the Office of the Auditor General.

Consequently, the Office addressed managerial positions that had become vacant due to the departure of personnel through internal recruitment processes. In the fiscal year 2022/23, OAG recruited fifty-four (54) new staff to its team (comprising 32 male and 22 female employees), while twenty-five (25) individuals exited the Office (including 22 male and 3 female employees). This notable turnover rate presents a challenge to our ongoing pursuit of professional advancement. To counter this trend, we remain committed to collaborating with our stakeholders to establish measures towards stabilization of the structure.

2.1.2. Strengthening the ICT infrastructure, systems and support service to support OAG operations efficiently

During this reporting period, the Office of the Auditor General continued to diligently advance the automation of its audit systems and undertook significant upgrades to its IT infrastructure. A selection of noteworthy accomplishments during this period is elaborated in the subsequent paragraphs.

➤ **IT Infrastructure review and optimization**

As a vital component of strengthening our ICT infrastructure, throughout the fiscal year 2022/2023, we conducted a comprehensive review of our ICT infrastructure, security protocols, and IT management. This evaluation aimed to pinpoint areas of concern and potential gaps, facilitating enhancements in performance to ensure greater efficiency and productivity. These improvements are essential in providing robust support for our core operations and the entirety of the organization, especially as we move towards digital integration in the near future.

➤ **In-house development of an Audit Management System (AMS)**

Starting end March 2022, OAG embarked on an in-house initiative to develop an Audit Management System (AMS) that will replace the current system. This new system will be more cost-effective to maintain and align with the national digitalization landscape. Once completed, the in-house AMS will offer numerous advantages across the entire audit process, encompassing: planning, preparation, execution, and the generation of annual reports. Moreover, this internally developed AMS is expected to substantially reduce expenditure previously allocated for travel allowances, while concurrently expanding the scope of audits conducted. Note that, this is in line with National Strategy for Transformation (NST1) which anticipates that by the year 2024 all government services will be automated.

➤ **IT Staff recruitment**

The ICT Department has recently welcomed two (2) additional staff members dedicated to the help desk function, reinforcing the unit's capacity to provide robust support for our core operations.

2.1.3 Strengthen OAG Human Resource capacity.

Throughout the financial year 2022/2023, the OAG strategically leveraged Human Resources Management tools and practices to reinforce both management and skills development.

As a result, the office continued to support the professional growth of its employees in alignment with the requirements of its organizational structure. This is achieved through collaborative efforts with the employees themselves, focusing on investing in enhancing the skills of every staff member, regardless of their position within the hierarchy.

2.1.3. OAG Staff Overview

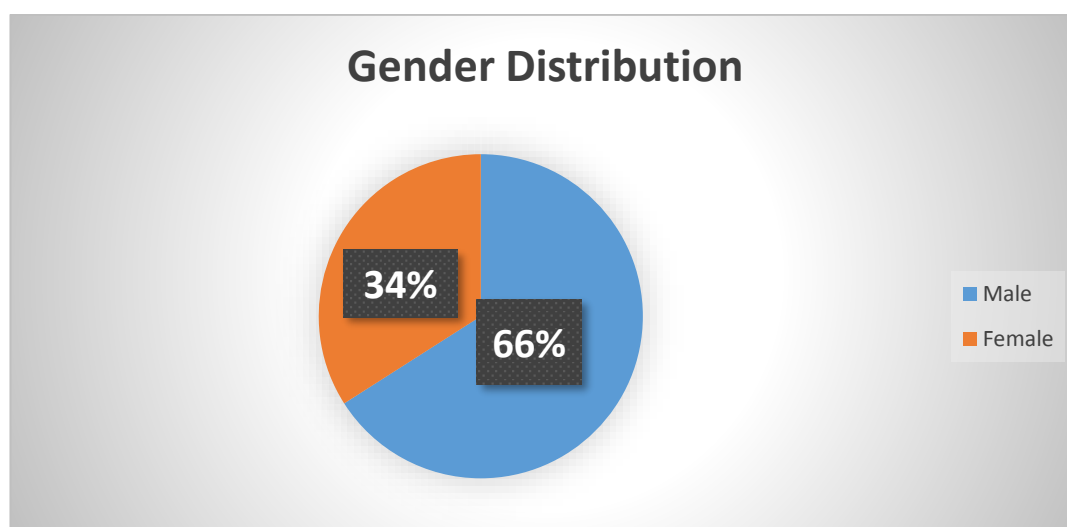
➤ Gender distribution

During the year under review, OAG continued to link its growth with the human resource capacity building and empowerment. This encompassed not only the recruitment of fresh talent across diverse roles but also the ongoing enhancement of skills, capabilities, and competencies for both existing and incoming staff.

By the end of June 2023, OAG's workforce comprised two hundred and twenty- nine (229) staff members. This consisted of one hundred and fifty-one (151) males, accounting for 65%, and seventy-eight (78) females, making up 35% of the total workforce. These proportions are visually depicted in the table and pie chart presented below:

Table1: Gender distribution in the number of staff and percentage

Gender distribution	Number of staff
Female	78
Male	151
Total	229



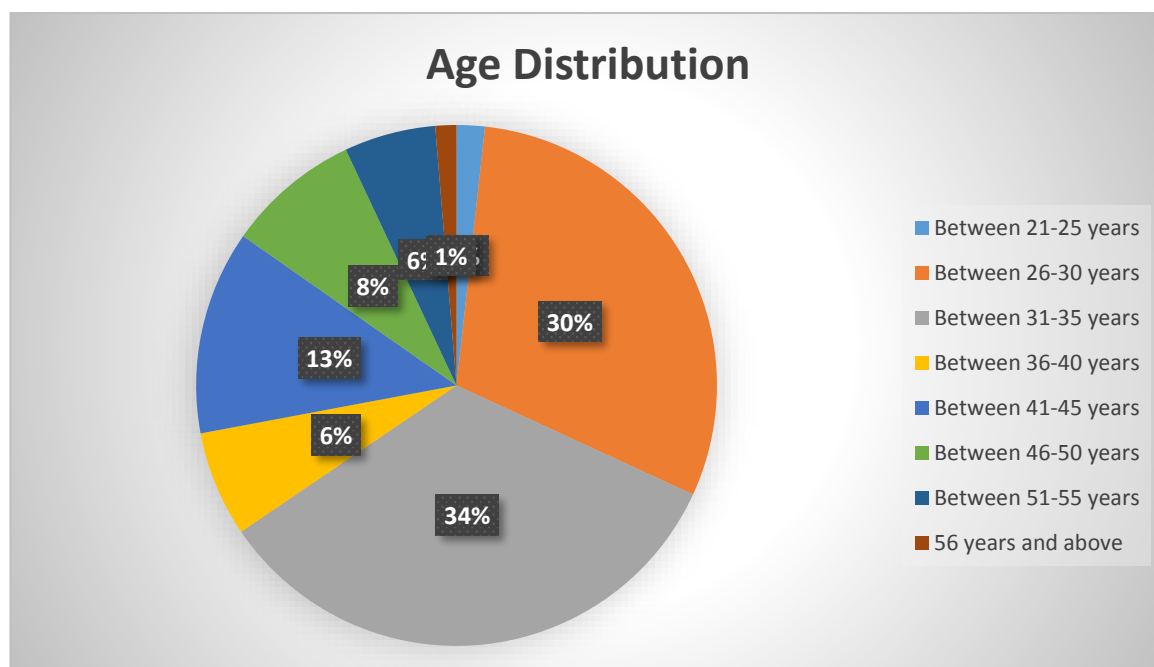
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➤ **Age distribution**

The average age of OAG's staff is below 40 years, with the most significant age cohort falling within the range of 31 to 35 years, constituting 34% of the total, as illustrated in both the table and pie chart below:

Table 2: Age distribution in the number of staff and the percentage

Age distribution	Number
Between 21-25 years	4
Between 26-30 years	69
Between 31-35 years	77
Between 36-40 years	15
Between 41-45 years	29
Between 46-50 years	19
Between 51-55 years	13
56 and above	3
Total	229



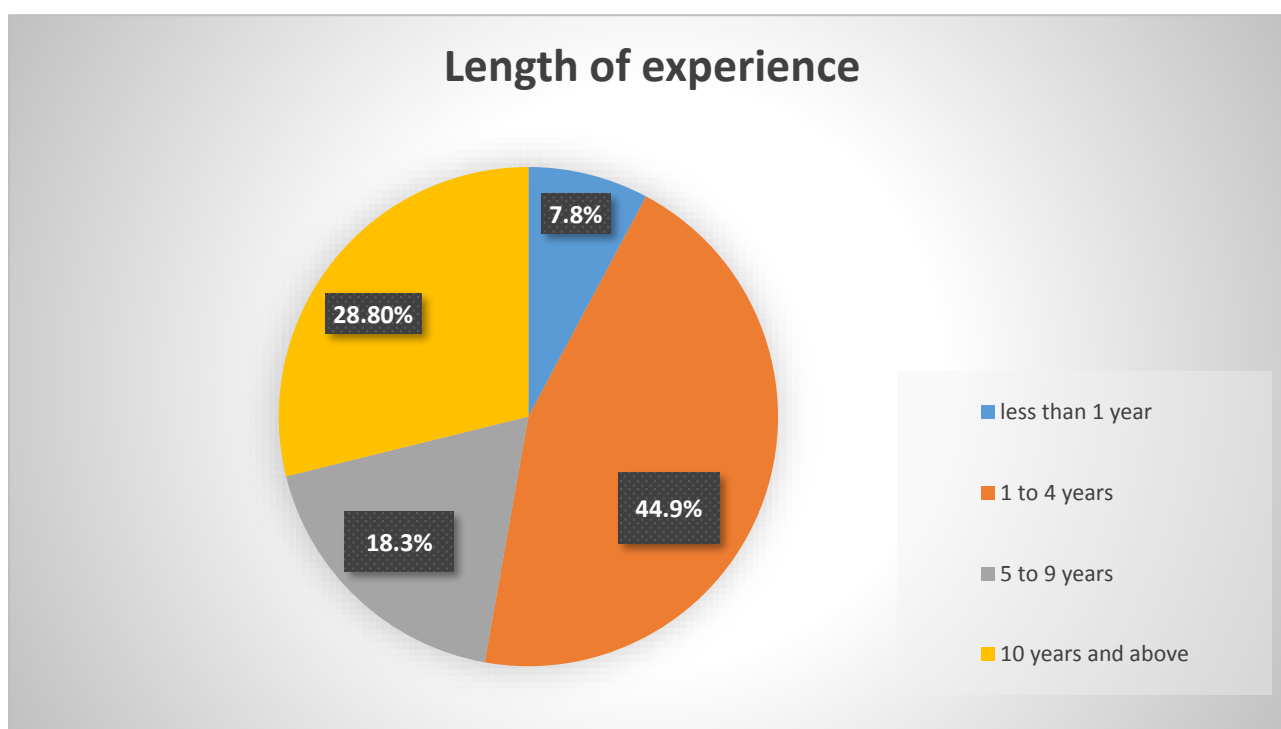
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➤ ***Length of experience in the Office***

As shown in the table and pie chart below, OAG employees with ten years of experience and above represent 28.8% of the total employees.

Table 3: Length of experience among OAG employees

Length of experience	Number of employees
Less than one year	18
1 to 4 years	103
5 to 9 years	42
Ten years and above	66
Total	229



2.1.4. Continued capacity building and training of OAG staff

Audit is a labor-intensive profession, and OAG's long-term success heavily relies on the dedicated loyalty of our employees. Hence, OAG is consistently striving to establish itself as a desirable and attractive employer. OAG is committed to assisting its employees in recognizing their individual strengths and deliberate actions is taken to create multiple opportunities for them to apply these strengths in their daily tasks. Our unwavering dedication involves the attraction, nurturing, and retention of exceptional talents. In alignment with our strategic plan, we are pleased to highlight the following achievements:

➤ Professional training and development

In the fiscal year ended 30th June 2023, OAG collaborated closely with its stakeholders to foster the professional growth and career development of its employees. The following are some of the trainings conducted:

- A total of seventy-seven (77) new staff were oriented in OAG's audit methodology, aimed at equipping them with essential skills necessary for effectively execute audit procedures for assigned components during the audit process.
- Sixty-six (66) OAG staff participated in a comprehensive two-day training session centered on the Integrated Financial Management Information System (IFMIS), organised in partnership with Ministry of Finance and Economic Planning (MINECOFIN). This training intended to equip participants with an insightful understanding of the operational dynamics of the IFMIS software. The core objective was to empower them to integrate IFMIS into their audit activities.
- A group of three (3) OAG staff participated in a specialized "training for trainers". This training was organized by AFROSAI-E and aimed at developing training process specialists that understand learning theory and the SAI learning environment.
- Ninety-three (93) OAG staff took part in a refresher training conducted collaboratively with AFROSAI-E, MINECOFIN, and RPPA.
- In collaboration with CAAF, a group of sixty-four (64) OAG staff, comprising financial, compliance, performance, special and IT auditors, participated in a specialized performance audit training. The primary objective of this training was to enhance their proficiency in conducting interviews, a crucial skillset in their audit roles.
- Twelve (12) OAG staff members took part in a training focused on interactive data extraction and analysis (IDEA) techniques.

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- A group of nineteen (19) OAG staff actively participated in the third ICPAR Economic and Professional Skills Training Symposium. The event, themed ‘Path to Resilient Recovery and Inclusive Sustainability’, attracted more than 200 participants across the country. The symposium was designed to facilitate discussions and the exchange of ideas related to various topics, including the accounting profession, personal development, soft skills and technology among others. Ten (10) OAG staff participated in tax training on the new law on tax procedures aiming to equip participants with skills on taxpayer registration and tax filing requirements, accounting and tax declaration requirements, transfer pricing filing and documentation, notice of tax assessment and administrative fines, audit and investigation, dispute settlement, tax recovery procedures, interests, fines and penalties.
- Five (5) OAG staff actively participated in the 11th Annual training conference organized by ICPAR. The training attracted participants from Rwanda, Uganda, Burundi, Tanzania, Kenya, Somalia, and UK. The conference's theme centered on 'Leveraging Ethics in an Era of Complexity and Digital Transformation'.
- Three (3) OAG staff participated in a training on ‘Quality assurance and improvement program’. The training attracted the internal auditors, risk managers and finance managers from both private and public entities and aimed at sharing knowledge and experiences in relation to internal and external quality assessments during the review of the internal audit function with a view to enhance quality and meet the stakeholders’ expectations. The training also intended to impart to the trainees the quality standards auditors should observe in their engagements.
- Three (3) staff participated in a 6-day training organized by MINECOFIN on rollout of the Audit Management System (AMS) and Internal Public Sector Accounting Standards (IPSAS) for internal auditors from Provinces, City of Kigali, Districts, District Hospitals and Central Government institutions.
- Apart from local trainings conducted within our Country, thirty (30) staff participated in international workshops that were held in Pretoria-South Africa, Nairobi-Kenya, Arusha-Tanzania, Port Louis Mauritius and Liberia. These trainings were organized by OAG stakeholders such as AFROSAI-E secretariat and Swedish National Audit Office (SNAO).

Besides, one OAG Audit Manager completed a nine-month fellowship program in performance audit. From September 2021, two staff at the level of Senior Auditor have been pursuing a two (2) years Master degree of auditing program in Nanjing Audit University offered by National Audit Office of China. Currently, one of them has completed and the other one is in his second year.

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In addition, 107 OAG employees are enrolled in professional accounting namely; ACCA, CPA, while other 7 completed other certifications including CFE, CIA, CRMA, CIMA, PMP, COMPTIA A+, CFIP, PHRi, CISA, CGI and ILPD, among others.

Furthermore, OAG now has eighty-two (82) employees with professional qualifications. Sixty-one (61) 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 to cope with the recent technical updates. The continued investment in human resource development has facilitated OAG to execute its mandate.

➤ ***Internal promotion***

Internal vertical promotion is still a valuable performance tool for OAG. We promoted eighty-one (81) employees during the year. This included one staff promoted to fill the position of IS and Special Audits Director.

This practice is motivated by a desire to retain internal talents, capitalize on experience and expertise, and retain employees. Furthermore, the internally promoted employee is more productive in her/his new role than someone who comes from outside because they are familiar with the working environment, its culture, difficulties and hierarchies.

➤ ***Implemented job rotation***

At OAG, we believe that job rotation is an effective way to increase personnel flexibility while developing and retaining them. During the year, we have temporarily assigned employees to different roles or departments for a specified period of time in order to complete the specific tasks in those positions.

This involved all audit staff members and contributed to sharpening their skills in various audit types and audit environments.

2.1.5. The well-being of staff members

Ensuring the health and well-being of our employees is one of the most important things we value in OAG.

Besides investing in the physical well-being at work, which concerns the comfort of every employee in OAG premises and at their workstation (brightness, tranquility, optimization of equipment, heating, etc.), we also care about other aspects including social, psychological and economic wellness.

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In a comprehensive effort to enhance the economic well-being of our staff, OAG employees merged their credit and savings plan, known as CMEC (Caisse Mutuelle d'Epargne et de Crédit), with a Mutual Fund labelled CEA (Caisse d'Entraide des Agents de l'OAG). This collaboration led to the creation of a singular saving and credit initiative named the OAG Mutual Fund (OMF). This scheme brings together willing employees who pool their savings to grow and mutually procure financial services on terms and conditions that they agree on together.

OMF operates under the democratic control and organization of its member-owner-users. Its core mission is to provide members with optimal financial services. The fund also plays a vital role in providing financial assistance for social events such as employee weddings, new baby families, and for staff members experiencing the loss of a direct family member. Additionally, funds from this initiative are allocated to arrange year-end staff picnics, fostering enhanced social cohesion among employees.

During the fiscal year ended 30th June 2023, OMF loaned Frw 290,880,981 to 225 employees through short-term loans and overdrafts. This improved the living conditions of our members but also contributed to the retention of employees.

2.2. Conduct high quality and impactful audits that enhance accountability, transparency and value for money

2.2.1. Standards and Methodology followed by OAG

The Office conducted audits in accordance with the Constitution of Republic of Rwanda, OAG Law n° 79/2013 of 2013 determining the Mission, Organisation and Functioning of the Office of the Auditor General of State Finances as amended to date and in accordance with International Standards of Supreme Audit Institutions (ISSAIs).

In line with INTOSAI P12 on the Value and Benefits of a SAI to the citizens of its country, the Office acts professionally to demonstrate its relevance to the citizens, the Parliament and other stakeholders.

As a SAI, OAG has customised audit manuals, which are aligned to the ISSAIs. In addition, the Office has a robust quality control system that includes different levels of review to ensure quality audit work.

Accordingly, the Office will continue to assess the technical quality of audits to ensure compliance with the highest quality standards. This will include, among others, attending technical updates and a refresher workshop organised by AFROSAI-E, Swedish National Audit Office (SNAO) and United Kingdom National Audit Office.

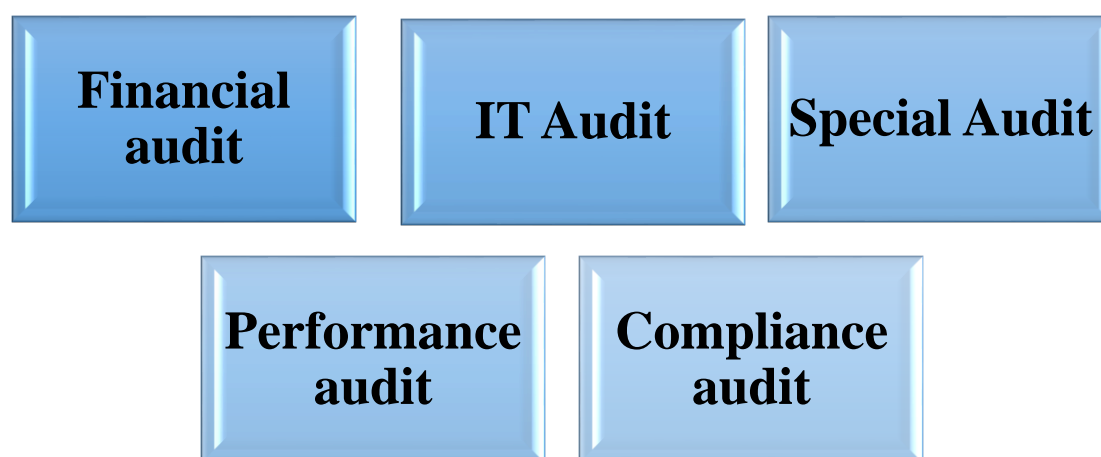
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These workshops update changes in different audit standards to enable OAG to execute its mandate in line with the latest ISSAIs.

2.2.2. Overall Performance during the financial year ended 30th June 2023

2.2.2.1. Audits performed by OAG

The Office of Auditor General (OAG) conducted five types of audit namely:



Our office pays close attention to high-risk entities that includes among others, GBEs, Boards and those, which implement programs that impact significantly on the lives of citizens as, described in the section on our annual audit coverage below.

2.2.2.2. AUDIT COVERAGE

2.2.2.2.1. Coverage of financial & compliance audits

The Audit coverage section shows a summarized snapshot of total number of Government entities our office audited, number of audit reports produced, expenditure audited, and type of audits carried out during the audit period, which runs from 1st May to 30th April each year.

Last year audits covered **221** public entities and projects which comprised of **74** projects, **40** central government institutions, **18** ministries, **13** boards, **17** GBEs, **1** Other Direct Investments by Entity (Private company), **27** districts and City of Kigali, **30** public hospitals.

The audits covered expenditure amounting to **Frw 4,367 billion** incurred by **221** public entities and projects which represents **95%** of the reported Government Expenditure of **Frw 4,604 billion** for the

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financial year ended 30th June 2022. We issued **246** audit reports to entities which supported the audit opinion issued on State Consolidated Financial Statements.

In addition, at the time of reporting in April 2023, the audits of 7 entities was ongoing. The entities were Akagera Game Lodge, Rwanda Social Security Board 2022, Rwanda Ultimate Golf Course Ltd, Ultimate Development Ltd, Rwanda Medical Supply Ltd, Rwanda Engineering Manufacturing Corporation, and SONARWA Life. These assignments have been completed and their related audit reports were submitted to parliament.

2.2.2.2.2. Coverage of Performance, Special and IT Audits

Current year performance audits focused more on the areas of national interest especially health, infrastructure, agriculture, education and social sectors. These contribute to improved living conditions of citizens and enable realization of National Strategy for Transformation (NST1). OAG is continuously increasing the number of performance audits.

During the financial year under reporting we conducted 14 performance audits, 6 Information System (IS) audits, and 12 special audit

2.2.2.2.3. The audit of the East Africa Community

OAG contributed to the audit of the East Africa Community and its organs. Under the supervision of the Auditor General, OAG availed four (4) staff members for two months to join the EAC audit commission. All these audits were completed, and audit reports were submitted to the EAC Council of Ministers.

2.4 Improving communication and stakeholder engagement

Partnerships are very important to OAG in terms of strengthening relationships with its stakeholders. In line with this, the Office held many constructive engagements with a wide range of stakeholders, as detailed below.

2.4.1 Strengthening OAG's engagement with Parliament

The OAG continued to collaborate with Parliament on Public Finance Management (PFM) issues. OAG participated in Public Account Committee (PAC) pre-hearing sessions to break down audit reports for committee members in preparation for public hearings involving audited entities.

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We conducted a two-day PAC and OAG workshop for further understanding of the Auditor General's report.

OAG actively participated in pre-hearing sessions with the Public Accounts Committee (PAC), where audit reports were comprehensively explained to committee members. These sessions were conducted to ensure the committee's thorough preparation for public hearings involving audited entities. In addition, OAG took part in the public hearings.

2.4.2 Implementing an effective Outreach and Engagement with Strategic Stakeholders

a) EAC (at EAC's HQs located in Arusha, Tanzania)

The Auditor General participated in the official hand over of the chairmanship of EAC Audit Commission from SAI of the Republic of Burundi to the SAI of the Republic of South Sudan; and presentation of the audit reports for the financial year ended 30th June 2021 of EAC organs, institutions and projects to the EAC council of Ministers during its 42nd ordinary meeting at the EAC HQ in Arusha; by the EAC audit commission.

b) Institute of Certified Accountants of Rwanda (ICPAR)

- OAG co-organized with MINECOFIN and the Institute of Certified Public Accountants of Rwanda (ICPAR) the second Public Sector Accountability Training Forum themed "*Improving public sector performance through adoption of international standards and good practices*". The forum brought together PFM players including Chief Budget Managers(CBMs); Division Managers; Finance Managers; Directors of Planning; Monitoring and Evaluation specialists, Chief Finance Officers; Directors of Finance; Accountants; Auditors and Procurement Specialists to name a few. The Auditor General addressed the gathering on "*Audit and compliance: Feedback from Auditor General's reports and follow up on Auditor General's recommendations.*"
- During the financial year ended 30th June 2023, OAG continued working closely with ICPAR, the professional body regulating the accountancy profession in Rwanda, to promote our employees' competence and capacities and deliver accounting qualifications. OAG participated in all quarterly meetings that provided strategic direction to the Institute and other activities it organised.

c) Hosting delegations from other countries and international organisations

OAG received various delegations which included:

- 1. Ghana:** July 19th 2022, OAG received a delegation from the Parliament of Ghana headed by the Rt. Hon. Alban Sumana Kingsford Bagbin, the Speaker of the Ghanaian Parliament, for benchmarking visit to the chamber of deputies of Rwanda's Parliament.
- 2. Mali :** 21st July 2022, OAG hosted a delegation from "Bureau du Vérificateur Général du Mali" for a study visit
- 3. CAAF:** 26th July 2022, OAG hosted CAAF team that was in Rwanda in line with partnership between the two Institutions
- 4. Burkina Faso:** September 01, 2022; OAG hosted a delegation from Yel Conseil Cabinet of Burkina Faso which came to benchmark on policies & strategies for auditing revenues and expenditures of the state, as well as auditing the finances of the institutions.
- 5. Ivory Coast:** 18th -19th October 2022, OAG received a delegation from 'Cour de Comptes' of Ivory Coast led by the President of the Court, Hon. Kanvaly Diomandé accompanied by the magistrates, for a two-day benchmarking visit.
- 6. Uganda:** 09th November 2022, OAG Rwanda received a delegation of the Ugandan parliamentary committee on national economy led by Hon. Migadde Robert Ndugwa. The delegation of seven (7) people is in Rwanda for benchmarking visit to the Parliament of Republic of Rwanda.
- 7. Sierra Leone:** 12th December 2022, OAG received a delegation from Sierra Leone for benchmarking purpose.
- 8. UK :** 12th-16th December 2022, OAG received a UK delegation coming to scope for a new partnership with NAO UK. The discussions focused mainly on IS/IT audit development and infrastructure acquisition; Audit quality assurance; impactful audit reporting and effective communication to stakeholders. One of the outcomes of this visit is the signing of a five-year work programme of bilateral cooperation in London, between OAG Rwanda and UK NAO, on February 22, 2023.

d) Engagement with the media

During the financial year ended 30th June 2023, the Auditor General or his delegated officials engaged with the media to clarify the OAG's mission and highlight some of audit findings. Through answering questions from journalist on Radio and TV talk shows or print and digital media, the Auditor General reached a big number of Rwandans and explained to them what the office achieved during the year under review and previous years.

The Office of the Auditor General conducted a one (1) day workshop for media reporters and editors. During this event carried out at Lemigo Hotel, Media personnel was equipped with enough information concerning the content of the Auditor General's annual report.

Besides routine engagements, the Auditor General held a press conference after presentation of the Annual Audit Report to both chambers of Parliament in May 2023. This took place at the OAG premises. A number of Journalists from different media houses attended the press conference, and their questions related to the report were answered.

CHAPTER 3: OVERSIGHT, COORDINATION, IMPLEMENTATION AND MONITORING OF THE STRATEGIC PLAN (SP)

3.1. Oversight of the Strategic Plan

The Auditor General oversees the activities of the OAG Strategic Plan (OAG SP 2018-2024), supported by the OAG Strategic Plan Technical Committee. This committee is led by the Deputy Auditor General and includes members such as the Secretary-General, Assistant Auditors General, and Directors.

Additionally, external oversight is conducted through the PFM Sector Strategic Plan Coordination Forum. This forum consists of the Auditor General (AG), Development Partners (DPs) and the Ministry of Finance and Economic Planning (MINECOFIN). Its primary responsibility is to ensure the alignment of the OAG Strategic Plan with the Public Financial Management (PFM) reform program.

During the financial year ended June 30th, 2023, the OAG engaged in both virtual and physical quarterly meetings with its stakeholders, including Development Partners and MINECOFIN, to review progress and discuss pertinent matters.

3.2. Coordination of Strategic Plan implementation

Effective coordination among departments, units, and the organization as a whole stands as a cornerstone of successful outcomes for any entity. The synchronization of efforts in executing the OAG strategic plan stands as a prime illustration of our commitment to aligning actions and ensuring coherence in attaining desired outcomes.

In the fiscal year ending on June 30th, 2023, the Auditor General (AG) collaborated closely with the OAG Technical Committee, the Public Financial Management (PFM) Coordination Forum, and the Joint Coordination Committee (JCC). This harmonious collaboration played a pivotal role in orchestrating the seamless execution of the OAG Strategic Plan.

3.2.1. Implementation arrangements

The implementation of the OAG Strategic Plan was seamlessly integrated into the broader context of the National Public Financial Management (PFM) Reform Strategy. To ensure the proficient execution of the strategic activities, consistent monitoring took place through weekly progress meetings led by OAG management. This diligent oversight served as a vital instrument in upholding the efficacy of the plan's execution.

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With the dedicated assistance of the Project Manager, the OAG regularly curated and disseminated progress reports. These comprehensive updates, delivered quarterly and annually, were shared with both the Public Financial Management Coordinating Forum and the Development Partners (DPs). This proactive communication and reporting mechanism not only ensured transparency but also fostered informed decision-making among stakeholders, contributing to the collective success of the Strategic Plan's implementation.

3.2.2. Finance management

During the financial year ended 30th June 2023, OAG submitted all required reports to different Government authorities. These included monthly, quarterly and annual financial reports.

In December 2022, the budget revision for the financial year ended 30th June 2023 was done according to the Organic Law on Public Finance Management together with the submission of budget proposal for the financial year ending 30th June 2024. The Office executed an annual budget of **Frw 7,667,536,749** composed of **Frw 5,658,533,912** of government funding and **Frw 2,009,002,837** as contribution from development partners (DPs). The allocated budget was executed at a rate of **89.82%**, which is equal to **Frw 6,887,326,834**.

Table 5: Summary of budget execution for the financial year ended 30th June 2023 is shown below:

Description	FY 2020/2021		FY 2021/22		FY 2022/23		Projections	
Budget Type	Revised Budget	Actual execution	Revised Budget	Actual execution	Revised Budget	Actual execution	FY 2023/24	FY 2024/25
	Frw Mn	Frw Mn	Frw Mn	Frw Mn	Frw Mn	Frw Mn	Frw Mn	Frw Mn
Recurrent	4,306	4,289	4,636	4,512	5,658	5,422	5,869	6,162
Development Partners contribution	2,323	1,441	1,832	1,560	2,009	1,465	3,352	3,352
Total	6,629	5,730	6,468	6,072	7,667	6,887	9,221	9,514

OAG maintained its books of account and records, coordinated and managed financial resources efficiently and transparently as stipulated by article 78 of the Organic Law N° 002/2022 of 12/12/2022 on Public Finance Management and Ministerial Order N°001/16/10/TC of 26/01/2016 relating to financial regulations.

HLB Rwanda, an audit firm registered and recognised by ICPAR, audited the financial statements of OAG for the financial year ended 30th June 2023. We obtained an unqualified audit opinion.

3.2.3. The Procurement unit

The procurement unit plays a pivotal role in supporting the operational aspects of the OAG by serving as the primary procurer of goods, services, and works. In its capacity, the unit engages in negotiations and finalizes purchases of diverse products and services crucial for the efficient functioning of the Office. This is carried out with a steadfast commitment to securing the most advantageous terms encompassing quality, pricing, and timeliness.

Collaboration is a cornerstone of the procurement unit's modus operandi, as it closely coordinates its activities with the Internal Tender Committee, a body established in accordance with public procurement legislation. This committee is responsible for evaluating and endorsing tender awards within the OAG, and it also extends recommendations for potential amendments to procurement contracts.

During the fiscal year ended June 30th, 2023, the OAG strategically planned and executed forty – seven (47) tenders, spanning both one-time and framework arrangements. These tenders encompassed diverse categories, including consultancy, non-consultancy, supplies and works. Among these, Forty – four (44) tenders were successfully awarded, amounting to a total value of **Frw 1,574,388,271**. While three (3) tenders were regrettably cancelled due to a lack of responsive bidders, they were carried over to the subsequent financial year.

Remarkably, OAG demonstrated substantial diligence in adhering to its procurement plan, achieving a commendable execution rate of 93.7%. To ensure efficiency and reduce procurement lead times, the OAG has previously employed framework contracts for recurring supplies. In a continuation of this practice, eleven (11) framework contracts from the preceding fiscal year were successfully renewed in the same fiscal period.

CHAPTER 4: CORPORATE SOCIAL RESPONSIBILITY

During the financial year ended 30th June 2023 Office collaborated with, Rwanda Revenue Authority (RRA) and National Election Commission (NEC) with whom it shares an administrative complex to raise fifty million Rwandan Francs (**Frw 50,000,000**) to use during 29th commemoration of 1994 Genocide against Tutsi related activities.

The funds raised were channelled into the following three primary activities:

- A financial grant of ten million Rwandan Francs (**Frw 10,000,000**) was allocated to Mr. Albert Nsengimana to support the publication of his book titled ‘Ma mere ma tue’.
- An amount of thirty million Rwandan Francs (**Frw 30,000,000**) was provided to AVEGA Agahozo as financial assistance for its members, particularly for their handcraft project.
- Gatsibo District authorities received ten million Rwandan Francs (**Frw 10,000,000**) as financial support dedicated to the development of equipment for the Kiziguro Genocide Memorial Site.

CHAPTER 5: PLANNED ACTIVITIES FOR THE NEXT FINANCIAL YEAR 2023/2024

5.1. Annual audit plan for the 2023-2024

The annual audit plan for the 2023-2024 audit cycle is consistent with OAG 6 year's strategic plan [2018-2024], as it is aimed to ensure proper implementation and effective coordination of the strategic plan 2018-2024. The annual audit plan is the result of the risk assessment carried out.

OAG plans to audit the State consolidated financial statements, expenditure incurred by Government entities, as well as operations of Boards and Government Business Enterprises [GBEs] during the year ended 30 June 2023. In addition, Public Hospitals are also included in the audit plan. OAG will conduct all these audits in accordance with the International Standards of Supreme Audit Institutions [ISSAIs]

The audits to be conducted by OAG are categorized into five (5) categories namely financial, compliance, performance, IT and special audits.

5.2. Audit Coverage

The targets for the audit cycle 2023/2024 are as follows:

- Financial and compliance audits: **223** entities (**233 reports planned to be issued**).
- Audit coverage against total national expenditure excluding GBEs and District Hospitals: **96%**
- Performance audits : **16**
- Special/Verification audits : **11**
- IT audit : **7**
- In addition to the above OAG Rwanda is planning to participate in the regional audits conducted jointly with other SAIs. These include the audit of East African Community (EAC) jointly conducted by Supreme Audit Institutions (SAIs) member of EAC and Regional Rusumo Falls Hydroelectric Project jointly conducted by Supreme Audit Institution (SAI) Rwanda, Supreme Audit Institution (SAI) Tanzania and the State General inspectorate of Burundi.

For more details, refer to Appendixes 2 and 3

5.3. Continued automation of audit systems and upgrade of IT systems

5.3.1. Development of in-house audit software

The National Strategy for Transformation (NST1) anticipates that by the year 2024 all government services will be automated. This calls for OAG to position itself to ensure that these IT investments are achieving the expected value for money. To cope with this trend Office has embarked on a three-year project to create an audit management system capable of accessing data remotely to enable staff to audit in a computerized environment. This will reduce time taken conducting audit fieldwork thus increasing staff productivity.

Today, Government entities rely more on IT systems to manage human resources, execute the budget and keep accounts as well as maintain data relating to their operations. The first work is already underway to identify and validate all needs to inform the development of the envisaged in-house audit management system.

OAG is ISO 27001 certified and will undergo a surveillance audit this year. Being “ISO 27001 certified,” means that OAG is serious about protecting the security and privacy of information it receives from clients. This periodic audit aims to ensure that OAG is continuing to comply with ISO standards.

Again, for this financial year 2023-2024 the Office plans to acquire few new IT infrastructure for replacing the old ones.

5.4. Human Resources Management

5.4.1. Screening employees for non-communicable diseases

We are mindful that non-communicable diseases constitute a global concern and Rwanda is not an exception. Therefore screening, detection, treatment and palliative care are essential parts of responding to these diseases.

OAG finds it crucial to invest in better management of non-communicable diseases for its personnel, especially in early detection, to mitigate their impact. We, therefore, plan to have our employees screened at least once every year.

5.4.2. Production of OAG Gender Strategy

In accordance with the National Gender Policy (2010), OAG intends to produce its institutional Gender Strategy that will incorporate national gender equality concepts into our own strategy, procedures and programs.

This strategy is expected to allow OAG to carry out its mission while remaining committed to Rwanda's Vision of creating a Rwandan society free of all forms of gender discrimination and in which both males and females participate fully and equitably in all development processes. (MIGEPROF, 2010).

5.4.3. Continued capacity building and training of OAG staff

During this year, OAG will continue to train its staff in the following fields:

- Professional courses: ACCA, CPA, CIPS, ICSA, PMP, HR Courses, actuarial course and CISA.
In the upcoming financial year 2023/2024, a total of 29 new OAG staff members are anticipated to successfully complete their professional courses, comprising 21 CPA (Certified Public Accountants) and 8 ACCA (Association of Chartered Certified Accountants).
- Teammate training support
- Annual Refresher Training and CPD
- Other Trainings (INTOSAI/AFROSAI, CAAF)
- Through collaborative partnerships with our stakeholders, in the upcoming financial year 2023/2024, we have planned to send one OAG staff member to China for Master's studies in Auditing. Additionally, two staff members will undertake a SAI Leadership Program (SLP) on SAI PMF assessment in Canada in collaboration with CAAF, while another 2 staff member will participate in the GAO International Auditor Fellowship Program in the United States.

5.5. Consultancy on OAG staff capacity building

In regard with performance and IT audits support, OAG has an ongoing Capacity building arrangement with AFROSAI-E, and this will continue in the coming year. This approach involves the transfer of knowledge and skills through training and coaching. The objective of AFROSAI-E Secretariat capacity building is to ensure that, by the end of the contract, all OAG audit staff possess the knowledge and expertise to carry out audits in line with INTOSAI standards and that OAG has the technical capacity to carry out audit development and training in-house.

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Note that, under this arrangement for finance and compliance audits, AFROSAI-E provide trainings especially in relation to new technical updates given that OAG has another ongoing Capacity building arrangement with an individual Consultant who provides an on job training and transfer skills to finance and compliance audit staff through training and coaching.

5.6. Performance management

The Office of the Auditor General of State Finances has its customized performance management tool. Every staff member is assessed on each assignment for auditors and an annual performance review for the whole workforce at the end of each year.

For the fiscal year ending 30th June 2024, we will continue to evaluate all auditors based on assignments conducted.

Employees will also assess their individual development needs and produce their development plans, approved by their respective supervisors and the Office will implement these.

Supervisors will monitor employee development plans to ensure that identified areas for improvement are addressed.

5.7. Recruitment of specialized professionals

In response to the rising expectations of our stakeholders, OAG remains committed to exceeding their demands. Achieving this objective necessitates the recruitment of highly specialized professionals across various domains, including but not limited to engineering, agriculture, medicine, finance, law, and more.

We are dedicated to assembling a talented and diverse team that can deliver exceptional results and drive our organization towards even greater success.

5.8. Audit standards and Methodology

- a) The Office will continue to use AFROSAI-E Financial, Compliance and Performance Audit Manuals.
- b) OAG will conduct refresher training in the audit manuals to enhance their further application. OAG will attend technical updates fora to ensure that any improvements on the audit manuals are considered. In addition, the performance audit department will continue to select and update its area watch.

5.9. Communication and Stakeholder Engagement

a) *Anti-corruption fora*

OAG will strengthen its collaboration with other entities involved in combating corruption in public administration and improving the openness and accountability of public administration in the handling of public funds. In particular, we will continue to take part in all NACACI activities, meetings and initiatives.

b) *PAC hearing*

OAG will participate in public hearings organised by PAC and hold the annual workshop with PAC members to reflect on the achievements and challenges encountered in scrutinizing the AG's reports.

c) *Engaging the media*

The media plays a significant role in disseminating the findings of our reports to the public and setting the agenda for public debate in matters of Public Finance Management and financial accountability. Therefore, we will continue to engage the media through press conferences, interviews and talk shows.

CHAPTER 6: CHALLENGES AND WAY FORWARD

Consistent financial support has been provided by the Government of Rwanda, complemented by financial and technical assistance from our development partners and INTOSAI members. This support has significantly enhanced the OAG's ability to execute audits with heightened effectiveness and efficiency. Consequently, there has been a notable increase in audit coverage and a substantial enhancement in the quality of OAG's audit services.

However, alongside the commendable accomplishments highlighted in this report, the OAG confronts a series of challenges that necessitate attention from its diverse strategic stakeholders:

6.1 Working space

OAG management is currently in discussions with RHA (Rwandan Housing Authority) to assess the renovations to the NEC- RRA- OAG office and to determine whether relocation will be required.

6.2 High staff turnover resulting in loss of highly trained, experienced and qualified staff

The Office continued to experience a significant rate of staff turnover, particularly among highly trained, experienced, and qualified professionals possessing certifications such as ACCA, CPA, CISA, and others. Since July 2022 up to the end of June 2023, twenty-five (25) experienced staff left the Office.

Note that, it takes a number of years to train staff to reach the required level of skills and competency. This calls for an effective strategy to attract and retain staff with specialized skills and competencies while providing opportunities for career growth and development. The high staff turnover is attributed to misalignment in salary structures with comparable private sector positions.

6.3 Institutional Review

The recommendations from the conducted assessment and a reviewed structure were submitted to Prime Minister's office and Minister of Finance and economic planning (MINECOFIN). Currently, OAG management is waiting for their feedback.

CONCLUSION

This Annual Activity Report takes stock of the objectives foreseen in our annual work program achieved by OAG during the financial year ended 30th June 2023.

In this report, we presented the financial year 2022-2023 in the context of the overall achievement of the implementation of our six years' Strategic Plan 2018-2024; and this was the fifth year of our strategic plan.

As highlighted in the report, we have achieved a lot in this year, having achieved more than 100% of the objectives we had set for the period during preparation of our annual audit plan. We can all be proud of our accomplishments over the past year.

Achieving what we achieved was not an easy task. The labour market is changing and it is very favourable to qualified and well-experienced professionals. The shortage of such professionals, especially qualified accountants greatly contributes to job-hopping mainly among the mid managers. In return, during the financial year 2022-2023, OAG experienced a staff turnover that took away many of our experienced employees. I take this opportunity to highlight the exceptional work of our team that absorbed the shock and delivered on our target. I consider that the office is privileged to be able to count on such a dedicated and committed team.

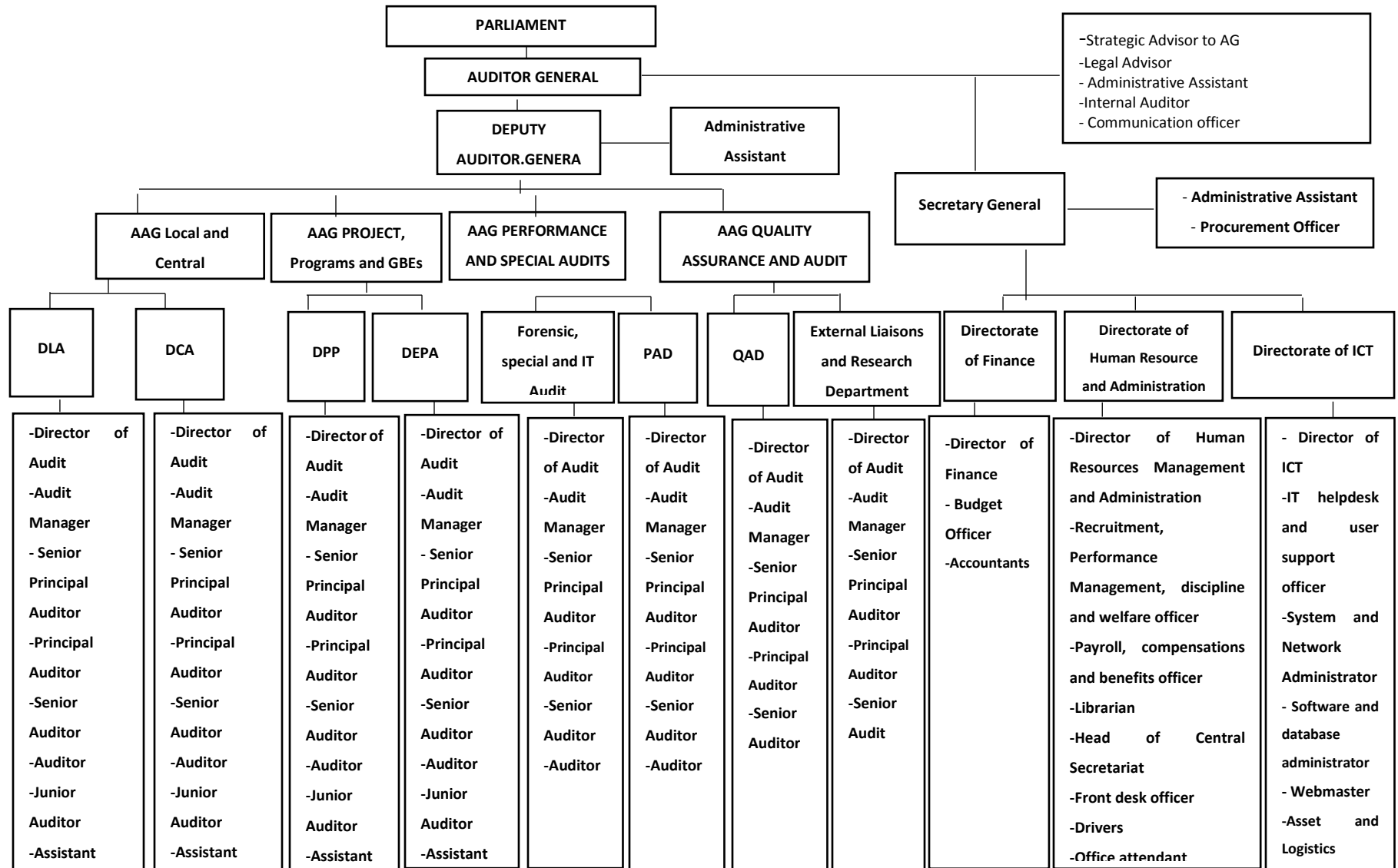
We are grateful for the remarkable support of our several stakeholders, with whom we share a genuine desire to ensure the judicious management of public funds which translate without a doubt into the betterment of lives of Rwandans.

We are always keen to improve the services offered to our auditees. Certainly, we must continue our work with the same devotion and the same determination as we stay the course to meet the needs of the people of Rwanda.

We know the importance our work represents to every Rwandan citizen. We are therefore committed to pursuing our mission of assuring our stakeholders that public resources are being utilized for national priorities and wellbeing of citizens.

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Appendix 1: OAG organisational structure



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Appendix 2: Financial and Compliance audit plan

No.	Assignment	Category of assignment	Planned Start date	Planned End date
	DEPA			
1.	Public Service Commission (PSC)	OCGA	19-Jun-23	12-Aug-23
2.	Rwanda Military Hospital (RMH)	OCGA		
3.	EAQIP	Project-AfDB	21-Aug-23	18-Sep-23
4.	RUEAP	Project-Other	21-Aug-23	18-Sep-23
5.	INTER EL GRID	Project-AfDB	21-Aug-23	18-Sep-23
6.	RUDP II	Project-WB	14-Aug-23	15-Sep-23
7.	LODA	OCGA	21-Aug-23	29-Sep-23
8.	Electricity Transmission Grig Extension Project (ETGEP)	Project-WB	11-Sep-23	1-Oct-23
9.	Regional Rusumo Falls Hydropower Project-Transmission Lines component	Project-AfDB	11-Sep-23	1-Oct-23
10.	SSPP	Project-AfDB	18-Sep-23	8-Oct-23
11.	RESSP	Project-WB	18-Sep-23	8-Oct-23
12.	SEAP	Project-Other	18-Sep-23	15-Oct-23
13.	Transmission System Reinforcement and Last Mile connectivity Project (TSRLMCP)	Project-AfDB	18-Sep-23	8-Oct-23
14.	RIF	Project-AfDB	2-Oct-23	29-Oct-23
15.	RDB	Board	30-Oct-23	21-Nov-23
16.	REG-EUCL	GBE	9-Oct-23	19-Nov-23
17.	REG-EDCL	GBE	9-Oct-23	26-Nov-23
18.	REG -HOLDING	GBE	20-Nov-23	24-Dec-23
19.	Rwanda Forensic Laboratory (RFL)	OCGA	16-Oct-23	12-Nov-23
20.	HUYE District	District & CoK	16-Oct-23	3-Dec-23
21.	KABUTARE DISTR HOSPITAL	PH		
22.	BUGESERA	District & CoK	2-Oct-23	5-Nov-23
23.	King Faisal Hospital (KFH)	GBE	6-Nov-23	7-Jan-24
24.	Rwanda Demobilization and Reintegration commission (RDRC)	OCGA	20-Nov-23	10-Dec-23
25.	NATIONAL REHABILITATION SERVICE	OCGA	27-Nov-23	24-Dec-23
26.	MIGEPROF	Ministry	4-Dec-23	31-Dec-23
27.	KAYONZA District	District & CoK	25-Dec-23	11-Feb-24

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No.	Assignment	Category of assignment	Planned Start date	Planned End date
28.	RWINKWAVU Distr Hospital	PH		
29.	RWAMAGANA District	District & CoK	25-Dec-23	11-Feb-24
30.	RWAMAGANA District Hosp	PH		
31.	RUTONGO DISTRICT HOSP	PH	2-Oct-23	15-Oct-23
32.	KINIHIRA DISTR HOSPITAL	PH	11-Dec-23	24-Dec-23
33.	RULINDO District	District & CoK	25-Dec-23	28-Jan-24
34.	RSB	Board	1-Jan-24	21-Jan-24
35.	RUSIZI District	District & CoK	1-Jan-24	18-Feb-24
36.	GIHUNDWE DISTR HOSP	PH		
37.	NYABIHU District	District & CoK	8-Jan-24	11-Feb-24
38.	MINEDUC	Ministry	22-Jan-24	11-Feb-24
39.	MINALOC	Ministry	22-Jan-24	11-Feb-24
40.	NYAGATARE DISTR HOSP	PH	8-Jan-24	21-Jan-24
41.	NYAGATARE District	District & CoK	29-Jan-24	21-Mar-24
42.	GATUNDA DISTRICT Hosptal	PH		
43.	CoK	District & CoK	12-Feb-24	5-Apr-24
44.	RURA	GBE	12-Feb-24	10-Mar-24
45.	UAF	OCGA	11-Mar-24	24-Mar-24
46.	MINAFFET	Ministry	25-Mar-24	19-Apr-24
47.	SENATE	OCGA	12-Feb-24	10-Mar-24
48.	RICA	OCGA	11-Mar-24	12-Apr-24
49.	CHAMBER OF DEPUTIES	OCGA	11-Mar-24	12-Apr-24
50.	RWANDA MINES&GAZ	Board	18-Mar-24	12-Apr-24
	DPP			
51.	NCST	OCGA		
52.	CHENO	OCGA		
53.	NIWSSM	Project-AfDB	21/08/2023	15-Sep-23
54.	Capital market	OCGA		
55.	Rwanda National Commission for Unesco	OCGA		
56.	NATIONAL LAW REFORM COMMISSION (NLRC)	OCGA		

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No.	Assignment	Category of assignment	Planned Start date	Planned End date
57.	RWANDA SUSTAINABLE WATER SUPPLY AND SANITATION PROGRAM (RSWSSP)	Project-AfDB	14-Aug-23	15-Sep-23
58.	WASAC	GBE	18-Sep-23	24-Nov-23
59.	National Electoral Commission (NEC)	OCGA	27-Nov-23	29-Dec-23
60.	Central University Hospital of Butare (CHUB)	OCGA	3-Jan-24	2-Feb-24
61.	Nyanza District	District & CoK	4-Feb-24	8-Mar-24
62.	Nyanza Public Hospital	OCGA	11-Mar-24	22-Mar-24
63.	Rwanda Quality Basic Education for Human Capital Development	Project-WB	4-Sep-23	6-Oct-23
64.	REB	Board	9-Oct-23	17-Nov-23
65.	RWANDA HOUSING AUTHORITY(RHA)	OCGA	20-Nov-23	29-Dec-23
66.	Ngororero district	District & CoK	15-Jan-24	2-Feb-24
67.	Muhororo Public Hospital	OCGA	5-Feb-24	16-Feb-24
68.	Kabaya Public Hospital	OCGA	19-Feb-24	1-Mar-24
69.	FDA	OCGA	4-Mar-24	5-Apr-24
70.	SUPREME COURT	OCGA	27-Nov-23	29-Dec-23
71.	Rubavu District	District & CoK	3-Jan-24	2-Feb-24
72.	Gisenyi Public Hospital	Board	5-Feb-24	16-Feb-24
73.	CHUK	OCGA	19-Feb-24	5-Apr-24
74.	Ngoma-Nyanza road upgrading project lot 2:Kibugabuga-Gasoro (66.55 km)	Project-AfDB	28-Aug-23	15-Sep-23
75.	Base-Gicumbi-Rukomo-Nyagatare (Phase I Base-Rukomo 51.54 KM)	Project-WB	18-Sep-23	6-Oct-23
76.	RTDA	Board	9-Oct-23	1-Dec-23
77.	East Africa Trade and Transport Facilitation - EATTFP	Project-WB		
78.	Base-Butaro-Kidaho (BBK)	Project-Other		
79.	Huye-Kitabi (53Km)	Project-Other		
80.	Huye-Kibeho-Munini (66Km)	Project-Other		
81.	Isaka-Kigali	Project-AfDB		
82.	Nyagatare-Rukomo Lot I	Project-Other		
83.	Kivu Belt Rubengera Gisiza	Project-Other		
84.	Sonanubes-Gahanga-Akagera	Project-Other		
85.	Ngoma-Ramiro	Project-Other		

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No.	Assignment	Category of assignment	Planned Start date	Planned End date
86.	Multinational Road Project: Mugina-Mabanda-Nyanza Lake & Rubavu-Gisiza Lot 7	Project-AfDB		
87.	RMF	OCGA	4-Dec-23	5-Jan-24
88.	Ruhango district	District & CoK	8-Jan-24	9-Feb-24
89.	Ruhango Public Hospital	District-Prov & Referral Hospital	12-Feb-24	23-Feb-24
90.	National Industrial Research and Development Agency (NIRDA)	District & CoK	25-Feb-24	29-Mar-24
91.	Rwanda Meat Value Chain Competitiveness & Trade Project	Project-AfDB	28-Aug-23	15-Sep-23
92.	Great Lakes Trade Facilitation Projects (GLTFP)	Project-WB	18-Sep-23	6-Oct-23
93.	Sustainability Support Project (SSP) within the Enhanced Integrated Framework, Phase II	Project-Other	9-Oct-23	27-Oct-23
94.	Rwanda Cooperatives Agency (RCA)	OCGA	30-Oct-23	1-Dec-23
95.	REMA	OCGA	4-Dec-23	29-Dec-23
96.	Rutsiro district	District & CoK	3-Jan-24	2-Feb-24
97.	MINIJUST	Ministry	5-Feb-24	1-Mar-24
98.	Contruction of Lake Kivu Ports (Lake Kivu Inland Water Transport Project)	Project-WB	28-Aug-23	8-Sep-23
99.	Feeder Road Devpt Project (FRDP)	Project-WB	11-Sep-23	13-Oct-23
100.	Kagitumba Kayonza Rusumo Project (KKR)	District & CoK	16-Oct-23	3-Nov-23
101.	Rwanda Technical Vocation Education and Training Board (RTB)	Board	4-Dec-23	5-Jan-24
102.	Nyamasheke	District & CoK	21-Jan-24	9-Feb-24
103.	Bushenge provincial Hospital	District-Prov & Referral Hospital	2-Dec-24	23-Feb-24
104.	MOE	Ministry	26-Feb-24	29-Mar-24
105.	EIF TIER2: Project to Enhance the Effectiveness and Efficiency of Export Growth Initiatives	Project-Other	21-Aug-23	8-Sep-23
106.	Enhancing Trade Competitiveness through e-Commerce in Rwanda	Project-Other	11-Sep-23	29-Sep-23
107.	MINICOM	Ministry	2-Oct-23	11-Mar-23
108.	Gakenke district	District & CoK	11-Jun-23	12-Aug-23
109.	Gatonde Hospital	OCGA	12-Nov-23	22-Dec-23
110.	MINISANTE	Ministry	25-Dec-23	2-Feb-24

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No.	Assignment	Category of assignment	Planned Start date	Planned End date
111.	National Institute of Statistics of Rwanda (NISR)	OCGA	2-May-24	3-Jan-24
112.	RISA	OCGA	3-Apr-24	4-May-24
	DCA			
113.	National Council of Persons with Disabilities (NCPD)	OCGA	26-Jun-22	12-Aug-23
114.	Office of the Government Spokesperson (OGS)	OCGA	26-Jun-22	12-Aug-23
115.	Rwanda Meteorology Agency	OCGA		
116.	GF Project (Malaria)	Project-GF	21-Aug-23	13-Oct-23
117.	GF Projects (HIV&TB)	Project-GF	21-Aug-23	13-Oct-23
118.	COVID-19 Emergency Response	Project-WB	21-Aug-23	15-Sept-23
119.	Center of Excellence in Biomedical Engineering and e-Health Sciences (UR-CEBE)	Project-WB	21-Aug-23	15-Sept-23
120.	African Centre of Excellence for Data Science (ACEDS)	Project-AfDB	21-Aug-23	15-Sept-23
121.	African Centre of Excellence in Energy for Sustainable Development(ACEESD)	Project-AfDB	11-Sep-23	6-Oct-23
122.	African Centre of Excellence in Internet of Things (ACE-IoT)	Project-AfDB	18-Sep-23	13-Oct-23
123.	African Centre of Excellence for Innovative Teaching and Learning Mathematics and Science (ACE ITLMS)	Project-WB	18-Sep-23	13-Oct-23
124.	GAVI-HSS	Project-Other	18-Sep-23	6-Oct-23
125.	Stunting Prevention and Reduction Program (SPRP)	Project-WB	9-Oct-23	3-Nov-23
126.	GAVI-VIG	Project-Other	9-Oct-23	29-Oct-23
127.	Rwanda Medical Supply/RMS	GBE	16-Oct-23	15-Dec-23
128.	Muhanga District	District & CoK	16-Oct-23	1-Dec-23
129.	Nyabikenke District Hopital	PH		
130.	BDF	GBE	16-Oct-23	15-Dec-23
131.	RBF-ENABEL	Project-Other	16-Oct-23	10-Nov-23
132.	Burera District	District & CoK	6-Nov-23	22-Dec-23
133.	Butaro district hospital	PH		
134.	RBC	Board	13-Nov-23	5-Jan-24
135.	RWANDA FORESTRY AUTHORITY	OCGA	4-Dec-23	29-Dec-23
136.	National Examination and School Inspection Authority (NESA)	OCGA	18-Dec-23	12-Jan-24

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No.	Assignment	Category of assignment	Planned Start date	Planned End date
137.	Ministry of ICT and Innovation (MINICT)	Ministry	18-Dec-23	12-Jan-24
138.	Ministry of Interior (MININTER)	Ministry	18-Dec-23	12-Jan-24
139.	MINISPORTS	Ministry	18-Dec-23	12-Jan-24
140.	FONERWA	OCGA	27-Dec-23	26-Jan-24
141.	MYCULTURE	Ministry	3-Jan-24	26-Jan-24
142.	Kirehe District	District & CoK	8-Jan-24	23-Feb-24
143.	Kirehe district hospital	PH		
144.	Ngoma District	District & CoK	15-Jan-24	1-Mar-24
145.	Kibungo Referral Hospital	PH		
146.	RAB	Board	15-Jan-24	8-Mar-24
147.	Nyaruguru District	District & CoK	15-Jan-24	1-Mar-24
148.	Munini District Hospital	PH		
149.	University of Rwanda	Board	29-Jan-24	29-Mar-24
150.	MINUBUMWE	Ministry	26-Feb-24	5-Apr-24
151.	Rwanda Investigation Bureau (RIB)	OCGA	4-Mar-24	5-Apr-24
152.	RWANDA REVENUE AUTHORITY(RRA)	OCGA	4-Mar-24	5-Apr-24
153.	RWANDA NATIONAL POLICE (RNP)	OCGA	11-Mar-24	12-Apr-23
154.	Natinal Public Prosectution Authority (NPPA)	OCGA	11-Mar-24	5-Apr-23
155.	NIDA	OCGA	1-Apr-24	26-Apr-24
156.	RGB	Board	1-Apr-24	3-May-24
157.	RGB Project- STRENGTHENING CIVIL SOCIETY ORGANIZATIONS FOR RESPONSIVE AND ACCOUNTABLE GOVERNANCE IN RWANDA (CSO PROJECT)	Project-Other		
158.	RGB Project-DEEPENING DEMOCRACY THROUGH STRENGTHENING CITIZENS' PARTICIPATION AND ACCOUNTABLE GOVERNANCE (DDAG II PROGRAM)	Project-Other		
159.	NATIONAL CHILD DEVELOPMENT AGENCY (NCDA)	OCGA	8-Apr-24	26-Apr-24
	DLA			
160.	Rural Poor Stimulus Facility project (RPSF)	Project-IFAD	3-May-23	19-May-23
161.	Integrated Water resource mgt programme/ Water for Growth Rwanda	Project-Other	21-Aug-23	15-Sept-23

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No.	Assignment	Category of assignment	Planned Start date	Planned End date
162.	Muvumba Water Resources Development Program	Project-AfDB	21-Aug-23	15-Sept-23
163.	ACCESS TO FINANCE FOR RECOVERY AND RESILIENCE PROJECT	Project-WB	21-Aug-23	08-Sept-23
164.	Public Finance Management (PFM) Basket Fund	Project-Other	21-Aug-23	15-Sept-23
165.	U-SACCOs AUTOMATION AND CONSOLIDATION PROJECT TOWARDS COOPERATIVE BANK	Project-Other	21-Aug-23	15-Sept-23
166.	Sustainable Agriculture Intensification and Food Security Project (SAIP)	Project-WB	21-Aug-23	15-Sept-23
167.	Sustainable Agricultural Productivity and Market linkage Project (SAPMP)	Project-Other	21-Aug-23	15-Sept-23
168.	Social Economic Inclusion for Refugees and Host Communities in Rwanda Project (SEIRHCP)	Project-WB	11-Sep-23	6-Oct-23
169.	Gabiro Agribusiness Hub (GAH Ltd)	GBE	18-Sep-23	27-Oct-23
170.	Sebeya Landscape Restoration Pilot Program (SLRPP)	Project-Other	18-Sep-23	13-Oct-23
171.	Rwanda Diary Development Project (RDDP)	Project-IFAD	18-Sep-23	13-Oct-23
172.	Kayonza Irrigation and Integrated Watershed management Project (KIIWP)	Project-IFAD	18-Sep-23	13-Oct-23
173.	Public Finance Management Reform Project	Project-WB	18-Sep-23	13-Oct-23
174.	Single Project Implementation Unit (SPIU-Minecofin)	Project-Other	18-Sep-23	6-Oct-23
175.	Nyamagabe district	District & CoK	9-Oct-23	24-Nov-23
176.	Kaduha Public Hospital	PH		
177.	Gatsibo District	District & CoK	9-Oct-23	24-Nov-23
178.	Ngarama Public Hospital	PH		
179.	Gicumbi District	District & CoK	13-Oct-23	29-Dec-23
180.	Byumba Public Hospital	PH		
181.	MINEMA	Ministry	16-Oct-23	10-Nov-23
182.	Rwanda Water Resources Board	Board	16-Oct-23	10-Nov-23
183.	Partnership for Resilient and Inclusive Small Livestock Markets (PRISM)	Project-IFAD	16-Oct-23	10-Nov-23
184.	NAEB	Board	16-Oct-23	10-Nov-23
185.	Muhabura Multi Choice Limited	GBE	30-Oct-23	1-Dec-23
186.	Musanze District	District & CoK	13-Nov-23	29-Dec-23
187.	Ruhengeri Referral Hospital	PH		
188.	National Human Rights Commission (NHRC)	OCGA	13-Nov-23	8-Dec-23
189.	Karongi District	District & CoK	13-Nov-23	29-Dec-23

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No.	Assignment	Category of assignment	Planned Start date	Planned End date
190.	Kibuye Public Hospital	PH		
191.	MININVEST	Ministry	27-Nov-23	22-Dec-23
192.	Kamonyi District	District & CoK	4-Dec-23	5-Jan-24
193.	Rwanda Polytechnic	Board	11-Dec-23	26-Jan-24
194.	Rwanda Management Institute (RMI)	OCGA	27-Dec-23	12-Jan-24
195.	RSSB-Akagera Game Lodge	GBE	3-Jan-24	2-Feb-24
196.	RSSB-UDL (Ultimate Developers Ltd)	GBE	3-Jan-24	2-Feb-24
197.	RSSB-Rwanda Ultimate Golf Course Ltd	GBE	3-Jan-24	2-Feb-24
198.	Rwanda Correctional Service (RCS)	OCGA	8-Jan-24	1-Mar-24
199.	Office of the Ombudsman	OCGA	15-Jan-24	2-Feb-24
200.	Rwanda Polytechnic Corporate Limited	DI	22-Jan-24	19-Feb-24
201.	Gisagara District	District & CoK	29-Jan-24	15-Mar-24
202.	Kibirizi Public Hospital	PH		
203.	MINADEF	Ministry	5-Feb-24	1-Mar-24
204.	Higher Education Council (HEC)	OCGA	5-Feb-24	1-Mar-24
205.	MIFOTRA	Ministry	5-Feb-24	1-Mar-24
206.	Rwanda Public Procurement Authority (RPPA)	OCGA	5-Feb-24	1-Mar-24
207.	MINAGRI	Ministry	19-Feb-24	15-Mar-24
208.	National Land Authority (NLA)	OCGA	4-Mar-24	29-Mar-24
209.	Rwanda Elders Advisory Forum	OCGA	4-Mar-24	29-Mar-24
210.	Rwanda Cultural Heritage Academy	OCGA	4-Mar-24	29-Mar-24
211.	MININFRA	Ministry	4-Mar-24	29-Mar-24
212.	Institute of Legal Practice and Development (ILPD)	OCGA	4-Mar-24	22-Mar-24
213.	RSSB	GBE	22-Apr-24	12-Jul-24
	QAD			
	Regional Rusumo Falls Hydroelectric Project	Special audit	28-May-23	30-Jun-23
214.	Ministry of Finance and Econimic Planning (MINECOFIN)	Ministry	18-Sep-23	22-Mar-24
-	National Treasury	National Treasury		
-	SCFS	SCFS		

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No.	Assignment	Category of assignment	Planned Start date	Planned End date
215.	Rwandair	GBE	4-Sep-23	17-Nov-23
216.	Rwanda Airport Company	GBE	20-Nov-23	19-Jan-24
	Outsourcing			
217.	Bella Flowers	GBE	TBD	TBD
218.	REMCO	GBE	TBD	TBD
219.	RBA	GBE	TBD	TBD
220.	C4ICP	GBE	TBD	TBD
221.	Prime Holdings	GBE	TBD	TBD
222.	RCAA	GBE	TBD	TBD
223.	Rwanda Finance	GBE	TBD	TBD
224.	Rwanda Grains and cereals	GBE	TBD	TBD
225.	RNIT	GBE	TBD	TBD
	TOTAL	225		

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Appendix 3: Planned Performance, IT and Special audits

A) Performance audits			
01	Performance audit on management of investments made by AGACIRO Development Fund	AGACIRO Development Fund, MINECOFIN	Economic
02	Performance audit on management of group settlement sites	City of Kigali, Districts	Infrastructure
03	Performance audit on management of investment incentives	RRA, RDB	Investment
04	Performance audit of Electronic Billing Machine System	RRA	Trade
05	Performance audit of Ejoheza Long-Term Savings Scheme		
06	Performance audit on management of education for students with special needs	MINEDUC, REB	Education
07	Performance audit of centralized procurement of ICT equipment and infrastructure	RISA	ICT
08	Performance audit of Integrated Crafts Production Centres (ICPCs)	LODA, MINALOC	Economic
09	Performance audit on Public Procurement	-	-
10	Performance audit of BDF (Credit Guarantee)	BDF	Economic
11	Performance audit of land use and management in Rwanda	RNLA (MOE)	Environment
12	Performance audit on effectiveness of Early Childhood Developments (ECDs) interventions to eradicate stunting	NCDA, RBC	Social Protection
13	Performance audit of Agriculture Inputs	RAB	Agriculture
14	Performance audit on roles and responsibilities of RICA, RFDA and RSB	RICA, RFDA, RSB	Governance
15	Follow up of the performance audit of management of medical equipment in health facilities	MoH	Health
16	Performance audit on criminal Justice process.	MINIJUST	Justice
B) 1. IT Audits			
01	Management & Evaluation Information System for VUP Beneficiaries	LODA	ICT/Local Administration

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02	Follow up of IT Audit of health systems	MOH, RBC	ICT/Health
03	Audit of Electronic Billing Machine System	RRA	Trade
04	IS audit of Land Administration Information System (LAIS)	NLA	ICT/Environment
05	WebGIS (Master plan)	CoK	ICT/Infrastructure
06	SDMS	MINEDUC, MINECOFIN	ICT/Education
07	IS Audit of Smart NKUNGANIRE	RAB	ICT/Agriculture
	B.2. IT Supports		
01	IT support to Financial audit of WASAC	WASAC	
02	IT support to Financial audit of REG	REG	
03	IT support to Financial audit of RURA	RURA	
04	IT support to Financial audit of CHUK	CHUK	
05	IT support to Financial audit of RSSB	RSSB	
06	IT support to Financial audit of HEC	HEC	
07	IT support to Financial audit of RRA	RRA	
08	IT support to the audit of SCFS	MINECOFIN	
	C) Special audits		
01	DLI #3: Number of accredited new or updated programs taught by staff participating in Industry Attachments in energy, transport and logistics and manufacturing		Education Sector - Priority Skills for Growth (PSG) Program
02	DLR #9.1 – Contracts signed by UR and RP with technical support firm(s) on integrated package (facilities and ICT-enabled pedagogies) for effective delivery of new/updated programs in energy, transport and logistics and agro-processing		
03	DLR #9.2 - Implementation of staff recruitment plan by recruitment of qualified individuals to fill the required number of staff positions		
04	DLR #9.3 - Implementation of staff development plan through training and enrollment of faculty in Bachelor's, Master's and PhD programs		
05	DLI 1-1: Improve System Average Interruption Duration Index (SAIDI) for 30/15kV network (15 minutes)		Infrastructure Sector - Scaling-Up Electricity Access Program II
06	DLI 1-2: Installation of SCADA/DMS		

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07	DLI 2-3: Additional length of MV (30/15kV) distribution lines constructed or upgraded (km)		
08	DLI 4: Implementation of the capacity building and technical assistance program		
09	Rwanda Housing Finance Project - Performance-Based Condition (PBC) # 4: New affordable residential housing units supported by the GoR infrastructure support program		Infrastructure Sector - Rwanda Housing Finance Project - Performance Based Condition
10	Rwanda Housing Finance Project - Performance Based Condition (PBC) # 3: Development of Guidelines on Public-Private Partnership in affordable housing development		
11	DLI 5: New irrigation area identified, developed and/or managed where commercial viability has been a determining appraisal criterion.		Agriculture Sector - Transformation of agriculture sector program 4 - Program for Results Phase 2