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Enhancement of Oversight and Accountability of Audit Committee in the Public Sector

Course Overview

The **"Tanzania Public Sector Audit Committee Excellence Program"** is a 5-day intensive residency. In Tanzania, Audit Committees serve as the primary link between management, internal auditors, and the CAG. This course moves beyond theoretical oversight to practical "Impact Oversight." It equips members with the skills to scrutinize financial statements, monitor the implementation of audit recommendations, and oversee the transition to **Accrual-Based IPSAS** (International Public Sector Accounting Standards), ensuring "Clean Certificates" for their respective entities.

Program Objectives

By the end of this program, participants will be able to:

- **Interpret** the legal mandate of Audit Committees as per the Treasury Circulars and the PFM Act of Tanzania.
- **Analyze** CAG reports and internal audit findings to identify systemic institutional weaknesses.
- **Evaluate** the effectiveness of Internal Control Frameworks (COSO) and Risk Management strategies.
- **Oversee** the integrity of financial reporting and compliance with the National Board of Accountants and Auditors (NBAA) standards.
- **Strengthen** the independence of the Internal Audit function within their MDAs (Ministries, Departments, and Agencies) or LGAs (Local Government Authorities).

Course Coverage (Modules)

Day 1: Legal Framework and Mandate

- **Tanzanian Regulatory Environment:** Reviewing the Public Finance Act (2001) and Local Government Finance Act (CAP 290).
- **The Audit Committee Charter:** Roles, responsibilities, and the "Independence" requirement.

- **The PFM Cycle in Tanzania:** Understanding where oversight fits in the budget and expenditure process.

Day 2: Financial Oversight and IPSAS Compliance

- **Scrutinizing Financial Statements:** Key areas of concern for non-finance committee members.
- **IPSAS Transition:** Monitoring the implementation of Accrual-Based accounting standards in Tanzania.
- **Reviewing External Audit Reports:** How to read and act upon the CAG's Management Letters.

Day 3: Risk Management and Internal Controls

- **The COSO Framework:** Assessing the "Tone at the Top" and control activities.
- **Risk-Based Auditing:** Ensuring the Internal Audit plan addresses high-risk areas (Procurement, Payroll, and Projects).
- **Cybersecurity Oversight:** Monitoring IT risks and the security of the **IFMIS/LGRCIS** systems.

Day 4: Performance Auditing and Value for Money (VfM)

- **Beyond Compliance:** Oversight of Performance Audits (Economy, Efficiency, and Effectiveness).
- **Tracking Recommendations:** Developing a robust "Implementation Tracking Matrix" for audit queries.
- **The Audit Committee vs. PAC/LAAC:** Understanding the relationship with Parliamentary Oversight Committees.

Day 5: Ethics, Whistleblowing, and Reporting

- **Anti-Corruption Strategies:** The committee's role in the National Anti-Corruption Strategy and Action Plan (NACSAP).
- **Whistleblowing Mechanisms:** Protecting the integrity of the institution through safe reporting channels.
- **Action Planning:** Drafting an "Annual Audit Committee Work Plan" and an "Annual Report to the Accounting Officer."

Target Participants

- **Chairpersons and Members of Audit Committees** in MDAs and LGAs.
- **Internal Auditors and Heads of Internal Audit (HIAs).**
- **Accounting Officers** (Permanent Secretaries, DEDs, CEOs of Parastatals).

- **Board Members** of Government Agencies and State-Owned Enterprises.
- **Representatives from the Internal Auditor General's Office (IAG).**

Expected Outputs

Participants will graduate with a **"Oversight Mastery Toolkit"** containing:

- **A Tailored Audit Committee Charter:** A draft document customized for their specific institution's needs.
- **Audit Query Tracker:** A digital or manual template for monitoring the status of CAG and Internal Audit recommendations.
- **An Institutional Risk Register Template:** A tool to help the committee oversee the most critical threats to the organization.
- **A Sample "Report to the Accounting Officer":** A professional template for presenting committee findings and recommendations

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