

## **Office of the Auditor General**

### **Areas of Responsibility**

The Office of the Auditor General is the Supreme Audit Institution of this country, which has been established under Section 124 of the Constitution of Botswana and is headed by the Auditor General.

The Office of the Auditor General is the external auditor of the Government of Botswana. It is mandated by the Constitution of Botswana under Section 124, Public Audit Act and the Local Authorities and Township Act to audit public accounts of ministries, local authorities and selected parastatals. The Auditor General carries out this task to ensure that there is accountability by the Executive to the Legislature in the use of public resources entrusted to them.

### **Departments/Sections of the Ministry**

- Central Government Audit
- Local Government Audit
- Performance Audit
- Specialised Audit
- Policy, Research and Development
- Information Technology Audit
- Corporate Services

### **Departments/Sections and Key Functions**

The OAG offers a range of audit services including financial audit or certification audits on the basis of which the Auditor General forms an opinion on the accuracy, truth, fairness and completeness of the financial statements of central government and extra ministerial departments. The OAG also carries out regulatory and performance audits (Value for Money Audits) that focus on the Economy, Efficiency and Effectiveness (3Es) in the use of public funds.

#### **Central Government Audit**

The objective of the Division is to "ensure that finances appropriated to

the Central Government are collected, safeguarded and judiciously expended for the purpose intended and that value for money is secured in the utilisation of funds".

### **Local Government Audit**

The objective of the Division is to "ensure that the finances appropriated to local Authorities are collected, safeguarded and judiciously expended for the purposes intended and that value for money is secured in the application of funds".

### **Performance Audit**

The objective of the Division is to "look into the goals of ministries, departments, extra ministerial departments, parastatals and local authorities operations with a view to ascertaining whether those goals are being achieved in the most economic, efficient and effective way and to report any shortcomings to Parliament with recommendations thereof".

### **Specialised Audits**

The Specialized Audit function was established to specifically initiate and undertake investigative and forensic audits where there is suspicion of financial irregularity (such as fraud and financial mismanagement) in any public institution. The initiatives of this division would be informed by the findings from other divisions, or at the request of the Public Accounts Committee or at the behest of the Auditor General if she is of the opinion that there might be financial irregularities in any of the entities that form part of OAG audit universe.

### **Policy, Research and Development**

The overall responsibility of the division is to give guidance on policy direction and application, and ensure that the Office of the Auditor General adheres to the quality control system comprising national laws, systems, policies, procedures, standards and best practice, so that audit reports issued are appropriate in the circumstances.

### **IT Audit**

The objective of IT Audit is to collect and evaluate evidence to determine whether government computer systems safeguard assets, maintain data integrity, allow organizational goals to be achieved effectively while using resources efficiently. In light of the increasing dependency on electronic systems across government, there is need to express an opinion on whether adequate controls are instituted and operate effectively to mitigate the challenges presented by adopting such systems. IT Audit serves as a support function to other divisions like Financial Audit and Performance Audit.

## **Corporate Services**

The overall purpose of Corporate Services Division is to provide, coordinate and manage a full range of resources and support services.

## **Ministry Contact Details**

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