

**THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED BY THE
REPUBLIC OF NAMIBIA**

ARTICLE 9

Management of Public Finances

REPUBLIC OF NAMIBIA (FOURTEENTH MEETING)



REPUBLIC OF NAMIBIA

Information in relation to strengthening the role of Supreme Audit Institutions in the prevention and fight against corruption (resolution 9/3 of the Conference of the States Parties to the United Nations Convention against Corruption)

1. Please describe (cite and summarize) the measures/steps that your country has taken, if any, (or is planning to take, together with the related time frame) to implement the Convention and to promote the implementation of resolution 9/3.

In relation to article 9, paragraph 2 and measures/steps that have been taken, States parties may wish to consider including the following:

- **Measures taken to promote, in accordance with the fundamental principles of the legal systems, the independence of the supreme audit institution;**

➤ **Article 127, Constitution of the Republic of Namibia.**

(1) There shall be an Auditor-General appointed by the President on the recommendation of the Public Service Commission and with the approval of the National Assembly. The Auditor-General shall hold office for five (5) years unless removed earlier under Sub-Article (4) hereof or unless he or she resigns. The Auditor-General shall be eligible for reappointment.

(2) The Auditor-General shall audit the State Revenue Fund and shall perform all other

functions assigned to him or her by the Government or by Act of Parliament and shall report annually to the National Assembly thereon.

(3) The Auditor-General shall not be a member of the public service.

(4) The Auditor-General shall not be removed from office unless a two-thirds majority of all the members of the National Assembly vote for such removal on the ground of mental incapacity or gross misconduct.

- **Measures taken to implement policies for the effective operation of the supreme audit institutions in accordance with the principles and standards formulated by the International Organization of Supreme Audit Institutions,**
 - **with regard to ensuring the proper management of public finances and public property, and**
 - **in areas such as public procurement**

➤ **Section 24 (1), State Finance Act 1991.**

(1) The Treasury may issue instructions -

(c) prescribing, subject to the provisions of section 4, a system which shall be observed in relation to the collection, receipt, custody, banking, payment, disposal and control of, accounting for, and supervision over State moneys, and providing for any examination in relation to any such system;

(d) prescribing a system which shall be observed in relation to the control over and the disposal and stocktaking of, stamps, securities held in respect of debts due to the State Revenue Fund, forms having a face or potential value, equipment, stores and other movable goods owned or leased by the State, and providing for any examination in relation to any such system;

- **Measures taken to promote transparency and accountability in the management of public finances, including through a system of accounting and auditing standards and related oversight;**

➤ **Section 26 (1) (b), State Finance Act 1991**

- (1) Whenever the Auditor-General performs his or her duties in terms of this Act -
- (b) the Auditor-General or any competent person employed in the office of the Auditor-General -
- (v) may investigate and enquire into any matter, including the efficiency of internal control measures. Connected with expenditure chargeable to, and revenue to the benefit of, the State Revenue Fund or the funds of the statutory institution concerned;

Section 8 (3), State Finance Act 1991

The powers and duties conferred or imposed upon an accounting officer by or under this Act or any other law may be exercised or performed by the accounting officer personally or by an officer in his or her ministry or public office engaged in carrying out the said provisions under the control, direction or supervision of the accounting officer concerned.

Section 5 (4), Public Service Act 1995.

- (4) Except as otherwise provided in this Act, any approval other than an approval relating to a particular person granted by the Prime Minister in terms of this Act shall, if it involves expenditure from revenue, not be carried out unless prior approval for such expenditure has been obtained from the Treasury.

The internal audit departments at each ministry verify systems of risk management and internal control. In addition, loss control committees have been established at each ministry. Namibia has established a Parliamentary Standing Committee on Public Accounts which seeks to address shortcomings in public service financial management.

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- **Measures taken to promote examining, periodically or as necessary, the applicable financial and accounting frameworks and procedures, in order to determine their effectiveness in the fight against corruption;**

- **Office of the Auditor-General**

- (1) The Office of the Auditor-General is established pursuant to Article 127 of the Constitution and has the responsibility to audit the accounts of all offices ministries and agencies (OMA's) of central government, of local and regional authorities, of parastatals and statutory bodies. The Auditor-General and his or her staff are entitled to seek explanations from employees of the institutions undergoing an audit to assist in fulfilling their functions.
- (2) The Auditor-General reports regularly weaknesses in systems of financial accounting and control which were identified during the audit and recommends ways in which improvements can be made to reduce risk of errors, misuse of monies and fraud.
- (3) In line with current private sector auditing standards, the Auditor General does not have the duty of detecting fraud or corruption but nevertheless plays an important role in prevention through its reports and recommendations and also through the few performance audits which it has been able to conduct. The primary responsibility for detecting fraud and corrupt practices lie with the internal audit sections of the audited institutions, but it is acknowledged that many of the aforesaid institutions, lack the human resource capacity to fulfil this responsibility.

- **Section 23 of the Auditor General Bill provides that:**

Guiding principles, practices and standards of auditing

23. (1) The Auditor-General must determine and publish in writing-
- (a) the guiding principles, best practices and auditing standards to be applied in performing any audit referred to in this Act;
 - (b) the frequency, nature and scope of such audits; and

- (c) procedures for the handling of complaints when performing such audits.
- (2) The Auditor-General may-
 - (a) make different determinations on the matters mentioned in subsection (1) for different categories of audits based on recognised best practice; or
 - (b) issue specific directives on those matters in any specific case.
- (3) Without limiting subsection (1), at the conclusion of an audit or a special audit in terms of this Act, the Auditor-General must provide the accounting officer and the governance authority of the public entity concerned with a draft report including findings and recommendations, and the accounting officer and the governance authority must provide a written response on such report to the Auditor-General within 10 days or such longer period not exceeding 30 days agreed to by the Auditor-General on good cause shown.
- (4) The Auditor-General may subject to subsections (5)-
 - (a) issue general auditing standards applicable to public entities, which standards must, as far as is possible and practicable conform to international auditing standards;
 - (b) adopt international auditing standards applicable to the auditing of public entities in Namibia;
- (5) In issuing or adopting auditing standards in terms of subsection (4), the Auditor-General must take into account all relevant factors, including-
 - (a) best auditing practices, both locally and internationally; and
 - (b) insofar as is practicable applicable international auditing standards, principles and practices;
 - (c) the capacity of the Auditor-General and the auditing profession to comply with those standards.
- (6) For purposes of this Act, the Auditor-General adopts international auditing standards by incorporating them by reference into an auditing standard.
- (7) Any international auditing standard incorporated as contemplated in subsection (6) may incorporate such standard partly or in full and may incorporate it with such amendments as are indicated in the auditing standards.

- (8) International auditing standards incorporated as contemplated in subsection (6), will form part of the auditing standards concerned.
- (9) Auditing standards incorporating international auditing standards as contemplated in section (6) must mention the international body that issued the international standard concerned and identify the international auditing standard with the name or number given by the international body concerned in the auditing standards.
- (10) The Auditor-General must avail copies of all international standards adopted in terms of this section in electronic format to any person during the hours determined by the Auditor-General on the payment of the prescribed fees.
- (11) The Auditor-General may request a peer organisation to undertake a periodic review of the quality control processes and business practices of the Auditor-General to ensure a high standard of auditing and consistency in the application of auditing standards.
- (12) For purposes of this section-
 - (a) “international body” refers to the International Federation of Accountants, the International Public Sector Accounting Standards Board, the International Auditing and Assurance Standards Board or a similar body recognised by the Auditor-General;
 - (b) “peer organisation” means a professional body which is able to conduct a periodic review of the Auditor-General’s quality control systems and business practices and make recommendations for improvement.

- **Measures taken to ensure that the audited entities respond to the findings of the audit reports, implement the recommendations of the supreme audit institutions and take appropriate corrective action, including criminal prosecution, to ensure the proper management of public affairs and public property;**

➤ **The Auditor General Bill contain provisions that addressed the following:**

- (1) In 2019 the Local authorities have adopted IPSAS as per directive from the Ministry of Urban and Rural Development.
- (2) Offices, Ministries and Agencies (OMAs) audited by the supreme audit institution were instructed to report using full IFRS/IPSAS.
- (3) The SAI made an emphasis on the use of committees (Internal audit and risk committee)
- (4) Non-compliance must be reported to the national assembly through a special report.
- (5) The Bill will address the situation whereby clients who do not submit statements on time, by imposing penalties in individual capacity (accounting officer).
- (6) Stakeholder engagement every year in an effort to bridge the audit gap (audit gap is the difference between what the public thinks auditors do and what the auditors actually do).
- (7) Yearly engagements to discuss changes in accounting frameworks (e.g., IFRS on financial instruments)
- (8) Yearly engagements emphasising on more disclosures for the benefit of stakeholders
- (9) The entity will retain same audit opinion until the outstanding matters are resolved
- (10) Recommendations are made to those in charge with governance to notify respective stakeholders when irregularities are identified.
- (11) Supreme Audit Institution is currently busy and implementing professionalization to strengthen existing ethics
- (12) Supreme Audit Institution is currently participating in regional audits sharing experience with other Supreme Audit Institutions

(13) Besides national legislature (Public Accounts Committee) PAC and the Supreme Audit Institution is involved in Southern Africa Development Community Organisation of Public Accounts Committees (SADCOPAC) and African Organization for Public Accounts Committees (AFROPAC) which comprises of Public Account Committees in African legislatures.

(14) The SAI serves as an advisor at Public Accounts Committee (PAC).

(15) Supreme Audit Institution have staff members on secondment i.e. Deloitte, BDO among others in an effort to bring Chartered Accountants on board, as part of its professionalization drive

(16) Supreme Audit Institution avail funding through staff development where tuition fees is paid for the courses that benefits the office

(17) Employees are involved in strategic planning, identification of risk and implementation

(18) Supreme Audit Institution is currently auditing the compliance and implementation of the Procurement Act 2015 as amended.

• **Measures taken to involve the supreme audit institutions and the internal audit units in the country reviews under the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, in particular in relation to the review of the implementation of chapter II, on preventive measures, including in the country visits, where applicable;**

➤ In the preparation of the self-assessment checklist, Namibia formed a team consisting of officials from the Ministry of Justice and officials from the Anti-Corruption Commission. Consultative meetings were held at the Anti-Corruption Commission headquarters and at the Ministry of Justice. Several stakeholders were invited to provide information under specific Articles that deal with issues in their respective fields. In addition, zoom meetings and meetings in person were held. Responses were received from stakeholders via e-mails. Regular

meetings were held between the Ministry of Justice, Financial Intelligence Center and Anti-Corruption Commission to finalize the assessment.

Institutions consulted are as follows:

- (1) Anti-Corruption Commission
- (2) Financial Intelligence Centre
- (3) Office of the Auditor General
- (4) Office of the Prosecutor General
- (5) Office of the Attorney General
- (6) Office of the Judiciary
- (7) National Assembly
- (8) Office of the Prime Minister

- (10) Office of the Ombudsman

- (11) Public Service Commission
- (12) Electoral Commission of Namibia
- (13) Ministry of Finance
- (14) Ministry of Information Technology and Communication
- (15) Ministry of Lands, Agriculture and Forestry.

- **Measures taken to promote integrity and honesty through the application of codes of conduct in the supreme audit institutions and in particular measures for aligning these codes of conduct with the Code of Ethics promulgated by the International Organization of Supreme Audit Institutions;**

➤ **Section 10 of the Auditor General Bill the following:**

Conduct of staff members and disclosure of interests

- 10** (1) A staff member may not-
- (a) engage in an activity that undermines or has the potential of undermining the integrity of the Auditor-General and the Office of the Auditor-General;

- (b) participate in any audit, investigation or decision concerning a matter in respect of which the staff member has a financial or other personal interest; or
- (c) use any confidential information obtained in the performance of his or her functions as a staff member to obtain, directly or indirectly, a financial or other advantage for the staff member or any other person.

(2) A staff member must, as soon as practical after his or her appointment, in writing disclose to the Auditor-General any direct or indirect financial or other personal interest which the staff member has in any business carried on in Namibia or elsewhere and all subsequent changes to such interests.

(3) A staff member who has a direct or indirect interest in any matter-

- (a) pending before the Auditor-General; or
- (b) which is likely to conflict with any matter concerning the duties and functions of the Auditor-General,

must as soon as practicable after the relevant facts have come to his or her knowledge disclose in writing to the Auditor-General the nature of his or her interest.

(4) A staff member who has an interest to which the disclosure contemplated in subsection (3) relates-

- (a) may not be present during the deliberations or decision on such matter by the Auditor-General;
- (b) must withdraw from any further deliberations or decision on such matter by the Auditor-General, if he or she was present at a meeting concerning such matter;
- (c) may, despite paragraph (a) and (b), remain in the meeting and participate in the deliberations on the subject matter in respect of which the declaration of interest was made, if the Auditor-General after assessing the interests so declared determines that the staff member need not withdraw from the meeting and this determination must be recorded in the minutes of the meeting.

(5) The Auditor-General or Deputy Auditor-General may not participate in any meeting or be involved in any decision in which he or she or his or her spouse, parent, child or

business partner has any direct or indirect conflict of interest, which prevents or is likely to prevent the Auditor-General or Deputy Auditor-General from performing his or her functions in a fair, unbiased and proper manner.

- (6) The Auditor-General must establish a code of conduct containing acceptable ethical standards and conflict of interest guidelines applicable to all staff members, including the Deputy Auditor-General, and periodically review and if appropriate revise the code of conduct at least once every two years.
- (7) For purposes of this section, "staff member" includes the Auditor-General and Deputy Auditor-General and a duty of disclosure to the Auditor-General imposed on a staff member must be construed as a duty of disclosure to the Minister, where such staff member is the Auditor-General.

• **Measures to increase trust in supreme audit institutions, anti-corruption bodies and governmental and public institutions as a whole;**

➤ **National Anti-Corruption Strategy and Action Plan (2021 – 2025)**

Namibia has developed a national strategy to consolidate Namibia's commitment to a corrupt-free nation. The Strategy provides for the establishment of integrity committees to promote ethical values within public institutions. The implementation of the Strategy has facilitated the realization of Namibia's Vision 2030.

Against this background, all components of society ranging from individuals, families, community, non-governmental organisations, media, public sector, private sector, political leaders and religious leaders must form a strong network against mismanagement of public resources, poor service delivery and corruption.

The Strategy comprises of six Strategic objectives that are aimed to prevent corruption in Namibia, namely:

- i) increasing the level of political accountability
- ii) preventing corruption in government offices, ministries, agencies and public enterprises

- iii) strengthening efforts to deter corruption
- iv) conducting extensive anti-corruption education
- v) preventing corruption in private sector
- vi) engaging civil society and the media in combating corruption

The National Anti-Corruption Strategy and Action Plan 2016 – 2019 established the National Anti-Corruption Steering Committee (NACSC), which oversees the implementation of the Strategy of which the ACC is the secretariat. NACSC was launched on 26 September 2016 and oversees the monitoring of the implementation of the NACS.

Section 3 (f) of the Anti-Corruption Act, 2003 provides as follows:

The functions of the Commission are:

- (f) to take measures for the prevention of corruption in public bodies and private bodies, including measures for –

[...]

- (iii) educating the public and disseminating information on the evil and dangers of corruption, including through the publication and distribution of brochures and pamphlets or the holding of public conferences;

- (iv) enlisting and fostering public confidence and support in combating corruption;

- **Measures taken to build and strengthen relations between national legislatures and supreme audit institutions, and to encourage national legislatures to be aware of the findings of supreme audit institutions so that they may be taken into account when exercising parliamentary functions;**

- **Section 14 of the Auditor General Bill make provisions for the establishment and constitution of Oversight Authority and Duties of the Oversight Authority which state inter alia:**

14. (1) The Oversight Authority consists of 5 members comprising-
 - (a) the Chairperson of the Public Accounts Committee;
 - (c) the Deputy-Chairperson who must be a member of the National Council;
 - (d) the Auditor-General; and
 - (e) an additional member appointed by the Assembly for a term of five years, provided that such member may not be a member of the legislative or executive organs of the State.

 - (2) The Chairperson of the Public Accounts Committee is the chairperson of the Oversight Authority and he or she may regulate the procedures and meetings of the Oversight Authority in the manner he or she deems fit, provided that the Oversight Authority must meet at least four times per year.
 - (3) The Secretary of the Assembly appointed or designated under Article 52(1) of the Constitution must provide administrative and secretariat support services to the Oversight Authority.
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15. (1) In addition to any other duties assigned in terms of this Act, the Oversight Authority must -
 - (a) ensure the independence, impartiality, integrity and effectiveness of the Auditor-General and assist and protect the Auditor-General in the performance of his or her duties and functions in terms of the Constitution and this Act;
 - (b) advise, report and make recommendations to the Assembly on reports issued by the Auditor-General in terms of this Act; and
 - (c) make recommendations to the National Assembly on the curtailing of wasteful, fruitless or unauthorized expenditure by public entities, whenever the Auditor-General during an investigation, examination, audit or special audit identifies and reports on the incidence of such expenditure.

[...]

Section 28 of the Auditor General Bill provides as follows:

Attending meetings of committees of Assembly and expert opinion

28. (1) The Auditor-General or staff members authorised by him or her may attend meetings of the Public Accounts Committee, other committees of the Assembly or public hearings where reports tabled in the Assembly in terms of this Act are transmitted for discussion in order to provide administrative and other support to those committees or the Assembly.
- (2) The Auditor-General may when requested by the Speaker provide expert opinions to the Assembly regarding matters within his or her professional knowledge, including comments on financial bills.

• **Measures taken to strengthen the national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption;**

➤ **Anti-Corruption Commission (ACC)**

On 7 December 2012, the Anti-Corruption Commission signed a memorandum of Understanding with Namibia Competition Commission to enhance cooperation between the two institutions.

In 2009, ACC has signed the Memorandum of Understanding with Financial Intelligence Center to share information on money laundering and other corruption-related matters.

On 3 August 2011, another memorandum of Understanding was signed between the Anti-Corruption Commission and Roads Authority to enhance cooperation in the provision of investigative service.

Regional Forums

Regional were created in all the thirteen regions on Namibia, these forums are chaired by Regional Governors, held once a year and attended by different stakeholders to share updates on the implementation of the National Anti- Corruption Strategy and Action Plan. The under listed institutions or stakeholders form part of the Regional Forums.

Traditional Authorities

Local Authorities

Regional Councils

Offices, Ministries and Agencies (OMAs)

Private Sector

Non-Governmental Organizations

Civil Society Organizations

Churches

Community leaders and

Students Organizations

Partner institutions (Peer-To-Peer Learning Alliance)

The initiative by the GIZ to bring together four Anti-Corruption Authorities (ACA) from Africa namely; Kenya, Uganda, Namibia and Tanzania during the foundation workshop held in Frankfurt, Germany, in May 2019. The organisation and the establishment of peer alliance was taken in line with Chapter 2, Article 6 of the United Nation Convention Against Corruption (UNCAC). The same initiative was also taken in line with Agenda 2030 setting out the Sustainable Development Goals (SDG). Namibia is a signatory to both the UNCAC and SDG, which made it possible for Directorate of Public Education and Corruption Prevention to join the Peer-To-Peer Learning Alliance.

On the 12 of August 2021, The Government of the Republic of Botswana, through the Directorate on Corruption and Economic Crime and the Government of the Republic of Namibia, through the Anti-Corruption Commission signed a Memorandum of Understanding on cooperation in combating corruption.

➤ **Office of the Auditor General (SAI)**

The Office of the Auditor-General is the SAI of the Namibian State and as such is a member of the International Organisation of Supreme Audit Institutions ("INTOSAI") as well as the African Organisation of Supreme Audit Institutions ("AFROSAP") and AFROSAI-E. As part of these memberships the Office of Auditor-General has adopted the International Standards of Supreme Audit Institutions ("ISSAI").

The ISSAI has had their genesis in the Lima Declaration of Guidelines on Auditing Precepts adopted by INTOSAI in 1977 (“the Lima Declaration”) and which is regarded as the guiding authority or magna carta, of government auditing, as it laid the foundational principles necessary for audits and audit institutions to achieve independent and objective results.

Besides national legislatures (Public Accounts Committee) PAC and the Supreme Audit Institution is involved in Southern Africa Development Community Organisation of Public Accounts Committees (SADCOPAC) and African Organization for Public Accounts Committees (AFROPAC) which comprises of Public Account Committees in African legislatures.

The Office of Auditor General has a capacity building collaboration or arrangement with SAI Norway and African Organisation of English-Speaking Supreme Audit Institutions (AOESSAI). The Office of Auditor General is also collaboration in terms of professionalising public audit, as well as capacity building with Institute of Chartered Accountants in Namibia (ICAN), Namibia Institute of Professional Accountants (NIPA) and Public Accountants and Auditor’s Board (PAAB).

Stakeholder engagement every year in an effort to bridge the audit gap (audit gap is the difference between what the public thinks auditors do and what the auditors actually do).

Yearly engagements to discuss changes in accounting frameworks (e.g., IFRS on financial instruments)

Supreme Audit Institution is currently participating in regional audits sharing experience with other Supreme Audit Institutions

- **Measures taken to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other governmental bodies operating in the field of combating corruption, including for consultative purposes;**

The Government of the Republic of Namibia has established the National Anti-Corruption Strategy and Action Plan (NACSAP) which is premised on synergy. It aims to bring all stakeholders together to promote effective governance by aligning the Strategy activities to their respective institution's Strategic Plans.

Good governance is key to Namibia's economic growth and development, as indicated under the fourth pillar of National Development Plan 5 (NDP5). To achieve this, all sectors will be required to develop policies and programs that promote transparency and accountability, which aligns with achieving Outcome 4 of the UN Partnership Framework (UNPAF) 2019-2023. The NACSAP outlines the activities and action plan to be implemented over five years (2021-2025) and ensure that the activities are embedded in implementing institutions Strategic Plans, and furthermore, enforces the National Anti-Corruption Strategy and Action Plan 2016-2019 evaluation report recommendations and contributes to the Sustainable Development Goals (SDG 16), target '16.5' as well as SDG 9: 'Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation' and SDG 17: 'Strengthen the means of implementation and revitalize the global partnership for sustainable development'.

The ACC will implement the Strategy as the Strategy Steering Committee's coordinating agency together with other implementing partners, policymakers, external stakeholders, development partners, and the broader public. Most of the actions of NACS have been retained in the NACSAP, as they are enshrined in the lead institutions' mandate, some were not fully implemented. The NACSAP revisited the strategic objectives to ensure that they respond to current and evolving national needs (integrity systems, good governance, and accountability) in the sectors initially enshrined in the Strategy and other sectors such as environment, agriculture, tourism and others deemed relevant in this Strategy.

The NACSAP was developed in consultation with stakeholders. Regional consultation meetings were held from 26 April to 22 July 2021 as well as a validation workshop and National Conference held on 19 August 2021 and 20 October 2021, respectively.

- **Measures taken to promote transparency including by publishing findings of both the anti-corruption bodies and the supreme audit institutions;**

Thus, the Auditor-General has a fundamental role in overseeing the management of public funds and in ensuring the quality and credibility of the State's reported financial data by the auditing of the State's revenue and spending. Therefore, the Auditor-General is appointed by virtue of the

Constitution to provide a check on the State's use of public resources through regular audits of the national budget and expenditures incurred by the State and by making the results of such audits available to Parliament and the public.

These constitutional dictates are in accordance with international best practice which holds that supreme audit institutions (SAIs) are tasked to provide objective and unbiased information on how public resources and funds are managed. Generally, it is accepted that a SAI has a pivotal role in ensuring and improving the performance and accountability of public sector institutions, as well as the effectiveness of their programs and policies.

Section 16, Anti-Corruption Act, 2003

Annual report

- (1) The Director-General must submit to the Prime Minister, not later than 31 March of each year, a report on the activities of the Commission during the previous year.
- (2) The Prime Minister must submit the report of the Director-General to the National Assembly within 30 days after receipt thereof or, if the National Assembly is not then in session, within 30 days after commencement of its first ensuing session.

The national corruption perception survey is used as the evaluation tool on the effectiveness and performance of the ACC.

- **Measures taken to enhance the capacity of supreme audit institutions and develop the skills of their members and staff in preventing and combating corruption, including through training, education and knowledge exchange;**

Office of the Auditor General (Supreme Audit Institution)

Supreme Audit Institution have staff members on secondment i.e. Deloitte, BDO among others in an effort to bring Chartered Accountants on board, as part of its professionalization drive.

Supreme Audit Institution avail funding through staff development where tuition fees is paid for the courses that benefits the office.

Employees are involved in strategic planning, identification of risk and implementation.

Anti-Corruption Commission (ACC)

The ACC has been collaborating with the UN Office on Drugs and Crime (UNODC), Transparency International and the German Development Agency GIZ. At the regional level, the ACC has also been working on capacity building in relation to corruption prevention measures together with the African Union Advisory Board on Corruption, the Commonwealth Africa Anti-Corruption Centre, and the Southern African Development Community (SADC) Anti-Corruption Sub-Committee.

UNODC has provided training for trainers on corruption risk assessments. GIZ has provided a platform for a peer-to-peer learning alliance for four anti-corruption authorities in Africa. Transparency International provided information to the ACC explaining how the Perception Index works with regards to the rating process.

The African Union Advisory Board on Corruption has established a resource Centre for anti-corruption authorities in Africa to share information on corruption issues. The SADC Anti-Corruption Sub-Committee has developed a training programme for all anti-corruption authorities in the SADC, to which these authorities have to provide information to enrich the training programmes for standardization.

- **Measures taken to enhance transparency, accountability and good governance in the management of supreme audit institutions, including with regard to their organization, functioning and decision-making processes;**

➤ **The Constitutional status of the Office of the Auditor General**

Section 3 of the Office of the Auditor General Bill provides that:

3. The Auditor-General-

- (a) is the highest audit institution of Namibia;

- (b) has full organisational and functional independence and is subject only to the Constitution, this Act and any other applicable law;
- (c) is accountable to the National Assembly;
- (d) has jurisdiction throughout Namibia;
- (e) must act objectively, independently and without fear, favour, prejudice and without any conflict of interest in the discharge of the Auditor General's functions, duties and powers; and
- (f) may not be subject to the influence, interference or control of any person or authority in the discharge of his or her functions, duties or powers.

Policy for the Audit of State Institutions and Public Funds provides that:

This Policy underscores the importance of the OAG for good governance, sustainable national development and poverty alleviation as well as for the reduction of fraud and corruption and the strengthening of public sector institutions in Namibia.

As such the OAG serves this aim as an important pillar of the national democratic system and governance mechanisms by enhancing transparency, accountability, governance and performance in the public sector.

The Policy further sets out the rationale for the designation of the Auditor-General as the supreme audit institution of the Namibian State. The Policy also explains what supreme audit institutions are and their features and functions.

In doing so, the Policy examines what comprises public sector auditing as well as the role thereof for good public sector governance. The Policy further highlights the key elements of effective public sector auditing, including the different types of public sector auditing, such as financial audits, performance audits, compliance audits and environmental audits.

The Policy also sets out the essential elements of a public sector auditing framework designed to align the OAG with the guidelines and principles of the Lima Declaration and the Mexico Declaration as well as UN Resolutions 66/209 of 2011 and 69/228 of 2014, which called on Member States to strengthen the institutional independence of SAIs.

- **Measures taken to enable supreme audit institutions to perform their roles in preventing and combating corruption when responding to or recovering from national crises and emergencies, especially with regard to their functions in upholding policies and procedures for the management of public finances and public procurement.**

➤ **Section 17 of the Auditor General Bill provides as follows:**

Powers of Auditor-General

17. (1) For the purpose of performing the Auditor-General's functions in terms of this Act the Auditor-General may-
- (a) in his or her discretion, determine the scope of any investigation, examination, assessment, inquiry, analysis, evaluation, audit or special audit; and
 - (b) by notice in writing require any person to appear before him or her in connection with the account-books, accounts, registers or statements which are being investigated, examined, assessed, inquired into, analysed, evaluated or audited by him or her, at a time and place mentioned in such notice and to produce to him or her all books, vouchers or other documents in the possession or under the control of such person as the Auditor-General may deem necessary in connection with such investigation, examination, assessment, inquiry, analysis, evaluation, audit or special audit: Provided that the Auditor-General may upon the request of the person concerned and on good cause shown, allow the person to appear before him or her at a different time and place or extend the period within which the person should produce such books, vouchers or other documents.

(2) The Auditor-General, an authorised staff member, and subject to subsection (3), a registered auditor or any other person referred to in that subsection-

- (a) has unrestricted access at all reasonable times to all books, vouchers, other documents, moneys, stamps, securities, forms having a face or potential value, equipment, stores and property owned or leased by the State or the public entity concerned, in the possession or under the control of any person and which the Auditor-General deems necessary for an investigation, examination, assessment, inquiry, analysis, evaluation, audit or special audit in terms of this Act;
- (b) may request any particulars, accounts and statements that he or she deems necessary for such an investigation, examination, assessment, inquiry, analysis, evaluation, audit or special audit;
- (c) may, without payment of any fee, investigate and make extracts from, or copies of, any book, voucher or document which he or she deems necessary for such an investigation, examination, assessment, inquiry, analysis, evaluation, audit or special audit;
- (d) must be granted access to any information, communication or technology system of an auditee and may make extracts from, or copies of any electronic records relating to the investigation, examination, assessment, inquiry, analysis, evaluation, audit or special audit on such system;
- (e) may investigate whether any moneys in question have been expended in an efficient, effective and economic manner;
- (f) may investigate and enquire into any matter, including the efficiency of internal control measures, connected with expenditure chargeable to, and revenue to the benefit of, the State Revenue Fund or the funds of the public entity concerned;
- (g) may administer an oath to or accept an affirmation from any person whom he or she thinks fit to interrogate in connection with an investigation, examination, assessment,

inquiry, analysis, evaluation, audit or special audit in terms of this Act, and interrogate such person in connection with the collection, receipt, custody, banking or payment of, or accounting for, moneys, or the receipt, custody and issue of, and accounting for, stamps, securities, forms having a face or potential value, equipment, stores or property owned or leased by the State or the public entity concerned or in connection with any other matter which the Auditor-General deems necessary for exercising his or her powers or performing his or her functions or duties.

- (3) The Auditor-General may, on such conditions as may be agreed upon, enter into an agreement with a registered auditor or any other person to assist the Auditor-General in carrying out an investigation, examination, assessment, inquiry, analysis, evaluation, audit or special audit in terms of this Act.
- (4) A registered auditor or a person who assists the Auditor-General by virtue of an agreement referred to in subsection (2), must carry out an investigation, examination, assessment, inquiry, analysis, evaluation, audit or special audit subject to any directives given by the Auditor-General and has subject to this Act the powers and duties specified in that agreement.
- (5) The Auditor-General may request information or documentation that he or she considers necessary for the performance of his or her functions, duties and powers in terms of this Act from a person who is not a board member, employee or other official of a public entity provided that the Auditor-General must-
 - (a) advise the person in writing of the nature of the information and documentation and why it is needed;
 - (b) state that the information or documentation is required under this Act and may not be used for any other purpose; and
 - (c) reimburse the individual for any reasonable costs associated with producing such information or documentation.

2. Please provide examples of the implementation of those measures, including related court or other cases and available statistics.

In relation to article 9, paragraph 2 and examples of implementation of those measures, States parties may wish to consider including the following:

- Reports prepared by the supreme audit institutions, national legislatures of body or bodies that prevent corruption;
- External reports on the operation of the supreme audit institutions.