

Samoa Audit Office
Institutional Strengthening Project028
SUMMARY OF ACHIEVEMENTS

1. INTRODUCTION

The Audit Office ISP was firstly envisioned back in 2004 after it hosted the SPASAI Congress in Apia. Attempts were then made to obtain assistance directly from the Ministry of Finance and other Donors to undertake the ISP but these were unsuccessful.

In 2006, the Deputy Controller and Chief Auditor was given the role and responsibility of revisiting and reviving the vision for an ISP for the Audit Office – ISP Coordinator. During this time the new Public Sector Improvement Facility was operational and taking road shows to public sector organisations on how it could assist with institutional strengthening and capacity building activities of the public sector. About the same time the Public Administration Sector Plan (PASP) 2007 – 2011 started to be formulated which also identified as a reform or development activity the review of the Audit Office capability and performance auditing approach under the umbrella of good governance.

Consultations by the ISP Coordinator and PSIF resulted in a 2 phase plan being envisaged for the ISP. The Audit Office was firstly going to have a Situational Analysis Assessment (Review) from where it would build with a Design for the ISP with the assistance of Technical Advisors. The Design would then be used to build the institutional strengthening and capacity building reforms for the Audit Office – Build Phase. The Review and Design Phase was undertaken for 2 months ending in October 2006. The Build Phase commenced in October 2008 after approval by the Cabinet Development Committee on 12th April 2007. The build or implementation phase was completed in April 2011.

2. FUNDING SOURCES AND CONDITIONS

External assistance and Audit Office Contribution

The project was funded by the Public Sector Improvement Facility (PSIF) which in turn derives its funding from a combination of funding sources. Namely: - AusAID, NZAID and the Government of Samoa. The Samoa Audit Office (SAO), however, provided assistance through staff input, working space with desks and chairs, telephone connection, stationeries and other materials. Funding from the Government of Samoa is not to individual projects like the Audit Office ISP but to PSIF for allocating to individual projects.

3. POTENTIAL IMPACT OF THE ISP

Project financial and economic rate of return

The benefits, revenues, cost-effectiveness and feasibility of the project have not changed since the original ISP Design approved by CDC. A more effective Audit Office of Samoa will increase the likelihood of waste reduction and improved efficiency across the whole Samoan public sector, which will therefore, produce cost savings. The value of these

savings will come to light gradually when the new audit knowledge, skills and tools are applied.

It was not anticipated at the design phase that the project would produce any immediate financial returns. However, as stated above, it will have a significant impact, across the whole public sector and broader economy, by improving the overall governance, accountability and transparency framework of Samoa. The benefits of the project as envisaged during the design are tabulated as follows:

Area	Project Benefit
Output targets and key performance indicators	Clearing of all backlogs in financial audits. Development of Better Practice Guides and more regular reporting to the Parliament and auditees. More clearly defined and measurable indicators as to the performance of the Audit Office of Samoa
Efficiency gains, productivity or improvements in services	Streamlining of the financial audit process through the use of a standardized methodology and the use of computerized / automated audit tools and audit technologies. Greater planning capability. Improved consistency and quality of audits and audit reports due to standardization and renewed quality assurance processes.
Linkages with and effects on other sectors or existing outputs	Improved capability will also improve the efficiency across the whole public sector through a better control and governance framework. There will be better identification of waste and losses across the public sector.
Human resource development implications	Human resource development plan designed and implemented to better equip & retain audit staff. Formalized staff career plans will result.
Labour market impact	There will be a strengthening of financial accounting and auditing skills through the introduction of IT audit, comprehensive performance audit and environmental auditing capability – none of which are readily available or exist within Samoa.
Linkages to other agencies and private sector	Improvement in co-operation and leverage of training and knowledge with other parties interested in controls and risk management (including Government internal audit departments and private sector accounting firms)
Rural or urban development	Improvement in public service delivery and utilisation of public resources through Performance

	Audits and Better Practice Guides
Technology transfer	Implementation of modern tools and technologies for audit execution.
Gender implications	None
Environmental impact	Initially no direct impacts. Improved and positive environmental outcomes will result however once an environmental audit capability is developed and implemented, as the Samoa Audit Office will be in a position to more effectively assess the impact of Government programs on the environment.
Social development	Improvement in public service delivery and utilisation of public resources through performance audits

Project sustainability

There was a heavy involvement of a good number of Audit Office staff in the ISP often directly working with the Technical Advisors in the production of some deliverables and sometimes reviewing the quality of other deliverables.

The deliverables, products, skills, knowledge, staff attitude and infrastructural assets built in the ISP were laid out as foundations or bases from which future and further developments would follow or continue. The Corporate Plan for July 2009 – June 2012 and the ensuing Annual Plans built in the ISP and sustained thereafter would re-emphasise the importance of sustainability as envisaged in the original Design. There are sustainability strategies in the Corporate Plan and ensuing Annual Plans to maintain or improve on the strengths and opportunities critical to the sustainability of the ISP developments and reforms while minimising or eliminating the weaknesses and threats that have the potential to cause its breakdown or complete collapse.

The outputs of this project are clear, tangible and immediate. They are designed to provide management and staff of the Samoa Audit Office with real tools, formalised methodologies and systems, sound staff skills and the establishment of technical knowledge bases that are able to be utilised in years to come, through in-house and locally run, training programs by staff from within the Samoa Audit Office itself.

It should also be recognised that the recommendations associated with this ISP Project represent a major overhaul of systems, procedures, technologies and skills within the Samoa Audit Office, designed to bring long-term fixes and solutions in the workplace – not a classroom. These solutions also put in place sound systems, procedures, methodologies, people skills and knowledge transfer practices that will result in considerable up-skilling and real deliverables.

Benefits from this ISP will see also audit knowledge and technical skills being formally captured and added to centralised audit knowledge libraries - as ISP deliverables are introduced and produced.

Opportunities for continuous improvement of the Samoa Audit Office and knowledge growth will also result as technical audit knowledge and audit “know-how” will no longer be lost in the event of any key staff leaving the Samoa Audit Office. Succession planning will ensure the continuity and sustainability of the Office without interruption as a result of staff movement to other career opportunities.

Further the ability of the Samoa Audit Office to add to their new and existing knowledge bases will be also be significantly enhanced in the future as they will possess the means to readily access the latest international accounting and auditing knowledge bases from around the world - through the internet and email facilities enabling them to readily communicate with their international counterparts in other Supreme Audit Institutions from around the world.

Summary of Achievements

Background

The Audit Office Institutional Strengthening Project (ISP) was formally commenced in October 2008. The Project consisted of a project management component and 7 major technical components. Namely: -

- 1 – Overhaul and Implementation of Audit Office Management & Governance Systems
- 2 – Rebuilding / Strengthening of Financial Auditing Capability
- 3 – Establishment of an I.T Auditing Function
- 4 – Establishment of a Performance Audit Function
- 5 – Revision and updating of the Legislative Framework governing the Audit Office
- 6 – Strengthening of Human Resources / Organisational Structure
- 7 – Implementation of Audit Office computer network and I.T Infrastructure.
- 8 – Project Management

Overhaul and Implementation of Management and Governance Systems

Improved Risk Management and Governance Systems and Procedures

Under this component, a Fraud Control Plan and Risk Management Framework were completed as part of introducing best practices in Audit Office Governance.

It was recommended that the Governance framework now established be used as an example for the country to follow, in improving overall risk management and governance practices across Samoa.

Samoa Audit Office

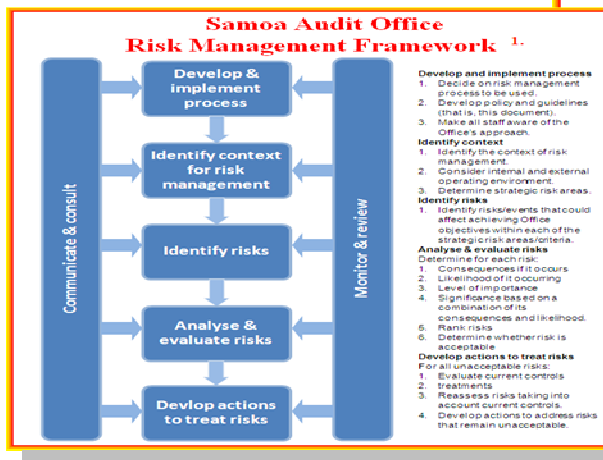
Appendix 1
Checklist for effective fraud control

Fraud control planning

1. Has a fraud control plan been implemented?
2. Does the plan include a definition of fraud?
3. Does the plan outline specific policies, fraud risks facing the Office and processes to be followed?
4. Are procedures in place for regular review and update of the plan?
5. Are staff made aware of the fraud control plan and policy when employed?
6. Is the fraud control plan readily available to ongoing staff?

Fraud prevention

1. Has review been undertaken to ensure that an appropriate internal control system is in place?
2. Are these control reviews undertaken on a regular basis?
3. Has a code of conduct and values been established?
4. Are staff made aware of the code of conduct and values when employed?



Practice Management / Time Recording Systems

The ISP examined various time recording and job scheduling software systems and selected a recognised industry and standard package – RETAIN™. This software has now been installed on the SAO network and all professional staff have been trained in its use.

This new system allows better job scheduling, more effective allocation of staff resources and provides more timely and accurate job-costing information for each audit assignment.

The system has been successfully used to create an Annual Job Schedule and Resource Plan.

Audit Office Management and staff accountability levels will also be improved, as a result of this new system, which tracks both productive and non productive use of audit staff time.

Audit Job Re-costing – Entire Audit Office Client Base

A major review and job re-costing exercise was carried out for each audit client and an examination and revision of existing staff “charge out” rates also completed.

New staff charge-out rates are progressively being loaded into the RETAIN Practice Management / Time Recording system.

Stakeholder Communication Plans

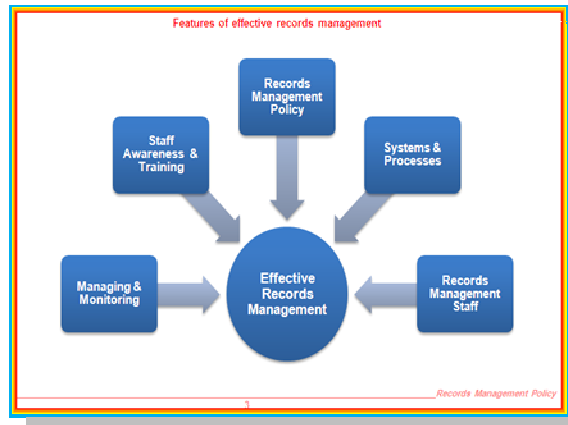
The Audit Office has a variety of stakeholders. Major stakeholders identified during the ISP include:-

- Legislative Assembly (including speaker of the house)
- Parliamentary Committees
- Prime Minister
- Minister of Audit
- Other Ministers
- Ministries/Departments, Public Bodies and other auditees
- Professional Stakeholders including :
 - Contracted Accounting Firms
 - Other Audit Offices
 - Professional Auditing & Accounting Bodies,
 - Standard Setting Bodies, INTOSAI, SPASAI, Commonwealth Association of SAI
- Samoan Community / General Public including the Media and Civil Society

A Communications Plan for dealing with each stakeholder has been developed and now waiting to be activated and implemented. The Communications Plan will result in more formalised and regular contact with interested stakeholders of the Audit Office.

Records Management

A major Records Management Policy was developed. The Policy is consistent with Samoa's (Whole of Government) Records Management Framework and Guidelines.



Dashboard Reporting / Monitoring System

A dashboard reporting monitoring systems has been implemented to provide senior SAO management with an instant “snapshot” of all key performance indicators. The monitoring system reports on all the performance measures in SAO’s Corporate Plan to allow SAO management to quickly identify areas needing addressing. The Dashboard system received information and data from a number of systems such as the Retain Time Recording System as well as manual processes.

Annual Reporting Template

SAO’s Annual Report to Parliament process has been reviewed and streamlined. After reviewing 3 previous Annual Reports and taking into account Best Practice from other Supreme Audit Institutions (SAI’s) an improved reporting template was developed. The new template provides greater focus on key issues being reported as well as better analysis of issues that are relevant across the Samoa Public Sector. This improved annual reporting template has already been used to produce a high quality report to Parliament. This will be improved further in future years as the statistical information required is gathered and refined to provide even better reporting.

Rebuilding / Strengthening of Financial Auditing Capability

This component involves strengthening Financial Audit capability within the Samoan Audit Office.

Quality Review of Corporation Accounts

A major review of every public body's (corporation /state owned enterprise) Financial Statements has been completed.

As a result of this review, a comprehensive **Disclosure Checklist** has been developed. This will assist in improving the quality of financial reporting and associated levels of required disclosure.

The checklist aligns with international best practice and relevant legislation and has since been used as part of a formal review of every State Owned Enterprise.

The review using this checklist identified various areas requiring improvement in order to comply with the latest International Financial Reporting Standards (IFRS).

All SAO professional staff have been trained in the Disclosure Checklist and IFRS.

Financial Audit Manual

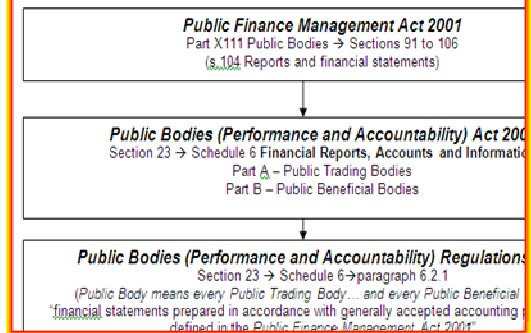
A comprehensive Financial Audit Manual has now been developed. The manual addresses international standards and best practices as well as local Samoan needs.

The manual covers everything from Auditing Concepts, Auditor Independence and Professional Ethics through to how to conduct each type of Audit activity. Major topics in the manual include: - managing audit risk, audit sampling, audit evidence, documentation requirements and communicating audit results to relevant stakeholders. Quality Assurance processes are also specifically covered in the Manual. Relevant local Samoan legislation and standards are also covered.

All SAO professional staff have been trained in the new Financial Audit Manual.

Table 1: Legislative Requirements – financial reporting

The financial reporting requirements for public bodies in Samoa are prescribed by legislation, are depicted in order of precedence in the diagram below:



Audit Issues Registry / Register of Past Audit Issues

Prior to the this ISP, the Audit Office had no cost-effective and easy way in which to monitor and track past audit concerns and issues raised with each Ministry or State Owned Enterprise (SOE).

An automated Audit Recommendation Monitoring / Tracking System (ARMS) has since been installed and all prior audit recommendations have now been loaded into the system.

The Audit Office now has a means to ensure management are accountable for implementing Audit Office recommendations. The system also provides a means to quickly identify outstanding and overdue management promises to action Audit Office recommendations.

Pre-Audit Query System

A new and automated system has been developed and implemented to record and classify Audit Office queries arising from the Pre-Audit / Bank Audit role.

This system, known as the Audit Query System, enables the Audit Office to capture specific audit queries, assign responsibility to someone to follow up each issue and to flag overdue deadlines.

The system produces a variety of reports including some that summarise types of problems and the best and worst offending Ministries with respect to processing Accounts Payable and Payroll payments.

ID	Title	ClientName	Status	Priority	Pa
198	submit originals to support payer	Ministry of Finance	Active	High	
199	ty10 for certifying officer	Ministry of Finance	Resolved	(2) Normal	
127	Submit Write Off Form	Ministry of Agriculture & f	Active	(2) Normal	A.R & M Na
126	State nature of payment	Ministry of Agriculture & f	Active	Low	Ace Hardw
105	Submit FK for these Board Member	National Health Services	Active	(2) Normal	Afamasaga
144	Withholding Tax	Ministry of Communicatio	Active	High	Aggie Grey
53	Need Purchase Order	National Health Services	Active	High	Ah Liki Wh
61	Incomplete Detail	National Health Services	Active	(2) Normal	Ah Liki Wh
36	Reconfirmation of visit	Ministry of Women, Comr	Active	(2) Normal	Alono Lea
57	Incomplete Details	National Health Services	Active	(2) Normal	Ania Busin

Summary of Issues : By Category		Issues Summary by Client	
Category	Total Issues	Client	Total Issues
1. Supporting Documents/Records	80	Legislative Assembly	1
2. Correct Calculation/Clerical Related	61	Ministry of Agriculture & Fisheries	11
3. Proper Authorization	44	Ministry of Commerce, Industry & Labour	1
4. Other - Special/Material/Professional Judgment	25	Ministry of Communication & Information Technology	7
6. Flag for Post Audit	3	Ministry of Education, Sports & Culture	17
		Ministry of Finance	44
		Ministry of Foreign Affairs & Trade	7
		Ministry of Health	8
Total Issues	213		

All staff members have been trained in the use of the new system which is now in daily use.

Standardised Work Paper Templates

A series of standardised Audit Work paper templates has been developed in order to introduce a more formalised and standardised documentation approach to each audit.

Better Practice Guides

Two Better Practice Guides have been developed in the following areas:

- Fixed Asset Management
- Producing Financial Statements

Better Practice Guides provide proactive guidance on controls and processes that should be implemented. It is hoped that by providing Better Practice Guides that the governance and control frameworks within organisations in the public sector will be improved.

The Better Practice Guides were distributed to all Ministries and Public Bodies in December 2009. SAO will produce more Better Practice Guides in the future using the processes developed.

Electronic Workpaper Situational Analysis

The original ISP Technical Design (2006) strongly recommended against the initial implementation of electronic workpapers into SAO. This was due to the lack of IT infrastructure and lack of documentation on audit methodology and workpapers at the time. These areas have now been addressed by the ISP implementing the SAO wireless network and Intranet and the development of the SAO financial audit manual and standard workpapers. The Electronic Workpaper Situational Analysis analysed the current status of SAO's preparedness for implementing electronic workpapers. The Situational Analysis considered SAO's technical requirements, electronic workpaper packages available, other SAI electronic workpaper usage and potential risks and benefits. The analysis concluded that electronic workpapers would be beneficial but would require a committed implementation and appropriate funding to be viable.

Outsource Guidelines

SAO has traditionally outsourced a number of audits to private sector accounting firms which has generally worked well. The Outsource Guidelines documents the outsource process and provides guidelines to both SAO and outsource providers.

Financial Audit Work Papers Review

A full scale review of all financial audits performed by SAO and on behalf of SAO has been completed. This review included Public Bodies, Public Accounts and Project Audits. Audits reviewed were benchmarked against the International Standards on

Auditing and the International Financial Reporting Standards (IFRS). Areas of focus were identified and these will be targeted by SAO senior management.

Establishment of an I.T Auditing Function

Inventory of IT systems across the Samoan Public Sector

A baseline inventory of all major IT hardware and software systems in use within the Samoan Public Sector has now been completed.

The inventory was established using a questionnaire-based approach. A separate report to Parliament has been issued.

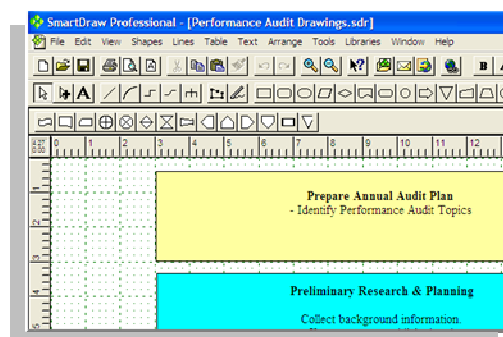
3Year IT Audit Strategic Plan / Strategy

As part of establishing a formalised IT Audit capability, a 3-Year IT Audit Strategic Plan / Strategy has been prepared for every Samoan public sector audit client.

This Strategy also identifies the specific training needs of IT staff over the next 3 years, as well as scheduled IT Audits for each client over the next 3 years. Budgeted hours for each IT Audit are also included in the Strategy. The Strategy document is linked to supporting schedules and for each client.

Acquisition / implementation of Flowcharting Software

The Samoa Audit Office have now acquired and installed an industry recognised flowcharting software package - SmartDRAW™. This software enables staff to produce flowcharts significantly faster than before and provides the ability to regularly update these each year with minimum effort.

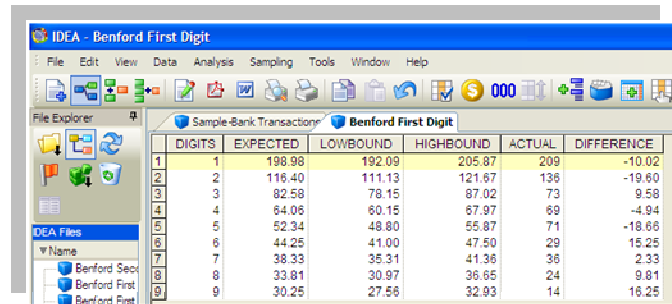


This will result in superior audit documentation of client systems and procedures.

The software was used in a major review of the Government Payroll system and a number of other system walkthroughs.

Acquisition/implementation of computer assisted audit software tool (CAAT)

The Samoa Audit Office has acquired an industry recognised data extraction and analysis reporting software tool – IDEA (Interactive Data Extraction and Analysis).



The screenshot shows the IDEA software interface with a table titled 'Benford First Digit'. The table has columns for DIGITS, EXPECTED, LOWBOUND, HIGHBOUND, ACTUAL, and DIFFERENCE. The data is as follows:

DIGITS	EXPECTED	LOWBOUND	HIGHBOUND	ACTUAL	DIFFERENCE
1	198.98	192.09	205.87	209	-10.02
2	116.40	111.13	121.67	136	-19.60
3	82.58	78.15	87.02	73	9.58
4	64.06	60.15	67.97	69	-4.94
5	52.34	48.80	55.87	71	-18.66
6	44.25	41.00	47.50	29	15.25
7	38.33	35.31	41.36	36	2.33
8	33.81	30.97	36.65	24	9.81
9	30.25	27.56	32.93	14	16.25

Implementation of Standardised CAAT program Suite

Using IDEA, the SAO IT Audit Team has developed standard Computerised Audit Assisted Techniques (CAATs) across all major organisations in the Samoa Public Sector. These CAATS have been used to perform data matching, recalculation of values and amounts, sample selection, identification of large and unusual transactions and evaluate access security.

These CAATs significantly strengthen and streamline the audit process and enable analysis to be performed that previously was not possible.

An example of CAATs implemented include the preaudit analysis of payroll. Using IDEA SAO has developed a standard series of tests which are performed each payrun over the entire payroll. These tests include recalculation of amounts, changes in pay details (rates, accounts), potential anomalies as well as summarising information by Ministry. This CAAT allows SAO to test the entire payrun each time which would be impossible to do manually.

Standardized IT Audit Manual and IT Audit Methodology

A comprehensive IT audit manual and methodology has been developed and documented. This methodology covers all stages of the IT Audit process from strategic planning, detailed execution, documentation, reporting and follow up. All nominated SAO IT Audit staff have been trained in the IT Audit Manual and Methodology. SAO Managers have been trained in an overview of the methodology and in particular how it links with the financial audit process.

Standardized IT Audit Work papers

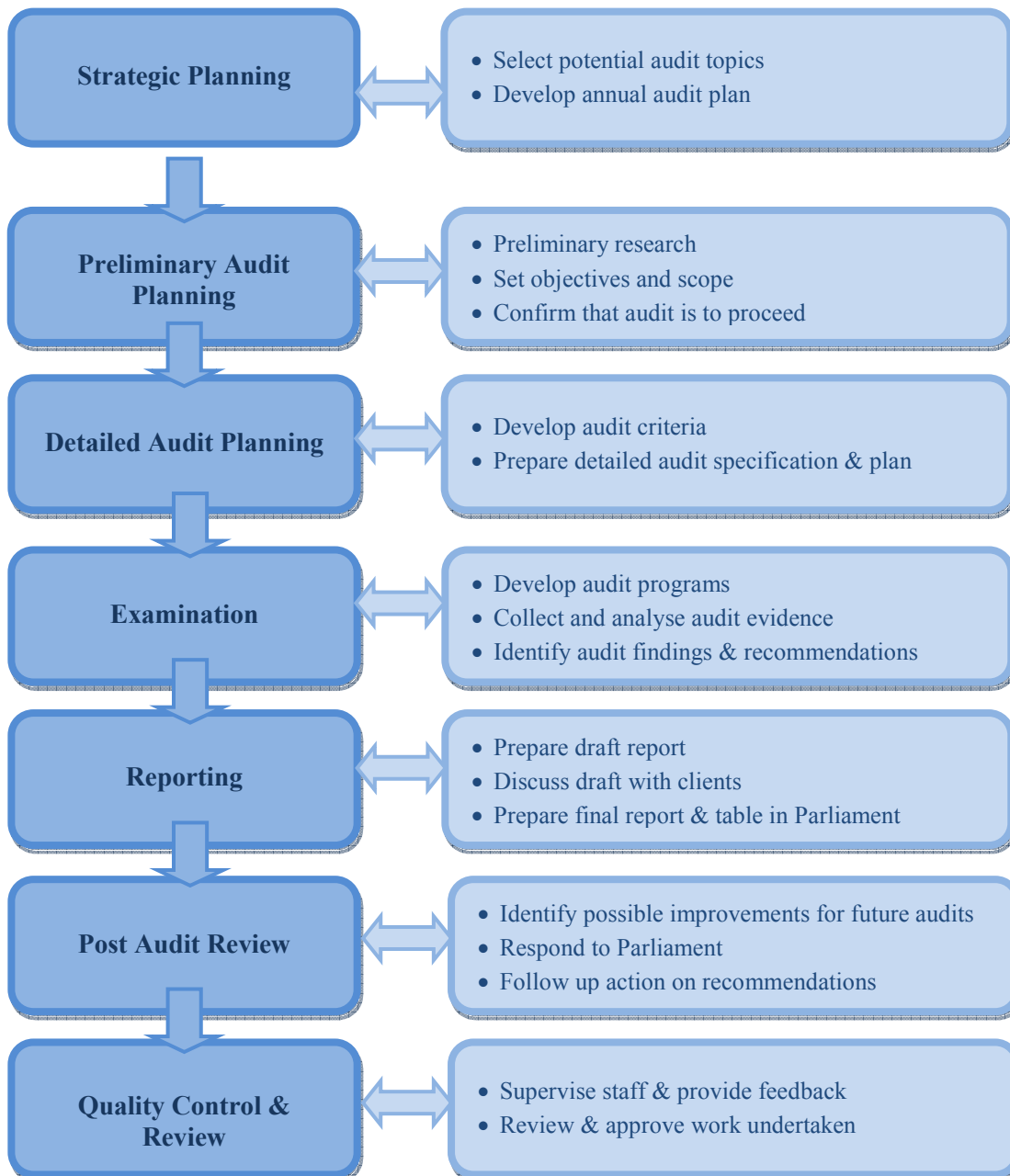
Standard work paper templates have been developed and implemented. SAO staff have been trained in their usage and are using them on the audits they are performing. This streamlines and standardises the IT audit process.

Establishment of a Performance Audit Function

Historically SAO has not had a performance audit function with work in this area generally limited to the audit of performance measures. This component was therefore focussed on implementing the foundations for a performance audit function.

Performance Audit Manual and Methodology

Based on global best practice a performance audit manual and methodology was developed and documented. This comprehensive manual and methodology covers all stages of the performance audit process



Standard Workpapers and Templates

For each stage of the performance audit process SAO has developed standard performance audit workpaper templates. This provides SAO staff with proper structure to enable the process to be standardised and streamlined.

SAO staff have used these workpapers in the Performance Audit on Water Quality.

Topic Selection Methodology

The selection of topics for performance audits can be quite controversial. The ISP has implemented a fully documented topic selection methodology to be used in the selection of all performance audits. The methodology analyses and weights potential performance audits on a number of objective criteria to identify and prioritise performance audits. The ISP was able to provide SAO senior management with access to extensive practical experience in performance audit topic selection.

Performance Audit Organisation Structure and Job Descriptions

As Performance Audit is a new function for SAO it was necessary to develop a proper organisational structure and related job descriptions. These were developed in conjunction with the Human Resource component and have been approved by PSC.

Training

SAO staff have been trained in the Performance Audit manual and methodology.

Environmental Audit – Water Quality

Once the building blocks of the performance audit function had been implemented these were given practical use in the SAO Performance Audit (Environmental) of Water Quality. This first performance audit focussed on the processes within the public sector for monitoring and ensuring water quality. A number of issues were identified and these will be included in a report to Parliament by June 2011.

Performance Measures Audit Manual

SAO has audited performance measures for the Samoa Public Sector. The Performance Measures Audit Manual documents the process for auditing performance measures. It includes criteria for assessing good performance measures as well as auditing the measurement reported.

Fraud Investigation Manual

A fraud investigation methodology has been developed and documented in a manual. This manual covers all aspect of the investigation from the original cause, planning, investigation, reporting and liaising with other agencies (eg police, attorney general).

Revision of the Legislative Framework governing the Audit Office

Legislative Overview Report

A comprehensive review was performed on all aspects of the Samoa legal framework with regards to the Samoa Audit Office.

This review included:

- Review of all Samoan legislation
- Comparison to audit legislation from around the world
- Review and analysis of International Organisation of Supreme Audit Institutions (INTOSAI) best practice attributes
- Benchmarking the current Samoa legislative framework against the INTOSAI best practice attributes
- Analysing the requirements of SAO going forward

A range of recommendations were made to enhance and strengthen the current legislative framework.

Strengthening of Human Resources / Organisational Structure

Organisation Structure and Job Descriptions

A new organisation structure has been developed for SAO. Key features of the new structure include:

- Clear career paths for all staff with the removal of roadblocks
- A new grade to reduce the gap between Principal and Manager and allow smooth progression and allow experienced staff to be retained
- New positions for the new audit functions of Performance Audit and IT Audit
- Greater focus on parliamentary reporting
- Implementing a third ACCA to reflect the significant growth in SAO over the last 5 years

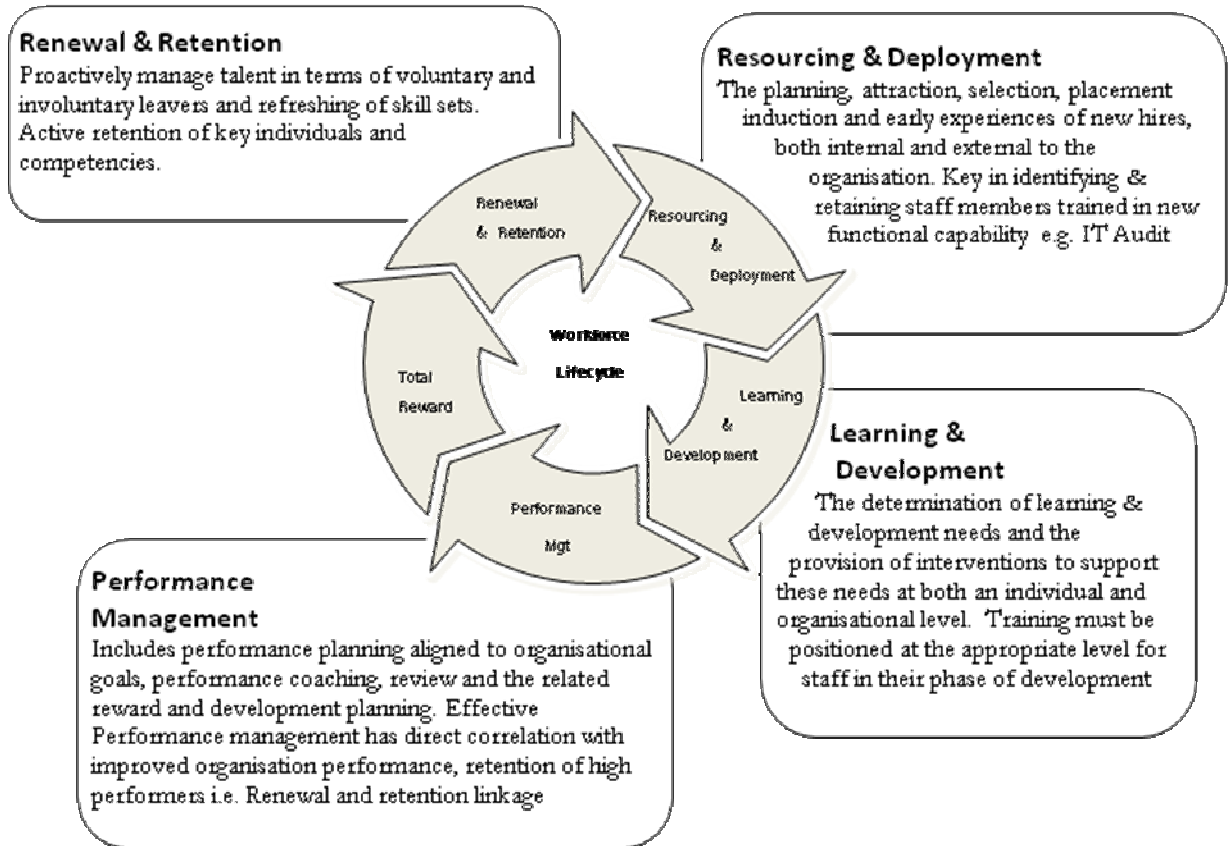
New and revised job descriptions have been developed for every position identified in the new organisation structure. Job descriptions for the new functions (Performance and IT Audit) were developed by the HR Consultant in conjunction with the relevant Technical Advisor for the area.

Coaching Mentoring

All staff received training in coaching and mentoring. This is expected to improve the level of coaching within SAO and lead to higher productivity and better staff retention.

Career Development Program and Staff Career Plan

A full career development program has been developed and implemented.



The methodology has been fully documented and SAO senior management have worked through the methodology with the Technical Advisor. Proper ongoing usage of the Career Development Program should lead to greater staff retention and morale.

As part of this process Career Development Plans have been developed for all SAO staff. These plans identify goals and objectives, learning styles and training required.

Tailored Training Program

Based on best practice from other SAI's and using the feedback from the career development plans training program have been developed and tailored for individual staff members. This will allow for more productive focussed training that meets the needs to individual staff members rather than one size fits all.

Succession Planning

A succession plan was developed in consultation with senior SAO management. This succession plan identified all key positions within SAO based on strategic importance, replacability and technical skills required. Successors were identified for these positions based on categories of now, up to 2 years, up to 5 years. This planning identified potential vulnerabilities and also key staff for the future.

Staff Satisfaction Survey

The first annual SAO staff satisfaction survey has been conducted. Positive results were received in most areas however some areas for improvement were noted for action by SAO management. As staff were involved in all aspects of process from initial planning, through data collection and to reporting, SAO is well placed to conduct this survey on an annual or as required basis.

Implementation of Audit Office computer network and I.T Infrastructure

Purchase and Installation of Laptop Computers, Audit Office Servers and Wireless Local Area Network

The ISP has delivered one of the first heavily secured wireless computer networks in Samoa. The network is using the latest in IT technologies such as digit certificates (Security / Encryption technology), “virtual servers” and the latest Microsoft Operating system software.



In addition high-levels of automated fall back / system recovery capability has been designed into the computer network.

Significant time has been spent in establishing a robust hardware and software network for the Audit Office and testing of the network.

As the installation has been carried by a local Samoan IT company, this has resulted in improving and building on overall IT capability within Samoa, as a whole.

Establishment of Internet and Email facilities

Internet and Email facilities have now been established along with various controls including Internet usage limits (to control Internet usage costs).

Email and filtering controls have also been introduced to prevent staff from accessing inappropriate web-sites containing offensive material.

Controls have also been added over email to reject material containing pictures, music files and so forth.

Establishment of firewall, anti-virus and anti-spyware software

An Audit Office firewall has been now installed to help protect against Internet based security threats. Anti-virus and anti-spyware software has also been installed on computers within the Audit Office.

Establishment of Internet Usage and Audit Office I.T Security Policy & Employee Code of Conduct

Formalised IT Security policies and procedures regarding Internet use and IT security generally have been developed which all staff members are required to accept in order to gain access to the Audit Office network. An updated employee code of conduct has also been developed.

Establishment of outsourced Web Site

The Audit Office has established a web site (www.audit.gov.ws) on the Internet that is capable of being able to be managed / controlled remotely by authorised Audit Office staff.



Intranet and Audit Knowledge Database

An Intranet has been developed to allow a central repository of all electronic information including manuals, training material, reports and other material. This allows easy access to material for all SAO staff significantly improving productivity and effectiveness.

