



Global Call for Proposals – SAI St. Kitts and Nevis Concept Note

1. Concept note proposal and SAI background

1.1 Applicant	SAI St. Kitts and Nevis – St. Kitts and Nevis National Audit Office Application Approved by: Carla Berridge – Pike, Director of Audit (Ag)
1.2 Legal Applicant	<i>The legal entity is the Government of St. Kitts and Nevis. Approving the concept note: Carla Berridge – Pike, Director of Audit (Ag)</i>
1.3 Contact Details	<i>Carla Berridge – Pike, 869-467-1050 (office), carlavpike@gmail.com, audit@gov.kn</i>
1.4 Title and Duration	<i>Capacity Development Support to the St. Kitts and Nevis National Audit Office for 2019 - 2020</i>
1.5 Project Purpose	<i>To undertake a Performance Measurement Framework (PMF) assessment and the creation of a 5-year Strategic Plan to strengthen the operations of the National Audit Office.</i>
1.6 Project Outcome	<p><i>The targeted outcomes that would attributable to this proposed project would include:</i></p> <ul style="list-style-type: none"> • <i>Measurement of performance against International Standards of Supreme Audit Institutions (ISSAIs)</i> • <i>Identification of SAI's strengths and weaknesses</i> • <i>Development of a 5 –year strategic plan</i> • <i>Implementation of ISSAIs</i> <p><i>High-level measurable indicators to verify achievement of the target outcome(s) are proposed below.</i></p> <ol style="list-style-type: none"> 1. <i>Shareable PMF assessment in 2019</i> 2. <i>Creation of a 5 – year strategic plan by December 2019</i>
1.7 Problem analysis	<p><i>The mandate of the Director of Audit is enshrined in the Constitution of St. Kitts and Nevis. While it provides for the auditing of government ministries and government bodies (statutory bodies), the National Audit Office has not been undertaking Performance Audits or audits of government agencies and bodies.</i></p> <p><i>The head of the Office changed in 2017 and is now seeking to address certain issues within the Office.</i></p> <p><i>The National Audit Office has a very small staff: 2 Audit Managers, 2 Senior Auditors, 1 Auditor and 2 Audit Assistants. The current positions available for audit staff stands at 13. The ability to attract qualified individuals through the government's Human Resource Management Department has proven to be lengthy and has not materialized quality persons.</i></p> <p><i>A strategic plan does not exist.</i></p>



	<p><i>The staff needs training on conducting audits including documenting the entire process, findings and producing quality working papers.</i></p> <p><i>Training is also needed in ISSAIs</i></p> <p><i>Auditing manuals are not available.</i></p> <p><i>There is currently no office website. Annual audit reports are posted on the government's information service website.</i></p> <p><i>Previous audit reports did not include any recommendations and were generally issued late.</i></p> <p><i>There is no risk based programme for the selection of auditees. Most of the audits being carried out are as a result of requests.</i></p> <p><i>The SAI recognizes that changes must occur if it is to present quality audit reports that are meaningful and beneficial to stakeholders.</i></p>					
<p>1.8 Beneficiaries</p>	<p><i>SAI St. Kitts and Nevis will benefit from this proposed project. This will allow us to get a greater understanding of what needs to be undertaken.</i></p>					
<p>1.9 Financing Sought</p>	<p><i>It is difficult to estimate the cost of this proposal.</i></p> <table border="1" data-bbox="500 1150 1523 1220"> <tr> <td><i>Under \$100,000</i></td> <td><i>\$100,000-\$300,000</i></td> <td><i>\$300,000-\$500,000</i></td> <td><i>\$500,000-\$1 million</i></td> <td><i>Over \$1 million</i></td> </tr> </table>	<i>Under \$100,000</i>	<i>\$100,000-\$300,000</i>	<i>\$300,000-\$500,000</i>	<i>\$500,000-\$1 million</i>	<i>Over \$1 million</i>
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<p>1.10 Implementing Partner(s)</p>	<p><i>We propose that the IDI, external consultants and a member of SAI St. Kitts and Nevis be used to undertake the PMF Assessment.</i></p> <p><i>For the Strategic Plan, we propose that the IDI as well as the Senior Management team of the SAI develop the Strategic Plan.</i></p>					
<p>1.11 Delivery approach</p>	<p><i>The implementation of this project would require:</i></p> <ol style="list-style-type: none"> <i>1. An in country visit to carry out the field work aspect of the PMF assessment.</i> <i>2. An in country visit to deliver the outcomes of the assessment.</i> 					
<p>1.12 Alignment with recent or ongoing support projects</p>	<p><i>SAI St. Kitts and Nevis participated in a SAI PMF basic training programme in Suriname in June 2018. This was facilitated by CAROSAI and IDI.</i></p>					



1.13 Existence of SAI-Donor Coordination Mechanism	<i>N/A</i>
1.14 Risk assessment of project	<p><i>Risks to successful implementation of the project:</i></p> <ul style="list-style-type: none"> • <i>Lack of training in conducting a PMF assessment (2 members attended a basic training course)</i> •
1.15 Monitoring of the project	<p><i>SAI St. Kitts and Nevis will create a committee led by the Director of Audit that will be responsible for the implementation of the Strategic Plan.</i></p> <p><i>The committee will meet on a monthly basis to look at outcomes etc. A report will be prepared on a quarterly basis that will be shared with donors and the IDI.</i></p> <p><i>We anticipate that a follow up PMF assessment will be done in 5 years.</i></p>