



ASSESSMENT REPORT OF PFM STRUCTURES IN GOVERNMENT INSTITUTIONS

PFMD DIRECTORATE

OCTOBER 2024

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ACRONYMS

AGD	Accountant General Department
BAC	Brikama Area Council
BCC	Banjul City Council
BSAC	Basse Area Council
GAMWORKS	Gambian Agency for the Management of Public Works
GBOS	Gambia Bureau of Statistics
GIEPA	Gambia Investment and Export Promotion Agency
GPF	Gambia Police Force
GPPA	Gambia Public Procurement Authority
GRA	Gambia Revenue Authority
IAD	Internal Audit Unit
IEC	Independent Electoral Commission
IFMIS	Integrated Financial Management Information System
IIA	Institution of Internal Audit
JAC	Janjanbureh Area Council
KAC	Kerewan Area Council
KMC	Kanifing Municipal Council
KTAC	Kuntaur Area Council
LGAS	Local Government Authorities
MDAS	Ministries, Departments & Agencies
MECCNAR	Ministry of Environment Climate Change and Natural Resources
MKAC	Mansakonko Area Council
MOA	Ministry of Agriculture
MOBSE	Ministry of Basic Secondary Education
MOCDE	Ministry of Communication and Digital Economy
MOD	Ministry of Defense
MOFA	Ministry of Foreign Affairs
MOFEA	Ministry of Finance and Economics Affairs
MOFWR	Ministry of Fisheries and Water Resources
MOGCSW	Ministry of Gender, Children & Social Welfare
MOH	Ministry of Health
MOHERST	Ministry of Higher Education Research and Technology
MOINFO	Ministry of Information
MOLRG	Ministry of Lands, Regional Government and Religious Affairs
MOPS	Ministry of Public Service
MOTC	Ministry of Tourism and Culture
MOTIE	Ministry of Trade, Industry, Regional Integrations and Employment
MOTWI	Ministry of Transport, Works and Infrastructure
NANA	National Nutrition Agency
NAO	National Audit Office
NAS	National Accounting Standard
NDMA	National Disaster Management
NEA	National Environment Agency
NDP	National Development Plan
OP	Office of the President
PAYE	Pay as you Earn
PFMD	Public Finance Management Directorate
RFQ	Request For Quotation

1.0 EXECUTIVE SUMMARY

This report explores key Public Financial Management (PFM) structures within government institutions, with oversight on Internal Auditing, Accounting, Planning Methodologies, and Procurement practices of respective MDAs. During the review, the PFM practitioners' responses indicate adherence to internal audit best practices. Similarly, most institutions align their strategic plans with the RF-NDP (Yiriwaa) framework but highlight resource limitations as barriers to monitoring planned activities. Besides, the procurement process was found to be generally effective, although timelines vary based on the specific type of procurement. In addition, the review found accounting practices to be aligned with the best standards, and most stakeholders comply with the PAYE tax requirement. However, the report also highlights general challenges such as non-existing PFM structures in certain institutions, thus, affecting institutions' overall performance in ensuring effective and efficient PFM practices. In conclusion, with strategic interventions and reforms, PFM structures could be significantly enhanced across MDAs. Also, it would be recommended to have a strategic focus on capacity building and continuous stakeholders' engagement to achieve lasting improvements in financial management practices.

2.0 INTRODUCTION

The establishment and functioning of PFM structures ensure the prudent, effective, efficient, and transparent use of public funds by enhancing the coordinating and monitoring process of all public finance management reform programs in respective public institutions. In addition to its oversight role, the PFM framework is guided by principles of transparency and accountability in the budgeting and expending process. Thus, to enhance prudent and transparency use of public funds, an assessment of PFM structures in various MDAs was conducted from **7th - 11th October 2024**. The primary objective was to examine PFM practitioners' views on the status, achievements, and challenges surrounding Public Financial Management structures in various MDAs with oversight on:

- **Internal Auditing Procedures**
- **Planning Methodologies**
- **Procurement Processes**
- **Accounting Practices**

The overall assessment provides insight into the strengths and challenges of MDAs in PFM practices. Although, most institutions demonstrated a solid foundation in some PFM metrics specifically in their budgetary practices and procurement compliance, however, there still exist gaps in areas such as planning, frequency of financial statement review, cash management, and staff training. Similarly, the review offers a comprehensive oversight of key PFM structures for improvement to enhance effective financial management and accountability across institutions. Furthermore, the report is sectionalized into three categories: Ministries, Sub-vented Agencies, and Local Government Authorities (LGAs).

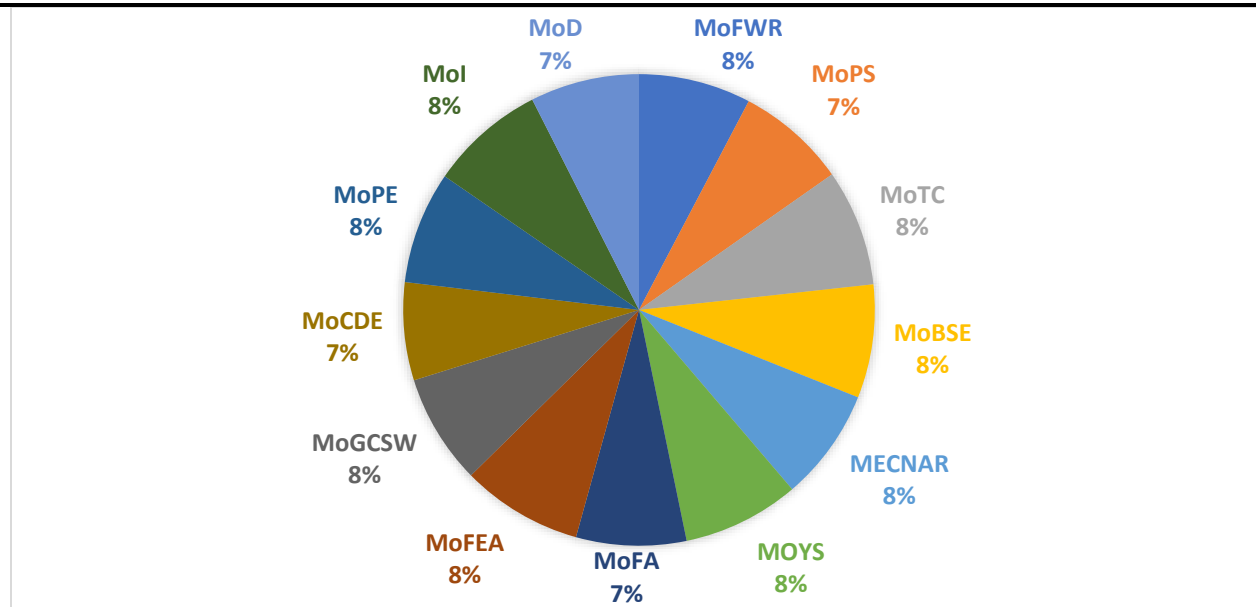
3.0 METHODOLOGY

To elicit detailed insights into various PFM practices, the PFMD administered questionnaires through direct engagement with stakeholders. The developed questionnaire targeted forty (40) stakeholders; however, thirty-two (32) practitioners provided responses. The collected data were then analyzed and the result culminated in this brief. Similarly, the performance of institutions on PFM structures is measured on a scale of 1-4 and is further analyzed in terms of average scores and percentage.

4.0 MINISTRIES' AGGREGATE PERFORMANCE ON PFM STRUCTURES

The assessment focuses on twenty-one (21) ministries, of which thirteen (13), institutions representing 48%, actively participated in the exercise. Presented below is an in-depth analysis of the Public Financial Management (PFM) structures, emphasizing the performances of the evaluated ministries.

Table 1: Summary of Ministries' Overall Performance on PFM structures

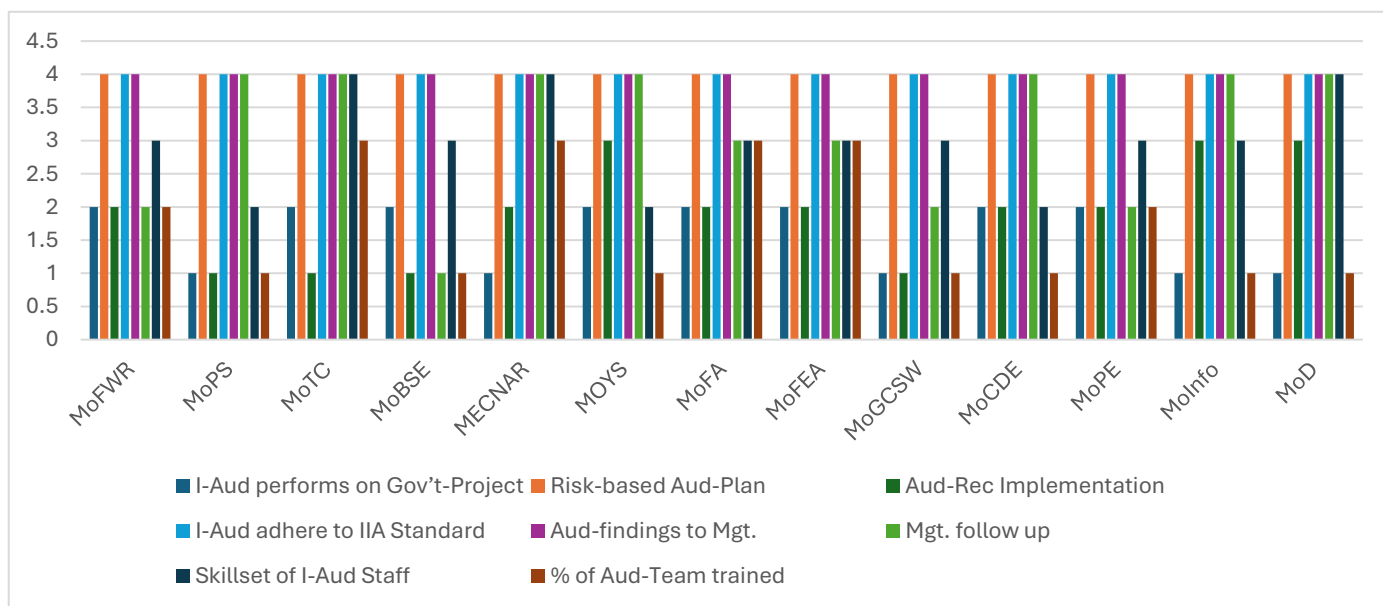


The above table provides an aggregate summary of Public Financial Management (PFM) structures across ministries in The Gambia revealing varying levels of effectiveness¹. The Ministry of Finance and Economic Affairs (MoFEA) leads with the highest performance rate of **85.2%**, reflecting strong PFM practices and effective resource management. Notably, the Ministry of Tourism and Culture (MoTC) and the Ministry of Youth and Sports (MOYS) also excel with scores of **82.0%**, reflecting robust financial oversight. However, the Ministry of Communication and Digital Economy (MoCDE) records the lowest performance rate of **68.8%**, indicating room for significant improvement in its PFM frameworks. Equally, several ministries including the Ministry of Basic and Secondary Education (MoBSE) and the Ministry of Interior (MoI), perform moderately well, with scores ranging from **76.6%** to **81.3%**, suggesting consistent yet average PFM practices.

¹ While the table shows the aggregate performance rate of Ministries on PFM structures, the chart illustrates the share of each ministries overall performance on the PFM structures.

Overall, while most ministries demonstrate satisfactory PFM structures, strategic focus is necessary to uplift the lower-performing institutions to ensure equitable and efficient financial management across the board.

4.1 Internal Auditing Procedures



Amidst commendable strides in risk-based auditing and adherence to international standards, a stark reality: underwhelming audit integration, unimplemented recommendations, and a training gap threaten to undermine the impact of internal audit functions across ministries.

As illustrated in the figure 4.1 above, the overall performance of ministries on **auditing of major government projects**, achieved an average score of 1.6 out of 4 (40%), reflecting low integration of audit functions. Similarly, the Ministry of Fishery, Water, and Resources (MoFWR) and the Ministry of Tourism and Culture (MoTC) have a moderate score of **50%**. While, the Ministry of Public Service (MoPS), Ministry of Gender, Children, and Social Welfare (MoGCSW), and the Ministry of Interior (MoI) all scored **25%** respectively, an outcome signaling need for more robust audit involvement in government projects.

Similarly, the assessment revealed **100%** compliance rate with **risk-based auditing practices**, indicating that all ministries design their audit plans with a clear focus on addressing risk elements. Also, the **adherence to IIA standards** and the **communication of audit findings**

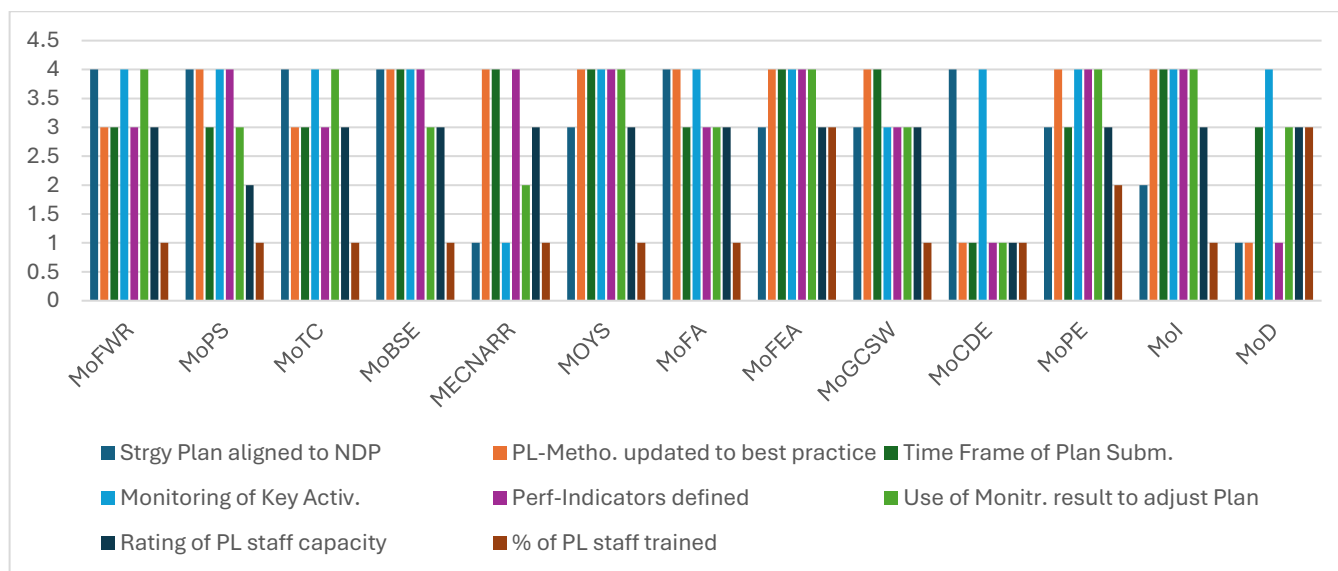
to management averaged at **100%**, reflecting strong compliance with international auditing standards and effective communication practices across all ministries.

Despite the strong performance of ministries in some key metrics, however, the **implementation of audit recommendations** poses a significant challenge with an overall average score of **45%**, with Ministries such as MoPS, the Ministry of Basic and Secondary Education (MoBSE), MoTC, and MoGCSW all scoring as low as **25%**. These findings indicate significant shortcomings in following up on audit recommendations, which may hinder the effectiveness of their audit process.

Though, staff training remains a critical gap, with only **44%** of audit staff receiving training in the past year. Notably, seven ministries, including MoPS, MoBSE, and the Ministry of Defense (MoD), reported that only 25% of their staff underwent training. This underscores the urgent need for consistent capacity-development programs to enhance the competency and efficiency of audit teams.

Overall, the ministries demonstrate strong adherence to international audit standards and effective communication of findings, though challenges still persist in the implementation of audit recommendations, management follow-up, and staff training. Addressing these weaknesses through interventions will be essential for fostering a culture of accountability and improving the overall effectiveness of internal audit functions across all ministries.

4.2. Planning Methodologies



While some ministries excel in aligning strategic plans with national priorities, glaring disparities and critical misalignments highlights a critical gap in the Ministries’ pursuit of cohesive development goals.

From the figure 4.2, the alignment of strategic plans to the RF-NDP (2023–2027) across ministries demonstrates varying performance rates, with an overall compliance rate of **62%**. Notably, some high performing ministries such as the Ministry of Fisheries and Water Resources (MoFWR), Ministry of Public Service (MoPS), Ministry of Tourism and Culture (MoTC), Ministry of Basic and Secondary Education (MoBSE), Ministry of Foreign Affairs (MoFA), and Ministry of Communication and Digital Economy (MoCDE) achieved a score of **100%**, reflecting their strong compliance to integrating national priorities. However, the Ministry of Defense (MoD) and the Ministry of Environment, Climate Change, Natural Resources, and Rural Development (MECNARR) scored a mere **25%**, reflecting significant misalignment in their strategic plans and the need for urgent adjustments.

In terms of **regularly updating planning methodologies**, ministries compliance rate averaged at **68%**. Top-performing ministries, including MoPS, MoBSE, MECNARR, MoFA, Ministry of Finance and Economic Affairs (MoFEA), Ministry of Youth and Sports (MoYS), Ministry of Petroleum and Energy (MoPE), Ministry of Interior (MoI), and Ministry of Gender, Children, and Social Welfare (MoGCSW), all achieved **100%** compliance rate, reflecting their adherence to best practices. Meanwhile, MoCDE and MoD recorded only **25%**, exposing critical

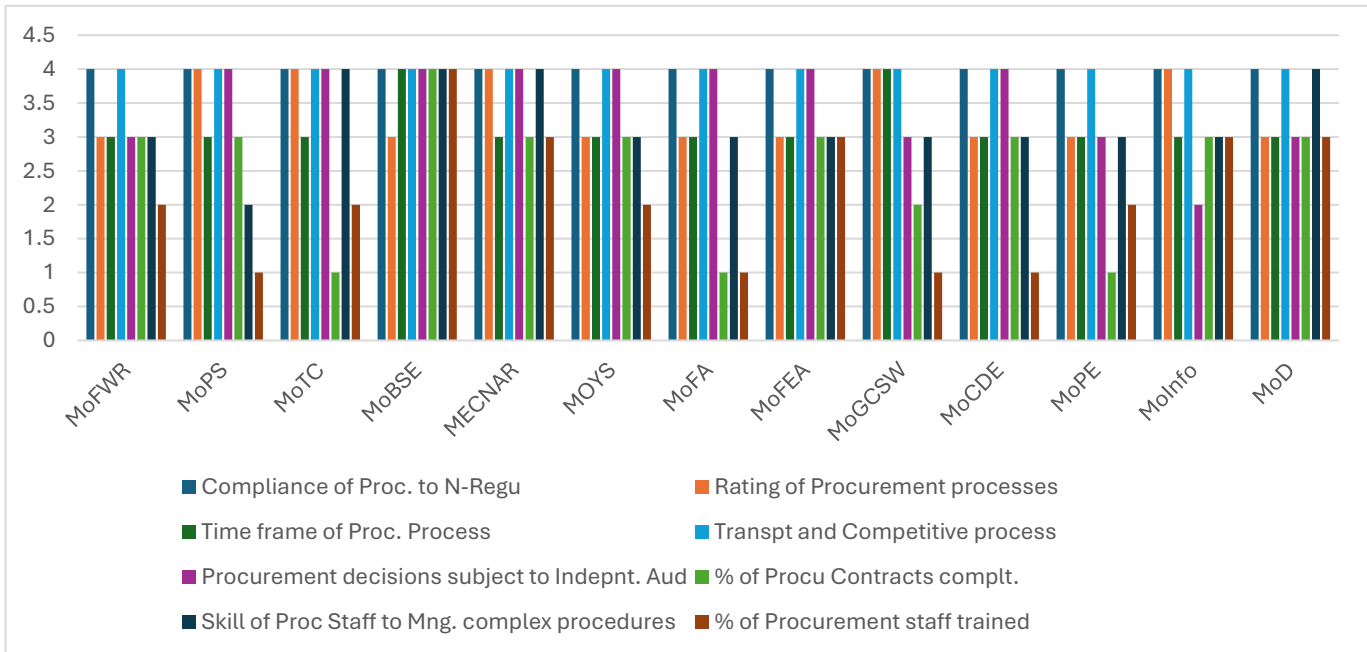
gaps in their methodology updates. MoFWR and MoTC scored moderately **75%**, indicating progress but leaving room for improvement.

Similarly, on **timely submission of plans to relevant authorities**, Ministries such as MoYS, MoI, MoGCSW, MoBSE, MECNARR, and MoFEA stood out with perfect scores of **100%**, demonstrating strong compliance in submitting plans for integration into the NDP. Notably, MoFWR, MoPS, MoTC, MoD, MoPE, and MoFA, have an average score of **75%**, showing moderate success but required more effort to meet timelines. The least performing ministry was MoCDE, which scored on average **25%**, highlighting a significant delay in meeting submission timelines. Also, Ministries **monitoring of key activities** averaged at **69%**, signifying consistent engagement in oversight processes. However, MECNARR lagged behind, achieving only **25%**, and this underscores the necessity for substantial improvements in monitoring practices to ensure accountability and effectiveness.

In relation to the **definition of performance indicators** and the use of monitored results to refine and improve plans, most of the ministries demonstrated their ability to adapt strategies based on monitoring outcomes. This indicates a commendable level of responsiveness and flexibility in aligning plans with actual performance data, thus, emphasizing continuous improvement.

Overall, the assessment of **planning staff capacity** and the **percentage of staff trained** remains critically low, with an average score of **55%**, and **28%** respectively. This significant shortfall highlights the urgent need for regular, structured training programs to enhance staff competence and improve overall performance across ministries.

4.3: Procurement Processes



The stark inefficiencies in contract completion and critical gaps in staff training threaten to derail the integrity and efficiency of Ministries’ procurement processes.

Figure 4.3 illustrates the performance of various ministries based on several key procurement metrics, including compliance with national procurement regulations, ratings of procurement processes, timeliness, transparency, independent audits, completion rates of procurement contracts, staff skillsets, and training levels.

Overall, ministries demonstrated strong compliance rate of **100%** with GPPA procurement regulations, reflecting a strong collective commitment to adhering to procurement frameworks. Notably, the Ministry of Fisheries has taken a proactive approach by training its staff on procurement laws, setting an example of best practices in capacity building.

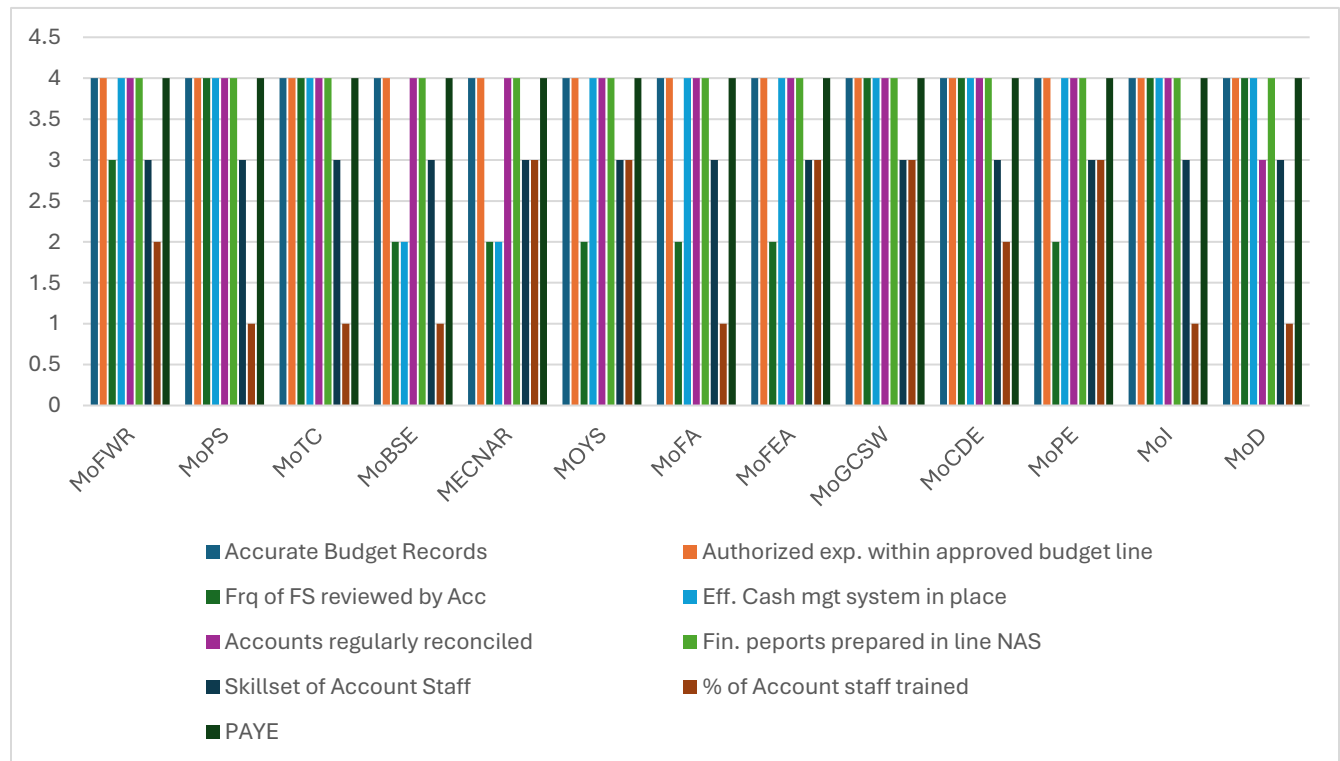
Similarly, MoPS, MoTC, MoI, MoGCSW, and MECNAR, showed an exemplary performance rate of **100%** in **adhering to procurement procedures**, supported by the presence of contract committees that ensure effective supplier selection. In addition, the analysis revealed that ministries' **responses on procurement timeliness** average at **63%**. Though, timeliness varied by procurement method such as single sourcing and RFQ processes take less than a month,

restricted tendering takes 1–3 months, while open tendering exceeding three months. These timelines are often influenced by GPPA approvals, highlighting a dependency on external regulatory reviews.

Almost, all ministries demonstrated a strong commitment to promoting transparency and competitiveness, adhering to GPPA regulations in their procurement processes with a rating of **100%**. Thus, ensuring fair and competitive awarding of contracts. On the other hand, eight ministries, including MoPS, MoTC, MoBSE, and MECNAR, subject their procurement decisions to independent audits, achieving an overall score of **100%**. However, the rest of the ministries scored **75%**, indicating partial gaps in audit coverage, while the Ministry of Information (MoInfo) scored **50%**, reflecting the absence of independent audits.

A major area of concern is the low **contract completion rate**, with an overall average performance rate of **51%**. This suggests inefficiencies in contract management and execution, leading to delays or incomplete procurement projects. Besides, only **43%** of procurement staff are trained and while this reflects basic competency, gaps in expertise indicate a need for further training.

4.4: Budget/Accounts Practices



Building a credible and reliable budgeting system in Ministries requires aligning resources with priorities, strengthening capacities, and instilling fiscal discipline.

As illustrated in figure 4.4, an in-depth analysis of Ministries performance on budgetary metrics reveals that almost all ministries maintain **accurate budget records** at a **100%** compliance rate, reflecting strong financial discipline, robust planning, and effective control mechanisms. Additionally, ministries demonstrate strong compliance with National Accounting standard (**NAS**) in preparing financial reports and consistently meet PAYE obligations, underscoring their adherence to regulatory and statutory requirements.

Although, **cash management systems**, while effective in ministries such as the Ministry of Gender, Children, and Social Welfare (MoGCSW), Ministry of Communication and Digital Economy (MoCDE), Ministry of Public Service (MoPS), Ministry of Tourism and Culture (MoTC), Ministry of Information (MoInfo), and Ministry of Defense (MoD), averaging at a score of **74%**, however, the Ministry of Basic and Secondary Education (MoBSE) and the Ministry of Environment, Climate Change, and Natural Resources (MECNARR), all have a moderate scores of **50%**, thus, revealing average practice on cash management system.

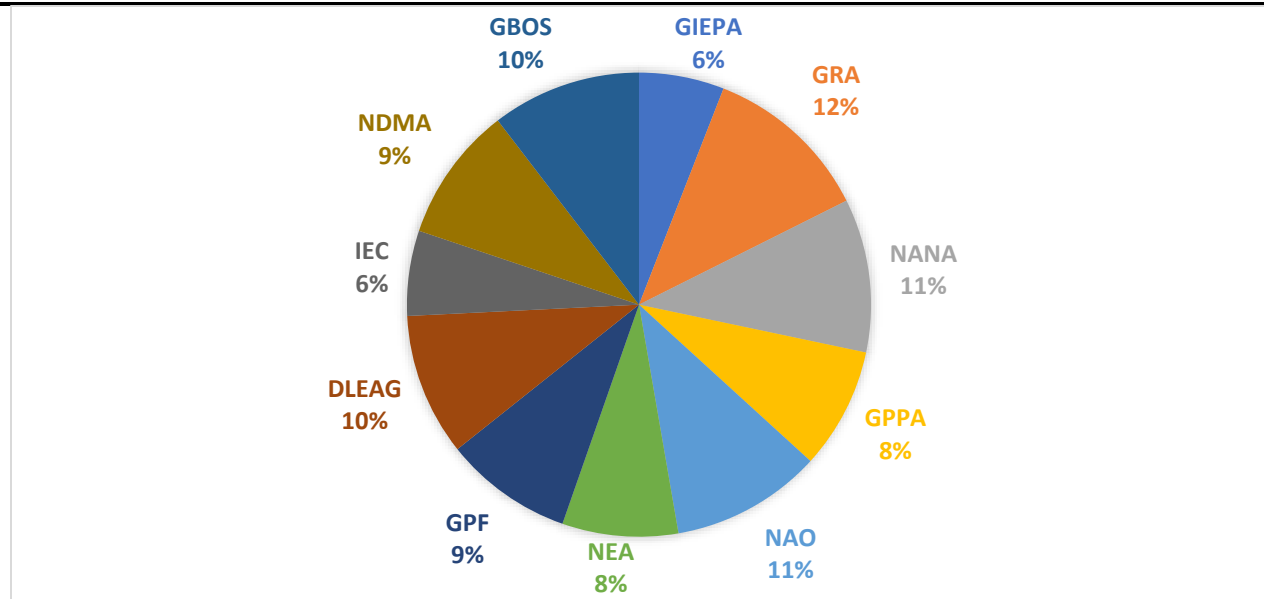
The **frequency of financial statement reviews** further highlights inconsistencies, with only **60%** compliance, pointing to a lack of regular oversight in some ministries. While accounting staff across ministries generally demonstrate adequate skill levels with an average score of **60%**, the analysis identifies a significant shortfall in formal training, as only **38%** of staff have undergone professional development. This gap underscores the urgent need to prioritize training initiatives to enhance capacity for managing increasingly complex financial operations.

In summary, while ministries excel in areas such as maintaining accurate budget records, complying with NAS, and fulfilling PAYE obligations, gaps in cash management efficiency, financial statement reviews, and staff training highlight critical areas for improvement. Thus, addressing these weaknesses will strengthen financial management systems and promote better governance across the ministries.

5.0 SUB-VENTED AGENCIES AGGREGATE PERFORMANCE ON PFM STRUCTURES

A total of eleven (11) sub-vented institutions were assessed on the existence of key PFM structures in various government institutions. Also, reviewed were the general challenges and policy gaps in the implementation of PFM practices, and below is a comprehensive analysis highlighting the performance of the sub-vented institution on the PFM Structures.

Table 2: Summary of Sub-vented Institutions' Overall Performance on PFM structures

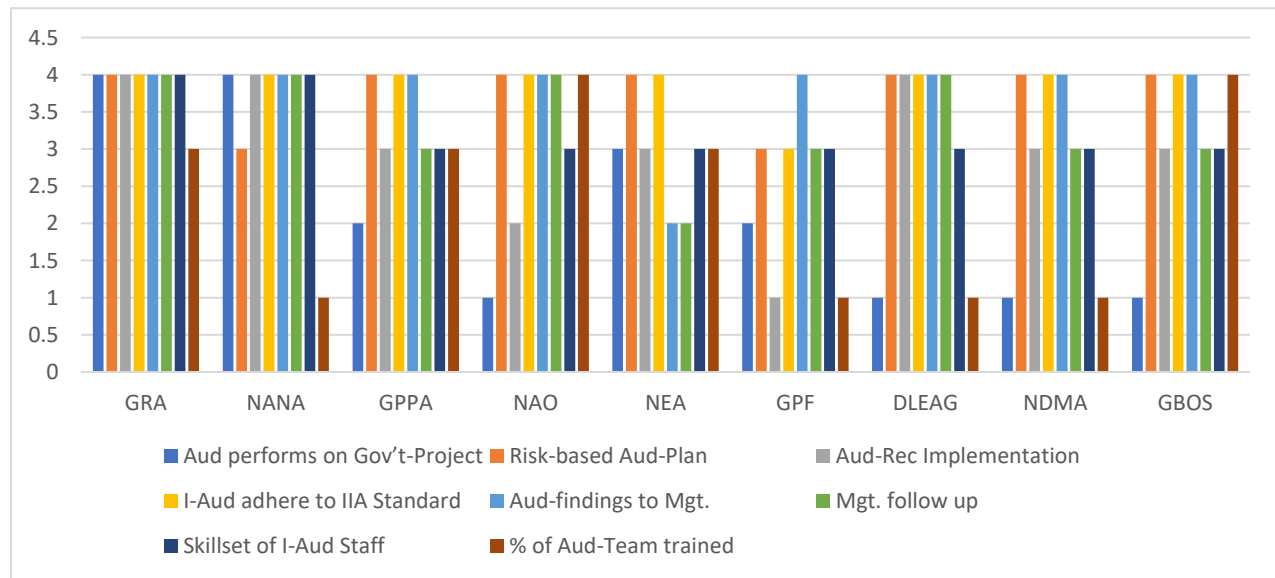


The table 2 above provides an analysis of various sub-vented institutions performance on Public Financial Management (PFM) structures in The Gambia with varying degree of PFM practices. The Gambia Revenue Authority (GRA) leads with an overall score of 93.8%, indicating robust financial controls and exemplary adherence to PFM standards. Other high-performing institutions include the National Nutrition Agency (NANA), the National Audit Office (NAO), and the Gambia Bureau of Statistics (GBOS), scoring 85.9%, 84.4% and 83.6% respectively, reflecting strong financial oversight.

The Mid-performing institutions include the Drug Law Enforcement Agency of The Gambia (DLEAG), the National Disaster Management Agency (NDMA), and the Gambia Police Force (GPF) with an overall average score of 79.7%, 75.8% and 71.9% respectively, showing moderate adherence, yet average PFM practices. However, the Gambia Public Procurement Authority (GPPA) and the National Environment Agency (NEA) score lower at 68.0% and 64.8%, respectively, indicating weak PFM practices. Notably, the Independent Electoral Commission

(IEC) and the Gambia Investment and Export Promotion Agency (GIEPA) both registered the lowest average score of 47.7%, signaling critical under-performance that require immediate attention to improve financial accountability and efficiency.

5.1: Internal Auditing Procedures



While some institutions demonstrate exceptional audit oversight and adherence to standards, a concerning gap in staff training and inconsistent audit performance across key government projects reveal the urgent need for systemic improvements in internal auditing practices.

Highlighted in figure 5.1 is the pattern of institutions’² performance in internal audit practices and some general challenges faced in implementing key PFM structures specifically Internal Auditing. Similarly, critical areas such as audit performance on major government projects, risk-based planning, adherence to IIA standards, implementation of audit recommendations, and staff training capacity were assessed.

The review shows a strong **audit performance on major government projects** in institutions such as GRA, and NANA with **100%** performance rate respectively, thus reflecting their strong audit oversight roles³. Similarly, GPPA and GPF have a **50%** performance rate while

² The review process highlighted the missing PFM structures such as the Internal Audit unit in Institutions like GIEPA and IEC

³ Top performing institutions highlighted were GPPA, NAO, GRA, and DLEAG while institutions that struggle across several dimensions were NEA, GPF, and GBOS

institutions such as NAO, DLEAG, NDMA, and GBOS have on average a rate of **25%** respectively. Although, NEA registered **75%**, reflecting better-than-average performance. Overall, the average audit performance rate across institutions averaged **52.8%** (2.1 out of 4) denoting a need for stronger internal auditing mechanisms and capacity-building efforts.

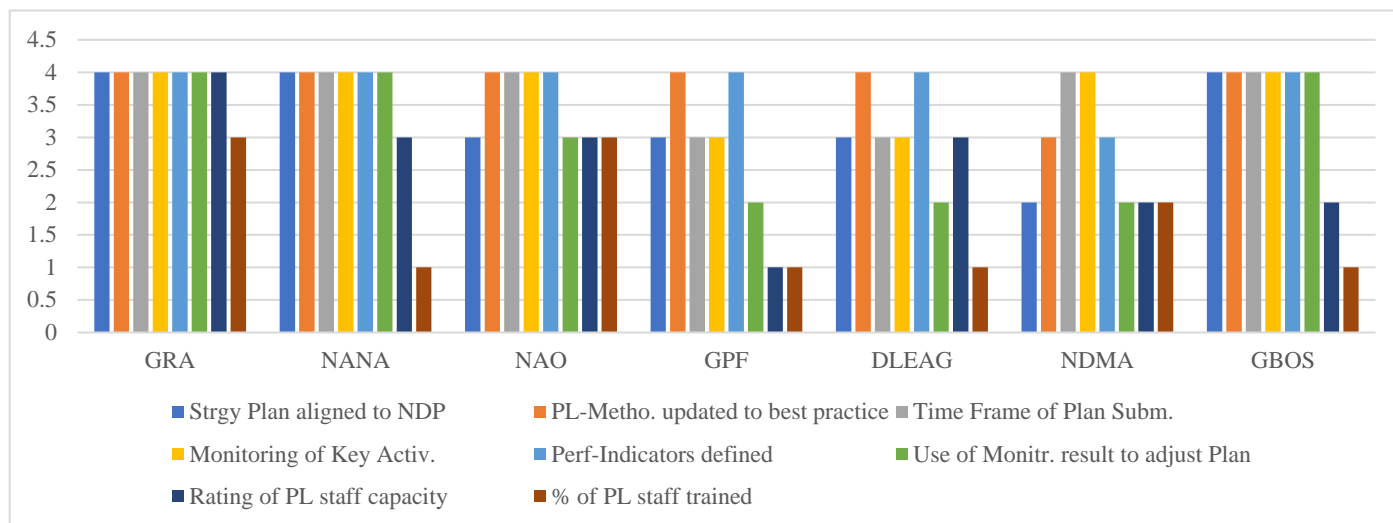
Similarly, on **risk-based audit plans**, institutions displayed significant strengths with an overall **94.4%** performance rate. This highlights the effectiveness of most institutions in prioritizing risks within their auditing frameworks. Equally, there is a significant performance in terms of **adherence to the International Audit Standard** with an average performance rate of **97.2%**. Notably, institutions were also effective in **communicating audit findings to management**, with an overall rate of **94.4%**, reflecting robust processes for sharing critical audit insights.⁴

Besides, **follow-up on audit findings by management** showed a commendable **83.3%** performance rate, highlighting the actionable steps taken by institutions to address audit recommendations.⁵ In addition, institutions demonstrated an overall **80.6%** performance rate in terms of **audit staff skillsets**, thus, indicating that audit teams across sub-vented institutions possess strong foundational capabilities. However, a key area of concern is the **percentage of staff receiving training**, which recorded an overall score of **58.3%**. This highlights a critical gap in capacity building and the need for continuous professional development to enhance the efficiency and effectiveness of audit functions.

⁴ Most metrics hover between 3.5 and 4, indicating a generally high level of compliance and performance across institutions.

⁵ Metrics such as "Audit findings to management" and "Management follow-up" display consistently high scores, reflecting effective reporting and response mechanisms in internal audits.

5.2: Planning Methodologies



The strong performance in key planning functions highlights progress, yet significant gaps in staff training and inconsistent alignment with national priorities reflecting a critical inconsistency in the institutions' ability to fully execute their strategic vision.

An overview of the performance of institutions in planning functions, focusing on eight indicators, including alignment of strategic plans to the National Development Plan (NDP), adoption of best practices, timelines, monitoring, use of performance indicators, and staff training is highlighted in figure 5.2 above. The performance rate of institutions is measured on a scale of 1-4 and is further analyzed in terms of average scores and percentage compliance rates.

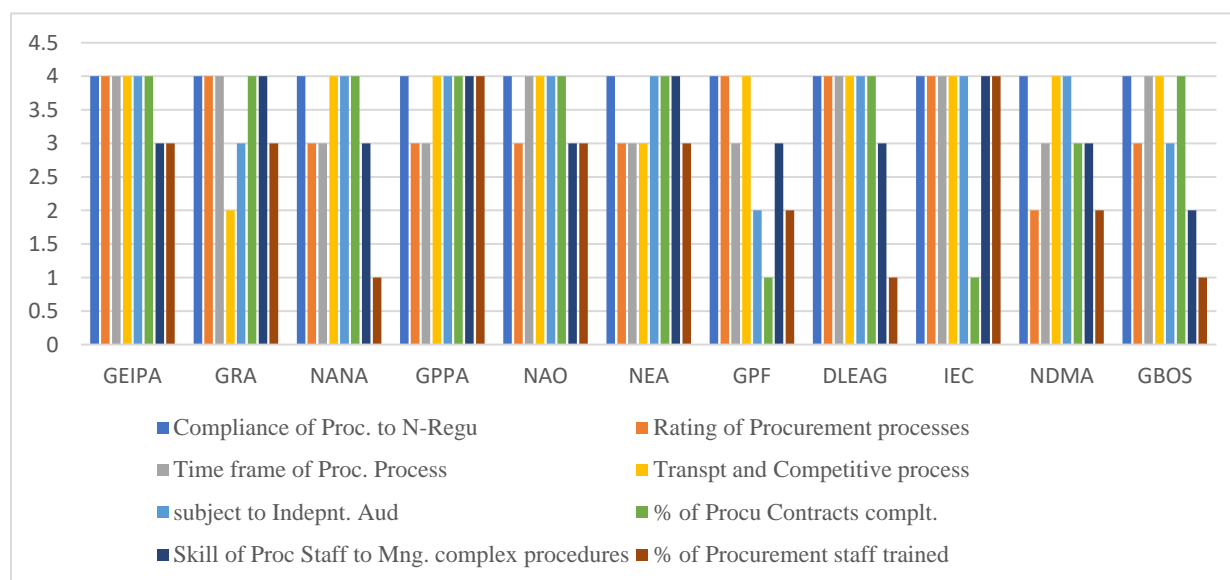
The reviewed process highlighted significant progress in some planning functions across the eleven sub-vented institutions with an overall performance rate of **92.9%** in terms of **submission of a Strategic plan**, and **92.9%** in the **monitoring of key activities**. High-performing institutions like GRA, NANA, and GBOS scored on average 4/4 (**100%**), while GPF, DLEAG, and NDMA scored slightly lower (3/4) on average⁶.

Similarly, all the assessed institutions score an overall rate of **96.4%** in terms of **defining performance indicators of their strategic plan** and also in **updating planning methodology to best practices**. Key performers include GRA, NANA, and GBOS which achieved an average of 4/4 (**100%**) while GPF and NDMA score 3 out of 4 on average thus

⁶ There is no Planning Unit in institutions like, GIEPA, GPPA, IEC and NEA

suggesting a need for improvement in creating special measurable performance metrics. However, there was an overall moderate performance on the rating of Planning staff capacity as well as the percentage of planning staff trained with an average rate of **64.3%** and **42.9%** respectively. Notably, institutions registered a significant achievement in the alignment of their strategic plan to NDP with an overall performance rate of **82.1%**. While institutions like GRA, NANA, and GBOS demonstrated strong compliance by achieving full scores of 4/4 (**100%**) on average, others like NDMA, GPF, and DLEAG scored moderate (2 or 3), thus, indicating varying levels of alignment across institutions.

5.3: Procurement Processes



Procurement procedures may align with national regulations, but deep-rooted inefficiencies, lack of skilled staff, and uneven competition practices expose critical vulnerabilities in the transparency and effectiveness of these processes.

In Figure 5.3, procurement procedures aligned to national procurement regulations highlighted a strong compliance rate of **100%** across the assessed institutions.⁷ Similarly, most institutions practice good procurement processes with some needing strategic improvement. Equally, institutions like NDMA and NEA score on average 2 and 3 respectively, reflecting potential inefficiencies or complexities in their procurement workflows.

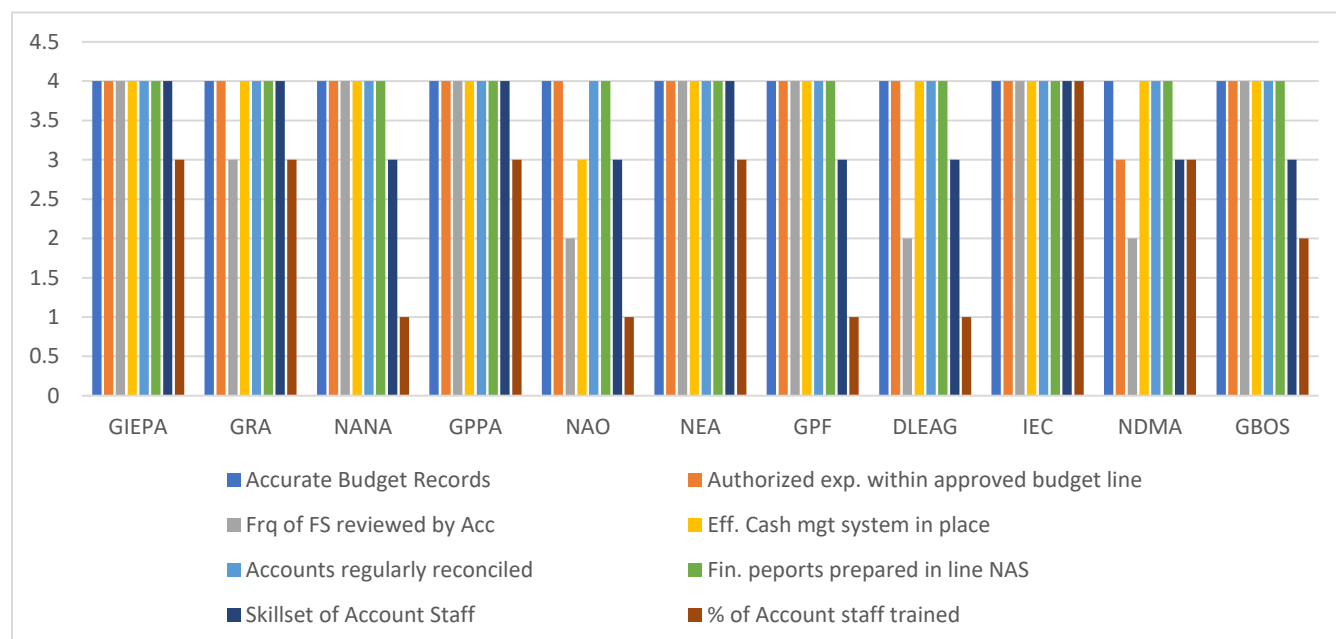
⁷ GEIPA and DLEAG consistently scored high across metrics, showcasing exemplary procurement systems.

Although, the review highlighted significant institutions' overall performance **on transparency and competitiveness of the procurement process** as well as the **procurement process subject to independent auditing** both with an average rate of **93.2%** and **90.9%** respectively. However, GRA scored on average 2 out of 4 (**50%**), indicating challenges in maintaining fair competition.

Notably, procurement practices such as **rating of procurement process, time taking to complete procurement process, percentage of procurement contracts completed** as well as **skill sets of procurement staffs** in the various institutions have registered an overall rate of **88.6%** to **81.8%** with least score on skill sets of procurement staff. In addition, IEC scored an average of **25%**, a stark outlier highlighting inefficiencies in contract execution. Equally, the training levels of staff is the weakest metric, with institutions like NANA, DLEAG, NDMA, and GBOS scoring on average 1 out of 4 (**25%**) thus, indicating a critical gap in capacity-building efforts⁸.

⁸ Strong interventions can significantly improve the overall efficiency, transparency, and compliance of procurement practices across institutions.

5.4: Budget/Accounts Practices



Institutions demonstrate strong compliance in key budgetary processes, yet significant training gap and the need for advanced financial systems reveal critical areas for improvement to ensure long-term financial stability and effectiveness.

The above figure 5.4, highlights the significant progress made by institutions in adopting sound budgetary processes and practices. The analysis reveals a high level of compliance and performance across key financial management indicators, including accuracy in budget records, reconciliation of accounts, and adherence to accounting standards.

In terms of the accuracy of Budget records, almost all institutions demonstrated a **100%** compliance rate in accurate budget records. Thus, reflecting strong attention to detail and effective budgeting systems within the institutions. Similarly, sub-vented institutions achieved an overall **100%** performance rate in **reconciling accounts regularly**, further showing the robust financial controls undertaken by these institutions in ensuring that discrepancies in accounts are addressed promptly. Besides, all institutions also prepared their financial reports in line with national accounting standards (NAS), achieving a perfect compliance rate of **100%**.

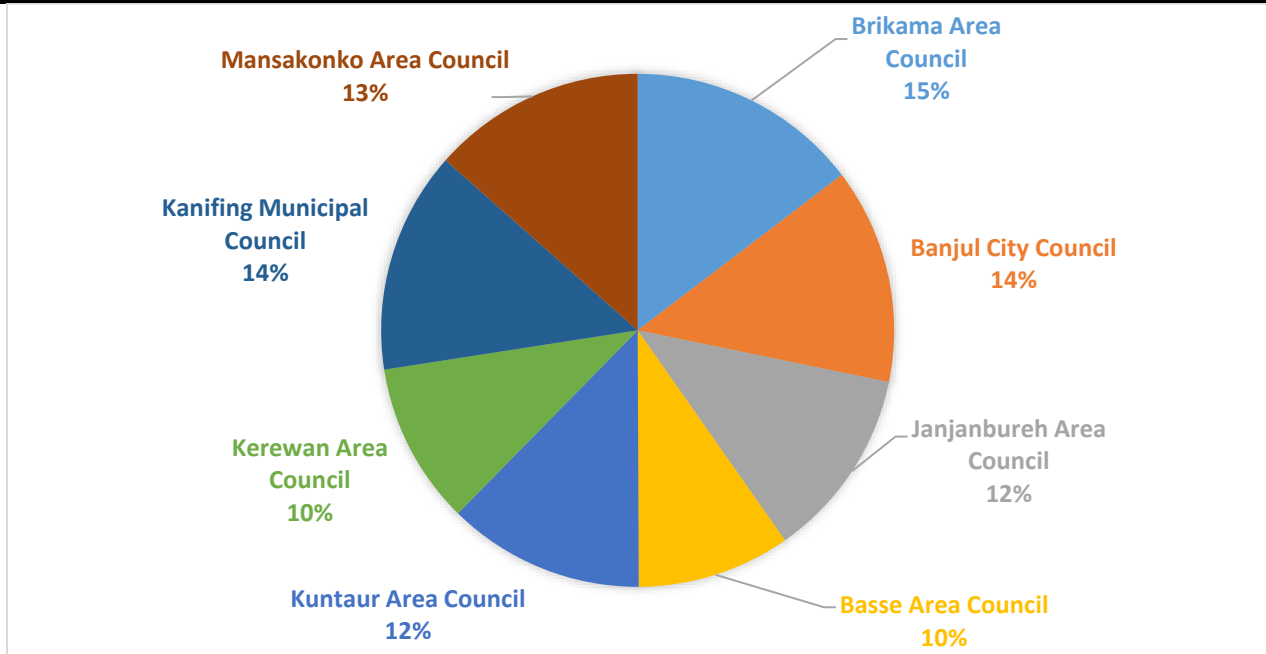
Equally, sub-vented institutions have displayed a commendable performance in **maintaining an effective cash management system**, with an overall average rate of **97.7%** highlighting their liquidity efficiently and avoidance of cash flow challenges. Despite the strong performance rate, evidence points to the need to invest in integrated financial management systems (IFMIS) which could help automate processes, improve efficiency, and reduce the risk of untraceable error.

Furthermore, an overall score of **97.7%** was achieved in institutions authorizing expenditures within approved budget lines, thus, indicating disciplined spending practices aligned with budgetary allocations. Notably, **training levels for accounting staff** recorded the lowest performance, with an average score of 2.3/4 (**56.8%**). Institutions such as NANA, NAO, GPF, and DLEAG scored 1 out of 4 (**25%**), indicating significant training deficits, while IEC was the only institution to achieve the maximum score of 4/4 (**100%**). This highlights the critical need for capacity-building initiatives to strengthen staff capabilities across all institutions.

6.o: LGAs' AGGREGATE PERFORMANCE ON PFM STRUCTURES

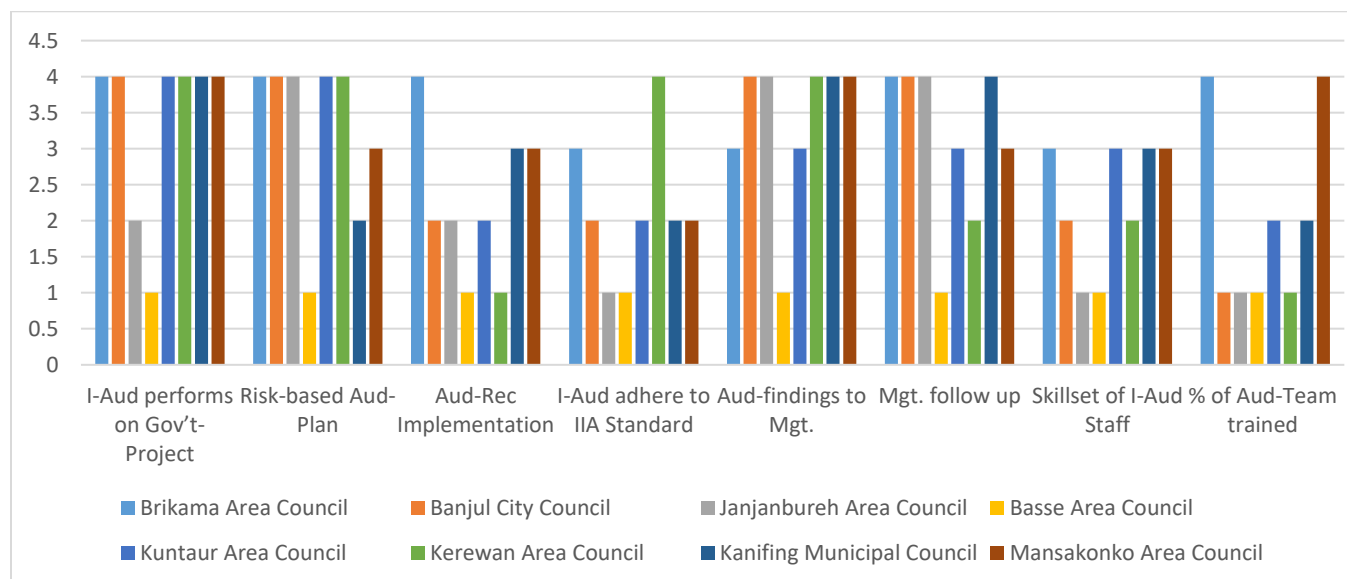
To examine the compliance level and challenges of PFM practices of the LGAs, a total of 8 councils were assessed and this include, Basse Area Council (BsAC), Banjul City Council (BCC), Brikama Area Council (BAC), Janjangbureh Area Council (JAC), Mansankonko Area Council (MAC), Kanifing Municipal Council (KMC), Kuntaur Area Council (KtrAC), and Kerewan Area Council (KAC). Below is the aggregate summary of LGAs compliance level in PFM practices as well as practitioners' responses on the PFM structures.

Table 3: Summary of LGAs' Overall Performance on PFM structures



The table 3 above provides a comprehensive analysis of the Local Government Authorities (LGAs) aggregate performance on Public Financial Management (PFM) structures with significant variations across the LGAs. It Brikama Area Council leads with an overall average score 87.5%, demonstrating strong PFM practices and effective resource management. Similarly, Kanifing Municipal Council scored **83.6%**, Banjul City Council **81.3%**, and Mansakonko Area Council scoring **80.5%**, indicating robust financial oversight. However, challenges persist in councils like Kuntaur which scored **74.2%** and Janjanbureh **71.9%**, thus, reflecting moderate performance in the PFM structures. Notably, Basse Area Council and Kerewan Area Council rank lowest scoring **57.8%** and **60.9%** respectively, indicating critical gaps in financial governance. These disparities call for strategic reforms to strengthen PFM structures across all LGAs.

6.1: Internal Auditing Procedures



The significant gaps in performance, with some councils struggling to implement recommendations and meet international audit standards, highlight critical areas for improvement in internal audit practices.

As highlighted in figure 6.1, the overall performance of Local Government Councils (LGAs) in Internal Audit metrics with performance varying across. The review shows a significant compliance rate of **84%** in the **auditing of major gov't projects**, indicating substantial adherence to audit requirements across most councils. However, certain area councils such as Janjanbureh (JAC) and Basse (BsAC), performed significantly below standard, with scores of **50%** and **25%**, respectively.⁹

On the metric of the **risk-based audit plan**, there was an overall average score of **88%**, underscoring strong alignment between audits and their respective plans. This reflects a positive trend in planning and executing audits based on identified risks, though gaps remain in some councils, particularly in the timely application of such plans. In addition, the **implementation of audit recommendations** across the assessed LGAs revealed an average score of **56%**. Notably, KAC and BsAC, each scoring **25%** respectively. In contrast, Banjul City Council (BCC), JAC, and Kuntaur Area Council (KtrAC) achieved moderate success rates of **50%** still falling

⁹ The poor performance in these councils is primarily attributed to the absence of internal auditor in the mentioned institutions, which hampers their ability to meet the required standards and conduct thorough audits.

below optimal standards. The inconsistency in implementing recommendations underscores the need for strategic interventions to improve compliance with audit findings.

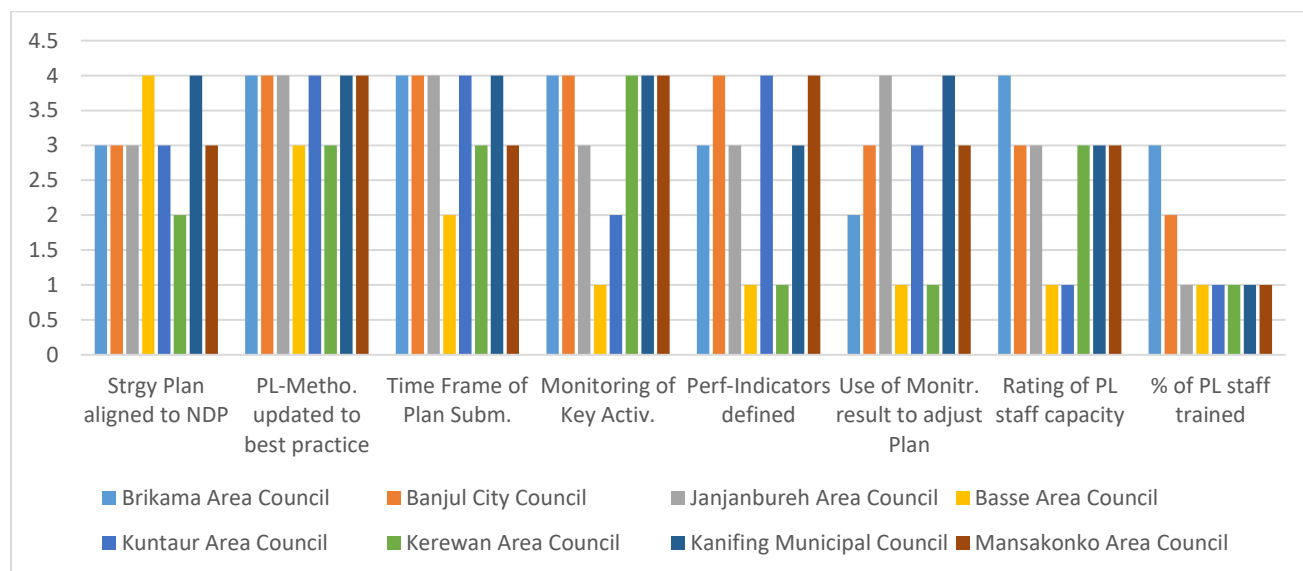
However, compliance with international audit standards varied widely among the LGAs with KAC registering the highest performing rate of **100%** reflecting robust adherence to best practices. Besides, many councils averaged **53%**, while both JAC and BsAC lagged with scores of **25%** respectively. These findings highlight the pressing need for institutionalizing effective internal audit structures, especially in under-performing councils.

Notwithstanding, a significant compliance rate was observed across the LGAs in terms of **communication and follow-up of audit findings by management** with an overall average performance ranging between **84%** to **100%**. Similarly, effective follow-up on audit recommendations averaged **78%**, with councils such as BAC, BCC, JAC, and KMC demonstrating commendable practices through regular follow-ups.

In contrast, KtrAC and MAC only occasionally followed up, revealing inconsistencies that need addressing to ensure thorough resolution of audit issues. Furthermore, the reviewed process highlighted an overall moderate performance of **53%** on metrics related to the **skill set and training of audit staff**. This underscores the need for comprehensive capacity-building initiatives to strengthen internal audit departments. The lack of adequate training limits the ability of LGAs to conduct in-depth financial oversight and ensure accountability, thus, presenting a significant barrier to improving internal audit efficiency¹⁰.

¹⁰ The internal audit efficiency in LGA's can further be strengthen with the existing of an Internal Audit Charter

6.2: Planning Methodologies



Despite LGAs strong performance across the planning dimensions, some councils demonstrated strong alignment to national goals and monitoring practices, while others struggle with staff capacity and the timely implementation of strategic plans.

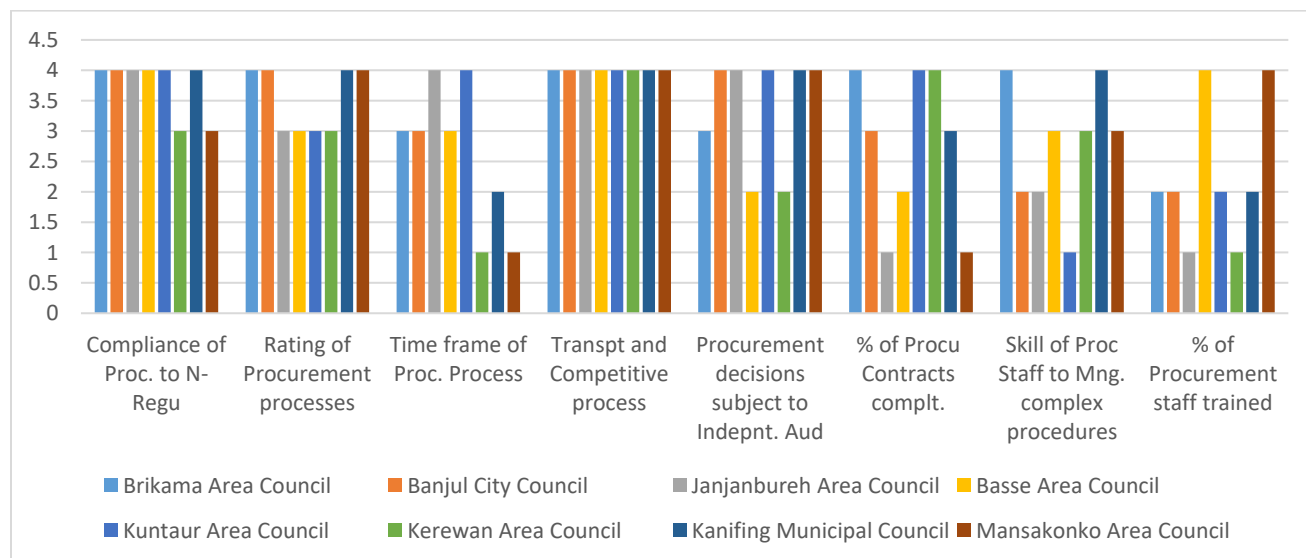
Overall, LGAs demonstrated a **78.1%** performance rate in **alignment with their strategic plans with the RF-NDP**. Similarly, Brikama Area Council (BAC), Banjul City Council (BCC), and Kanifing Municipality (KMC) consistently scored high across most dimensions, particularly in **monitoring of key activities** and **defining performance indicators** with an average rate of 81% and 72% respectively. In addition, councils have an average rate of **93.8%** in terms of **planning methodology regularly adjusted**.¹¹ This reflects a strong commitment to maintaining up-to-date planning frameworks across LGAs.

Notably, there was an overall average score of 87.5% for the **timely submission of plans**, indicating a generally high level of compliance. Besides, the use of monitored results to improve plans averaged 65.6%, and Councils such as JAC and KMC demonstrated a **75%** compliance rate, showing commendable results. Also, KAC and BsAC registered the lowest scores due to a lack of M&E teams in the respective institutions.

¹¹ KAC and BsAC achieved the lowest score of 75%

On average, councils have an overall score of **65.6%**, in staff capacity with Janjanbureh Area Council (JAC) and Basse Area Council (BsAC) each having a lower score of 25%. This further, highlighting the need for strategic interventions to improve their planning process.

6.3: Procurement Processes



The disparities in Procurement Performance Across Local Government Areas requires significant capacity building and compliance enhancement.

Figure 6.2 illustrates the patterns of the Local Government Areas' (LGAs) performance in various procurement dimensions, including compliance with national regulations, adherence to timelines, the competitiveness of procurement processes, and staff training.

Overall, Brikama Area Council (BAC), Banjul City Council (BCC), and Kanifing Municipal Council (KMC) performed relatively well, maintaining strong scores in compliance with national regulations and timely execution of procurement processes with an average score of **93.8%**. These councils also demonstrated effective management of complex procurement procedures with a compliance rate of **100%** and a high rate of completion of ¹²Procurement contracts by **100%** in councils like BAC, KMC, KtrAC, and KAC, while MAC and JAC registered an average score of **25%** respectively. This score reflects robust procurement practices. On the other hand, the review process highlighted a significant compliance level of **87.5%** across councils in terms of rating of procurement processes, thus, reflecting strong overall efficiency.¹³.

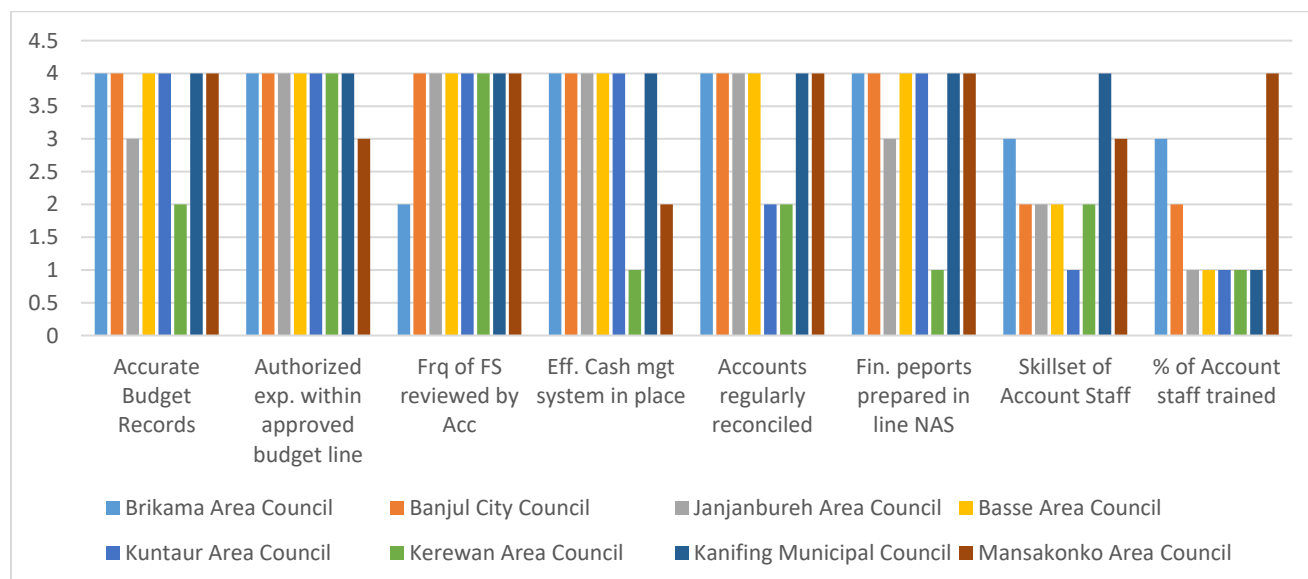
¹² The completion rate of procurement contracts was 68.8%.

¹³ BAC and KAC lagged behind on average score in rating procurement processes

Similarly, councils moderately perform in time frame of procurement processes with most of the council having experienced significant delays in procurement timelines. This was also supported by the overall average score of **65.6%** registered. Besides, Procurement Decisions Subject to Independent Audit, have an overall average score of **84.4%** across LGAs, though both BsAC and KAC score **50%**. However, councils' procurement staff training levels were moderate, indicating a gap in capacity development that needs to be addressed.

Furthermore, the average scores of the institutions highlight BAC and KMC as top performers, reflecting consistent adherence to procurement standards and practices. BCC and KAC follow closely, demonstrating balanced performance across key metrics. On the other hand, JAC and BsAC recorded the lowest average scores, underscoring the need for immediate interventions to improve compliance, competitiveness, and staff capacity. The findings emphasize the importance of capacity-building initiatives, particularly in low-performing councils, to ensure equitable and efficient procurement practices across LGAs.

6.4: Budget/Accounts Practices



The performance of Local Government Areas (LGAs) in financial management practices reflects commendable progress in several areas, though critical gaps remain that require targeted interventions.

LGAs maintained accurate budget records, achieving an overall score of **90.6%**. Councils such as Brikama Area Council (BAC), Banjul City Council (BCC), Basse Area Council (BsAC), Kuntaur Area Council (KtrAC), and Mansakonko Area Council (MAC) excelled in this area. However, Kerewan Area Council (KAC), with a score of **50%**, lagged significantly, emphasizing the need for capacity-building efforts and improved record-keeping systems to ensure consistency across all councils.

In terms of expenditures staying within approved budget lines, LGAs demonstrated strong adherence, with an impressive compliance rate of **96.9%**. All councils except MAC, which scored **75%**, fully adhered to budgetary controls. This reflects robust financial management practices across the majority of councils. However, MAC's relatively lower performance highlights the need for focused interventions, such as additional training and resource allocation, to align its practices with those of higher-performing councils.

The frequency of financial statement reviews achieved a compliance rate of **93.8%**, but BAC's score of **50%** suggests gaps in maintaining regular review schedules. This shortfall poses risks to accountability and transparency and calls for targeted oversight and support to ensure that all

councils meet the required review standards. Addressing these gaps will strengthen the overall financial management framework within LGAs.

The implementation of cash management systems achieved an average score of **84.4%**, reflecting effective practices in most councils. However, KAC and MAC, scoring **25%** and **50%**, respectively, demonstrated significant weaknesses in this area. These gaps highlight the need for targeted interventions, including training and capacity development, to improve cash management processes and ensure better financial control and accountability.

The reconciliation of accounts across LGAs achieved an average score of **87.5%**, reflecting solid results. Nonetheless, KAC's score of **50%** underscores a need for improvement in its reconciliation processes to enhance financial accuracy and accountability. Strengthening this area will contribute to more reliable and transparent financial operations within the council.

Similarly, financial reports prepared in line with National Accounting Standards (NAS), LGAs achieved an overall score of **87.5%**, demonstrating strong compliance by most councils. However, KAC performed poorly, with a score of **25%**, further signaling a need for significant support to align its reporting practices with national standards.

The skillset and training of accounting staff emerged as the weakest area, with an average score of **59.4%** for skillset and **43.8%** for staff training. Kanifing Municipal Council (KMC) led the councils with a perfect score of 100%, while councils such as KtrAC (**25%**), KAC (**50%**), and BsAC (**50%**) exhibited significant gaps. Staff training was particularly concerning, as most councils—including JAC, BsAC, KtrAC, KAC, and KMC—scored only **25%**, with MAC being the only council to achieve full training. These findings underscore an urgent need for comprehensive capacity-building programs to strengthen the competency and preparedness of accounting staff across all LGAs.

Overall, while LGAs have shown strong performance in maintaining budgetary compliance and financial reporting, critical weaknesses in staff training, cash management, and adherence to NAS remain evident. Addressing these gaps through targeted support, training, and oversight will be essential for ensuring sustainable financial management practices across all councils

7.0 CONCLUSION

The assessment of the public financial management (PFM) practices across various MDAs in The Gambia has highlighted strengths, challenges, and opportunities for improvement. Key areas evaluated include internal auditing, planning, procurement, and accounting, with strategic focus on compliance with standards, staff capacity, and the overall effectiveness of financial controls.

The performance of **ministries** varies widely across PFM structures. Key strengths include high adherence to International Internal Auditing (IIA) standards and risk-based audit planning. Similarly, most ministries demonstrate strong compliance with budget accuracy and expenditure control, reflecting solid financial practices. However, the evaluation reveals notable areas for improvement, including the need for enhanced staff training, particularly in internal auditing and procurement, as well as more frequent financial statement reviews and improved cash management practices.

Among **sub-vented agencies**, institutions such as the Gambia Revenue Authority (GRA) and the National Nutrition Agency (NANA) stand out for their robust auditing and planning practices, demonstrating high compliance with national regulations and strategic alignment with the National Development Plan (NDP). However, gaps persist in training, with several agencies showing low investment in staff development. Procurement and planning practices exhibit variability, with some institutions needing to strengthen transparency, monitoring, and contract completion. The need for enhanced skill development and capacity-building efforts for procurement and accounting staff is especially pronounced.

The **LGAs** demonstrate mixed performance in PFM practices. Institutions like the Banjul City Council (BCC) and Kanifing Municipal Council (KMC) exhibit strong procurement processes and financial management practices, including cash management and budget accuracy. However, LGAs such as the Brikama Area Council (BAC) and Basse Area Council (BsAC) display significant weaknesses, particularly in staff capacity, audit practices, and adherence to PFM structures. Training and development of staff in planning, accounting, and procurement remain critical needs across LGAs to strengthen local financial governance.

8.1 KEY CHALLENGES

Several recurring challenges were identified across the MDAs:

- **Absence of Planning and Internal Audit Unit:** The IEC, GEIPA, NEA, and GPPA do not have a planning unit to align their activities with the National Development Plan. In addition, GEIPA, Bass Area Council, and IEC do not have an internal audit unit to strengthen financial controls, promote transparency, and ensure accountability.
- **Absence of Formalized Internal Audit Charter:** Without an Internal Audit Charter, internal audit functions often lack clarity in their mandate, authority, and scope of work.
- **Staff Capacity and Training:** Low training levels in auditing, planning, procurement, and accounting are prevalent in many of the assessed institutions, impacting the effectiveness and sustainability of financial management practices.
- **Consistency in Compliance:** While adherence to standards is generally strong, inconsistent compliance in procurement contract completion, cash management, and financial reporting highlights the need for more uniform practices.
- **Management Follow-Up:** Inconsistent management follow-up on audit recommendations and findings in certain ministries and agencies indicates gaps in responsiveness, which can hinder accountability and improvement efforts.
- **Monitoring and Strategic Alignment:** While alignment with RF-NDP objectives is high in some institutions, others face challenges in the timely submission of plans, updating methodologies, and defining performance indicators, affecting long-term strategic effectiveness.

8.2 POLICY RECOMMENDATIONS

To enhance the effectiveness of PFM structures, it is recommended that:

- **Establishment of Planning and Internal Audit Units:** The IEC, GEIPA, NEA, and GPPA should establish a dedicated planning unit to align their activities with the RF-NDP. Additionally, GEIPA and IEC should create internal audit units to strengthen the financial control process, promote transparency, and ensure accountability.
- **Development of Internal Audit Charter & Manual for LGAs:** The document will define the purpose, authority, and responsibility of the internal audit functions by providing clear guidelines on scope, reporting relationships, independence, and performance expectations.
- **Invest in Training and Capacity Building:** Regular training programs in internal auditing, procurement, planning, and accounting should be prioritized to strengthen staff skills and competencies.
- **Enhance Management Responsiveness:** Improved follow-up mechanisms for audit recommendations and planning insights can foster a culture of accountability, transparency, and continuous improvement.
- **Re-introduce Standard Compliance Practices:** Establishing more uniform practices across institutions for financial reporting, procurement, and budgetary control can ensure greater consistency and transparency.
- **Strengthen Monitoring and Evaluation:** Increased focus on monitoring results and aligning them with strategic objectives can help institutions adjust their plans and improve efficiency and effectiveness in overall financial practices.

APPENDIX A: Description and Scoring Details

Questions under the Internal Audit Unit	Abbreviation
How often does the Internal Audit perform audits of major government projects?	I-Aud performs on Gov't-Project
Are audits performed according to a risk-based audit plan?	Risk-based Audit-Plan
What percentage of audit recommendations are implemented within six months?	Aud-Rec Implementation
Does the internal audit adhere to international standards (e.g., IIA Standards)?	I-Aud adheres to IIA Standard
Are audit findings communicated to top management in a timely manner?	Aud-findings to Mgt.
How frequently does management follow up on audit findings?	Mgt. follow-up
How would you rate the skillset of internal audit staff in relation to current audit demands?	Skillset of I-Aud Staff
What percentage of the audit team has received training in the past 12 months?	% of Aud-Team trained
Questions under the Planning Unit	
How effective are your strategic Plans aligned with the national development strategies?	Strgy Plan aligned to NDP.
Are the planning methodologies regularly updated to reflect changes in policy or best practices?	PL-Metho. Updated to best practice
What is the time frame for the submission of plans to the relevant authorities?	Time Frame of Plan Subm.
Does Planning monitor the progress of key initiatives/activities?	Monitoring of Key Activ.
Are performance indicators well-defined and used to measure success?	Perf-Indicators defined
To what extent are monitoring results used to adjust and improve plans?	Use of Monitor. Result of Adjusting the Plan
How would you rate the capacity of the staff in the Planning Directorate to undertake long-term strategic analysis?	Rating of PL staff capacity
What percentage of the Planning Directorate's staff received relevant training in the last year?	% of PL staff trained
Questions under the Procurement Unit	
Does the Procurement comply with national procurement regulations?	Compliance of Proc. to N-Regu
How would you rate the efficiency of procurement processes (e.g., tendering, bidding, contract awards)?	Rating of Procurement processes
How long does it typically take to complete a procurement process?	The time frame of Proc. Process
Is there a transparent and competitive process for awarding contracts?	Transparency and Competitive Process
How often are procurement decisions subject to independent audits or reviews?	Procurement decisions are subject to Indepnt. Aud
What percentage of procurement contracts are completed without significant cost or time overruns?	% of Procu Contracts complete.

How would you assess the overall capability of the procurement staff to manage complex procurement activities?	The skill of Proc Staff to Mng. complex procedures
What percentage of the procurement staff has undergone training in procurement regulations or best practices in the past year?	% of Procurement staff trained
Questions under Budget/Account Unit	
Do the accounts maintain accurate and up-to-date financial records for all budget-related transactions?	Accurate Budget Records
Are accounting officers ensuring expenditures are properly authorized within the approved budget limits?	Authorized exp. within the approved budget line
How often are financial statements reviewed by the accounts?	Frq of FS reviewed by Acc.
Are there effective cash management systems to avoid cash flow disruptions during budget execution?	Eff. Cash mgt system in place
Are accounts regularly reconciled to ensure accuracy and transparency in budget execution?	Accounts regularly reconciled
Are all financial reports prepared in accordance with national accounting standards and guidelines?	Fin. reports prepared in line NAS.
How would you rate the skillset of the accounts staff in relation to current financial accounting demands?	Skillset of Account Staff
What percentage of the accounts staff has undergone training in financial regulations or best practices in the past year?	% Of Account staff trained

Option Selected/Variables	Code(s)
<ul style="list-style-type: none"> • Yes • Quarterly • Highly Effective • On-time • 76%-100% • Less than 1 month • Regularly • Always 	4
<ul style="list-style-type: none"> • Partially • Effective • Semi-Annually • Occasionally • Slightly delayed (less than a month) • 1-3 months • 51%-75% 	3
<ul style="list-style-type: none"> • Annually • Ineffective • Sometimes • Rarely • 26%-50% 	2
<ul style="list-style-type: none"> • No • Others • Very Ineffective • Never • 0%-50% 	1

APPENDIX B: Set of Questionnaires for Assessment of PFM Structures

Internal Audit Directorate/Unit General Performance	Planning Directorate /Unit Strategic Performance	Procurement Directorate/Unit Compliance and Process Efficiency	Accounts Directorate/Unit Financial Report and Control
1. How often does the Internal Audit perform audits of major government projects?	1. How effective are your strategic Plans aligned with the national development strategies?	1. Does the Procurement comply with national procurement regulations?	1. Does the accounts maintain accurate and up-to-date financial records for all budget-related transactions?
<input type="checkbox"/> Annually	<input type="checkbox"/> Very Effective	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<input type="checkbox"/> Semi-annually	<input type="checkbox"/> Effective	<input type="checkbox"/> No	<input type="checkbox"/> No
<input type="checkbox"/> Quarterly	<input type="checkbox"/> Ineffective	<input type="checkbox"/> Partially	<input type="checkbox"/> Sometimes
<input type="checkbox"/> Other (please specify)	<input type="checkbox"/> Very Ineffective		
Comments:	Comments:	Comments:	Comments:
2. Are audits performed according to a risk-based audit plan?	2. Are the planning methodologies regularly updated to reflect changes in policy or best practices?	2. How would you rate the efficiency of procurement processes (e.g., tendering, bidding, contract awards)?	2. Are accounting officers ensuring that all expenditures are properly authorized within the approved budget limits?
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Highly Efficient	<input type="checkbox"/> Yes
<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> Efficient	<input type="checkbox"/> No
<input type="checkbox"/> Partially	<input type="checkbox"/> Partially	<input type="checkbox"/> Inefficient	<input type="checkbox"/> Partially
		<input type="checkbox"/> Highly Inefficient	<input type="checkbox"/>
Comments:	Comments:	Comments:	Comments:
3. What percentage of audit recommendations are implemented within six months?	3. What is the time frame for the submission of plans to the relevant authorities?	3. How long does it typically take to complete a procurement process?	3. How often are financial statements reviewed by the accounts?
<input type="checkbox"/> 0-25%	<input type="checkbox"/> On time	<input type="checkbox"/> Less than 1 month	<input type="checkbox"/> Quarterly
<input type="checkbox"/> 26-50%	<input type="checkbox"/> Slightly delayed (less than a month)	<input type="checkbox"/> 1-3 months	<input type="checkbox"/> Mid-year
<input type="checkbox"/> 51-75%	<input type="checkbox"/> Significantly delayed (over a month)	<input type="checkbox"/> More than 3 months	<input type="checkbox"/> Annually
<input type="checkbox"/> 76-100%			
Comments:	Comments:	Comments:	Comments:

Compliance and Accountability

Monitoring and Evaluation

Transparency and Accountability

Transparency and Accountability

4. Does the internal audit adhere to international standards (e.g., IIA Standards)?	4. Does Planning monitor the progress of key initiatives/activities?	4. Is there a transparent and competitive process for awarding contracts?	4. Is there any effective cash management systems in place to avoid cash flow disruptions during budget execution?
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No
<input type="checkbox"/> Sometimes	<input type="checkbox"/> Sometimes	<input type="checkbox"/> Sometimes	<input type="checkbox"/> Sometimes
Comments:	Comments:	Comments:	Comments:

5. Are audit findings communicated to top management in a timely manner?	5. Are performance indicators well-defined and used to measure success?	5. How often are procurement decisions subject to independent audits or reviews?	5. Are accounts regularly reconciled to ensure accuracy and transparency in budget execution?
<input type="checkbox"/> Yes, within 30 days	<input type="checkbox"/> Yes	<input type="checkbox"/> Regularly	<input type="checkbox"/> Yes
<input type="checkbox"/> Yes, within 60 days	<input type="checkbox"/> No	<input type="checkbox"/> Occasionally	<input type="checkbox"/> No
<input type="checkbox"/> No	<input type="checkbox"/> Partially	<input type="checkbox"/> Rarely	<input type="checkbox"/> Sometimes
		<input type="checkbox"/> Never	
Comments:	Comments:	Comments:	Comments:

6. How frequently does management follow up on audit findings?	6. To what extent are monitoring results used to adjust and improve plans?	6. What percentage of procurement contracts are completed without significant cost or time overruns?	6. Are all financial reports prepared in accordance with national accounting standards and guidelines?
<input type="checkbox"/> Regularly	<input type="checkbox"/> Always	<input type="checkbox"/> 0-25%	<input type="checkbox"/> Yes
<input type="checkbox"/> Occasionally	<input type="checkbox"/> Frequently	<input type="checkbox"/> 26-50%	<input type="checkbox"/> No
<input type="checkbox"/> Rarely	<input type="checkbox"/> Occasionally	<input type="checkbox"/> 51-75%	<input type="checkbox"/> Sometimes
<input type="checkbox"/> Never	<input type="checkbox"/> Never	<input type="checkbox"/> 76-100%	
Comments:	Comments:	Comments:	Comments:

Capacity Development

7. How would you rate the skillset of internal audit staff in relation to current audit demands?	7. How would you rate the capacity of the staff in the Planning Directorate to undertake long-term strategic analysis?	7. How would you assess the overall capability of the procurement staff to manage complex procurement activities?	7. How would you rate the skillset of the accounts staff in relation to current financial accounting demands?
<input type="checkbox"/> Excellent	<input type="checkbox"/> Excellent	<input type="checkbox"/> Excellent	<input type="checkbox"/> Excellent

<input type="checkbox"/> Good	<input type="checkbox"/> Good	<input type="checkbox"/> Good	<input type="checkbox"/> Good
<input type="checkbox"/> Adequate	<input type="checkbox"/> Adequate	<input type="checkbox"/> Adequate	<input type="checkbox"/> Adequate
<input type="checkbox"/> Poor	<input type="checkbox"/> Poor	<input type="checkbox"/> Poor	<input type="checkbox"/> Poor
Comments:	Comments:	Comments:	Comments:

8. What percentage of the audit team has received training in the past 12 months?	8. What percentage of the Planning Directorate's staff received relevant training in the last year?	8. What percentage of the procurement staff has undergone training in procurement regulations or best practices in the past year?	8. What percentage of the accounts staff has undergone training in financial regulations or best practices in the past year?
<input type="checkbox"/> 0-25%	<input type="checkbox"/> 0-25%	<input type="checkbox"/> 0-25%	<input type="checkbox"/> 0-25%
<input type="checkbox"/> 26-50%	<input type="checkbox"/> 26-50%	<input type="checkbox"/> 26-50%	<input type="checkbox"/> 26-50%
<input type="checkbox"/> 51-75%	<input type="checkbox"/> 51-75%	<input type="checkbox"/> 51-75%	<input type="checkbox"/> 51-75%
<input type="checkbox"/> 76-100%	<input type="checkbox"/> 76-100%	<input type="checkbox"/> 76-100%	<input type="checkbox"/> 76-100%
Comments:	Comments:	Comments:	Comments:

Accounts

How often is the Pay-As-You-Earn (PAYE) income tax revenue remitted to GRA?

<input type="checkbox"/> Yes, within 30 days
<input type="checkbox"/> Yes, within 60 days
<input type="checkbox"/> Not often
Comments:
How many staff do you have?
Comment:
What amount of those staff are paying tax?
Comment:
General Remarks: