



Joint Audit on Environmental Issues on Niger River

**REPORT ON THE PLANNING MEETING OF THE JOINT ENVIRONMENTAL AUDIT ON NIGER RIVER
HELD AT TENERE -HOTEL IN NIAMEY, NIGER REPUBLIC,**

29 November - 03 December, 2021

INTRODUCTION

During the 5th AFROSAI Meeting, AFROSAI WGEA Members unanimously agreed that there is a need to undertake a cooperative environmental audit of the Niger River; participating SAls include Benin, Burkina Faso, Cameroon, Chad, Ivory coast, Guinea, Mali, Niger, and Nigeria. The project involves audit teams from SAls that represent the nine countries namely Benin, Burkina Faso, Cameroon, Chad, **Cote D'Ivoire**, Guinea, Mali, Niger, and Nigeria.

These countries with exception of Cameroon held a planning meeting for the preparation of work plan and audit design matrix for the joint Environmental Audit of Niger River. The meeting was held in Niamey - Niger Republic from 28 November to 3 December 2021.

In accordance with the roles and responsibilities of the INTOSAI Working Group on Environmental Audit (WGEA) working Bodies, SAI Nigeria as the African Regional Coordinator has the role of fostering information exchange and capacity building and coordinates efforts at the regional level. Apart from the other Key responsibilities of Regional Coordinator, Nigeria also is responsible to encourage cooperative audits among the member countries. In this regard Nigeria apart from being part of the audit also has a role of supporting this audit from its inception to its execution.

Agenda of the Meeting

1. Introduction and Welcome Remarks
2. Opening address by President of AFROSAI WGEA
3. Presentations from invited Niger Basin Authority Experts
4. Introduction to performance Audit by Consulting Expert - Michael Malabeja
5. Experience Sharing Session by Team of participating Countries on the subject matter.
6. Visit to Niger River Basin Authority - The “WHO” of the Audit.
7. Formulating Joint audit objectives, questions and criteria
8. Formulating Joint Audit Design Matrix
9. Formulating Activities and Calendar
10. Prepare Joint Environmental Audit Workplan
11. The way forward and closing of the meeting.

DAY -1

1. **Introduction and Welcome Address**

The official opening of the planning meeting was attended by key delegates. Addressing the planning meeting, Ms. Lad Issoufou who is the focal person of the joint Audit from SAI Niger welcomed all participants to the opening event; she invited the president of Supreme Court for the opening remarks.

2. **Official Opening address by the president of the Audit Office of Niger (Cour des Comptes du Niger) - Mr. Oumarou NAREY**

The president of the Audit Office of Niger made an official opening of the planning meeting on the Coordinated Environmental Audit on Niger River. In his opening remarks he highlighted on the importance of Niger River and the audit itself, he encouraged the auditors to take advantage of audit and full participation in order to produce good report which will bring positive changes on the Management of Niger River.

After the Welcome Remarks, he welcomed the Secretary General of AFROSAI, who was represented by Ms. Prudence Ngoujou.

3. **Opening address by Secretary General of AFROSAI**

Ms. Prudence Ngoujou on behalf of the General Secretary of AFROSAI, explained to the participants the background of the audit, she explained the process of the audit and all the stages of the audit which will be followed such as planning stage, execution, report writing, tabling and publication of Audit Report. She reiterated that AFROSAI in its capacity will continue to offer relevant technical and other support to ensure the purpose of the audit is achieved.

4. **Opening address by the President of AFROSAI-WGEA -Mr. Aghughu Adolphus - JP, FCNA, FCTI (The Auditor General, SAI Nigeria).**

The remarks by the President of AFROSAI-WGEA was done on his behalf by Mr. Wasiu Dolamu Akindede (Head -AFROSAI WGEA). The president explained the background history of the audit that as unanimously agreed by concerned SAIs during the 5th AFROSAI Meeting to undertake a cooperative environmental audit of the Niger River. He said the project will involve nine littoral countries of Benin, Burkina Faso, Cameroon, Chad, Cote D'Ivoire, Guinea, Mali, Niger and Nigeria.

The President of AFROSAI-WGEA reiterated on the importance of the audit to the region. He made the commitment that the Secretariat will ensure that all the necessary support and coordination role will be adequately done. He also, thanked GIZ for the technical support and other support to ensure the purpose of the audit is achieved. Again, the President of AFROSAI-WGEA charged participating SAIs to be committed to the audit aimed at achieving its objectives.

DAY 2

The second day was set for training the participants who would be doing the audit of Niger River. The training was carried out to ensure that participants who had no prior experience in doing environmental audit are tutored to have basic idea of subject matter. The Session covered Introduction to Environmental Audit, Evidence Gathering and Report Writing.

5. **Presentation of the situation on the management of the Niger Basin by each SAI.**

Each participating SAI was given 40 minutes to present the situation of the Niger water issues in their country.

Each SAI presented the answer to the following questions:

- What are key problems/challenges being faced in Managing Water resources of Niger River?
- What are the general reasons for the non-performance of government program in managing the Niger River basin?
- How long has the problem existed and state if it is increasing or decreasing?
- What are the potential consequences that may arise as a result of mismanagement of Niger River Basin?
- Which Government Departments/Ministry are responsible for management of Water resources of Niger River?
- List of potentials Stakeholders of Niger River and their roles?
- Key stakeholders and those who are affected by consequences of the mismanagement of the Niger River Basin.

The issues raised from each SAI was used in planning and training for the audit.

6. **Introduction to Environmental Audit/Performance Audit Approach**

In this training session, basic concept of how environmental audit can help to improve government's management of environmental issues was presented. Likewise, the presentation covered issues which link the role of Supreme Audit Institutions (SAIs) in overseeing government's policy tools to ensure that environmental protection and sustainable development is attained.

Tools for environmental audits and Impacts of Environmental Audit if the audit is successfully were presented. In most cases, SAIs common goal is to ensure that its audit findings and recommendations bring impact. The following are some examples of impacts SAI may expect after an Environmental audit:

- Decrease in Environmental Pollution,
- Reduction in Desertification of land,
- Improvement in water quality of rivers and watersheds,
- There will be increased protection for plants, animals, and ecosystems, Management of natural resources,
- Decrease in environmental degradation from construction.

7. **The engagement Risk**

The team of auditors listed several risks for the ongoing joint audit. The risks included the presence of COVID-19 viruses which would limit the data collection and frequency of face to face meeting. Other key risk was on the financing of the audit activities by SAIs, some of the SAIs had the fear that they will need to include this audit in their next budget to enable the audit team to go into the field for data collection. Another key risk identified was the risk related to lack of documents and lack of adequate sensitization on performance audit. Most Auditee are mostly familiar with Financial Audit.

8. **Training on selection of Audit Topic and Problems for Niger River Audit and developing Audit objectives**

This session was made to equip participants with skills and methods on how to identify the audit topics and audit objectives for auditing the environmental issues. Key message in this session was for participants to understand that a good audit objective should be precise statement which define what audit intends to accomplish and/or the question that need to be answered. It should relate to why the audit is being conducted and the audit mandate of the SAIs.

9. **Training on How to set Audit Criteria**

In this session, participants were equipped with skills which will help them to be able to define audit criteria for each selected audit topic. Audit criteria are reasonable and attainable standards of performance against which the economy, efficiency, and effectiveness of activities can be assessed. They represent best or good practice, a reasonable and informed person's expectation of "what should be." If audit criteria are not set, there will be no basis for comparison and, consequently, no basis for arriving at audit findings, conclusions and recommendations. Audit criteria can perform series of important roles to assist the conduct of a performance audit such as :

- Provide a good basis as a means of communication with the audit team and the entity being examined.
- Linking the purpose of inspection with inspection program undertaken during the implementation phase of the examination.
- Providing basis for data collection and preparation of examination procedures.
- Provide information for developing the examination findings.

10. **Audit Report Writing**

This topic was not covered during the meeting. Because of its importance, another meeting (probably via zoom) will be done specifically for this topic. The aim will be to help participants to learn on how to present their audit findings with maximum impact. It's common that, at the end of each audit the auditor has to prepare a written report. Therefore, this training will be to ensure that the content in the audit report are easy to understand and free from vagueness or ambiguity which should include only information which is supported by competent and relevant audit evidence, fair and constructive objective.

DAY 3

11. Presentation from representatives of GIZ -Mr. Jochen Rudolf

Mr. Jochen Rudolf made presentation about the water charter of the Niger Basin. This was an international agreement signed between Burkina Faso, Benin, Cameroon, Ivory Coast, Guinea, Guinea, Mali, Niger, Nigeria, and Chad. It aims to promote cooperation based on solidarity and reciprocity for a sustainable, equitable and coordinated water resources of the watershed basin of the Niger River. Some of the key articles of the charter includes the following:

- Equitable and reasonable participation of member countries
- Public participation
- Do no harm
- Precautionary principle
- Prevention
- Polluter-pays principle
- Off-taker-pays principle

12. Training on Evidence Gathering and Analysis

In this particular Session, participants were equipped with skills and methods necessary for evidence gathering and analysis to support a joint audit of Niger River. The differences between audit and legal evidence standards were presented. The presentation covered the audit standards for evidence and the differences between the natures of the audit testing. The evidence standards were also exposed to the participants specifically the concept of 'sufficient appropriate evidence' and the audit judgement required when determining the extent and nature of testing. The session concluded a discussion of the four types of evidence available and the relative merits of each type. In summary the key points presented is outlines below:

- Audit evidence and standards
- Documentary and testimonial evidence
- Direct observation
- Analyzing data
- Documentary and Testimonial Evidence
- Testimonial Evidence and Interviews
- Consultation and expert advice
- Secondary source evidence
- Evaluating audit evidence
- Types of Evidence
- The Evidence Gathering Process

13. Formulating Joint audit objectives, questions and criteria

The third day of the meeting was scheduled for revising audit objectives and formulating audit questions and criteria for the joint audit. After listening to the preliminary study report, the review of the joint audit objective was done.

14. The main objective of the audit

The objective of this audit is to assess/verify whether the member countries and relevant actors comply with the requirements/standards and best practices for the management of the Niger River Basin.

Specifically, the Audit will address the following:

1. To determine the extent to which member states manages environmental and ecosystem measures with a focus to enhance sustainability of the basin resources.
2. To determine to what extent member states have put systems in place to ensure efficient and effective sustainable water use in the Niger River Basin.
3. To determine to what extent member states ensure effective water regulation for the coordinated management of structural dams.
4. To determine whether Niger Basin Authority (NBA) evaluates and monitors the performance of the member states with regard to the implementation of various water use control measures.

DAY 4

15. Field Visit and a visit to Niger Basin Authority Office

The entire teams visited the Niger Basin Authority office. The teams spend about six hours at NBA. During this visit, two presentations were made by the Director of the Niger Basin Authority.

His presentation focused on the role of Niger Basin Authority in the monitoring and controls of water usage by member states in order to reverse the size of water resource degradation and **Monitoring of the evolution of the Basin in its different components. He explains how NBA monitor the basin and its hydrological and environmental adaptation (natural as well as human environment) and also socio-economic aspects.**

16. Formulating Joint Audit Design Matrix

Audit Objective	Researchable Question (s) (RQ)	Sub Researchable Question (s) (SRQ)	Audit Criteria	Audit Evidence	Audit Methodology	Limitation	What This Analysis Will Likely Allow

							Auditors to Say
	A.O.1.RQ.1.	---	A.O.1.RQ1.AC	<ul style="list-style-type: none"> • Information required • Source Of Evidence 	<ul style="list-style-type: none"> • Data Gathering Technique • Data Analysis 	A.O.1.L.1 A.O.1.L.2	A.O.1.

FRIDAY-DAY 5

17. Formulating Activities and Calendar

The teams formulated Audit activities plan and review the audit Calendar for conducting joint environmental audit. (See attached draft work plan)

18. Formulating Memorandum of Understanding

The teams formulated Audit Memorandum of Understanding (attached). This MOU is expected to be signed by all Head of SAs by the end of this year.

19. The way forward and Closing of the meeting

The teams drafted formulated Audit design Matrix as a tool for conducting joint environmental audit. It is still under review, the copy of it will be distributed to the participants for their review. The formulated Audit design matrix and their respective comments will be returned to the Secretariat in January, 2022. The participants agreed to adhere to final Joint Environmental Audit workplan so as to produce good Joint Environmental Audit on Water Management.

20. Closing of the meeting

The official closing of the meeting was done on Friday, 3rd December, 2021. The President of the Court of Audit of Niger closed the planning meeting on coordinated Environmental Audit on Niger River at Hotel Tenere, Niamey.

Annexure 1: The Joint Audit schedule

DRAFT Joint environmental audit on the River Niger basin proposed activity plan for main study

S/N	PLANNED ACTIVITY	No. of days	DATES
1.	<ul style="list-style-type: none"> Secretariat to send a Draft Memorandum of Understanding (MOU) to the 9 SAIs by Monday, 6th December, 2021. All SAIs to review, make inputs, and return to the Secretariat by Friday, 12th December, 2021 The Consultant to draft the report of the meeting and send to Secretariat to translate in French 	1 4	06/12/2021 12/12/2021 =do=
2.	• Secretariat to review MOU and compile/harmonise and send back to SAIs	6	12 - 18/12/21
3.	Participating SAIs teams take the draft Design Matrix, work plan for review and comments	7	12 - 18/12/21
4.	Incorporation by Secretariat of comments from all SAIs in the work plan and come out with revised Audit Design Matrix and activity plan (with translation)	11	18 - 28/12/21
5.	Secretariat sends back Design Matrix to SAIs for implementation	1	03/01/22
6.	Organize an online meeting to: <ul style="list-style-type: none"> Discuss effective implementation of the Work plan Data collection strategies Report writing 	5	17 - 21/01/22
7.	<ul style="list-style-type: none"> Formulation of the letter, letters signed by all Head of SAIs and sending the introduction letter to auditees, including the NBA. Send letter to Ministries, Department and Agencies regarding the audit in respective countries. 		31/01/22
8.	Data collection from Ministries, Departments, Agency, and Local Governments <ul style="list-style-type: none"> Audit team from each SAI will go into the field to collect information in order to answer the respective audit questions. Data collection will include review of documents, staff interview, site visit and inspection. 	60	01/February - 31/March/2022
9.	Data analysis and Writing the first Draft Report. <ul style="list-style-type: none"> Analysing data gathered from field and compiling them. Writing the Draft Report Review of the first Draft Audit Report internally 	45	1 April -May 15.2022
10.	Sending the draft report to the coordinator for compilation		16, May 2022
11.	Meeting to discuss the draft report (face-to- face meeting) in Yaoundé, Cameroon	8	16- 22, May 2022
12.	Incorporation of the comments in the draft audit report.	8	23 -31, May 2022
13.	Entrance Conference and data collection - NBA in Niamey <u>data collection</u> <ul style="list-style-type: none"> Documents review Interview with NBA 	10	1 -10, June 2022
14.	Drafting joint report	10	10 -20, June 2022
15.	Draft joint report sent to experts for reviews	5	21 -30, June 2022
16.	Incorporation of the expert comments in the draft joint audit report.	4	1-5, July 2022
17.	Presentation of the final Environmental audit report to the participated SAIs management for review.	4	6-10, July 2022

S/N	PLANNED ACTIVITY	No. of days	DATES
18.	Third face to face meeting in Nigeria	5	18 -23, July 2022
	Stakeholders conference to present the preliminary findings to stakeholders		
19.	Incorporation of the stakeholders' comments in the draft joint audit report.	5	25-30 July 2020
20.	Final draft report sent to auditees (NBA) for comments	1	30 July 2020
21.	Incorporation of the NBA comments in the draft joint audit report.	4	1-4, Aug. 2022
22.	Fourth face to face meeting in Guinea	4	15 -19, Aug 2022
	To discuss the final draft before the exit meeting with NBA		
23.	Production /Printing the final audit report		Sept. 2022
24.	Preparation of tabling material <ul style="list-style-type: none"> • Press release 		October 2022
25.	Tabling of Report		January 2023
26.	Follow-up of the audit		

Annexure 2: LIST OF PARTICIPANTS

8

S/N	NOMS DES PARTICIPANTS	ISC	EMAIL	NUMERO TEL
✓ 01	GARBA Coalahatou	Benin	talhathgarba@yahoo.fr	+229 97292973
✓ 02	SJIDONOU U.J. Gaston	"	djidonou74@yahoo.fr	+229 97798071
✓ 03	BAKARI Hadi	"	koumator@yahoo.fr	+229 97890912
04	TATA MAHAMAT-ZENE	TCHAD	tatamhtzene1808@gmail.com*	+23566277081
✓ 05	Mme Koubarantaye Neldenger	Tchad	agul.70 agul.70@gmail.com	+23566258848
✓ 06	HAMIT Atim	Tchad	hamitatim@yahoo.fr	+23566291771
07	Michael Malabeja	TANZANIE	michaelmalabeja@neo.go.tz	
08	Sayin Imake	Niger	sayinimake119@yahoo.fr *	+227 85509367
✓ 09	Harouna Issoufou Larabou	Niger	larabouhar@gmail.com	+227.96.27.00.51

8

S/N	NOMS DES PARTICIPANTS	ISC	EMAIL	NUMERO TEL
1 ✓	Prudence Ngoudou	AFROSAI	prudyngouyou@gmail.com	+237 67468753
2	Stephen Uwamah	SAI NIGERIA	chinedustev@yahoo.com	+2348038913289
3 ✓	NARE ALPHONSE	CC Bunkina Faso	babilalado@yahoo.com	+226 70143270 +226 78038564
4 ✓	VAIMBAMBA EMMANUEL	BURKINA FASO	*emmanu-2031@yahoo.fr	+226 70230068 +226 76582559
5	BARO HAGUA	BURKINA FASO	haouabarab6@yahoo.fr	+226 70250411 +226 7889934
6	TOURE AIC	Cote d'IVOIRE	toureaic@gmail.com	+225 0708691990
7 ✓	GARA GUI WONBLEHI BRICE	Cote D'IVOIRE	garabrile@yahoo.fr	+225 0777510858
8	KRA KONAN CLEMENT	COTE D'IVOIRE	kraclement@gmail.com	+225 0505869466

9

S/N	NOMS DES PARTICIPANTS	ISC	EMAIL	NUMERO TEL
✓	Mariam Penda Diallo	Guinee	mpd2208@gmail.com (F) mahamapenda.diallo@ 2pa-ccompt2.019	(224)622.3546.46
✓	Doumatr Bailo Jombouya	Guinee	dombouya2003@gmail.com	+224 622613336
✓	DOMO ALPHONSE LOUA	GUINEE	louastomulp@honsk@gmail.com	+224 623070166
✓	SAMAKE MOUNA TOURE	MALI	lalamouna66@gmail.com	+223 66716758
✓	Issoufou Ladi Adamon	NIGER	ladiyadamon@pouads.com	+2279775675
✓	Michael Malabeja	Tanzanie	michaelmalabeja@neo.go.tz	+255755667087
✓	ABDRE ONEIZ WAREBO	NIGERIA	abreyweizi@gmail.com	+2348069701152
✓	AKINDELE WASILE DOLAMU	NIGERIA	akindeledolamu@yahoo.com	+2348038128822
✓	OGUA LME IKA IKA	NIGERIA	eogua@yahoo.fr	+2348180618146

