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ಮಹಾಶಿವರಾತ್ರಿ ದಿನಾಚರಣೆ

ಮಹಾಶಿವರಾತ್ರಿ 4 ಸ 2026

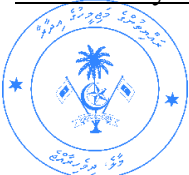
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11:00 : ಸಂಜೆ

مَرْحُومٌ مُّوَدُّوهُ قَوْلٌ لَا تَحْرُكُ وَلَا قَوْلٌ:

مَرْحُومٌ مُّؤْمِرٌ وَرَافِقٌ رَافِقٌ



Thank you. And thank you very much for taking the time to meet with us today. As my colleague from the Audit Office said, the Canadian Accountability, Audit and Accountability Foundation has a program sponsored by the Canadian government through Global Affairs that is supporting some professional development in the Audit Office. And a very important component of an effective audit is the ability for the committees that work with the audit reports to work with them in an effective manner. Meaning that they understand how to pull the information that is very detailed in an audit report out and use that in a process where they are meeting with representatives from the audited department in order to ensure that the recommendations in an audit report are implemented. We often hear from many different countries, we've worked all over the world and we often hear elected members saying, "Well, Audit Office why haven't you made these changes? You pointed out a problem. Why haven't you fixed it?" And the reason is it's not the mandate of the Audit Office to be able to do that. That is the role of the elected officials, because you are elected as representatives of the people to lead the country to ensure that those recommendations are implemented. So, I can speak a little bit about some of the work that we have done internationally if you would like me to, or if you have any questions, I'm happy to address those.

Mr. Geoffrey Dubrow, Associate of Canadian Audit and Accountability Foundation:

Thank you very much Mr. Chairman. It's a pleasure to be back in the Maldives. This is my fourth time in your beautiful country. And on each occasion that I have come I have done, been very lucky to do some work with the Majlis. So, I'm here for as Lesley for a meeting with that, you're hosting the Commonwealth Parliamentary Association annual conference of small branches, and we are both attending that workshop and facilitating a session on Wednesday on the role of Parliament in Public Financial Management and oversight. But we thought that while we were here, we would take the opportunity to meet with the Public Accounts committee because as Lesley mentioned, the PAC, the CAAF, provides support to Audit Offices in many countries. But they also support Public Accounts Committees. So, I think Lesley and I are here just to explore how, if there is any interest in CAAF providing support for the public accounts committee. I will leave my comments at that. Thank you.

Ms. Lesley Burns, Vice President at the Canadian Audit and Accountability Foundation:

Thank you. In addition to the work that the office of the Auditor General referred to, we do very specific work with Public Accounts Committees in a way that they feel would



be beneficial. So, depending on the country and how their pack functions, we have done induction training on the purpose and role of the pack. And how the oversight in the country is beneficial and can improve public services and public trust. Some examples of practices we've worked with committees on changing range from helping with the establishment of the standing committee, helping to determine the procedures that a committee uses to bring in witnesses from the audited departments. So, that could be establishing standard operating procedures for a committee. We take into account the local context and work with the committee members and support staff to establish that. We have done sessions on effective questioning and there are sometimes different methods of asking members from the audited entity to share information. A common challenge that we have faced is departments not being able to provide that information, whether that is because the information isn't available or there has been staff changes, so they say that happened before my time. So, we work on procedures and methods to gather that information even under those conditions. And also, we have worked with Public Accounts Committees on writing their own reports. So, what needs to be in that report, how you can effectively produce those reports when you have limited staff. We typically, we can always benefit from more staff. We see there across the world. But the resources to provide, that is not is available. And we are work with the committees to ensure that the solutions that we are jointly CAAF bringing together are feasible in the context of that country.

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Mr. Ahemd Shamheedh Hulhumale East Constituency:

Thank you Lesly Burns and Geoffrey Dubrow, is it? Yeah. Thank you for giving us sometimes to meet us today Canadian Audit and Accountability Foundation. I know you have been with the audit office. And to be honest, in the Public Accounts Committee in Maldives, usually the way the Committee is formed filled is representative from different parties. So, when you have a super majority of the Parliament, usually the government get the majority of the members. So, it's very hard to an opposition. So, we have two representees from opposition, and most of the members are the members represent to the government. So, it's very hard to have an effective accountability mechanism within the Committee. So, usually whatever we



bring forward to the Committee get rejected by the government members. So, we don't have much of this function as of yet. So, but we do review some of the audits we receives. But it's not technical review we do. So even the government when it comes to, recently we passed Fiscal Responsibility Act, which was very good actually. But when it comes to implementation, government change the date, the effective date from, I think the effective date is going to be 2027. So, basically the audit responsibility, the Committee responsibility usually it doesn't function with this format. I was in London recently and we had meeting in West Minister. The way they function is, usually the Chair of the Audit, the Chair of the Public Finance Committee comes from the opposition party. Not from the majority parties. So, I think, so, in order to function this Committee, we need to have such a mechanism. So, where minority has more rights. So, I think there are lot of training and other things we can do together. And that is something we lack. Most of us are not from the financial background. And so obviously basic financial, how to assess the audit and those are that areas you could help us. But what I see from my time as a Committee Member, the way the composition of the Committee is the main, we could say is, because of that actually we couldn't function as a responsible Public Finance Comity. And also, the Audit Office, I think we are not getting recent audit in timely manner. So, that's one thing I think u should, specially government State Owned Enterprises, audits being I think last few years we haven't receive. So, again, getting this audits, doing timely manner and Committee reviewing it. We don't have a timeline, a fix timeline for that. So, so in general, I was, what I want say, we don't do, this Committee doesn't function much as the responsible oversight Committee so far as my time as a member of Public Accounts Committee. So I think we need train our members and we have to understand how other civilized societies and countries, how this Committee functions, the role and composition, how they make sure when the government has majority, how the committee can function. And I think these are the things we can do to improve the work we do here.

Chairman:

Leslie Vance.

Ms. Lesley Burns, Vice President at the Canadian Audit and Accountability Foundation:

Thank you for sharing your concerns and challenges. I assure you that many countries who have super majorities are in the same position in terms of opposition representation on the Committee. While I don't want to understate the challenge of that, there are some



practices that countries use to still have an impact. As opposition Members of Parliament part of the role is shining a light on what can be done better, and there can be great constraints on that in a super majority. But one of the things that we have done in the past is, demonstrating international good practices and a comparison perhaps of what other countries of similar size do. We are currently this, have funding from the government of Canada to work in nine countries in the region. We are working in Maldives, Sri Lanka, Fiji, Nepal, Laos, Vietnam, Vanuatu, Nauru, and Tuvalu. But we have worked, we're working directly with them. We have worked all over the world though, and that is a common challenge. Another observation is the, I sympathize with what you've said about the timing of audits from the Audit Office. Your Audit Office has a very large mandate in and even in comparison to some of the offices in the region, the number of audits they put out is quite high. And I guess the typical good practice would be to be giving proper due diligence to the audits that are coming out. And speaking with the Audit Office as well on priorities to say, "Where are you seeing the biggest things?" Because you're in a position, even the UK is in a position where they're not investigating every single audit. And to speak to the other functional component that you brought up in terms of the chair of the committee, in Westminster governments in the Commonwealth, we typically do see an opposition Chair, as you observed in London. There are a few cases in Australia where the Chair is from the governing party, and they are they are able to be effective. Structurally, I would say there are many differences that need to be taken into account in a small country versus one the size of the United Kingdom, in terms of what opposition impact. They will have and they're seeking to have on the committee. We have provided basic professional development in financial literacy. Because Committees sometimes end up with members who were nobody has a background in finance and nobody has a background in audit. And but what we do point to is, the you also have professionals in your government administration, who have that expertise that you can lean on. As elected officials you are often looked at as having, been an expert in all things at all times. And you are human. So, that is not possible. It is figuring that balance where you have the support from all of the public service to have the right information and trusting that the information coming from the public service is as in partial as possible to support public administration rather than a ruling party. Audit Offices go to great lengths. There are audit standards to ensure that the information they are bringing forward is evidence based and independent. So that is often a good source to lean on to say, what to I need to know about this topic to move things forward and what would your recommendation



be. We generally promote having meetings that are not public with office with the Auditor General. So that, that can be a more candid conversation without the members having to say I don't understand this basic, this basic issue. Because no politician wants that being what the news catches or that being put upon social media. But the reality is you can't be an expert on all topics at the same time. Geoff, do you want to add anything? Ok.

Mr. Geoffrey Dubrow, Associate at Canadian Audit and Accountability Foundation:

I would like to thank the honorable member for his very candid remarks. It's a always important to be realistic about what the challenges are. I think my biggest concern would be, you know both Lesly and I work in legislators around the world. So, we are used to the partisanship. That's a feature of every country that has more than one political party. But often there is a conscientious in the Public Accounts Committee to be constructively partisan. Which means that there are partisanship in many countries. Sri Lanka would be a good example. But the PAC is still functioning and still reviewing the reports. So, if there is the political will to have an active PAC the first question to solve is how can the committee function in a non-partisan manner. Are there particular reports that are less controversial that would be a good start for the committee. Because if you benchmark against PAC, other PACs around the world, and in Asia Pacific. There are Public Accounts Committees that do function despite the partisanship. So why, why in the Maldives specifically it is not possible to do the same thing. That would be the main question. Then once we resolve that issue, we can start to look at the process of how reports are reviewed by the PAC. So, where the report is presented in Parliament, the Audit Office can meet with confidentially with the PAC. Because they wrote the report. And they could say we suggest these findings, it's a very big report. But there are certain findings that are most important. We really, we advised you to focus on these issues. And then CAF also provides guidance on how to hold an effective hearing. So, holding an effective hearing involves bringing in the accounting officer from the ministry, department or agency that has been audited. so that they can answer questions about the audit report. In some countries, we see that the only person, only body questioned, is the Auditor General, but that doesn't make, that won't improve the accountability. To be an accountability committee, there needs to be members of the representatives from the ministry, department or agency answering questions. And CAF provides training on, for members of parliament on how to ask effective questions. Because in some parliaments we see members are used to giving speeches in the legislature on the floor of the parliament. But they're not used to asking questions. And so CAF provides training on how to ask questions. And then there's also, finally,



there's the, the writing of a Committee report. So, after the Committee has held its hearings, it can then endorse the recommendations of the Audit Office, but it can also add additional recommendations. So, these are some of the areas that, that's and then so CAF has training on How does the committee write recommendations. If the committee recommends, "We, we recommend you form a whole new ministry," this is not a realistic recommendation. So, CAF focuses on training on how to write recommendations that are practical for ministries, departments and agencies to implement. But it all starts with that non-partisanship. First, not to remove partisanship entirely, but to agree that reviewing a report of the Auditor General should not be a threat to the governing party. That's the very first step. Until that happens, it's very hard to make any additional progress. Let me stop here.

Mr. Ahemd Shamheedh Hulhumale East Constituency:

Thank you both Leslie and Geoffrey. I think, yeah, as Leslie rightly said, one of the challenge is, we are doing, we are mandated to do too many reviews annually. I think audit office is sending us over three hundred annual audits. So, basically if we are to review all those audits we have to do at least three a day. We have usually three working days and I think yearly Majlis sits how many days? Less than hundred fifty days. So, it's over three hundred audits yearly. So yeah, one of the issue is, when this Parliament, when we started, I think we had over thousands pending audit reviews. So, backlog is still maybe one thousand seven hundred. The backlog was one thousand seven hundred. And, and still, we have thousand plus still pending. Thousand seven hundred still pending. And every year we get three hundred plus. So, it's not practical to do all those. So, I think, yeah, that is one thing we are trying to maybe send a recommendation. So, most of these audits come from local governments. So, the numbers pile up because we have to do audit of each, each Local Council. But most of these Councils' budget is under twenty million or under fifteen million. So, those are small numbers. So, maybe, so, that's one area we have to prioritize what need to be reviewed and what we have to let go. At the moment the number of reviews we have to do yearly. And that's not practical as a Committee to do all those reviews. So, that is a challenge. And I think we, in our Committee we have discussed about it. And I think we have to find a solution to it. So, maybe we have to focus on where there are large budgets given. So, maybe not those small Local Councils. So, maybe we can let it to, we can have another mechanism to review those audits. So, that if we can do that, I think, yeah, that is one area we can overcome the current challenges we faces. And as, I think it's very, as you have said the recommendation, how to write recommendation. And those are the areas I think we can work together and that's very important you have to; when you see all this usually let's say all the local governments audits you usually see say similar patterns. So, maybe based on that we could have a overall recommendation to the government or



where they could improve things. So, we can, if we can work with audit committee and your team and how we can work better or we can function as a more, let's say more efficient committee I think, yeah, that's one area we can explore. So, we can continue the dialogue where we can work, where we can collaborate together. And I'm very thankful for what I heard so far from you guys. And do you want to continue? I'll let the chair to continue.

Mr. Abdul Gafoor Moosa, MP of Hanimaadhoo constituency:

We have been helping Audit Office in terms of finance and everything. So, we are working very closely with Auditor General Office. And we want to see more better results. So, I think you would have been visited lot of countries. And there should be a better recommendation to bring a change to our audit system also. Public wants more transparent, independent, responsible Audit Office to be here in Maldives. So, if you can help them to do overcome with these, that would be more than enough. Thank you.

Mr. Geoffrey Dubrow, Associate at Canadian Audit and Accountability Foundation:

If I can just go back to the second round of comments that were made by the Honorable Member. It is very common to have situations where there is a backlog of reports in particularly in low and middle-income countries. And often what happens is that, as soon as the backlog is cleared, they start over again with a backlog. It's almost expected that we hear that. So, I think it's very true that you, I don't know if there is a legislative requirement to review all audits. I wouldn't imagine so. But I think having criteria normally what works very well is to have, as you said criteria to decide which audits are the highest priority for the PAC to review. One of the biggest mistakes at public accounts committees around the world in low and middle countries make is, they take the audit report, they open it to page one, and they start the hearing, and they keep going through the entire report. One of the things that CAF can help that, CAF helps Public Accounts Committees with is divide, deciding criteria for reviewing those audit reports. So, for example the Honorable Member you mentioned large budget, which makes a lot of sense. The materiality of the findings is another important criteria, right? How material is the finding? Are we talking about a few hundred thousand rupees or are we talking about millions of dollars that have, that need to be accounted for, for example. Another issue is the public importance, right? If an issue like certain issues are going to be of more public importance, healthcare, education, environment, sometimes the PAC will decide to prioritize those issues. So, clearing the backlog



you're not going to get through all of the reports. But it's very important to be able to look at, to decide on which are the key areas. And I think the Audited Offices can work very well with the PAC to help provide advice on those issues. Second point, the similar pattern that you mentioned in the local government reports, this is the biggest frustration of Public Accounts Committees is around the world is the issue of similar pattern. Every audit report that is opened, the findings are the same every year. And so sometimes the PAC will ask the Auditor General to report in a more systematic manner. The law sometimes requires them to do very detailed compliance work. Open cash balance not specified. Voucher, procurement voucher not signed. And every Ministry you go through its same findings. The PAC has to have a explained to the Audit Office, I don't mean here. I mean in general, to say we want a more sectoral approach. We want to know when it comes to procurement, what are the major problems in the system. When it comes to internal controls, where are the weaknesses in the system. And this is where MPs have, are more interested and can have more even impact. Finally, there is also performance audit. I don't know if you want to mention, talk about that. But there is also the issue of performance audit which is not looking at individual compliance. It is looking at whether programs have achieved value for money. These audits tend to be of more interest to parliamentary communities. Lesly, I don't know if you want to comment on performance audit.

Ms. Lesly Burns, Vice President of Canadian Audit and Accountability Foundation:

Thank you. Often times when somebody thinks of audit they think strictly in financial terms, which is important. Financial audit is very important. The performance audits, as Geoffrey was saying, look at the value for money. And they will look at a particular program or Ministry or agency and see how that functions. And much like you observe with the local governments, there can be shared challenges across departments and performance audit may find that and they may find a deficiency in one department, and in identifying that deficiency in the department they can learn from that and apply that to all of government to improve the process. And as Geoff was saying and I just want to reiterate, there isn't the need to look at every single audit. The DAG is a great place to start in terms of saying where the priority is here. So, if you are observing the same challenge in many local governments, you may not have to examine each of those reports in great detail. You have the experts at the Audit Office who know that and understand that. And then you can speak to it in general terms for local governments and that gets you a lot of coverage on important issues without feeling like you need to



look at all 1770 audits because that's huge. Performance audits are an area that elected officials aren't always that familiar with, but they are a very important component of what the Audit Office does. So, I think I would encourage you to understand that difference. And thank you Geoff. They are focused on the value for money and specifically on what we call the 3E's, which is economy, efficiency and effectiveness. And I am going to leave you a little brochure that we prepared. We like to talk about this triangle because it has the Audit Office, the government, meaning the public service and Parliament or the PAC at the top. And this isn't an accident in how it was laid out. The PAC is at the top, because as elected officials it is incumbent on you. You are the ones with the power to make that change. And when you make a change, Geoff have talked a lot about that cross-party collaboration. When you make a change now and you improve efficiency that lasts typically. So, it doesn't matter who is in power or if you have those rules set and things running more efficiently. You are spending taxpayers' dollars better. You can react more to the needs of the Ministry of Health or the Ministry of Education or any other Ministry because you are addressing those key challenges. And those efficiencies or inefficiencies tend to persist if they are not addressed government after government. Which means sometimes in these audits, they have identified waste. It means you are wasting money. That's money you could be spending on your policy priorities. So, audits aren't going to question whether a policy was good or a policy was bad. They are just looking at whether that policy was implemented the way that Parliament, people in charge intended it to be. So, if you have an efficient system then it is reacting to the needs of the people and all of these are working together as best as possible. And that's not to say you don't go into the house and when you are taking questions, when you are with the media that you can't bring out your particular party's position on an issue of course. It's just in a focus work on a Public Accounts Committee, there is a saying "you leave your party colors at the door". And there was an African leader who long time share of the Public Accounts Committee who used the term, "public money has no party". So, I find that that has always stuck with me.

Chairman:

Thank you. That is all for today.

