



**NATIONAL IDENTIFICATION SYSTEM  
FOR  
ECONOMIC GROWTH PROGRAMME, JAMAICA  
(JA-L1072)**

**INSTITUTIONAL CAPACITY ASSESSMENT  
OF  
THE OFFICE OF THE PRIME MINISTER, JAMAICA**

**REPORT**

**APRIL 2017**

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## ACRONYMS

AOP	Annual Operational Plan
CC	Control Capacity
CE	Execution Capacity
ERA	Enterprise Risk Assessment
FAA Act	Financial Administration and Audit Act
FMIS	Financial Management Information System
GOJ	Government of Jamaica
ICAS	Institutional Capacity Assessment System
IDB	Inter-American Development Bank
MOF	Ministry of Finance
NIDS	National Identification System for Economic Growth Programme
OPM	Office of the Prime Minister, Jamaica
PEA	Project Executing Agency
PEU	Project Executing Unit
PCU	Project Coordination Unit
PWG	Procurement Working Group
SABS	Goods and Services Management System
SAF	Financial Management System
SCE	External Control System
SCI	Internal Control System
USD	Dollar of the United States of America

## 1.0 EXECUTIVE SUMMARY

An assessment of the OPM's capability to undertake the NIDS was done with the use of the IDB's (the Bank) ICAS. The consolidated result of the components was 66.72% which suggests that the OPM is in the Medium Development stage of readiness to undertake the NIDS. The associated risk was a Medium Risk Level. These results therefore suggest that there are opportunities to improve the OPM's ability to successfully undertake the NIDS.

These opportunities took the form of recommendations. The detailed and summarized recommendations are in Sections 6 and 8 below respectively. Twenty-two percent (or 29 'No' responses) of the responses indicated institutional capacity weaknesses within the OPM and its ability to undertake the NIDS. However, there are nine recommendations that if implemented in a timely manner will address these weaknesses.

**The below are the nine recommendations that the NIDS should implement:**

1. Develop a Programme Operational Manual
2. Identify and/or procure physical space to store assets and house personnel
3. Recruit a chartered accountant as the financial manager
4. Recruit competent support personnel within the financial unit to promote adequate segregation of duties
5. Procure an IDB approved accounting software to maintain the Programme's general ledger
6. Develop a procedures manual for financial and accounting purposes
7. Procure internal audit services, whether insource, outsource or co-source
8. Ensure that personnel declare knowledge of the code of conduct as well as declare the status of conflict of interest at the commencement of employment and annually
9. Procure external audit services from a list of IDB's approved auditors

The management of NIDS should also ensure that there is no breakdown in those capabilities that were assessed as being strong during the period of the Programme, while taking steps to also address the capabilities that were assessed as being not applicable.

## **2.0 INTRODUCTION**

### **2.1 Objective**

The primary objective of the report is to present the results of the institutional capacity assessment of The Office of the Prime Minister of Jamaica (OPM). The assessment was conducted within the framework and methodology of the Bank's Institutional Capacity Assessment System (ICAS).

The report will consider the participation of the Office of the Prime Minister as Project Executing Agency (PEA) of the investment loan, "National Identification System for Economic Growth Program" (JA-L1072).

#### **2.1.1 The specific objectives of the report include, among others:**

- (a) A description of the results of the institutional assessment of the OPM, regarding its capacity with respect to procurement processes and procedures, financial management, internal and external controls.
- (b) Recommend measures or steps to be taken by the Bank and the OPM to strengthen the OPM's capacity to manage the fiscal space that will be provided by the loan.
- (c) Evaluate the OPM's capacity for managing the NIDS Programme, with special focus on the technical requirements of the Bank regarding Procurement, Financial Management systems, and other operational procedures.

### **2.2 Scope of the Report**

#### **2.2.1 The report is the final product of the institutional assessment which was carried out during the period of April 5 - April 11, 2017. Several interviews were conducted involving the OPM's staff. Information was also obtained via emails.**

2.2.2 The report presents an objective view of the responses received from the OPM's staff during interviews. The report also reflects an objective analysis of all additional information provided by the OPM as well as information received from credible public spaces. Therefore, the results and conclusions herein objectively reflect the institutional capacity of the OPM based on their inputs as regards its participation in the NIDS Programme and complies with the guidelines for the application of the Bank's ICAS methodology.

### **3.0 THE PROGRAM**

#### **3.1 Objectives**

The general objective of the NIDS is to provide each resident and ordinarily resident of Jamaica a unique, reliable, verifiable and unique way of authenticating an individual's identity and the establishment of a database with secure authorized access and the issuance of an identity card to all Jamaican citizens and ordinarily residents.

These objectives would allow the OPM to achieve a part of its mandate which is to provide a strategic direction for government as delineated in Section 4.1 below.

#### **3.2 Cost**

The estimated total cost of the Program is US\$68 M to be completed within five years.

### **4.0 THE OFFICE OF THE PRIME MINISTER (OPM)**

#### **4.1 OPM Mandate**

To support the Prime Minister in meeting constitutional responsibilities to provide quality leadership, strategic direction and control for an efficient, effective and economical government.

The mandate of the Office of the Prime Minister is to 'build a participatory framework for the creation of a quality society which galvanizes the entire nation to achieve its potential.

In realizing this vision, the Mission of the Office of the Prime Minister provides leadership and governance while developing, coordinating and implementing policies in keeping with national goals. In keeping with its Motto, the staff of the Office of the Prime Minister pledge to support sound values and positive attitudes in rendering quality service.

## **4.2 Visions**

### **Vision 2030**

This vision is to make Jamaica, the place of choice to live, work, raise families and do business; and on guiding principles to put “people “at the centre of Jamaica’s transformation.

### **Vision Statement**

A transformed united Jamaica in which all citizens can realise their full potential and participate in the achievement of sustainable national development.

## **4.3 Mission Statement**

To provide quality leadership, promote good governance and build an inclusive, enabling environment conducive to the development, articulation and implementation of sound policies and Programmes consistent with our shared goals and values, as a people.

## **4.4 Motto**

We pledge to support sound values and positive attitudes, render quality service and further uphold civil order as we work to foster national development and engender a just and caring society.

## **4.5 Functional Areas**

The OPM currently has four (4) functional areas focusing on:

- Planning and Development
- Information and Telecommunications
- Local Government Reform
- State Protocol & National Awards



## **5.0 INSTITUTIONAL CAPACITY ASSESSMENT SYSTEM (ICAS)**

### **5.1 Objective and Scope**

The objective of this report is to apply the Bank's ICAS developed to assess the OPM's ability to manage the NIDS Programme to be funded by a USD 68 million from the Bank. It is an assessment of internal management, administration and control capacity and procedures. The ICAS consists of questionnaires that were administered through face to face, telephone or email interviews between the assessor and the relevant officials within the OPM. The OPM is expected to provide any additional information requested in order to support the analysis of the assessor. The assessment is concluded based on the information provided regarding procurement, financial management among other internal resources of the entity.

The ICAS questionnaires include an indicator scoring mechanism which provides the assessor with indicated levels of development of the entity and the risk associated with charging that entity with the project execution responsibilities.

### **5.2 Components of ICAS**

ICAS comprises a total of seven components grouped in three areas described below. However, this assessment was focused only on Execution and Control Capacities, with special attention to Procurement and Financial Management concerns, which in this case only included four areas, detailed below.

#### **5.2.1 Programming and Organization Capacity (CPO)**

This indicator would provide the level of institutional readiness in terms of allocation of resources for the expected planning and programming processes required for a project of this size. However, this assessment was not focused on CPO.

### 5.2.2 Execution Capacity (CE)

The primary focus of this ICAS is on Execution Capacity. This indicates the OPM's capacity to implement the planned activities and achieve the desired results as represented by the strategic plans and objectives of the project and the institution. The assessment includes three indicators; Human Resources, Procurement and Financial Management as detailed below. However, this assessment focused only on Procurement and Financial Management:

- (a) Goods and Services Management System (SABS). This assessment refers to procurement processes and procedures and provides an indicator of the institution's ability to meet the procurement requirements of the Bank given current resources. The questionnaire assesses the areas of Purchase Orders, Authorizations, Procurement, Contracting, Receipt of goods and services, Inventory checks and balances, and Internal controls.
- (b) Financial Management System (SAF). This questionnaire provides an indicator of the institution's capacity to meet the Bank's requirements with respect to the processes and procedures in place within the executing agency to administer the financial resources of the project and the institution adequately considering the existing human and technological resources of the institution for the administration of budgeting, accounting, treasury and asset management. It also assesses the effectiveness of their operation as well as the overall level of integration of systems and recording mechanisms.

### 5.2.3 Control Capacity (CC)

As a secondary objective, this report will also provide an indication of the OPM's ability to show transparency regarding the management of its resources by providing clear and reliable information on these matters as well as its capacity to provide timely audited accounting reports following the closure of its fiscal periods. It includes two systems:

- (a) Internal Control System (SCI). This is an indicator of the OPM's readiness to ensure compliance with internal processes and procedures which have as their aim effectiveness and transparency. In addition, this questionnaire will provide an assessment of whether the institution has the capacity to generate timely and reliable information on its administration, compliance with internal processes and procedures, regulations and legislation related to the management of the State's resources.
- (b) External Control System (SCE). This system assesses the OPM's processes and procedures as regards the procurement of external audits to examine the operations and activities of the OPM in each fiscal period as well as to determine the reliability of the accounting and operating records and financial statements of the NIDS.

### 5.3 Assessment and Interpretation of Results of ICAS

The ICAS groups each of the areas in two categories of evaluation which are Development and Risk Level. The results are presented on a percentage scale.

**TABLE 5.3**  
**INSTITUTIONAL CAPACITY ASSESSMENT SYSTEM (ICAS)**  
**SCALE OF QUALIFICATIONS/SCORES**

Qualification	Development	Risk Level
0 – 40	Non-Existing (ND)	High (RA)
41 – 60	Incipient (ID)	Substantial (RS)
61 – 80	Medium (MD)	Medium (RM)
81 – 100	Satisfactory (SD)	Low (RB)

## 6.0 RESULTS OF THE ICAS

### 6.1 Summary of Results

The application of ICAS to OPM results in a weighted average factor of 66.72% which indicates a Medium Development (MD) which is then associated with a Medium Level of Risk (RM).

The two categories of capacity assessment contribute to the consolidated result as follows:<sup>1</sup>

- (a) “Execution Capacity” (CE) with a score of 60.40%, equivalent to an “Incipient Development” (ID) development level and a “Substantial Risk” (RS) risk level. The ICAS’ methodology assigns a weight distribution of 43% and 57% to SABS and SAF respectively.

Several risk areas were identified and consequently several realistic recommendations were made to strengthen the PEU executional capacity.

- (b) “Control Capacity” (CC) with a score of 76.21%, equivalent to a Medium Development (MD) level and a Medium Risk (RM) risk level. The ICAS’ methodology assigns a weight distribution of 80% and 20% to SCI and SCE respectively.

Table 6.1

## OFFICE OF THE PRIME MINISTER, JAMAICA

SUMMARY OF RESULTS						
Executing agency:		Office of the Prime Minister, Jamaica				
Period:		Evaluation as of April 11, 2017				
Capacity	System	Quantification			Development (ND, ID, MD, SD)	Risk level (RA, RS, RM, RB)
		Qualification	IR %	Weighted %		
CE	SABS	<a href="#">76.47</a>	43	32.88	<a href="#">MD</a>	<a href="#">RM</a>
	SAF	<a href="#">48.28</a>	57	27.52	<a href="#">ID</a>	<a href="#">RS</a>
TOTAL			100	60.40	MD	RM
CC	SCI	<a href="#">82.76</a>	80	66.21	<a href="#">SD</a>	<a href="#">RB</a>
	SCE	<a href="#">50.00</a>	20	10.00	<a href="#">ID</a>	<a href="#">RS</a>
TOTAL			100	76.21	MD	RM
Consolidation of results  Capacities		Quantification			Development (ND, ID, MD, SD)	Risk level (RA, RS, RM, RB)
		Qualification %	IR %	Weighted %		
CE		60.40	60	36.24	MD	RM
CC		76.21	40	30.48	MD	RM
TOTAL			100	66.72	MD	RM

In summary, the consolidated results of ICAS indicate that the OPM has the institutional capacity to co-ordinate the execution of the NIDS Programme. However, several risk areas that must be addressed immediately and on an ongoing basis.

Chart 6.1.2 and 6.1.3 can also be used to put the 66.72% result into perspective whereby it can be seen that 29 (or 22%) of the total responses indicated weaknesses in the OPM's capacity to undertake the NIDS.

A key observation is the fact that 29% of the responses were not applicable (NA) which is due to the early phase of the Programme. The recommendations made are also geared at converting most of the NA responses to YES responses thereby strengthening the OPM's capacity to undertake the NIDS.

Chart 6.1.2

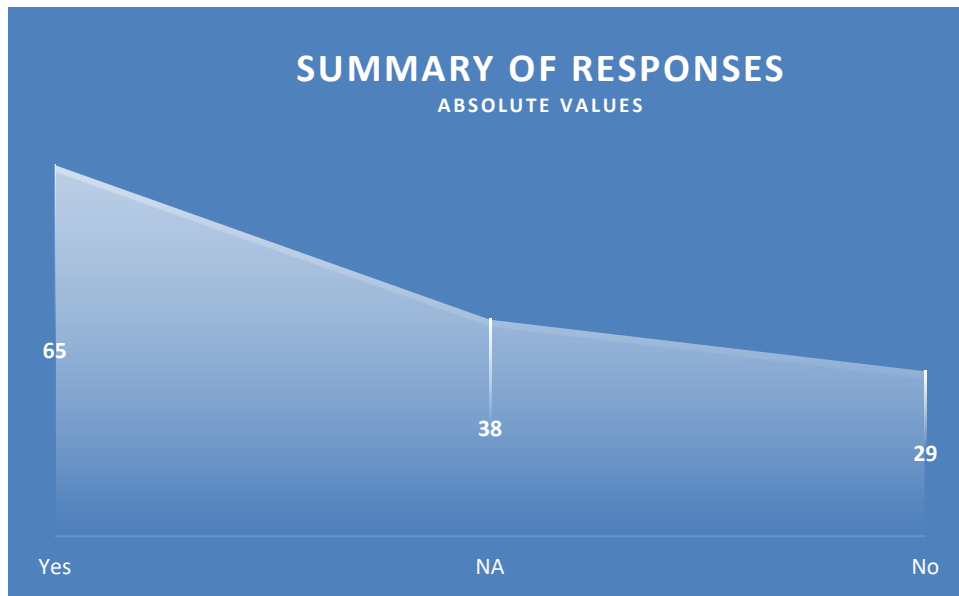
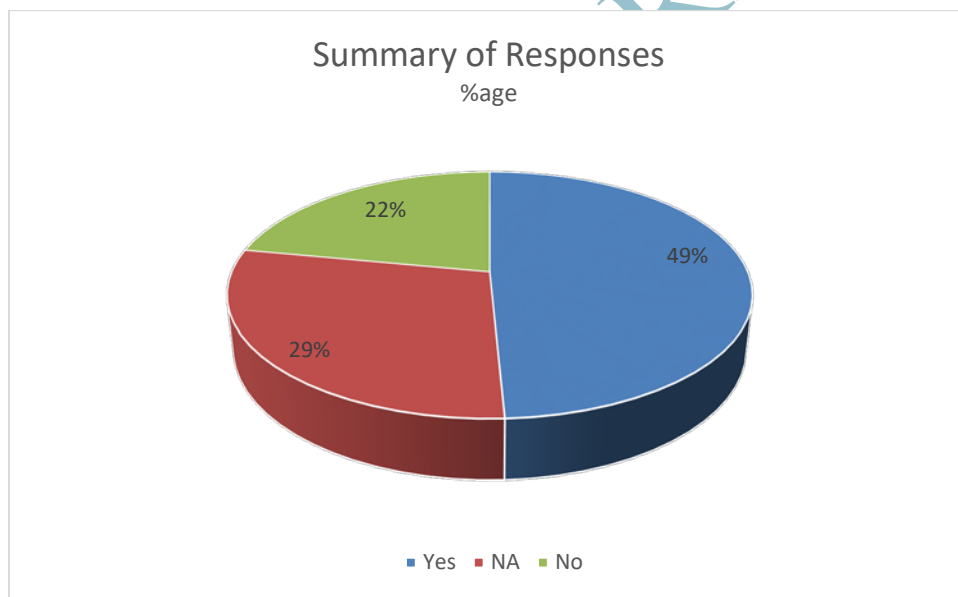


Chart 6.1.3



## **6.2 Results and Recommendations of Individual Components**

### **6.2.1 Goods and Services Administration System (SABS)**

The quantification score of the SABS is 76.47% which is equivalent to a Medium Development (MD) and a Medium Risk (RM) level.

The GOJ has a robust effective and efficient Procurement process which the OPM has adopted. The GOJ Procurement Hand Book is the primary source of the procurement process utilized by the OPM. The OPM 'procurement tone' is fairly robust is deemed to be conducive to competitive procurement process. A Procurement Working Group (PWG) and a procurement specialist with adequate knowledge of IDB's procurement policies manage the NIDS's procurement activities.

However, due to the early phase of the NIDS Programme, the following are risks noted which must be addressed in short order to allow for an effective and efficient SABS:

#### **Programme Operating Manual (POM)**

##### **Risk**

The NIDS Programme does have a POM that would outline the procurement procedures among other operational details. A lack of a POM could result in ineffective and inefficient procurement that would consequently result in failure of the NIDS Programme.

##### **Recommendation**

Despite being at the outset of the NIDS Programme, this is an opportune time to develop the POM either through outsourcing or co-sourcing. The Bank's input in developing the POM is critical and should be able to provide the necessary support and feedback in respect of developing the POM.

## **Physical Space**

### **Risk**

Given the nature of the NIDS Programme, it is highly anticipated that there will be need for physical space to house inventory of materials, machine and equipment as well as personnel. The OPM does not currently have the physical space to house neither inventory materials, machine and equipment or personnel. Lack of physical space will result in a chaotic working environment and could result in materials, machine and equipment being damaged or stolen. Personnel could become unproductive in an environment that is lacking in space.

### **Recommendation**

The NIDS Programme should immediately commence the identification and or the procurement of physical space to ensure that materials, machine and equipment can be stored securely and in an appropriate environment. Space should also be identified and or procured to be used as offices for personnel.

## **6.2.2 Financial Management System (SAF)**

The quantification score of the SAF is 48.28% which is equivalent to an Incipient Development (ID) and a Substantial Risk (RS) level.

The OPM has a Financial Management team that is comprised of qualified personnel. The primary source of literature and procedures with respect the financial management is the Financial Administration & Audit Act (FAA Act) and the Financial Administration & Audit Instructions.

Despite the existence of the FAA Act and FAA Instructions, several high-risk areas must be addressed in a timely manner to ensure a successful NIDS Programme.

The following are high risk areas that must be appropriately addressed:



## **Lack Financial Management Procedures Manual**

### **Risk**

There are no authorized procedures manual in effect for financial management. The absence of an authorized procedures manual to guide the financial management process is dangerous to the successful completion of the NIDS Programme. Among other areas, the procedures manual will guide the respective functions with the financial and accounting unit of the project such as accounts payables, payroll processing, bank reconciliations, among other areas.

The procedures manual will also ensure that there is adequate segregation of duties within the finance and accounts unit of the NIDS Programme.

### **Recommendation**

The management of the NIDS Programme should immediately commence the development of a procedures manual so that it would become available within a reasonable time. This should take into consideration the Programme's fiscal space, segregation of duties, cash management, bank reconciliation, accounts payable, threshold signing rights, authorized signatures on bank accounts among other areas.

## **Automated Accounting System**

### **Risk**

The OPM currently uses Financial Management Information System (FMIS) supported by e-Gov to maintain its general ledger for accounting purposes. However, FMIS will not be able to meet some of the key functionalities of the NIDS Programme. Some of the key functionalities that FMIS will not be able to undertake are:

- dual currency reporting
- ability to classify expenditures based on nature and
- ability to facilitate the Bank's recommended chart of accounts

### **Recommendation**

A suitable accounting software should be procured immediately that will facilitate dual

currency reporting, classification of expenditures based on nature and ability to accommodate the Bank's recommended chart of accounts. The accounting software can be an off the shelf but with adjustments to meet the need of NIDS. Continuous technical support for the software should be available.

## **Financial Management Unit**

### **Risk**

There are currently no financial management personnel assigned or employed by the NIDS. The proposed recruitment plan with the respective TOR for the financial management personnel was noted. It was however observed that the qualification requirement for the financial manager is ACCA Level 2 or 3 or; Associate of Science Degree in Accounting, MIND, along with the Diploma in Government Accounting MIND which is not adequate given the nature of work to be done.

The TOR also did not outline specifically the need for the financial manager to be able to prepare statement of expenditure based on the Bank's recommended format. The TOR did not state the role of the financial manager with respect to the external auditors.

### **Recommendation**

The financial manager's TOR should be revised to state that a chartered accountant is required fill the vacancy. A chartered accountant by way of completion of Association of Chartered Certified Accountant (ACCA), Certified Public Accountant (CPA) or the Masters of Science Degree in Accounting at the University of the West Indies.

The TOR should also be revised to include the need for the financial manager to be able to prepare statement of expenditures based on the Bank's recommended format. The TOR should also state the role of the financial manager with respect to the external auditors such as preparation of audit schedules, preparation of financial statements using the cash basis, and the submission of the audited financial statements to the Bank within 120 days of the year end.

### **6.2.3 Internal Controls System (ICS)**

The quantification score of the ICS is 82.76% which is equivalent to a Satisfactory Development (SD) and a Low Risk (RB) level.

The OPM has a cadre of 5 internal auditors which includes 1 chief internal auditor and 3 support staff. The intention of the NIDS Programme is to obtain support from the OPM's internal auditors through way of a shared corporate services initiative promulgated by the public-sector rationalization programme in 2011. There are however risk areas that should appropriately addressed. The risk areas and recommendations are addressed below.

#### **Internal Audit Staff Personnel**

##### **Risk**

The internal audit staff complement has remained constant over the last 5 years despite the OPM assuming other portfolios such as Economic Growth and Job Creation in 2016. This then resulted in the same cadre of staff being given additional responsibilities with the same human, technological and other resources. This could seriously impact the NIDS internal control systems if the intention was for the OPM's internal auditors to provide the critical support to the NIDS.

##### **Recommendation**

An effective ICS is critical to the success of the NIDS. It is therefore of great importance for the NIDS to have the appropriate human resources to undertake the tasks of establishing the internal control environment and procedures of the Programme. Given the nature of the programme whereby the integrity of financial and operational data is of utmost importance, it is therefore recommended that the NIDS either outsource the internal audit function or implement an Internal Audit Unit to govern the internal control system.

#### **Code of Conduct and Conflict of Interest**

##### **Risk**

Currently not all personnel sign the code of conduct at the commencement of employment to confirm that they know and understand and will adhere to the code of conduct. It was

also noted that not all staff declare conflict of interest or lack of conflict of interest at the commencement of employment or an annual basis.

### **Recommendation**

Personnel employed or contracted to the NIDS must be made to sign the code of conduct and declare their conflict of interest position upon the commencement of their services as appropriate.

#### **6.2.4 External Control System (SCE)**

The quantification score of the SCE is 50% which is equivalent to an Incipient Development (ID) and a Substantial Risk (RS) level.

### **Risk**

While agencies and departments of the OPM uses the services of external auditors, the OPM as an autonomous body does not. Instead, the Auditor's General Department is the only external audit resource to the OPM.

### **Recommendation**

The NIDS Programme should procure the services of an independent external auditor that is approved by the Bank.

## **7.0 CONCLUSION**

### **7.1 Results of the Institutional Evaluation**

The results of the institutional evaluation of the OPM conducted with the use of the ICAS methodology. The results provided by the ICAS indicated that the OPM has the necessary institutional capacity to participate in the implementation of the investment loan National Identification System for Economic Growth. However, this is only at a Medium Development Level and a Medium Risk Level.

## **7.2 The Consolidated ICAS Result**

The consolidated ICAS result indicates that the OPM has in place the basic necessary procurement management, financial management, and internal and external control capabilities which would contribute to an effective administration of the resources. The analysis contained in the SABS and SCI components of ICAS show medium and satisfactory levels of development respectively and the associated medium and low risk levels respectively.

## **7.3 Goods and Services Management**

The OPM has a robust procurement unit which will provide some amount of support to the NIDS Programme especially during the initial stage of the Programme. All four personnel in the OPM's procurement unit have completed Level 4 of the International Procurement Certification, which is a highly rated and recognized certification across the world. The NIDS also use a PWG to handle its procurement activities as well as a procurement specialist.

## **7.4 Financial Management**

While the OPM possess a strong enough financial management system with respect to budgeting and accounting systems, there is no capacity in the OPM financial management unit to provide any meaningful support the NIDS. Additionally, the NIDS Programme will employ a financial manager who may not suited to effectively undertake the function of the financial management system since the TOR did not specify the need for the financial manager to interact with the external auditors. Neither did the TOR state that the financial manager should be a chartered accountant.

## **7.5 Internal Controls**

The OPM has a relatively good internal control mechanism as evidenced by the ICAS. Consideration was also given to publicly available information such as the Auditor General's (Supreme Audit Institution of the OPM) annual report over the last 5 year and no internal control weakness has ever been reported.

## 7.6 External Controls

There is no appointment of external auditors within the OPM. This would need to be addressed with respect to the NIDS.

## 8.0 RECOMMENDATIONS

The below tables provide a quick glance or summarized version of the recommendations previously detailed in Section 6 above of the respective components. Also, included in the tables are the quantification score for each of the component.

Goods and Services Management - 76.47%	
Develop Programme Operating Manual (POM)	Identify and or procure physical space to store materials, machine and equipment as well as to house the project personnel

## 2. Financial Management System - 48.28%

Recruit a chartered accountant as the financial manager instead of a ACCA Level 2 or equivalent	<p>Recruit the required supporting staff in the financial management unit to undertake the following main functions:</p> <ul style="list-style-type: none"> <li>- accounts payables</li> <li>- bank reconciliation</li> <li>- payroll processing</li> <li>- general accountant to manage the general ledger postings</li> <li>- filing of accounting and financial records</li> </ul>	<p>Procure accounting software with:</p> <ul style="list-style-type: none"> <li>- dual currency capabilities</li> <li>- ability to accomodate the Bank's recommended chart of accounts</li> <li>- ability to classify expenditures based on nature</li> </ul>	Immediately commence the development of a procedures manual to guide the fiduciary functions of the Programme
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### 3.Internal Control System - 82.76%

Procure internal audit services by either recruiting a cadre of personnel or outsource the internal audit function.

Personnel employed or contracted to the NIDS must be made to sign the code of conduct and declare their conflict of interest position upon the commencement of their services as appropriate

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#### **4.External Control System - 50%**

Procure the services of an independent external auditor from the Bank's approved list of independent auditors.

DRAFT - APPROVED

**ANNEX: RISK MATRIX AND ICAS QUESTIONNAIRES**

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