



NAO Newsletter

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25th June 2019

National Audit Office

Message from the Acting Auditor General

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Special points of interest:

- * Zomba to have a new brick fence.
- * FAM/CAM/ITAM Manuals are out.

I am delighted to introduce this first edition of the NAO newsletter. The office intend to make it a regular publication and to use it to keep in touch with news and developments which relate to National Audit Office.

Looking back, 2018 was an interesting and exciting year. National Audit Office won second position in the 2018 Excellence Award .The award is testimony of our progress in the quest to achieve our commitment to courtesy and excellence in service delivery. It reaffirms our commitment to act responsibly in our own operations. Winning this award should be a benchmark and starting point to greater strides. Therefore, while celebrating the accolade, we must not let complacency set in or satisfy ourselves by minimum achievement. Instead we must work hard to achieve the best.

Improvements have been made to the way we conduct business. Last year we managed to produce

the Auditor General re-



Thomas Makiwa, Acting Auditor General

port to Parliament by the mandated deadline of 31st December, 2018 .New understandings and knowledge have emerged- especially from the auditing point of view. The development of the Audit Methodology Manuals for IT, Performance, Financial and Compliance audit streams are a plus to the office's commitment to professionalism and commitment to effective public sector reporting.

Whilst the majority of the material in this newsletter is inevitably from the NAO headquarters, we are keen to get articles from all regional offices and look forward to your feedback and comments

on this first edition using the contact address at rab-sonkagwamminga@gmail.com.

Finally, may I thank all of you who contributed to this newsletter and to its articles.

Thomas K.B.Makiwa

Acting Auditor General

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Editorial Comment

Hi everyone,

Welcome to our first edition of the National Audit Office Newsletter for 2018/2019 financial year. My profound appreciation to all officers who made contributions to the production of this Newsletter. Your contributions are essential to the newsletter's success.

Congratulations to NAO officers who have received awards in various categories during the Performance Achievement Award Ceremony which was held on the 21st day of December, 2018. As members of NAO Community we all share in and benefit from your achievements and we hope to more good news along these lines.

In this first edition we have a number of articles by members mostly on new developments at NAO. We would like to build on this in the next edition, so please submit your articles over the next few months for inclusion in the next edition of the newsletter.

Although we have no feature article in this issue, we would like to make it available to touch on topical issues of interest for the different sections at NAO. If you have any suggestions on a feature article, please contact PRO or Jika Mlewa via email:

rabsonkagwamminga@gmail.com or jmapila@gmail.com

Enjoy reading and I look forward to your feedback.

Gerald Pute
Editor



**Gerald Pute, Director of
Regularity Audit**

"Time is never static. It does not waver, nor move backwards. It moves steadily forwards. The first edition of NAO Newsletter is herein the first edition will focus on new developments."

Compliance Audit

By Jika Mapila Mlewa -Chief Auditor



This article tries to explore the new minefield for auditors. A new but not so new baby of National Audit Office, Compliance audit as an assurance engagement is designed to enhance the degree of confidence, or assurance, of the intended users in the subject matter concerned, by applying objective criteria thereto. Compliance audit is an assessment of whether the provisions in the applicable laws, rules and regulations made thereunder and various orders and instructions issued by the competent authority are being complied with.

Compliance audit by its very nature promotes accountability, good governance and transparency fulfilling the mission statement of National Audit Office.

Compliance audit can be conducted as a stand-alone audit, or as an audit combined with financial audit and/or performance audit according to requirements and explanations in International Standard of Supreme Audit Institutions (ISSAI) 4000. The Compliance Audit Standard ISSAI 4000 is based on the fundamental principles in ISSAI 100 and 400.

It is imperative that compliance audits are planned, conducted and reported in a structured manner as per ISSAIs.

Compliance audit may be a reasonable assurance or a limited assurance engagement. A reasonable assurance engagement (an audit) requires the auditor to reduce risk to an acceptably

low level so as to obtain reasonable assurance as the basis for a positive form of expression of the conclusion(s) and, where required, an opinion reached on the basis of audit procedures performed.

A limited assurance engagement (a review), the auditor performs more limited procedures than those required of an audit, thus enabling the auditor to obtain limited or moderate assurance as the basis for a negative form of expression of his/her conclusion with “nothing has come to my attention to indicate that.....”.

With the mandate of National Audit Office we will be required to provide both limited and reasonable assurance on direct reporting and attestation engagements in our audits.

Hinging on a three party relationship comprising of the Auditor; Responsible Party and Intended User the model provides a very useful role of National Audit Office auditors in balancing the information asymmetry between the Parliament and Government as the responsible party who is also an agent. National Audit Office reports do provide independent assessment of the activities of government so that they can be held accountable by the Parliament.

Just like financial audit, compliance audit requires proper evidence gathering techniques. Some of the techniques of gathering audit evidence are: Observation, Inspection, Inquiry, Confirmation, Re-performance

However, in the process of gathering sufficient and appropriate evidence, compliance audits apply these techniques together for example inquiries, observations and inspection, for certain procedures to meet the requirements of sufficiency and appropriateness.

With the enthusiasm in the corridors of National Audit Office on the adopting of compliance audit methodology management should be assured of meeting the statutory reporting dates of the Auditor General’s Report come 31st December, 2019.

SAIs And Cyber Security Challenges

By Chikondi Pindeni- Auditor



Penetration testing as a defense mechanism against cyber crime.

The increase of information systems has brought with it many new developments to increase the efficiency and effectiveness of business processes. However, it has also brought major challenges. Among the challenges is the concern of cyber security in organizations and government institutions and the threat of cyber-attacks against productivity systems.

In defense against these cyber threats, organizations need cyber security expertise to detect, prevent and investigate cyber threats.

One aspect of defensive mechanism in cyber security is conducting penetration testing. Penetration testing is the practice of testing a computer system, network or web application to find “holes” or security vulnerabilities that can be exploited by hackers. Penetration testing is generally used to detect the following:

- How a system reacts to an attack?
- Which weak spots exist that could be breached?
- What could be stolen from the system?

National Audit office as a Supreme Audit Institution (SAI), has a responsibility to support public sector institutions to stay cyber safe by having the proper Cyber security measures in place. The im-

portance of this was emphasized during the 2018 AFROSAI-E Governing Board meeting held in Kigali, Rwanda from 7th to 10th May. The meeting included several presentations and plenary discussions on the topic of Cybercrime and digital disruption.

How Can SAIs do this?

SAIs can do this by having:

- Trained personnel who can perform penetration testing.
- Expertise in Threat Modelling Techniques to discover and manage vulnerabilities and threats of an organization’s network infrastructure.
- Teams with multiple skills sets in several areas of ICT, including, software engineering, database and network administration, cyber laws, forensics, cyber security. They should also be able to think outside the box.
- Enough equipment, or by setting up cyber security and forensics laboratories.

It is, however, still the full responsibility of the public sector institutions to ensure they are safe from Cyber- attacks. At the very least, this requires them to ensure that:

- They respond to cyber incidences,

through the introduction of a Computer Emergency Response Team (CERT). This CERT may be composed of a Red and Blue team of hackers; where through simulated exercises, the red team attacks a system and the Blue team defends the attack.

- They carry out periodic vulnerability assessments
- Intrusion detection and preven-

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tion system are in place.

Both SAIs and Public sector institution should champion hands on cyber security expertise for ICT professionals to detect, prevent and investigate cyber threats. Penetration Testing without action plans to address vulnerabilities is fruitless. It is therefore, critical to track and ensure all actions are indeed implemented.

Rebirth of Professionalism

By Jika Mapila Mlewa- Chief Auditor



National Audit Office's Financial and Compliance audit methodology-working team has finally customized the Financial and Compliance Audit Manuals. The two weeks exercise at the beautiful Livingstonia Beach Hotel, in Salima, Malawi brought together the Training of Trainers who critiqued and provided recommendations on the content of the financial and compliance audit manuals to suit National Audit Office working environment.

These manuals have been developed to help auditors produce high quality financial and compliance audit reports in an economic, efficient and effective manner. Setting out the principles underlying National Audit Office's approach to such audits and the procedures to be employed.

To help achieve this purpose, the focus of the manuals are on:

- A risk based approach, which focuses the audit effort on areas of exposure to the auditor, the aim being to reach an appropriate conclusion;
- the exercise of sound judgment, based on professional standards.

This article will focus much on the Financial Audit Manual Working Papers.

But what has changed and why?

Currently most SAIs in the AFROSAL-E region have adopted the Financial Audit Manual since the Regularity Audit Manual is no longer supported by AFROSAL-E as an audit methodology. Through Reviews of the AFROSAL-E managers and quality assurance teams it was evident that most SAIs had problems with the Regularity Audit Manual.

Some of the sited problems were

that Regularity Audit Manual was termed to be voluminous and cumbersome therefore time consuming in the world where time is of the great essence.

To address the common sited problems the AFROSAL-E decided to split the Regularity Audit Manual into Financial Audit Manual and Compliance audit Manual.

As it is past, most SAIs were combining compliance and financial audit and work was documented using Regularity Audit Manual producing a single audit report and a management letter. Making one wonder whether the compliance issues were a correct basis for qualification in the financial audit. With the introduction of Financial Audit Manual and Compliance Audit Manual, Supreme Audit Institutions (SAIs) under the AFROSAL-E region will be producing three reports; an audit report, management letter and a

"Some of the sited problems were that Regularity Audit Manual was termed to be voluminous and cumbersome therefore time consuming in the world where time is of the great essence".

conclusion or opinion in a compliance audit report depending on whether it is an attestation or direct reporting engagement.

SAIs have been given a chance to choose their own strategy to follow in the implementation of the manuals. SAIs can either carry out combined approach or standalone audits. National Audit Office has adopted the combined audit approach of the two audit methodologies.

Financial Audit Manual which is purely on financial aspects looks at

the financial reporting or budget reporting of the audited entities premised on the conduct of a financial audit in accordance with IASs and ISSAIs when performing financial statements audits.

When deciding on the most appropriate audit approach for the audit, a SAI needs to consider its mandate. As a guide, the manual states that a financial audit methodology is appropriate to follow when: The SAI is mandated to audit and report on the annual accounts or financial statements of the government.

A compliance audit methodology is appropriate to follow when the mandate of the SAI; includes general requirement to audit compliance with authorities, or requirement to audit compliance with specific legislation - for example the Public Procurement Act just like in our case, as highlighted in the Public Audit Act.

Differences of RAM and CAM

Documentation is vital in auditing. ISSAI 1230 (ISA 230) requires that auditors should prepare audit documentation so as to enable an experienced auditor not having participated in the audit to understand; the nature, timing and extent of audit procedures performed; the results of the audit procedures and the audit evidence obtained; and significant matters arising during the audit, the conclusions reached and significant professional judgments made in reaching those conclusions.

Unlike the RAM, FAM and CAM have guidance notes within its working papers worksheets and auditors are invited to look first at the chapters in the general part concerning any aspect of audit work on which they seek guidance.

Rebirth of Professionalism- from page 5

At the beginning of each stage, the Manual has applicable auditing standards befitting the stage and it is advisable to have a good understanding of the standards. On the same, the working papers have quality control bars for reviewers.

Jumping to the working papers. To begin with, the RAM had the Annual Overall Planning as the first working paper had; annual audit risk; risk matrix and the reporting framework. This was usually a task left in the hands of management since it was taken as an annual thing. FAM the pre requisites stage has; P1 evaluating the financial reporting framework; P2 review worksheet and P3 audit query and these are to be filled by the team conducting the audit.

Secondly, working papers on pre engagement activities have not changed, we still have;

- Budget versus Actual
- PE 2.Competency Matrix
- PE 3.Code of ethics declaration
- PE 4.Code of ethics conclusion
- PE 5 Team Agreement
- PE 6.Audit Engagement letter
- PE 7.Minutes of entry meeting
- PE 8.Quality Control questionnaire

A new development is on the minutes of entry meeting which is now structured.

Furthermore, FAM's understanding the entity stage, has eight steps which the auditor need follow. These eight steps are embedded in the worksheets of this working paper. In step one the auditor need to get general information of the client, then the structure of the client, legislative framework, and operational environment, fraud considerations, internal Control, IT internal control, other considerations and lead schedule. This is a

mirror of the strategic planning in RAM which also contained materiality and most of the risk assessment working papers including the overall audit strategy.

Going forward, materiality has been put as a stage on its own in FAM as an emphasis of its importance unlike in RAM where it is in the strategic planning stage.

Through to risk assessment and response stage which has four working papers.

- RA 1 -Risk assessment at financial statement level that looks at the risks at financial statement level that comprises internal control and financial statement risks.
- RA 2 contains the risk register, system subscriptions, audit response to assertions at component level as well as a decision tree.

While in RAM the detailed planning and fieldwork had system descriptions, reliance in key control, audit programs up to audit summary memorandum

Again, performing the audit stage, in here there is

- PA 1.Tests of Controls
- PA 2.Lead schedule and analytical review
- PA 3.Substantive analytical procedures
- PA 4.Substantive test of detail-100%
- PA 5.Substantive test of detail-sample testing
- PA 6.Prior and current year misstatements and corrections
- PA 7.Subsequent events
- PA 8.Code of ethics compliance
- PA 9.Using the work of an ex-

pert

PA 10.Disclosure checklist

In RAM most of these working papers were in detailed planning and field work.

Finally, at reporting stage Financial Audit Manual has;

- R 1.Management representation letter
- R 2.Management letter
- R 3.Auditor's report
- R 4.Representation by audit management
- R 5.Matters for attention during next year's audit
- R 6.Minutes of exit meeting

"In step one the auditor need to get General information of the client, then the structure of the client, legislative framework, and operational environment, fraud considerations, internal Control, IT internal control, other considerations and lead schedule".

In RAM these working papers were at audit conclusion stage.

These manuals have guidance notes within its working papers worksheets. For further information about the manuals, users are advised to ask the FAM/CAM working team members for more clarifications and observations on how the manuals can be best improved for NAO use.

There you go! Good luck in the audits.

Something to think about

By Jika Mapila Mlewa & Jonathan Chilombo- Chief Auditors

Types of Financial Reporting Frameworks

General purpose financial reporting framework

The general purpose financial reporting framework is designed to meet the financial information needs of a wide range of users. Examples of such financial reporting standards include International Public Sector Accounting Standards (IPSAS) cash and accrual, International Financial Reporting Standards (IFRS) and the accounting principles promulgated by an authorized or recognized standards setting organization in a particular jurisdiction.

Special purpose financial reporting framework

A special purpose framework is a framework designed to meet the financial information needs of specific users. For example, financial reporting provisions established by an international funding organization or mechanism

The financial reporting provisions established by a governing body, the legislature or other parties that perform an oversight function to meet the requirements of that body; or

The financial reporting provisions of a contract, such as a project grant.

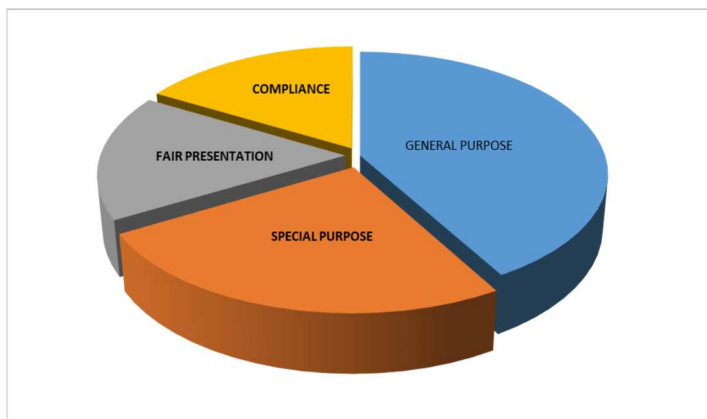
plicitly or implicitly that, to achieve fair presentation of the financial statements, it may be necessary for management to provide disclosures beyond those specifically required by the framework;

Acknowledges explicitly that it may be necessary for management to depart from a requirement of the framework to achieve fair presentation of the financial statements.

Compliance Framework

A compliance framework refers to a financial reporting framework which is prescribed by legislation.

What do we use at National Audit Office?????????



Fair Presentation Framework

A financial reporting framework that requires compliance with the requirements of the framework and:

Acknowledges ex-

The general purpose financial reporting framework is designed to meet the financial information needs of a wide range of users.

Humour



ISSAIs in a Box

ISSAI 30: Code of Ethics

The code is based on five values:

Integrity – to act honestly, reliably, in good faith and in the public interest;

Independence and objectivity – to act in an impartial and unbiased manner;

Competence – to maintain knowledge and skills appropriate for the role, and to act consistently with applicable standards;

Professional behaviour – to comply with applicable laws, regulations and conventions, and to avoid any activities that may discredit the SAI; and

Confidentiality – to appropriately protect information

NAO Holds Gender Mainstreaming and HIV/AIDS Workshop

By Jika Mapila & Hellen Mapando

In the wake of improved workplace conditions both globally and nationally it is vital for officers to be familiar with Gender Mainstreaming and HIV/AIDS policies.

It is with this enlightenment and fulfilment of NAO Performance Contract in Developing Gender Policy to guide Gender Mainstreaming activities that management thought it wise to have this workshop. A joint Gender Mainstreaming and HIV/AIDS workshop which was conducted on 13th August, 2018 at the magnificent Linde Motel, Mponela.

The main agenda pivoted on the need for officers to understand the importance of implementing Gender Mainstreaming and HIV/AIDS programmes at the office as a way of bringing in social inclusiveness one of our core values as an office.

Targeting both levels of management, the topics unravelled among others, behaviour change, communication for vulnerable groups; promotion and protection of human rights of all employees infected and affected by HIV and AIDS; eliminating stigma and unfair discrimination based on one's HIV/AIDS status; mitigating the impact of HIV/AIDS on employees and their dependants;

reducing vulnerability to HIV/AIDS infection; providing HIV/AIDS and STI prevention programmes; understanding women empowerment concept and HIV issues.

To spice up the event, facilitators from different department invaded the stage. The facilitating team comprised of members from; Department of Human Resources Management and Development; Ministry of Gender; Department of HIV and Nutrition and National Audit Office.

After the workshop, National Audit Office should be able to do the following:-

- Provision of a conducive, environment for the disclosure and protection of those who disclose their sero-status.
- Come up with a gender sensitive recruitment policy.
- Advise NAO officers on how they can protect themselves from HIV/Aids virus infection in the fields.
- Provide equal training opportunities for both men and women employees in order to put them at the same level in terms of career advancement.

- Allocate adequate financial and material resources for the efficient implementation of Gender mainstreaming and HIV programs at National Audit Office.
- Sensitization of the employees on the importance of HIV testing and counselling and encourage them to go for testing.

The workplace programme and policy guidelines will be reviewed annually to ensure that they remain relevant and responsive to the needs of NAO employees.

“To spice up the event, facilitators from different department invaded the stage. The facilitating team comprised of members from; Department of Human Resources Management and Development; Ministry of Gender; Department of HIV and Nutrition and National Audit Office”.

Team Building Becomes A Reality At NAO Treasury Section

By Numeri Kapulura Bezayi- Principal Auditor

Team building at National Audit office has become a reality in the recent two years in a Division F and G headed by the able hands of the divisional head Frank Chitanda and the two sectional heads Martin Chiumbuzo and Modesta Munkhondya.

Many scholars have defined team building in different ways but the common one is a collective term for various types of activities used to enhance social relations and define roles within teams, often involving collaborative tasks.

In 2016 Treasury Funds section in pursuit of achieving of the idea of Team Building went to Salima Livingstonia Beach hotel during Easter where the whole section underwent training by facilitators from Treasury Section of Ministry of Finance. The section had a fruitful training from a team that is involved with Revenue in all Treasury Funds. The training was facilitated by George Harawa and his team. Many skills were learnt of how to Audit Treasury Funds. Many challenges affecting treasury funds were tackled and solutions were found. It was at this meeting that the members were motivated to always work as a group, hence team building spirit was born. Eighteen Treasury Funds were identified and teams were allocated to each to start planning how to audit them in 2016-2017 financial year.

If you want team building to work, you have to show the members of the team that it benefits them personally. The Division FG of National Audit Office (NAO) planned another training sessions in Mangochi starting from Sunday 29th April 2018 to Tuesday 1st May, 2018 at Nkopola lodge with an aim of

sharpening personal skills in performing calculations using various formulae, working with multiple sheets, data manipulation and creating information for decision making. The training session was also tailor made to motivate each participant in perspective of role modeling and professionalism. Participants were also motivated to effectively manage time basing on team building perspective.

There is very little "team" in teamwork without a lot of motivation as we live in a society that seems fascinated with individual accomplishment and almost oblivious to teams. Even in team settings like sports, people single out the All-Stars and the Most Valuable Player of each game. That is the environment managers need to overcome to build their group at work into a team.

Team Building Activities that took place at Nkopola Lodge

The division went to Mangochi Nkopola lodge on Sunday 29th April, 2018 after checking in the participants went straight into serious business of playing games like swimming, volley ball and boat

riding to birds islands on lake Malawi, This was the climax of the day as participants were motivated to see various things like fish eagles not missing their targets as they were fed by tour guides in the boat. There is a beautiful island on lake Malawi where participants made a stop over. Those that are good at swimming like Bon Kamphere, AWARD Kamoto, Alex Mjathu and Kondwani Soko competed in swimming. Cowards like Bezayi and Mbewe could not dare to swim. The participants came back around 6pm, went straight to their various rooms to take a bath and reconvened at 7.30pm on Sunday at a restaurant where all participants regardless of their positions ate supper together it was an honor to share table with the acting Auditor General, division head and section heads including all members of staff, people shared jokes, teased each other on the on football, indeed it was a Sunday to remember. Nobody worked in isolation.



Team Building Becomes A Reality At NAO Treasury Funds Section-from Pg. 9

By Numeri Kapulura Bezayi- Principal Auditor

Monday 30th April ,2018 the Acting Auditor General opened the conference. Participants were urged to pay attention to the presentations as they were beneficial to report writing and data analysis as a whole. Chekani and Deboral proved that it was not a mistake to take them , they imparted their skills in excel and data analysis to the participants. The like of Vincent Bulilani commonly known as P7 among his peers could be seen all smiles showing that the skills were being grasped .

On Tuesday 1st May the participants enjoyed the motivational talk by Patrick Achitabwino a renown writer, a columnist in Daily Times newspaper on mind set change, he is also a seasoned public speaker internationally on motivation. Participants were challenged to change the way they think. He stressed that nobody was born a failure but it's the mind set. Many examples were given ,slides of physically challenged persons were shown and at the end of the day all participants were baptized in his slogan " I BELIEVE I CAN" it was at this meeting where participants realized that everyone has capability to succeed and participants were left with the strong desire to deliver 2016-2017 Audited reports.

Get Started Team Building

In order for team building to take place the following things below should take place.

Motivate Team Building

Team building can also work better if members are motivated to work, strongest motivator available to a manager is self-esteem. The more the individual sees a benefit to his or her self-esteem from supporting the team, the more successful your team building efforts will be. Most of the participants acknowledged the support they get from their su-

periors like section heads and their deputies in handling their assigned work. Chiyembekezo Msefula and Bon Kamphere were singled out as people who motivate others when it comes to support other team members to perform effectively.

Reinforce Team Building Efforts

Managers should challenge the teams with higher and higher goals. Once met management should celebrate teams successes in meeting and exceeding those team goals. It should also celebrate them as individuals. NAO has just started in reinforcing efforts but team members are yet to enjoy the fruits of their hard work

as there is no deliberate policy yet to reward efforts of individuals who work very hard. If this area is improved teams will be motivated to produce more reports and beat dead lines.

Conclusion

National Audit Office (NAO) should embark on a deliberate policy of bringing all the NAO family together once in a while so that the spirit of working together should be developed. This may benefit the office in such away that reports will be timely delivered as teams will learn to depend on each others skills, in returned the general public will benefit as parliamentary discussed reports are public documents.



HR Section Update for Quarter 1, 2018-2019

Diana Kambona—PHRMO

Several people related issues took place in this first quarter.

Over the 1st quarter several officers were promoted to more challenging positions. The officers who were promoted from P7 to P5 include:

Caroline Buliani
Jika Mapila
Wachawaseme Mwale
Jonathan Chilombo
Amon Chihana

In other scenario four officers were promoted from PO to P7, the officers are:

Moses Mvula
Numeri Bezayi
Peter Khozi
Emily Kamende

The office welcomed about 20 interns. These interns have been located to be working at Headquarters. They reported for duty on 10th September 2018 and will be at National Audit Office for 10 months.

On a sad note we lost two members of staff over the 1st quarter of 2018/2019. Mr. Andrew Samu (a messenger) passed away on 13 August 2018 and Miss Jessie Phiri (CO) passed away on 29th June 2018. The office will sadly continue to miss the skills of these talented individuals and may their souls continue resting in peace.

“On a sad note we lost two members of staff over the 1st quarter of 2018/2019. Mr. Andrew Samu (a messenger) passed away on 13 August 2018 and Miss Jessie Phiri (Clerical Officer) passed away on 29th June 2018. The office will sadly continue to miss the skills of these talented individuals and may their souls continue resting in peace”.



Andrew Samu– May His Soul Rest in Peace



Jessie Phiri– May Her Soul Rest in Peace

NAO Establishes Aerobics Club

By Suzgo Mughogho, Principal Auditor/Fitness Instructor

Management of National Audit Office has established an aerobics club for its officers. This is in line with Malawi Government's health awareness initiative. Sessions starts at 3pm of every Friday at the NAO's Training Centre.

Aerobics is a form of physical exercise that combines rhythmic aerobic exercise with stretching and strength training routines with the goal of improving all elements of fitness (flexibility, muscular strength, and cardiovascular fitness).

It is usually performed with music and may be practiced in a group setting led by an instructor, but it can also be done solo and without musical accompaniment. With the goal of preventing illness and promoting physical fitness, instructors perform various routines comprising a number of different dance-like exercises. Formal aerobics classes are divided into different levels of intensity and complexity. A well-balanced aerobics class will have five components: warm-up (5–10 minutes), cardio vascular conditioning (25–30 minutes), muscular strength and conditioning (10–15 minutes), cool-down (5–8 minutes) and stretching and flexibility (5–8 minutes).



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NAO VISION

To be an independent Supreme Audit Institution that promotes good governance

NAO MISSION

To provide assurance on accountability, transparency, integrity and value for money in the management of public resources to all stakeholders through quality audits

CORE VALUES

Professional competence, behaviour and due care; Integrity; Objectivity; Independence; Confidentiality; Transparency and accountability; Inclusiveness; Creativity and Innovation and Public interest oriented