

REPUBLIC OF RWANDA



Office of the Auditor General for State Finances

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SERVICE CHARTER



FOREWORD

It is my pleasure to present to you this Service Charter for The Office of the Auditor General (OAG).

This Service Charter has been prepared in tandem with the Government's reform agenda and in the spirit of being responsive to effective service delivery with integrity, transparency and accountability.

This service charter spells out the role of OAG, and highlights the services offered and requirements therein. It lists the service centres at which our services can be accessed and the guiding legal instruments.

The development of this Charter signifies our commitment to serve our clients with a view to creating a better understanding and enhancing our service delivery.

Obadiah R. BIRARO

Auditor General

The present Citizen's Charter reflects the service provided by OAG to its customers. Therefore, it contains different services, service standards, service delivery methods and timelines, grievance mechanisms. This citizen's charter shows the following elements:

- Vision and Mission statement of the OAG which affirms its commitment to deliver the services with:
 - Integrity
 - Judiciousness
 - Courtesy
 - Understanding
 - Objectivity and impartiality
 - Transparency
 - Accountability
 - Promptness
 - Efficiency and effectiveness.
- Details of services delivered by the OAG:
 - Specification of services provided by OAG,
 - Clear identification of the department to be approached or where specific services can be obtained. In this way citizens will know which office to approach and save time and energy;
 - Clear statement of the time it takes to deliver each service. This provides citizens with useful information and will prevent them from back and forth.
 - Setting of service quality standard by specifying service standards in term of timeliness, access, accuracy, reliability, affordability, responsiveness, fairness, sensitivity and courtesy in service delivery; On the basis of this, citizens can expect improvement
 - Clear information about the required document and procedures to get a service in OAG. For example, the documents to be shown, the available forms to be filled in.
- Details of the Citizens', groups/end users or People who are eligible for each service offered by OAG
- Contact information of key officers in charge of these services
- Complaint procedures or grievance redress mechanisms and how to access them
- Feedback mechanisms for interaction with Citizens to continuously improve services
- Information and dissemination for availability and visibility for services.

This Citizen's Charter is a tool to increase the information available to customers of OAG and sets standards for transparency in public services. It is expected that through Citizen's Charter, OAG's Clients will have faster access to services, setting an end to tremendous time wasting and delays in services delivery process.

Considering that its services have to be responsive to high expectations from citizens, OAG commits to inform them what services are available to them and what their rights and obligations are in accessing these services.

Feedback mechanism

Realizing that OAG cannot go this route alone, it thus invite the citizens to keep a hawk's eye on its employees, to be correct, realistic and comprehensive in furnishing information to better meet their expectations and root out all activities which negate service delivery improvement.

Indeed, for a better implementation of this Citizen's Charter, OAG expects continuous interaction with citizens seeking its services. For this, OAG has developed the following instruments in order to actively obtain feedback from its clients:

- Citizens' feedback form available at each department;
- Suggestion box at entrance;
- Open days/Accountability day
- Citizen panels, focus groups
- Hot line services;
- Customer surveys
- Grievance redresses mechanism or Complaints Systems in order to offer customers an immediate channel for feedback mechanism regarding the service they received.

This Citizen's Charter specifies also what actions will be taken when a service is not delivered, as it should. Thus, OAG encourages its clients to give their feedback through the complaints mechanisms that are accessible, approachable and open to all. It goes without saying that the OAG takes these complaints seriously and adopts prompt and proper action in a timely manner (fashion). Ideally, a time frame for dealing with these grievances and redresses has been set. The OAG is willing to share a more systematic review of the grievances with its clients. The key

following elements will be considered during the implementation process of this Citizen's Charter:

- Establish regularly the channels through which users can log grievances. Potential channels include a website, text messaging, and customer surveys at the point of service delivery, complaints boxes, mail, and phone.
- Assign grievance redress responsibilities within the OAG and outline the internal grievance redress process for addressing each grievance subcategory.
- Devise standardized internal processes for logging grievances. Grievances can be logged either manually or, if resources allow, using a computer-based system that permits the OAG to identify "real-time" trends in the data.
- Set a clearly defined timetable for grievance redress, including time to initial acknowledgement of the complaint (if complainant is not anonymous), expected time to resolution for each stage of the investigation, and the time frame for updating beneficiaries on progress.
- Decide what measures will be taken if there is a violation of service standards.
- Establish a monitoring and evaluation system to monitor trends in grievances data.

For encouraging communication, feedback and dialogue on the implementation of its Charter, OAG commit to use new media and ICT such as sms, email, twitter, facebook, etc..., and any combination of these technologies.

To improve continuously the service delivery, OAG is considering using the tools and techniques below in the implementation process of the present charter:

- service delivery review;
- benchmarking with best practice;
- performance management;
- training, learning and knowledge management;
- empowerment or delegation of authority;
- diligent complaints management;
- information management.

Information and communication

Considering that information is the cornerstone of implementing and monitoring of Citizen's Charter, this Citizen's Charter will be delivered through various dissemination technologies and publicized widely through websites, radio, newspapers etc. to reach the public. Thus, OAG will seek to use the following channels to ensure maximum availability and visibility of its services to users and stakeholders:

- Public relations/information desk.
- Open day/Accountability day
- Publication of promotional material:
 - Leaflets,
 - Posters
 - Press releases
- Publications and creation of booklet: Production of brochures or handbills. The information contained in the brochure must be concise, clear, simple and easy to understand. The brochures should also easily be obtained;
- Print the Charter and display in front of the office and formally issue the Charter and place it on website;
- Formal announcement and publication in newspaper;
- Messages broadcasted on radio and television;
- Discussions on call-in radio and television shows;
- Internet and continuous update of the public institution web site:
 - Search engines
 - Public Websites
 - Partner Websites
 - Restricted Website

- SMS directions where to find the Charter;
- Distribution of copies to public representatives and key stakeholders;
- Newspaper articles;
- Conferences and other targeted events related to service delivery improvement.
- Trainings and orientation sessions to employees and their representatives.
- Other (mailing lists, web forums).

In brief, our customers include public institutions, public enterprises, gov't projects, local communities and local authorities, general public.

Commitment to our clients:

This charter is a commitment by the OAG to provide high quality services to all our stakeholders/ customers. We in this regard endeavour to serve you effectively, with due diligence and professionalism. We shall uphold the utmost integrity in the delivery of our services.

Expectations from customers:

In order to serve you better, you can help us improve performance by:

- Treating OAG staff with courtesy and respect;
- Abiding by the regulations governing the audit services;
- Suggesting ways of improving our services at OAG;
- Providing the OAG with adequate feedback on service delivery through various dissemination technologies;
- Addressing all complaints/compliments/suggestions to relevant department.

Contact:

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We shall acknowledge receipt and respond to all complaints made within 3 working days.

If the matter requires more investigation and time to be resolved, we shall inform you of the intended course of action and time frame of response.

I. INTRODUCTION

The Office of the Auditor General of State Finances (OAG) is the Supreme Audit Institution (SAI) of Rwanda. The OAG was established in 1998 by Law n° 05/98 of 4th June 1998 and became the SAI of Rwanda in June 2003. It is headed by the Auditor General. The Office of the Auditor General is vested with legal personality.

II. VISION

The OAG's vision is "to promote an accountable, honest and effective Government administration".

III. MISSION

OAG mission statement is "to promote accountability, transparency and best practice in government operations as a means to good governance" within the National Integrity Framework.

IV. CORE FUNCTIONS

According to article 183 of the Constitution of the Republic of Rwanda as amended to-date, the responsibilities of the Auditor General include the following:-

- auditing revenues and expenditures of the State as well as local administrative entities, public enterprises, parastatal organizations and government projects;
- auditing the finances of the institutions referred to above, particularly verifying whether the expenditures were in conformity with laws and regulations in force and sound management and whether they were necessary; and
- carrying out all audits of accounts, efficient management, control of the functioning of state organs and institutions mentioned above.

In addition, Article 184 of the Constitution as amended to-date stipulates that the Auditor General shall each year submit to each Chamber of Parliament, prior to the commencement of the session devoted to the examination of the budget of the following year, a complete report on the consolidated state accounts for the previous year indicating the manner in which the budget was utilised.

V. CORE VALUES

The values promoted by Rwanda's Office of the Auditor General (OAG) are:

- Integrity;
- Objectivity;
- Independence;
- Accountability;
- Confidentiality; and
- In Public interest.

SERVICES OFFERED BY THE OFFICE OF THE AUDITOR GENERAL

1. Audits of Central Government: Ministries and Agencies

Type of service: Financial audits

What is the Service? Am I eligible?	In accordance with Article 183 of the Constitution of the Republic of Rwanda of 4 June 2003, as amended to date, and Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of State Finances (OAG), The OAG carries financial audits of Ministries and Agencies.
When can I access the service?	Monday to Friday: 7:00 am to 5:00 pm
Once a request is made or an application is submitted, how long will it take?	OAG prepares annual audit plan, however sometimes we receive request from stake holders and in this case we try to fit it into our plan since OAG has to honour the reporting time to Parliament.
What, if any, are the costs for accessing the service?	There is no charge for this service. The Office performs the audits using its own budget granted by the Government.
What documents are required?	<ul style="list-style-type: none"> - Ministries and Agencies Financial Statements to be submitted to the Office of the Auditor General not later than 30th September of the following Financial Year. - Institution manuals, charts, structures and Supporting Documents (transaction documents).
What is the procedure?	<ul style="list-style-type: none"> - Audit planning; - Execution and - Reporting
What, if any, other institutions do I need to visit to access the service? (Eg. for payment of service costs or to get additional documents)	No other institutions to visit
Is there a complaint procedure?	There are no complaints in this service as the audit is carried in compliance with the Rwandan constitution and International Standards on Auditing.
Is there any	OAG website: www.oag.gov.rw for information or call

additional information regarding this service that is useful to know?	0788189800/3 during office hours.
Available forms	No forms available
Relevant legal documents	The constitution of the Republic of Rwanda article 183 and 184, Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of state finances.

2. Audits of Local Government: Districts

Type of service: Financial audits

What is the Service? Am I eligible?	In accordance with Article 183 of the Constitution of the Republic of Rwanda of 4 June 2003, as amended to date, and Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of State Finances (OAG), The OAG carries financial audits of all Districts in Rwanda.
When can I access the service?	Monday to Friday: 7:00 am to 5:00 pm
Once a request is made or an application is submitted, how long will it take?	OAG prepares annual audit plan, however sometimes we receive request from stake holders and in this case we try to fit it into our plan since OAG has to honour the reporting time to Parliament.
What, if any, are the costs for accessing the service?	There is no charge for this service. The Office performs the audits using its own budget granted by the Government.
What documents are required?	<ul style="list-style-type: none"> - All Districts Financial Statements to be submitted to the Office of the Auditor General not later than 30th September of the following Financial Year. - districts manuals, charts, structures, Minutes of District councils and Supporting Documents (transaction documents)
What is the procedure?	<ul style="list-style-type: none"> - Audit planning; - Execution and - Reporting
What, if any, other institutions do I need to visit to access the service? (Eg. for payment of service costs or to get additional documents)	No other institutions to visit
Is there a complaint procedure?	There are no complaints in this service as the audit is carried in compliance with the Rwandan constitution

	and International Standards on Auditing.
Is there any additional information regarding this service that is useful to know?	OAG website: www.oag.gov.rw for information or call 0788189800/3 during office hours.
Available forms	No forms available
Relevant legal documents	The constitution of the Republic of Rwanda article 183 and 184, Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of state finances.

3. Audits of independent projects: Development Projects

Type of service: Financial audits

What is the Service? Am I eligible?	In accordance with Article 183 of the Constitution of the Republic of Rwanda of 4 June 2003, as amended to date, and Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of State Finances (OAG), The OAG carries financial audits of Development Projects in Rwanda.
When can I access the service?	Monday to Friday: 7:00 am to 5:00 pm
Once a request is made or an application is submitted, how long will it take?	OAG prepares annual audit plan, however sometimes we receive request from stake holders and in this case we try to fit it into our plan since OAG has to honour the reporting time to Parliament.
What, if any, are the costs for accessing the service?	There is no charge for this service. The Office performs the audits using its own budget granted by the Government.
What documents are required?	-Development Projects Financial Statements to be submitted to the Office of the Auditor General not later than 30 th September of the following Financial Year. - projects manuals, charts, Memoranda of Understanding with partners and Supporting Documents (transaction documents)
What is the procedure?	-Audit planning; -Execution and -Reporting
What, if any, other institutions do I need to visit to access the service? (Eg. for payment of service costs or to get additional documents)	No other institutions to visit
Is there a complaint procedure?	There are no complaints in this service as the audit is carried in compliance with the Rwandan constitution and International Standards on Auditing.

<p>Is there any additional information regarding this service that is useful to know?</p>	<p>OAG website: www.oag.gov.rw for information or call 0788189800/3 during office hours.</p>
<p>Available forms</p>	<p>No forms available</p>
<p>Relevant legal documents</p>	<p>The constitution of the Republic of Rwanda article 183 and 184, Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of state finances.</p>

4. Audits of Parastatals: Government Business Enterprises (GBEs)

Type of service: Financial audits

What is the Service? Am I eligible?	In accordance with Article 183 of the Constitution of the Republic of Rwanda of 4 June 2003, as amended to date, and Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of State Finances (OAG), The OAG carries financial audits of Government Business Enterprises (GBEs).
When can I access the service?	Monday to Friday: 7:00 am to 5:00 pm
Once a request is made or an application is submitted, how long will it take?	OAG prepares annual audit plan, however sometimes we receive request from stake holders and in this case we try to fit it into our plan since OAG has to honour the reporting time to Parliament.
What, if any, are the costs for accessing the service?	There is no charge for this service. The Office performs the audits using its own budget granted by the Government.
What documents are required?	-Government Business Enterprises (GBEs) Financial Statements to be submitted to the Office of the Auditor General not later than 3 months following their reporting Period. -Law establishing the institution, manuals, charts, structures, Minutes of the Board of Directors and Supporting documents transaction documents
What is the procedure?	-Audit planning; -Execution and -Reporting
What, if any, other institutions do I need to visit to access the service? (Eg. for payment of service costs or to get additional documents)	No other institutions to visit
Is there a complaint procedure?	There are no complaints in this service as the audit is carried in compliance with the Rwandan constitution

	and International Standards on Auditing.
Is there any additional information regarding this service that is useful to know?	OAG website: www.oag.gov.rw for information or call 0788189800/3 during office hours.
Available forms	No forms available
Relevant legal documents	The constitution of the Republic of Rwanda article 183 and 184, Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of state finances.

5. Audits of Consolidated Financial Statements: GOR Consolidated Financial Statements

Type of service: Financial audits

What is the Service? Am I eligible?	In accordance with Article 183 of the Constitution of the Republic of Rwanda of 4 June 2003, as amended to date, and Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of State Finances (OAG), The OAG carries financial audits of Consolidated Financial Statements of the Government of Rwanda (GOR).
When can I access the service?	Monday to Friday: 7:00 am to 5:00 pm
Once a request is made or an application is submitted, how long will it take?	No request
What, if any, are the costs for accessing the service?	There is no charge for this service. The Office performs the audits using its own budget granted by the Government.
What documents are required?	-GOR Consolidated Financial Statements to be submitted to the Office of the Auditor General not later than 30 th September of the following Financial Year. - Consolidation manuals, portfolio and public debt manuals and supporting documents (transaction documents)
What is the procedure?	-Audit planning; -Execution and -Reporting
What, if any, other institutions do I need to visit to access the service? (Eg. for payment of service costs or to get additional documents)	No other institutions to visit
Is there a complaint	There are no complaints in this service as the audit is

procedure?	carried in compliance with the Rwandan constitution and International Standards on Auditing.
Is there any additional information regarding this service that is useful to know?	OAG website: www.oag.gov.rw for information or call 0788189800/3 during office hours.
Available forms	No forms available
Relevant legal documents	The constitution of the Republic of Rwanda article 183 and 184, Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of state finances.

6. Performance audits

Type of service: Value for Money Audits

What is the Service? Am I eligible?	In accordance with Article 183 of the Constitution of the Republic of Rwanda of 4 June 2003, as amended to date, and Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of State Finances (OAG), The OAG carries value for money audits in various sectors of the Government activities in Rwanda.
When can I access the service?	Monday to Friday: 7:00 am to 5:00 pm
Once a request is made or an application is submitted, how long will it take?	OAG prepares annual audit plan, however sometimes we receive request from stake holders and in this case we try to fit it into our plan since OAG has to honour the reporting time to Parliament.
What, if any, are the costs for accessing the service?	There is no charge for this service. The Office performs the audits using its own budget granted by the Government.
What documents are required?	Law establishing the institution or program, Policy document, activity reports, agreements or contracts.
What is the procedure?	-Audit planning -Execution and -Reporting
What, if any, other institutions do I need to visit to access the service? (Eg. for payment of service costs or to get additional documents)	No other institutions to visit
Is there a complaint procedure?	There are no complaints in this service as the audit is carried in compliance with the Rwandan constitution and International Standards on Auditing.
Is there any additional information regarding this	OAG website: www.oag.gov.rw for information or call 0788189800/3 during office hours.

service that is useful to know?	
Available forms	No forms available
Relevant legal documents	The constitution of the Republic of Rwanda article 183 and 184, Law n° 05/98 of 4 June 1998 establishing the Office of the Auditor General of state finances.

Approved by **Obadiah R. BIRARO**

Auditor General

Date:.....