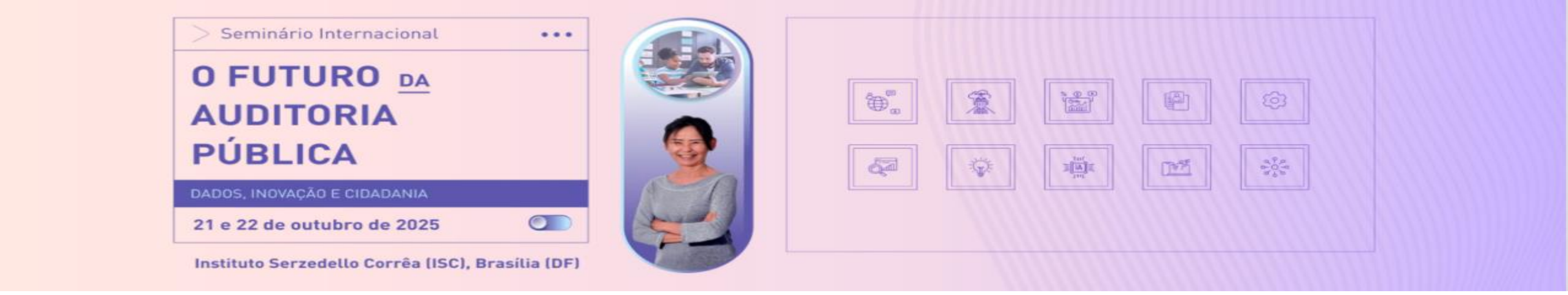

EIXO 3 – ABORDAGENS INOVADORAS NA AUDITORIA DO SETOR PÚBLICO: CASOS E LIÇÕES APRENDIDAS

SKILLS-GAP ANALYSIS OF THE PERFORMANCE AUDIT UNIT OF THE NATIONAL AUDIT OFFICE

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ABSTRACT

The study on the Skills Gap Analysis of the Performance Audit Unit of the National Audit Office (NAO), The Gambia, was conducted to assess the current skills level of its performance audit staff and to identify areas of skills that require development. It also highlights the challenges faced by the performance audit unit in the execution of their duties and recommendations for improvement. The study employed a quantitative and qualitative approach to conduct a skills gap analysis among members of the NAO's Performance Audit Unit. The study population consisted of 20 members of the Performance Audit Unit through a Google Form survey. Out of the twenty-unit members, 17 members filled the survey questionnaire, representing an 85% response rate. The results of the study showed that the staff of the Performance Audit unit of the NAO reported the highest proficiency in communication skills (2.29=76.33%), followed by

technical skills (2.24=74.66%), Understanding of the public sector (2.24=74.66%), Understanding of performance Audit methodology (2.18=72.66%), Stakeholder engagement and interview (2.18=72.66%), and adaptability to administrative structures (2.12=70.66%). Among the recommendations made was the need for capacity enhancement in data analysis tools (Excel, Power BI, SPSS, or STATA) and Audit management systems for planning and tracking.

1 INTRODUCTION AND BACKGROUND

1.1 Introduction

Performance audit is a vital tool for good governance. Its role is crucial in assessing the economy, effectiveness and efficiency of public sector organisations and programmes. The end product of performance audits is a source for concrete and positive change. For this change to be realized, performance auditors should be skilled in carrying out audits effectively (Torres et al., 2016).

Skills-gap assessments are important to the government, employers and employees. The government needs skills gap assessments to adjust its curricula to fill the skills gap in the workforce. Employers need skills-gap assessment to confidently invest in training on the needed skills, and employ personnel to match the skill needs of the organisation. Employees, on the other hand, need skills gap analysis to be aware of their skills gap, so that they can get training on the skills needed to stay relevant in their jobs (Akdur,2020).

The author believes that a skills gap analysis of the staff of the Performance Audit Unit of the NAO will help its management to conduct training and capacity development for the unit, to ensure efficiency in its activities.

1.2 Objectives of the Study

This paper aims to assess the current skill levels of NAO's performance audit staff, identify skills-gap areas, find out the challenges faced by performance auditors during performance audits, and provide recommendations for capacity enhancement. It is hoped that through this study, relevant training needs would be identified for the unit.

Below are the specific objectives of the study:

1. To assess the current skills level of the performance audit staff.
2. To identify skill areas that require development.
3. To document challenges faced in carrying out performance audits.
4. To compile recommendations by staff for capacity enhancement.

1.3 Methodology

This research employed a quantitative and qualitative approach to conduct a skills gap analysis among members of the National Audit Office's Performance Unit. The population of the study consisted of 20 members, and a final response rate of 17 performance audit unit staff was collected, representing an 85% response rate. A self-administered questionnaire was developed and distributed online using Google Forms. This method was chosen for its efficiency in reaching all members and its ability to easily compile data for analysis.

The questionnaire was structured to gather both quantitative and qualitative data. The first part of the questionnaire was closed-ended questions. Participants were asked to rate their proficiency against a predefined list of essential auditing skills and abilities: technical skills, understanding of the public sector, flexible communication skills, adaptability to administrative structures, familiarity with legal and governance systems, understanding of performance audit methodology, knowledge of the audit software, and stakeholder engagement and interview. These skills and abilities are identified as critical for effective performance within the unit. The use of a rating scale allowed for a quantitative measure of self-perceived skill levels.

The second part of the questionnaire consisted of open-ended questions designed to collect qualitative data. Participants were asked to describe the challenges they face in their roles as performance auditors. They were also prompted to provide suggestions and solutions for improving skills and addressing any identified gaps. The data from the closed-ended questions were analysed using descriptive statistics to identify trends in perceived skill levels, and the open-ended responses were analysed using a thematic approach to categorise and summarise the key challenges and suggestions. This combined approach provides a comprehensive view, not only of where skills gaps exist but also of the practical, on-the-ground perspectives of the unit members.

2 FINDINGS

2.1 Demographic Profile of Participants

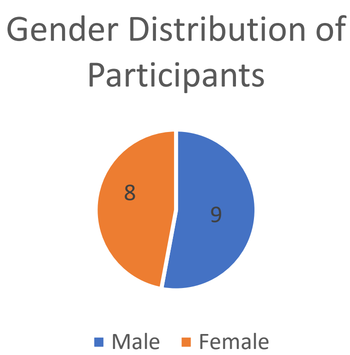
A total of 17 performance audit staff members participated in the survey, representing an 85% response rate from the target population. The demographic profile of the participants is presented in Appendix A.

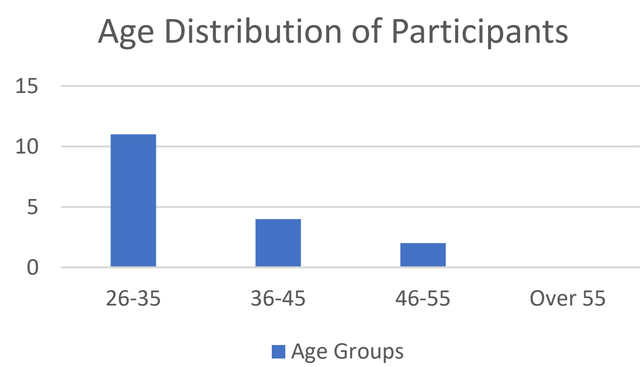
1. Gender: nine (9) Males, and eight (8) Females;
2. Age: eleven (11) persons were between 26 and 35, four (4) people between 36 and 45, two (2) between 46 and 55, and no person was above 55.
3. Designation: There were four (4) Cadet Officers, four (4) Associate Performance Auditors, two (2) Senior Associate Performance Auditors, five (5) Assistant Audit Managers, one (1) Senior Audit Manager, one (1) Deputy Auditor General, No Audit Manager, and the Director.

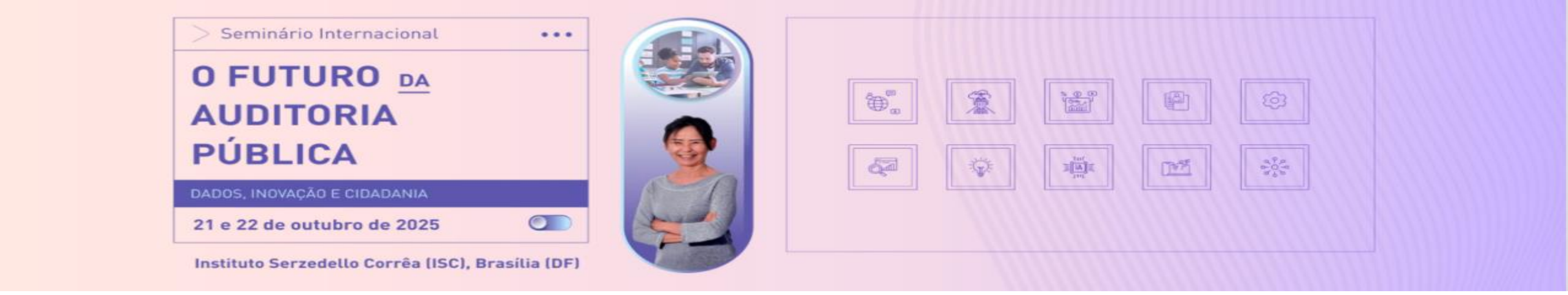
4. Educational level: there were thirteen (13) staff who had Bachelor's degrees, four (4) who had a Master's degree, and none had a Post Graduate Diploma.

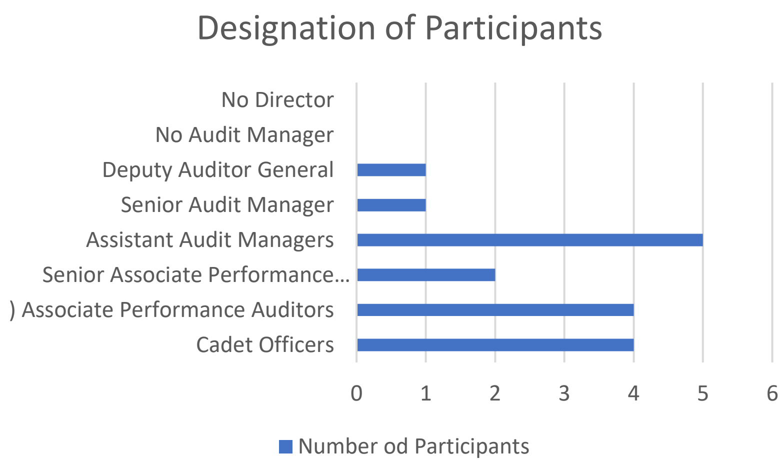
5. Years of Experience: Two (2) staff members of the unit had less than a year of experience as performance auditors, five (5) had experience of between 1 and 3 years, six (6) had between 4 and 6years, and four (4) had more than six years.

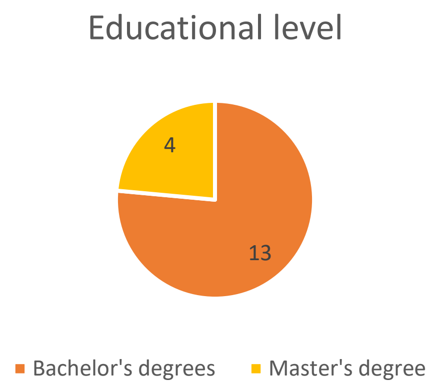
Graphical Representation of the Demographic Profile

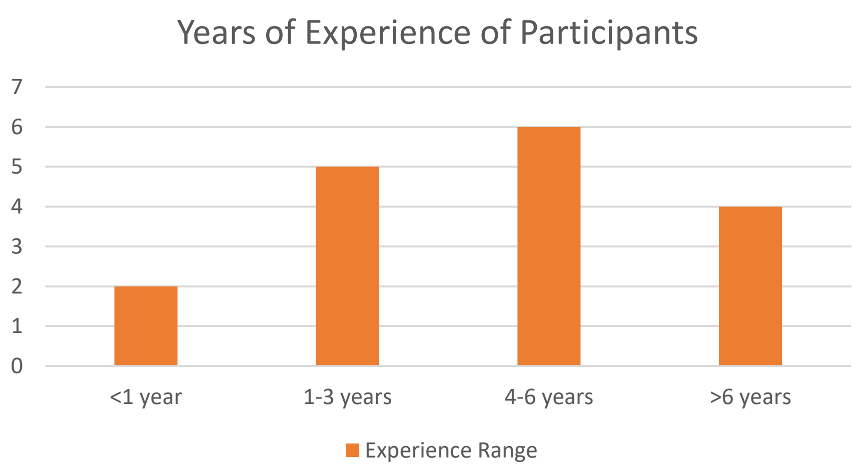










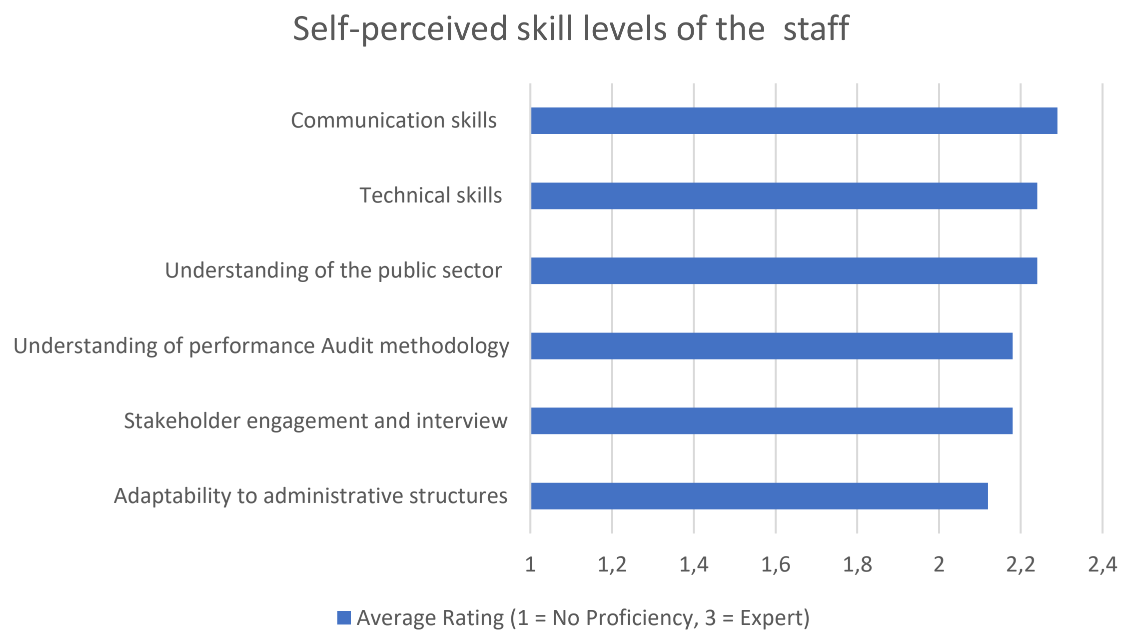


2.2 Current skills level of the performance audit staff

This section provides an overview of the self-perceived skill levels of the performance auditors across a range of key competencies, directly addressing the first objective of this study. The skills were assessed on a scale of 1 to 3, 1 meaning no proficiency, 2 meaning good and 3 meaning expert. Based on that, the staff's overall average self-perceived skill level was 2.13, indicating a generally high level (71%) of confidence in their abilities.

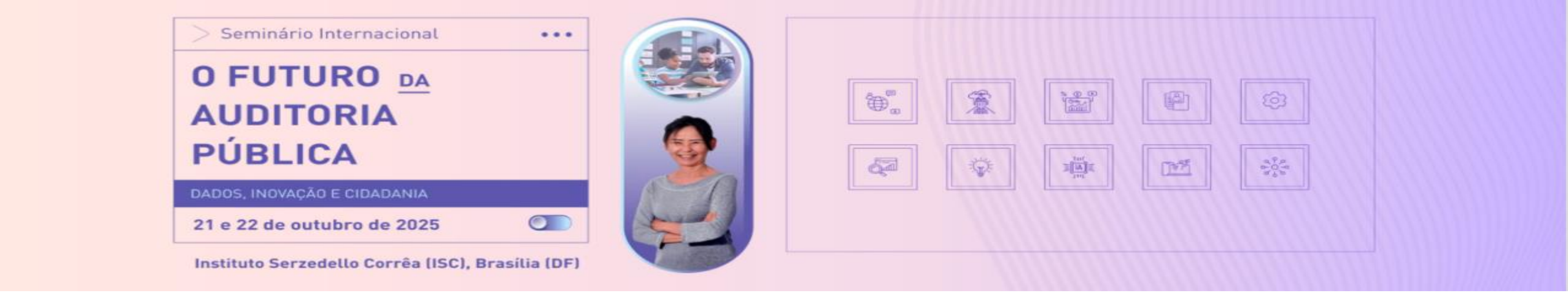
The results of the study showed that the staff of the Performance Audit unit of the NAO reported the highest proficiency in communication skills (2.29=76.33%), followed by technical skills (2.24=74.66%), Understanding of the public sector (2.24=74.66%), Understanding of performance Audit methodology (2.18=72.66%), Stakeholder engagement and interview (2.18=72.66%), and adaptability to administrative structures (2.12=70.66%).

Graphical Representation of the current skills level of the performance audit staff

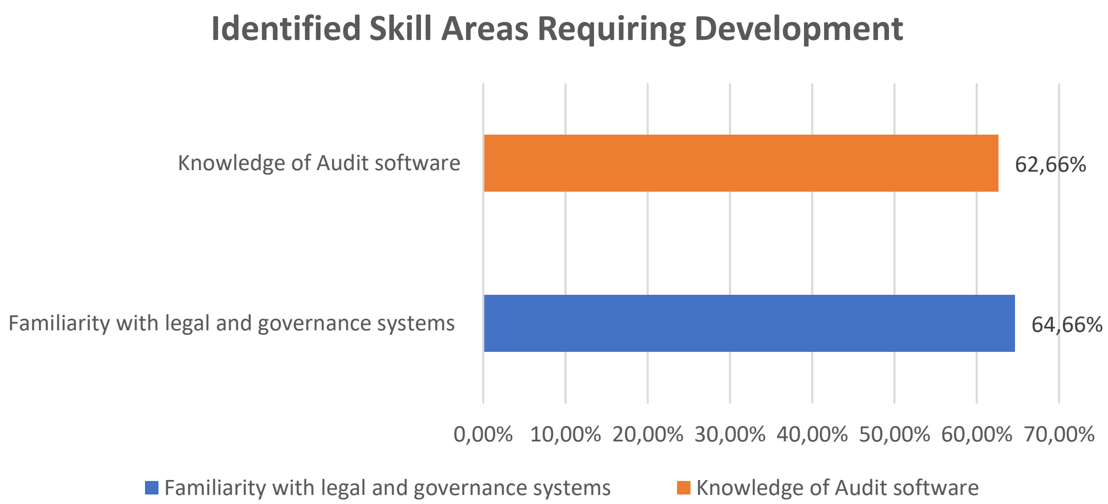


2.3 Identified Skill Areas Requiring Development

From the findings of the questionnaire, two main skills are identified as being low: familiarity with legal and governance systems (1.94=64.66%), and knowledge of Audit software (1.88=62.66%). The most notable skills that are lacking are knowledge of the Audit software, which is rated as the lowest.



Graphical Representation of the Identified Skill Areas Requiring Development



2.4 Challenges Faced During Performance Audits

Analysis of the open-ended responses revealed that the performance audit staff experienced challenges ranging from a lack of expertise in emerging areas, limited supervision and a limited understanding of the audit process, and how to better engage stakeholders. There are also challenges, including delays in receiving documents needed for the audit and insufficient time to complete tasks, considering the heavy workload.

2.4 Staff Recommendations for Capacity Enhancement

Staff recommendations were centred around training and capacity building in data analysis, performance audit methodology, supervision and review, report writing and emerging audit areas. Active involvement of supervisors in the audit activities, encouraging and supporting staff to study postgraduate programmes in performance audit, and involving other Supreme Audit Institutions to share knowledge and experience.

3. CONCLUSION

The analysis shows that while performance audit staff are confident in core skills like communication and public sector knowledge, there are significant gaps in key technical areas. The lowest-rated skills were the use of audit software and familiarity with legal systems. Some challenges expressed by performance audit staff include a lack of expertise in emerging areas such as environmental and extractive industry audits. Problems of limited supervision and limited understanding of the audit process were also expressed. To address these issues, the staff recommended targeted training in data analysis and audit management systems, as well as support for professional development, to ensure the unit remains effective and keeps pace with evolving audit demands.

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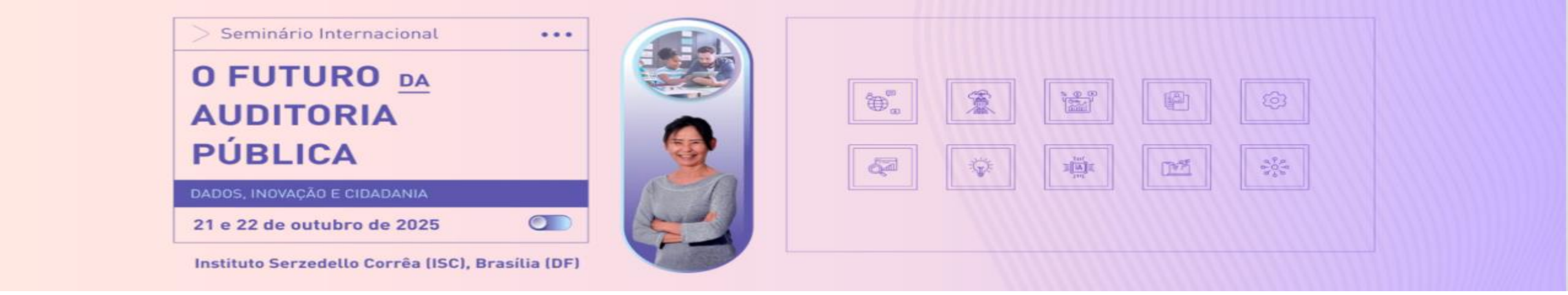

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