



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

ELECTORAL COMMISSION OF NAMIBIA

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Electoral Commission of Namibia for the financial year ended 31 March 2020 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, FEBRUARY 2021

A handwritten signature in black ink, appearing to read 'Junias Etuna Kandjeke'.

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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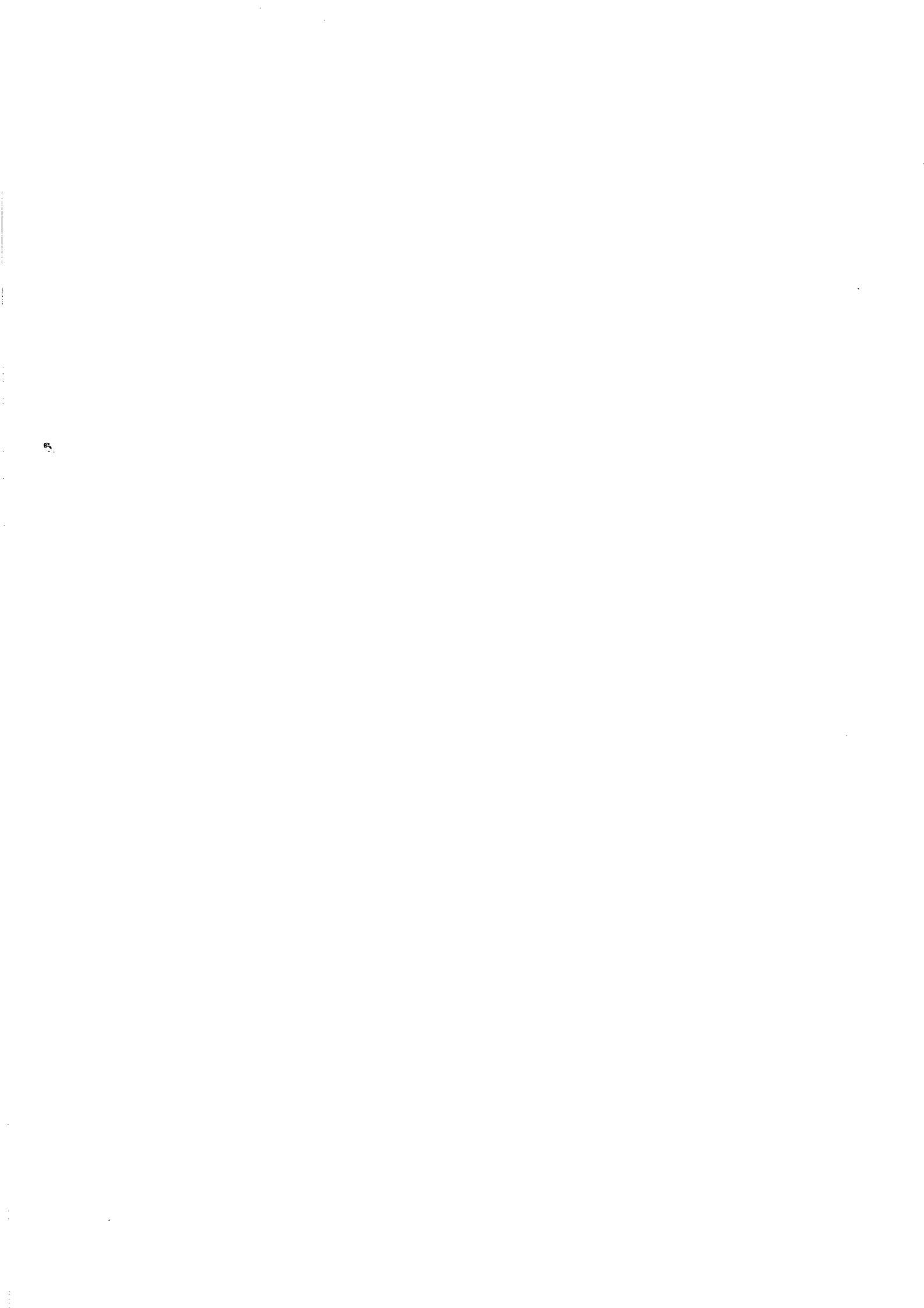
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DEFINITIONS

Treasury	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Vote	Represents an Office/Ministry/Agency.
Appropriation Act	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Appropriation Account	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Standard sub-division	Government Balance account, showing balances incurred on each account/activity.
Suspension	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Virement	Moving of budgeted funds from one account to another account within the same budget of the same office/ministry/agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
Unauthorised Expenditure	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Underexpenditure	Saving on the budget.
Miscellaneous Revenue	All revenue collected and not having a specified revenue code.
Commitments	Funds reserved to acquire goods or services from a supplier.
Suspense accounts	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.
S&T Advance Suspense Account	A suspense account reflecting the outstanding subsistence and travel advances.
Rejection Account	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
Budget	Is an estimation of the revenue and expenses over a specified future period of time. specified
Subsistence Advance	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
Performance Information	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans).performance agreements and personal development plans)
Key performance indicator (KPI)	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.

<p>International Standards of Supreme Audit Institutions (ISSAI):</p>	<p>Professional standards and best practice guidelines for public sector auditors, officially authorised and endorsed by the International Organisation of Supreme Audit Institutions (INTOSAI).</p>
<p>Types of Audit Opinions</p>	<p>Unqualified Opinion. In an unqualified report, the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p>Qualified Opinion. An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p>Disclaimer Opinion. Auditors do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The Financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed, or (if disclosed) was inadequately disclosed or was inaccurate.</p>
<p>Reasonable Assurance</p>	<p>It is when the audit conclusion is expressed positively, conveying that, in the auditor's opinion, the subject matter is or is not compliant in all material respects or, where relevant, that the subject matter information provides a true and fair view, in accordance with the applicable criteria.</p>
<p>Limited Assurance</p>	<p>It is when the audit conclusion states that, based on the procedures performed; nothing has come to the auditor's attention to cause the auditor to believe that the subject matter is not in compliance with the criteria.</p>
<p>Direct reporting engagement</p>	<p>It is when an auditor measures or evaluates the subject matter against the criteria. The auditor is responsible for producing the subject matter information. The auditor selects the subject matter and criteria, taking into consideration risk and materiality. By measuring the subject matter evidence against the criteria, the auditor is able to form a conclusion.</p>
<p>Attestation engagement</p>	<p>It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information, on which you, the auditor, then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.</p>

Subject matter	Refers to the information, condition or activity that is measured or evaluated against certain criteria.
Materiality	Materiality is the threshold above which misstatements, including omissions either individually or in the aggregate, could reasonably be expected to influence the economic decisions of users made on the basis of the financial statements.
OMAs	Office/Ministry/Agency



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
ELECTORAL COMMISSION OF NAMIBIA
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020**

1. SECTION A: FINANCIAL STATEMENTS

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Electoral Commission of Namibia for the financial year ended 31 March 2020 provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the financial year then ended and other explanatory information.

In my opinion, the financial statements of the Electoral Commission of Namibia as at 31 March 2020 are prepared, in all material respects, in accordance with Section 12 & 13 of the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation.

1.2 BASIS FOR AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in Namibia, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide an unqualified opinion.

1.3 KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statement of the current period. I have determined that there were no key audit matters to communicate in my report.

1.4 OTHER INFORMATION

Management is responsible for the other information. My opinion on the financial statements does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. I have determined that there was no other information to communicate in my report.

2. SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION

2.1 COMPLIANCE TO LAWS AND REGULATIONS

SUBJECT MATTER: Financial performance and the use of appropriated funds

I have audited the financial performance and the use of appropriated funds of the Electoral Commission of Namibia for the financial year ended 31 March 2020.

2.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Electoral Commission of Namibia used the appropriated funds in compliance with the Appropriation Act, 2019 (Act 2 of 2019); Appropriation Amendment Act, 2019 (Act 3 of 2019); State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations during the financial year ended 31 March 2019.

2.3 Audit objective

The objective of this compliance audit is to verify and assess whether Electoral Commission of Namibia has complied with all laws and regulations that have an impact on the financial statements in accordance with the ISSAIs. This audit is an attestation engagement where the Commission presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assurance in forming an opinion. In forming an opinion, the findings and recommendations are taken into consideration.

In addition, the objective of this audit is to verify and assess whether public funds have been used appropriately and lawfully, and to report issues of non-compliance so that corrective action is taken and compliance to laws and regulations is strengthened.

2.4 Audit criteria

The audit criteria of this compliance audit are derived from the following laws and regulations stated below:

- Appropriation Act, 2019 (Act 2 of 2019);
- Appropriation Amendment Act, 2019 (Act 4 of 2019);
- State Finance Act, 1991 (Act 31 of 1991);
- Procurement Act, 2015 (Act 15 of 2015);
- Treasury Instructions; and
- Public Procurement Regulations.

2.5 Summary of methods applied

I have audited the financial statements for the financial year ended 31 March 2020 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 UNQUALIFIED AUDIT OPINION ON THE SUBJECT MATTER

In my opinion, the Electoral Commission's financial performance and use of appropriated funds is in compliance, with all material respects, with the Appropriation Act, 2019 (Act 2 of 2019); Appropriation Amendment Act, 2019 (Act 3 of 2019), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations.

3. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Electoral Commission of Namibia for the financial year ended 31 March 2020.

3.1 Description of the subject matter information and audit scope

A Performance Management System (PMS) is as a systematic process for achievement and improvement in obtaining results from an organization and its staff members by managing performance within an agreed framework consisting of objectives, outputs, key performance indicators (KPIs) and timeliness.

The primary function of the PMS is to enable Offices, Ministries and Agencies (OMAs) to achieve success in National Development Plans (NDP) and provide improvements in service delivery to the public.

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the Mandate of the Electoral Commission of Namibia and the 2017-2022 Strategic Plan. Key performance indicators were selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives. The following three (3) KPIs were selected from the different Directorates as follows;

- **Directorate: Office of the CEO**
Percentage of stakeholder satisfaction
Percentage of institutional performance score
- **Directorate: General Services**
Number of elections conducted

3.2 Audit objective

The objective of the Key Performance Indicator (KPI) audit is to provide assurance on whether the reported performance information measured against key performance indicators is useful, reliable and evidence-based. Key performance indicators also provide the basis for the (OMAs) to inform the Parliament, the public and other stakeholders on its strategic priorities, programs, and projects.

The objective of this audit is also to provide reasonable assurance to Parliament, members of the general public and other relevant stakeholder whether the reported actual performance has actually occurred and is based on the selected criteria.

3.3 Audit criteria

In this audit, the performance information was tested against the following selected criteria:

- Compliance with legislative requirements,
- Usefulness,
- Reliability
- Existence
- Timeliness
- Presentation
- Measurability
- Relevance
- Consistency
- Validity
- Accuracy
- Completeness

3.4 Summary of methods applied

I reviewed the Strategic Plan, annual plan and Annual Performance Report to confirm whether the Strategic Plan objectives, targets and KPIs have been correctly cascaded to the Annual Plan and the selected key performance indicators for the year under review are reported in the Directorate quarterly reports and Annual Performance Report.

Furthermore, I conducted interviews and reviewed documents to obtain information that pertains to the selected key performance indicators.

3.5 Key audit findings

DIRECTORATE: OFFICE OF THE CEO PERCENTAGE OF INSTITUTIONAL PERFORMANCE SCORE

FINDING	RECOMMENDATION
None of the staff members at the Commission signed performance agreements as required by the Performance Management System.	It is recommended that the Accounting Officer should ensure that why staff members sign performance agreements and should further ensure compliance to the PMS framework.

Management comment

The Accounting Officer indicated that the office is aware that none of the staff members signed performance agreements as required. The commission embarked on a process to develop an institutionalized Performance Management System. However, due to on going electoral activities the process was put on hold.

3.6 Conclusion on the subject matter

The outcome of the audit is non-satisfactory as the Commission did not comply with the requirements of the Performance Management System of Government as no performance agreements were signed nor any performance appraisals conducted.

4. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 & 13 of the State Finance Act, 1991, (Act 31 of 1991) and legislation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible of overseeing the entity's financial reporting process.

The management is also responsible for ensuring adherence to the Appropriation Act, 2019 (Act 2 of 2019); Appropriation Amendment Act, 2019 (Act 3 of 2019), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations and to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information.

5. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS AND COMPLIANCE AUDIT

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs), will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

My powers and duties towards auditing and reporting on the financial statements and compliance to the subject matter are outlined under Section 25 (1) (c), Section 26 (1) and Section 27 (3) of the State Finance Act, 1991 (Act 31 of 1991).

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional skepticism throughout the audit, I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

- From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
- It is also my responsibility to express an opinion on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2019 (Act 2 of 2019); Appropriation Amendment Act, 2019 (Act 3 of 2019), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

6. GENERAL INFORMATION

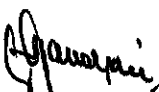
The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 30 October 2020 in terms of Section 13 of the State Finance Act, 1991.

7. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Electoral Commission of Namibia during the audit is appreciated.

WINDHOEK, FEBRUARY 2021


JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2019/2020					2018/2019	
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percent-age		
N\$	N\$	N\$	N\$	%	N\$	
01. Administration:						
Original budget	71 435 000					
Less : Virement	(8 040 660)					
Less : Suspension	(189 000)	63 205 340	62 418 193.94	787 146.06	1.25	
02 Planning, Registration and Voting:						
Original budget	164 427 000					
Plus : Virement	73 618 611	238 045 611	237 410 991.33	634 619.67	0.27	
03. Voter Education:						
Original budget	52 496 000					
Less: Virement	(3 585 951)	48 910 049	48 557 381.57	352 667.43	0.72	
Total	350 161 000	348 386 566.84	1 774 433.16	0.51	77 836 009.31	

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2019/2020			2018/2019
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration Employer's contribution to the G.I.P.F. and	49 253 571	48 838 809.79	414 761.21	37 260 025.73
002. M.P.O.O.B.P.F.	1 845 400	1 795 620.22	49 779.78	1 705 479.87
003. Other conditions of service Employers contribution to the Social Security	415 110	414 487.46	622.54	6 950 428.13
005. Commission	176 000	166 681.85	9 318.14	166 236.67
Total	51 690 081	51 215 599.33	474 481.67	46 082 170.40
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	7 848 719	7 716 035.69	132 683.31	2 139 918.98
022. Materials and supplies	10 671 431	10 547 475.07	123 955.93	1 523 226.53
023. Transport	16 031 275	15 982 775.77	48 499.23	2 753 403.00
024. Utilities	8 116 549	7 956 748.77	159 800.23	4 566 225.23
025. Maintenance expenses	3 438 099	3 427 780.32	10 318.68	6 338 912.30
026. Property rental and related charges	4 872 408	4 625 571.00	246 837.00	1 069 331.33
027. Other services and expenses	215 251 125	214 871 980.66	379 144.34	4 686 509.96
028. Training courses, symposiums and workshops	456 901	456 841.61	59.39	277 784.98
029. Printing and advertising	27 660 346	27 495 707.95	164 638.05	3 091 896.44
031. Politician entertainment	29 140	26639.92	2 500.08	-
033. Office refreshment	58 108	57 985.80	122.20	14 412.12
034. Official entertainment/Corporate gifts	1 842.00	1 756.19	85.01	18 321.13
Total	294 435 943	293 167 298.75	1 268 644.25	26 479 942.00
Subsidies and current transfers				
041. Membership fees and subscriptions: International	386 448	386 446.68	1.32	384 160.16
Total	386 448	386 446.68	1.32	384 160.16
Total: Current expenditure	346 512 472	344 769 344.76	1 743 127.24	72 946 272.56
Operational Capital expenditure: Acquisition of Capital				
101. Furniture and office equipment	3 298 095	3 266 813.68	31 281.32	586 097.32
103. Operation plant and equipment	350 433	350 408.40	24.60	3 342 397.50
Total: Capital expenditure	3 648 528	3 617 222.08	31 305.92	3 928 494.82
Total: Operational expenditure	350 161 000	348 386 566.84	1 774 433.16	76 874 767.38
Development:				
Capital expenditure: Acquisition of capital assets				
105. Feasibility studies, design and supervision	-	-	-	961 241.93
Total: Development expenditure	-	-	-	961 241.93
Grand Total	350 161 000	348 386 566.84	1 774 433.16	77 836 009.31

1.3 Revenue explanation exceeding N\$ 200 000

Deposits made by political parties (N\$ 278 000.00). The variance is the funds deposited by various political parties who participate in the elections. It is difficult to estimate the revenue that will be collected.

1.4 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate 2019/2020 N\$	Actual revenue 2019/2020 N\$	More/(Less) than estimated N\$	Actual revenue 2018/2019 N\$
Unclaimed cheques	-	-	-	336.00
Miscellaneous	1 000	111 060.94	110 060.94	19 788.15
Deposits made by political parties	2 000	280 000.00	278 000.00	25 000.00
Total	3 000	391 060.94	388 060.94	45 124.15

2. GENERAL INFORMATION

2.1 Bursaries and study assistance

The Accounting Officer reported that the Commission provided one (1) staff member with financial assistance for studies at a local institution to a total amount of N\$ 3 440.00.

2.2 Wellness

The Accounting Officer reported expenditure amounting to N\$ 24 017.19 in respect of wellness activities during the year under review.

2.3 Miscellaneous revenue

The Accounting Officer reported Miscellaneous revenue amounting to N\$ 111 060.94 for the year under review.

2.4 Vehicles on hand (Government Garage Fleet)

The Accounting Officer reported a total number of one hundred and twenty-five (125) vehicles on hand as at 31 March 2020.

2.5 Outstanding subsistence advances

The Accounting Officer reported ten (10) cases of outstanding advances amounting to N\$ 14 802.98 as at 31 March 2020 as per the IFMS daily subsistence and travelling debit balance list.

2.6 Points keeping stock and annual stocktaking

The Accounting Officer reported that Treasury granted the Commission an exemption for non-compliance to Treasury Instruction KA0901.

Furthermore, the Accounting Officer reported stock on hand valued at N\$ 58 569 324.96 at its stores and depots.

2.7 Suspense accounts

The final ledger shows six (6) suspense account balances of which five (5) had credit balance and one (1) had a debit balance as at 31 March 2020 as follows:

Description	Balance as at 31 March 2020	
	Debit/(Credit)	
	N\$	
Receipt suspense		(3 900.00)
S&T advance suspense account		(91 348.16)
Rejection account		(16 458.26)
Bills payable	5 325 728.30	
Electronic fund transfer clearing account		(278 773.00)
Debt establishment		(1000.00)

WINDHOEK, 2020-10-15

MR. THEO MUJORO
ACCOUNTING OFFICER

