

# ACHIEVING AUDIT

By Edward Etanu Okiror (CRWRC)

OD with church partners in Uganda can sometimes feel like a struggle. The churches grapple with issues of hierarchy, gender disparity, and low levels of education even amongst the leadership. There are frequent tensions between the internationally-funded development work and the pastoral work trying to survive on the meager tithes of the church. OD can be challenging and frustrating, but also deeply exciting when churches make positive progress. One of the peaks of my work last year was when a church partner finally carried out a financial audit for the first time. It took three years to overcome the fears that held them back, but as a result they are now happier, stronger and more confident.

Initially the Diocese did not even follow the most basic financial principles. It was impossible to get any credible financial reports. Church officials would withdraw funds and move around the villages carrying out activities without bothering to collect supporting documents to show how he/she had used the finances. Receipts, if any, were kept in pockets, handbags or drawers. Some were lost. There was a lot of internal cross borrowing of funds (diverting funds from the intended purposes). Not surprisingly the idea of developing auditable accounts and systems was not welcomed. It raised a lot of fear.

The Bishop himself said: 'I don't want to go in a direction that will make staff take us to court for National Social Security Fund, Pay As You Earn... We are a church and we work as volunteers'. He feared that introducing formality like tax would undermine voluntarism. Others feared that an audit would investigate and uncover mistakes making them legally liable. Attitudes were not even lukewarm - people were cold.

We started then by sensitizing the key leaders, especially the Bishop, to understand the benefits of having clear systems. We emphasized that God wanted proper stewardship of resources. We also kept reassuring them that an audit is not necessarily for fault finding and 'looking for thieves'. It is a normal and necessary capacity building process for any organization intending to grow in modern management - to be relevant, efficient and effective. We trained all Diocesan and Archdeaconry (at community Level) Boards/ Committees on their roles and responsibilities. Over time the audit became an organization-wide agenda.

After three years the partner has just produced their first audit report this year. They have recruited two more trained accounts assistants who they are paying with their own local resources. There is improved financial management and reporting within the Diocese.

This however is still work in progress. These are just a few first steps and plenty of ground still to travel. CRWRC is still discussing with them a draft financial manual. We are supporting the Diocese in setting up organization wide systems for their own good as organization and the ministry God has given to them.

Through my work on OD with churches, I have learnt the importance of:

**Building relations:** Coming from a different background (Pentecostal) to an Anglican set up, the most important thing I have learned and approach I have applied is taking time to learn the organization and build relations within. This has helped me appreciate that God works in all structures: Anglican or Pentecostal and each have its own challenges, strengths and place in God's design.

**Avoiding lumping partners:** Working with three partners of the same communion (Anglican), I was tempted to compare them and try to make one look like the other. My experience is that, each of them is unique with unique experiences, circumstances and challenges which must be addressed in a different manner.

**Learning from each other:** One way I have tried to handle their diversity is through partner exchange visits. One partner visits another who seems to be doing well and they learn what they think is valuable to them. My role is only to facilitate the process and leave the partner to decide what is good for them in their context.

**Engaging with the powers that be:** As I interact with the different levels within the church structure, I have learnt to identify the centers of power. I consciously build relations with leadership to the extent of being able to speak to the lives. This has helped accelerate the change processes. I'm able to pray with understanding on what I would want God to do.

**Approaching OD organization-wide:** As CRWRC is development-oriented, the temptation is to deal solely with development department of the partner organizations. But we know that any organization is like an organism - one part affects the other and vice-versa. Therefore though we deal a lot with development departments our approach is church-oriented. While the community development aspect will focus on the development department, our OD work is

broader encompassing all departments. For example, when we organize training for the board, we train all the five Diocesan boards not necessarily the development board alone.

Working as a CRWRC OD practitioner with the church in Uganda may be frustrating and challenging, but when they make positive progress, you really feel you are doing something eternally worthwhile. You are helping to bring the Kingdom of God.