

Volunteer JONATHAN BROADLEY

Partner organisation SMART | KENYA

National Audit Office principal auditor Jonathan Broadley believed strongly that for aid to really work the recipient organisation needs the financial capacity to achieve its social objectives. He approached [Accounting for International Development \(AfID\)](#) as he was keen to share his experience with an overseas non-profit organisation and help to develop its current system of financial controls, enabling them to better serve their community. As an agriculture graduate and past visitor to Kenya, Jonathan jumped at the chance to support SMART (Sustainable Mobilisation of Agricultural Resource Technologies), a non-profit organisation based in the west of Kenya, committed to the long-term food security and economic empowerment of the Pokot region through the practice of sustainable agricultural farming.

THE ASSIGNMENT

As well as advising farmers on agriculture, SMART train them in group dynamics, value addition, marketing, micro finance and business management. With assistance from another AfID volunteer SMART had recently implemented an MS Excel based cashbook; one of Jonathan's key objectives was to review and develop this, along with other recommendations, and to improve financial reporting to both the Board of Trustees and donor organisations. SMART specifically requested that Jonathan provide advice at a more strategic level which would involve preparing a three year business plan, risk management strategy and fundraising strategy. This would enable them to take a more long-term view rather than just focus on its current funding arrangements.



"A great opportunity to take what you have learnt in your own work place and use it in a number of really varied situations. It will enable you to make a tangible impact and provide direction where your skills in accounting are needed most. An assignment with AfID will really fill you with a sense of achievement but you will only get out what you put in, so make the most of it!"

Jonathan Broadley

WHAT WAS ACHIEVED?

In only 3 weeks Jonathan produced a financial reporting template which can be used for reporting key financial information concisely to the Board of Trustees. He prepared a management letter which provided some observations on SMART's financial controls and recommendations to enable further improvements. Jonathan trained the in house financial accountant on how to use the new cashbook and how to prepare monthly bank reconciliations. He also provided advice on what activities should be done throughout each month and set up desk instructions for the accountant to follow. Strengthening the financial control and reporting environment has helped SMART present a stronger case for future funding and cemented their good relations with their current overseas donors.

LOCAL IMPRESSIONS

Jonathan: I stayed with the Programme Director and his lovely family in a rural area on the outskirts of Kitale. It was great fun, although it took a bit of time getting used to the chickens, geese, turkeys and ducks that they kept outside my bedroom window and started their morning chorus at 3am every morning!