

MAKING DEVELOPMENT COUNT

JONATHAN BROADLEY FINDS A RECEPTIVE AUDIT CLIENT IN KENYA

I arrived in Nairobi late in the evening having been on the road since two o'clock that morning. I jumped into a waiting taxi and headed into town through numerous red lights (no rules here), past mutatus pounding their afro beats, and the humdrum of a city gearing up for a Saturday night. After stopping for the night I boarded a bus for an eight-hour journey to the west of the country. I had unwisely booked the front-row seat next to the driver, so I had a full view of his overtaking moves on hills and around blind corners, and experienced the full force of the potholes that littered the road along the way. This was just the start of my Kenyan adventure.

About a year ago I came across an organisation called Accounting for International Development (AfID) which offers to place accountants like myself with NGOs across Africa and Asia. The great thing about AfID is that placements last for two weeks or more – attractive for those who want to help out but have other commitments that restrict them from going for longer. That was the easy bit. The difficult part was deciding which NGO to be placed with. There was a wide range of organisations operating in enterprise, education and healthcare in over 16 different countries.



I finally decided on a placement with Sustainable Mobilisation of Agricultural Resource Technologies (SMART), an agricultural NGO based in West and Central Pokot in Kenya. SMART's vision is to have a community that is economically empowered, where everyone has food security. More specifically, the SMART initiative is committed to the long-term future of the Pokot region through the practice of sustainable agricultural methods. As well as advising farmers on agriculture, they also train them in group dynamics, value addition, marketing, micro finance and business management. This gives them the overall support structure to adopt this method of farming.

You may be asking where I came in – I was clearly not there to advise them on their crop rotation policy or their use of organic pesticides. With my experience as an accountant I thought I could provide some valuable input by helping SMART improve its financial capacity (in short, financial systems and management) to support its ability to carry out its operations. This is key for any NGO and vital if it wishes to attract future funding – donors are more likely to provide funding if they know it's being spent by a well-run organisation.

I stayed with the Programme Director and his family in a rural area on the outskirts of Kitale. It was great fun, although it took a bit of time getting used to their squawking chickens, geese, turkeys and ducks. It was like the twelve days of Christmas outside my bedroom window at three o'clock every morning. One of the turkeys even joined me for my morning shave in the outside sink. When I was not obsessed with the farmyard situation I thoroughly enjoyed my stay with the family who introduced me to all types of Kenyan specialities such as matoke (boiled mashed green bananas), boiled arrowroot, ugali (ground maize – a bit like polenta), and ugi (ground millet with yoghurt and lemon juice). I also managed to sneak in a tub of Marmite – there are some things that are hard to refrain from.

The highlight of my trip was a two-day visit to see a number of farmer groups in the Central and West Pokot regions. We were greeted with singing and dancing which we joined in with – sometimes this lasted for a good ten minutes (phew!). A great ice-breaker if there ever was one. One group presented me with a mango tree which I struggled to plant while they sang along watching my every move. Another group offered me a gourd of black milk which I wasn't too sure about drinking. However, in the interests of diplomacy and with nowhere to run, I managed to drink up and round it off with a thumbs up.

One of my last visits was to the Stayan farmer's group where I was given a "spear" as part of their ritual greeting. I had to join the other "warriors" and danced amongst the rest of the group who were clapping and singing with ever-increasing intensity until we came to a clearing where all the villagers were waiting.

Once the singing, dancing, planting and drinking had all finished we then sat down with the farmer groups and toured their plots to discuss the SMART programme and the issues they were facing. You could see the beneficial impacts this was having on their farms and communities and they were very positive about the future.

My visits to these farmer groups gave me a real understanding of what SMART was doing and provided a vital platform on which I could help the organisation build its financial capacity. I managed to support them in a number of areas from their day-to-day financial procedures to board governance, and produced the following:

- A three-year operational plan/ business strategy.
- Risk management strategy and reporting template.
- Fundraising strategy.
- Financial reporting template for submission to the Board of Trustees.
- Management Letter – this covered all issues identified during my visit including improvements to their financial control environment and board governance.



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At the end of my visit I met with the Board of Trustees to present my findings. They were extremely receptive and committed to adopting my recommendations. It had been a very intensive few weeks but worth every minute I was out there.

It is amazing what you actually know and how you can apply your knowledge and experience to NGOs who have a limited understanding of how to improve their financial capacity. If you do have any doubts you can always go to an AfID training workshop where you can meet fellow volunteers and get a better feel for how you can contribute. Neil Jennings, AfID's founder, will also ensure that your skills are matched up with a relevant NGO so you feel that the goals are achievable. For more information go to www.afid.org.uk.