

### **An Accountant in Emergency Relief**

*Michael O'Shea has recently completed a year working for GOAL in Kenya, Ethiopia, Sudan and Malawi. Michael is a chartered accountant and joined the development sector after four years working for PWC in Ireland. We spoke to him after his contract came to a close.*

#### **What motivated you to work for GOAL?**

*Well I had completed all my professional exams and had a solid period of work, including international stints in places like Slovakia. I was happy enough to be honest but at one level I felt I had learned all I could and I do have a tendency to get bored. I had a friend who had worked for GOAL a few years ago and gave it a good write up. Also the founder of GOAL is a very famous Irishman so while I did look at other NGOs, GOAL was one I was especially interested in. Especially as they have a policy of encouraging people without lots of previous experience.*

#### **Tell us about your application**

*I wrote a speculative letter - though they do also advertise specific posts. I did do some research, talked to people in the sector and had even been interviewed by Concern. Having said that it was a leap of faith. I had never been to Africa, for example, and in retrospect I realise I didn't know that much about what I was getting into. But when the offer came to work in Nairobi I took it even though it represented a 93% pay cut.*

#### **What were you doing there?**

*For the first six months I worked as a 'partnership manager'. Essentially looking after five small local organisations that GOAL was funding. This including projects such as a school, a civil engineering outfit and an adult literacy scheme. My role was to ensure that everything was operating to high financial standards. For example ensuring reports were submitted on time and that they met the criteria for continued funding. The other aspect of the job was working with the different programme managers. This was the capacity building aspect of the work. The organisations had finance and admin people who we were training up to take the work forward. This involved teaching some accountancy dealing with things like bank reconciliations, stock control, underspend issues, fixed asset audits and cash control. This latter aspect involved things like ensuring the organisations have a fireproof safe - Nairobi is not a secure environment and GOAL has a duty to ensure that donor's money is kept secure. The bigger picture here is really ensuring that local staff can take on the work - we look at their training and qualifications and help them become more efficient. This kind of training involved putting on courses (on Excel, for example), weekly support visits and continuing discussions.*

*While Africa has lots of people who are trained accountants they work in the private sector for decent wages and they don't tend to work for small NGOs and there is a real shortfall of experienced staff to do this work. One of my capacity building aims was to make sure I was replaced by a local person. This was a new area of work for me - sifting through hundreds of applications and conducting interviews and then training*

and handover. It was important that I did this for GOAL because that way we made sure the best person for the job was taken on.

After this job I left for Ethiopia. My role was different there. It involved carrying out internal audits of GOAL's operations in Ethiopia and Sudan which are the countries where GOAL has a lot of focus. The internal audit is a thorough review of operations - risk assessment, controls, review of stock such as our medical supplies, food, hardware and other material. Many of these things are held in areas that make them, what can I say, 'robbable'. For us this is a huge financial risk - Donors would be fully entitled to ask for money back if the resources they have funded haven't been looked after properly. The audit also covers other things such as Human Resource and labour law compliance, exploring gaps to ensure fraud isn't taking place and even looking at the balance of work between individuals in the organisation.

### **How was your role different from working in PwC?**

Some similarities and lots of differences. I have done audits for companies before but the GOAL internal audit is different from the external audit. This was a rare chance to get really inside an organisation. Remember GOAL is a big organisation - working across ten African countries. An internal audit on this scale was bigger than anything I had done or could expect to do at this stage in my career. At PwC I had only been doing external audits. It also meant I was working with flatter hierarchies. I was dealing with country directors and working with Chief Financial Officers.

It also gave me the space to be more creative and innovative. GOAL has got 30 years of growth and experience but is still relatively young as an organisation when compared to the larger corporate environment I had worked in previously. As a result I got to explore things like how internal control weaknesses can occur, and develop systems and controls to mitigate this in a great level of detail.

Another key difference was the diversity in the organisation - the different cultures - from very ancient Christianity to Islamic societies. Also dealing with a culture where it was expected that colleagues would disappear for prayers five times a day made me adjust my perceptions and taking me outside my comfort zone.

The work extended my range outside of pure accountancy and audit. I was hiring, training and developing staff. Really moving into operations management in some respects.

It was also fun - my job took me through lots of beautiful country and deserts using lots of different types of transport. It was great for my own personal development - experiencing new food, language and friends and the different pace of life - 'Kenya time'. The first morning I woke up in Addis Ababa was an outstanding moment in my life.

### **In that case, are you staying in the sector?**

Well, with a heavy heart I'm saying, 'possibly no' at this stage. I'm a young guy and while the experience was great I'm also aware that it is a very specific industry and I need to establish myself in the profession more at this point in my career. I'm not ruling it out in the future though.

Michael was interviewed by Jeff Riley of The Careers Group, University of London in July 2009

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