

MFI Internal Audit and Controls Trainer's Manual

August 2007



Microfinance Development Association

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Joanna Ledgerwood,Victoria White



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Transforming Microfinance Institutions Joanna Ledgerwood, Victoria White, 2006-08-30 In response to a clear need by low income people to gain access to the full range of financial services including savings a growing number of microfinance NGOs are seeking guidelines to transform from credit focused microfinance organizations to regulated deposit taking financial intermediaries In response to this trend this book presents a practical how to manual for MFIs to develop the capacity to become licensed and regulated to mobilize deposits from the public Transforming Microfinance Institutions provides guidelines for regulators to license and regulate microfinance providers and for transforming MFIs to meet the demands of two major new stakeholders regulators and shareholders As such it focuses on developing the capacity of NGO MFIs to mobilize and intermediate voluntary savings Drawing from worldwide experience it outlines how to manage the transformation process and address major strategic and operational issues inherent in transformation including competitive positioning business planning accessing capital and shareholders and how to transform the MFI s human resources financial management MIS internal controls and branch operations Case studies then provide examples of developing a new regulatory tier for microfinance and how a Ugandan NGO transformed to become a licensed financial intermediary This book will be invaluable to regulators and microfinance NGOs contemplating institutional transformation and will be of tremendous use to donors and technical support agencies supporting MFIs in their transformation

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