



OFFICE OF THE
AUDITOR GENERAL

STRATEGIC PLAN

of

THE SUPREME AUDIT INSTITUTION OF ESWATINI
(OFFICE OF THE AUDITOR GENERAL)

FOR THE PERIOD

1st January 2021 - 31st December 2024



Serving Public Interest

Foreword

Top Management, Senior Managers, Operational Managers and staff members of the Office of the Auditor General met on various occasions for a strategic planning process. They shared ideas and reflections on the strategic direction that the Office of the Auditor General should take to facilitate the implementation of the Country's strategic road map by various ministries, departments and agencies. The Principal Secretary to Cabinet and Private Office and the Sectoral Officer of the OAG at PPCU were invited to shed light on the strategic direction that the new government intends to take in the next four (4) years of the Government's term of office. The intention was to forge an alignment of the OAG's strategic plan with the overall strategic direction of the Kingdom of Eswatini.

This strategic plan was developed with the help of BDO LLP under an EU funded project; results of SAI-PMF assessment that was conducted by the SAI in 2019, under the guidance of the International Organisation of Supreme Audit Institutions (INTOSAI); and other guidance from the African Organisation of Supreme Audit Institutions-English Speaking Countries (AFROSAI-E). The goals and objectives of the Strategic Plan are outcome-driven and are purposefully aimed at fulfilling our mission and, ultimately, our vision. These will position and guide the planned outputs to be more impactful and value-adding in the lives of the citizens of Eswatini.

In developing this strategy, the vision, mission, values and goals were reviewed by management and staff at all levels, leading to the development of objectives and activities to be undertaken to implement these goals. During these management reviews, expert opinions were solicited from BDO LLP. The strategic plan was validated by both internal and external stakeholders.

The ultimate achievement of this strategic plan is dependent on the availability of current capabilities and resources to meet the outcomes outlined in this document. Political, financial and technical feasibility was also considered as key facets that may lead to the realisation of the outcomes and benefits of having an effective Supreme Audit Institution in the country. Support from the staff, government, parliament and the donor community is very important in achieving the goals of this strategic plan. Implementation of this strategic plan may not only improve service delivery but the government may begin to see the implementation of its strategic road maps improving, leading to sustainable development and long-term benefits for the country's citizens.

Our role is to issue quality audit reports with recommendations which target the root causes of the problems, whilst the executive's role is to implement our findings and strengthen the country's public financial management systems. The ultimate role of the Legislature, as represented by the Public Accounts Committee (PAC), is to deliberate on the issues and their causes, and issue PAC recommendations for follow-up. This is a collective effort to build a robust Public Finance Management System that

OAG Strategic Plan

will act as a catalyst for economic development and an ultimately better life for all citizens.

However, it is worth mentioning that, without sufficient autonomy and resources, the outcomes of our strategic plans may not be achieved.

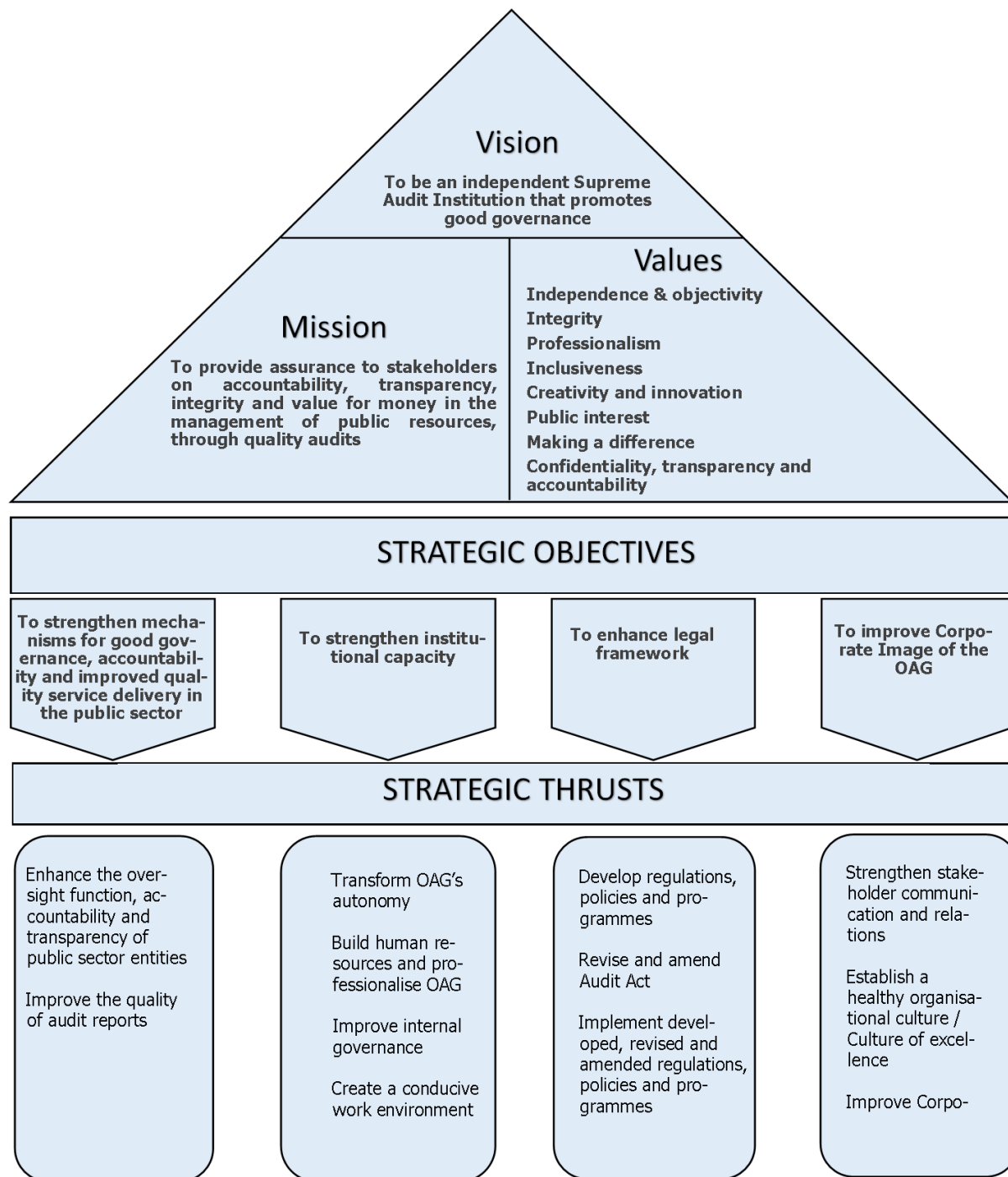
Details of strategies and specific actions for each strategy, performance indicators, enabling measurement of performance against the targets set, the timelines, and persons responsible for ensuring the implementation are contained in the Operational Plan and exist to aid in the attainment of the objectives.

I thank all stakeholders who participated in developing this important document and look forward to its full implementation.



T. S. Matsebula
Auditor General

Overview of the Strategic Plan



Vision, Mission and Values

Our Vision

To be an independent Supreme Audit Institution that promotes good governance

Our Mission

To provide assurance to stakeholders on accountability, transparency, integrity and value for money in the management of public resources, through quality audits

Our Values

Independence & objectivity

Integrity

Professionalism

Inclusiveness

Creativity and innovation

Public interest

Making a difference

Confidentiality, transparency and accountability

Chapter 1: Strategic Plan

1. About Us

The work of the Office of the Auditor General started long time ago, during the colonial era. However little is known about its work, value and benefits to the lives of the citizens of the Kingdom of Eswatini.

In the 1960s, the headquarters of the audit office known as the High Commission Territories comprising of Bechuanaland, Basutoland and Swaziland, was based in Pretoria South Africa. Over the years there has been a significant change in functions and duties, which were enshrined in the Finance Management and Audit Act number 18 of 1967.

Both the Constitution of 1963 and the Finance Management and Audit Act of 1967 gave a degree of independence to the audit office. However, there was lack of stakeholder engagement and communication on the meaning and significance of keeping the office independent of its audit clients. The explanation and engagement on the independence of the Office of the Auditor General was not there hence operations continued to be restrained by: a meagre budget allocation which went through the Government Budget Committee in the Ministry of Finance; the recruitment and promotion of unqualified human resources, inability to retain, compensate and dismiss staff as it rests with the Ministry of Public Service through Civil Service Commission; and limitations to IT tools by the Computer Services Department.

Prior to the current Constitution and Audit Act, 2005, the operations of the Office of the Auditor General were governed by the Finance Management and Audit Act which placed it under the same umbrella with the Treasury.

The Finance Management and Audit Act of 1967 gave a limited degree of independence to the audit office, as such its operations were governed by the Act, which placed it as a department of the Ministry of Finance; while the Ministry was its main audit client

The enactment of the Constitution of Kingdom of Eswatini of 2005 (Section 207) re-established the Office of the Auditor General as a Public Office, separated the Office of the Auditor General from the Ministry of Finance and the name Audit Department was changed to Office of the Auditor General.

Since 1997, the Office of the Auditor General had been trying to secure independence from its audit clients until 2005 when the Audit Act number 4 of 2005 was promulgated into law. The law received the King's assent and became effective on 1 February 2006, with significant improvements in the independence of the audit office, an elevation of the position of Auditor General to the levels of Secretary to Cabinet and judges as well as the power to submit budgetary requests directly to Parliament.

OAG Strategic Plan

Despite all these reforms, the office is struggling to be independent of the executive who in this case are its audit clients. Meanwhile, the Office of the Auditor General has engaged in building strategic relationships with stakeholders to enable them to understand the benefits of an effective public audit office so that these stakeholders may ease their control.

The Office of the Auditor General has developed this Strategic Plan in order to give an edge in the provision of quality audit services, to focus in addressing structural and organisational challenges that continue to affect its performance and achievement of statutory mandates, including the challenges relating to independence due to non-implementation of the Audit Act and the alignment of the Public Audit Act with the requirements of the Public Finance Management Act, 2017.

Strategic Planning in the Office of the Auditor General has been a long haul with numerous influences. This Strategic Plan inspires to operationalise the provisions in the Audit Act and additional roles in the Public Finance Management Act of 2017 in order to transform OAG into a more independent and effective public audit practice institution responsive to the needs of the nation and result-oriented. Other influences for strategic planning were international, regional and national initiatives, such as INTOSAI-IDI Strategic Planning Programme, AFROSAI-E guidance and support, a Strategic Road Map for the Government of the Kingdom of Eswatini and His Majesty's Vision 2022.

Building on the experiences and challenges in implementing the Strategic Plan and in adapting to the opportunities and threats offered by the internal and external environment, OAG has developed this Strategic Plan to guide its actions and activities during the period January 2021- December 2024. The leadership and management of the OAG (SAI) is committed to the implementation of this Strategic Plan and to internalise and cascade the entire Plan in their day to day actions, business services and decision-making processes.

The principle pertaining to the effective implementation of the Strategic Plan is centred on collective action and participation in the implementation of work plans. As such, the development of the Strategic Plan has been a result of a consultative process involving a wide range of internal and external stakeholders.

The Strategic Plan thus represents a consensus about how OAG intends to achieve its core objectives. The Plan also includes innovative mechanisms that will facilitate the realisation of the OAG's Vision, Mission and Core Values. Leadership support and commitment will, therefore, be of paramount importance for the successful implementation of this Strategic Plan. It is hoped that the Government and our development partners will assist in the implementation of this Strategic Plan.

2. Our Role as a Supreme Audit of Institution of Eswatini

Our role as a Supreme Audit Institution of the Kingdom of Eswatini is:

- to facilitate accountability of the Government of Eswatini to the legislature and the public, for its stewardship of public funds; and
- to help ensure the transparency of government operations.

The Supreme Audit Institution (SAI) was established to address structural problem of the Government of not being trusted by the public; it builds public confidence (trust) of citizens about the Government, (makes Government trusted by the Public and International Organisations). SAI changes the perceptions of the public about the Government.

SAI strengthen external financial control by encouraging public authorities to act in line with the rule of law and fostering a system of checks and balances. It ensures accountability by auditing government for the use of public money and resources.

SAI act as a reform agent by giving important inputs for structural changes. It improves transparency since its reports provide useful information to Parliament, Media, Civil Society Organisations and citizens.

SAI contributes to the development of the country and achievement of the sustainable development goals by making government actions more effective and citizens oriented. The SAI is required to perform an evaluation of the implementation of public policies and programmes and advise both the executive and parliament.

SAI increase legitimacy by strengthening the confidence of citizens in the State. It thus plays a pivotal role in the promotion of good governance. An audit is not an end itself but indispensable part of a system of legality, efficiency, effectiveness and economy of Financial Management. A SAI cannot solve existing challenges alone, its services and output must be utilised.

SAI cannot function in isolation, Parliament and SAI have critical and complementary roles in the oversight of the budget and enforcing roles that ensure government accountability. The Anti-corruption Agency, Civil Society Organisations, Media and citizens are crucial to publicise audit findings and to improve demand for transparency and accountability.

The United Nations Resolution A/66/209 – “promoting the efficiency, accountability, effectiveness and transparency of public administration by Strengthening Supreme Audit Institutions”: encourages the state to continue the capacity development of the SAI to promote good governance and development. A prerequisite for the role as a promoter of good governance is the independence of the SAI. It is vital for the SAI to operate at excellent quality because of the nature of its work, reviewing the actions of others. SAIs can only achieve respect and authority if they can demonstrate that they are managed to high standards. Development cooperation has to assist SAIs by strengthening their functions as independent Government Auditor and by contributing to an enabling environment consistent with the principle of good governance.

What service do we provide?

By professional design, we should be uniquely and strategically positioned as a watchdog within the legislative or parliamentary services. We are uniquely positioned to provide an independent assurance on:

- the use of public resources and how effectively such resources are utilised to essentially make a difference in the lives of the citizens (performance audit);
- the extent to which the executive wing of the government is operating within the law (compliance audit or investigative audit); and
- the effectiveness of the government's public financial management systems.

These areas of our focus underpin accountability mechanisms, which in turn lead to improved decision-making and good financial governance.

How do we provide services that add value?

We add value to the government and the lives of the citizens:

- By carrying out our mandate guided by International Standards of Supreme Audit Institutions and inspired to make a difference to the lives of citizens as required by Principle ISSAI 12: *Value and Benefits of Supreme Audit Institutions*.
- Through our audits; the government of the Kingdom of Eswatini can be influenced to strengthen accountability, transparency and integrity of its actions.
- As a source of independent and objective insight and having meaningful dialogues with stakeholders on the outcomes from their work.
- ISSAI 12 also requires us to lead by example by reporting on our performance and be audited annually by an independent auditor.

3. Mandate of the Supreme Audit Institution (OAG)

In accordance with Section 207, sub-sections 3 and 5, of the Constitution of the Kingdom of Eswatini and Section 9 of the Audit Act No. 4 of 2005, the OAG is required to audit the Public Accounts of the Kingdom of Eswatini and all offices, courts and authorities of Government and submit reports to the Minister for Finance, who shall table them in both Chambers in Parliament. Further, subsection 8 of the same Section in the Constitution states that the Auditor General may disallow any item of expenditure which is contrary to law and to surcharge the person responsible for incurring or authorising that expenditure or loss.

Section 10 of the Audit Act, 2005 allows the OAG to conduct investigative audits and to enquire into any matter, including the efficiency and effectiveness of internal controls and management measures, relating to expenditure by and the revenue of a public institution.

Further, Section 13 of the Audit Act, 2005 allows the OAG to conduct performance audits and to appoint a person(s) of specific skill to assist with specific investigations. In the public interest, or upon receipt of a complaint, the OAG may investigate, audit and report on the accounts and financial statements of any statutory body or any other institution in control of public funds.

The Public Finance Management Act 2017 increased the scope of the OAG's mandate. This Act has driven the need for a revised Audit Act and reforms in the areas of organisational management, human resource management, and audit methodologies. Further, it has increased the number of institutions to be audited. The OAG is now required to audit consolidated financial statements integrating all accounts of Government, all public entities, Local Government and Government Business Enterprises. This has resulted in more audit work for the Office of the Auditor General since individual audits of the separate financial statements from the ministries are to be performed and separate audit opinions issued on them as well as on the consolidated statements. This has significantly increased the mandate and hence the work load of the OAG, while the human resource is shrinking continuously through retirements, deaths, variations and resignations.

In fulfilling the mandate of the office, the following types of audits are conducted: Financial Audits; Performance Audits; Investigative Audits; Capital Project Audits; Compliance Audits; IT Audits and Environmental Audits.

4. Accountability and Reporting

Section 15 (1) of the Audit Act, 2005 requires that the Auditor General should report annually to Parliament on the work of the office of the Auditor General and on whether, in carrying out the work of his office, he received all the information, reports and explanations he required.

Each report of the Auditor-General should be certified by him and call attention to anything that he considers to be of significance and of a nature that should be brought to the attention of the House of Assembly including any cases in which he has observed that:

- (i) Accounts have not been faithfully and properly maintained or public money has not been fully accounted for or paid, where so required by law, into the Consolidated Fund;
- (ii) Essential records have not been maintained or the rules and procedures applied have been insufficient to safeguard and control public property, to secure an effective check on the assessment, collection and proper allocation of revenue and to ensure that expenditures have been made only as authorised;
- (iii) Money has been expended without due regard to economy or efficiency; or
- (iv) Satisfactory procedures have not been established to measure and report on the effectiveness of programmes, where such procedures could appropriately and reasonably be implemented.

5. The Values we live by

▪ **Independence & objectivity**

We raise observations, draw conclusions, prepare reports and express audit opinions that are exclusively based on evidence obtained without being affected by influences that compromise professional judgment, while avoiding a situation of conflict of interest, intimidation and maintaining impartiality.

▪ **Integrity**

We are required to demonstrate honesty and conduct ourselves beyond reproach.

▪ **Professionalism**

We strive for continuous training and professional development of staff at all levels in order to provide better audit services and contribute to the prudent use of public resources.

▪ **Inclusiveness**

The office endeavours to accept input from all members of staff for the well-being of the office. All members of staff are valued and shall therefore benefit equally.

- **Creativity and Innovation**

Staff members are expected to demonstrate their ability to use new methods and unusual ideas to solve problems when executing their duties.

- **Public Interest**

Staff members are expected to demonstrate their concern for the welfare or well-being of the general public when executing their duties.

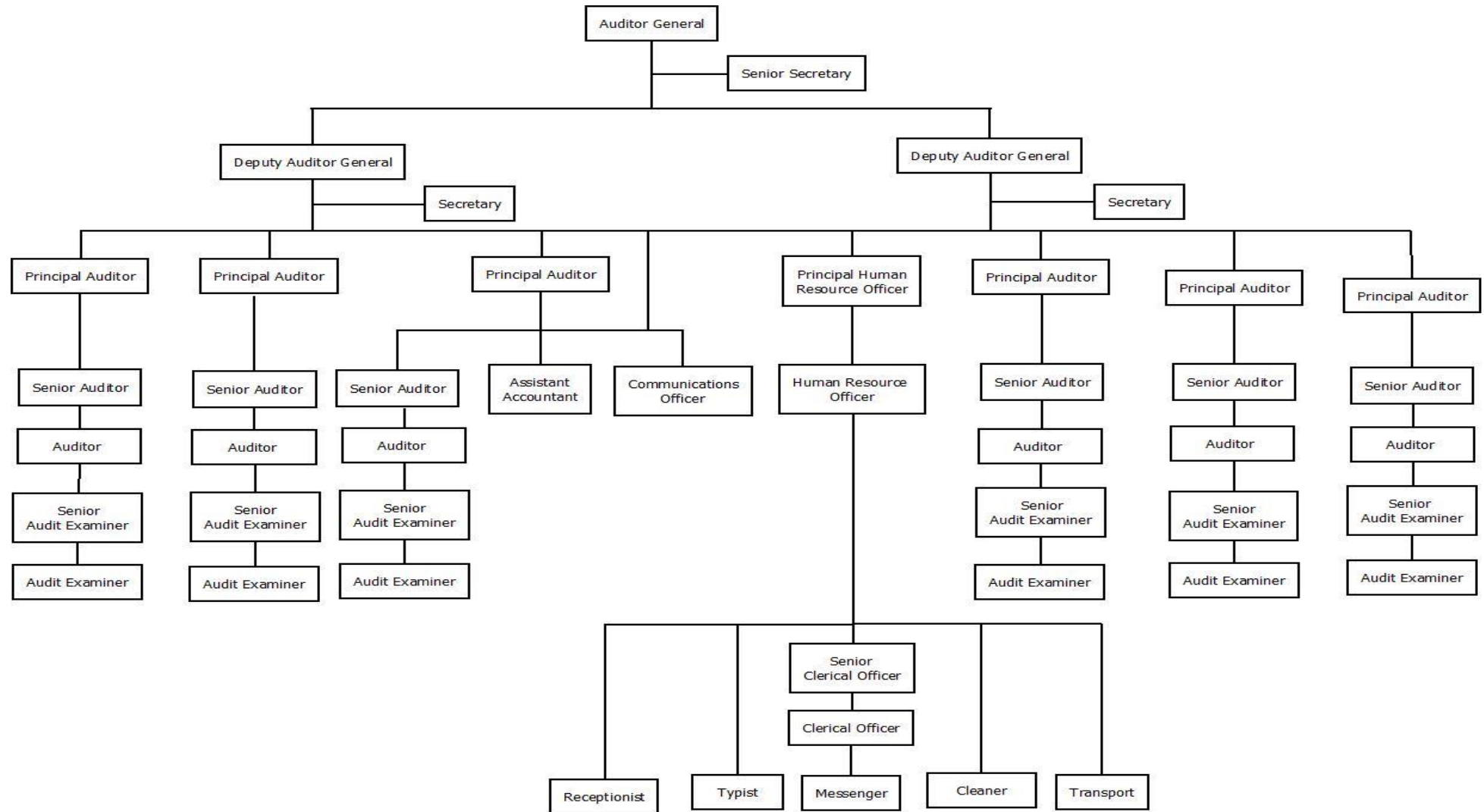
- **Making a difference**

We pursue to provide reliable, accurate and timely audit reports to be acted upon by the legislature and executive for improving the lives of the citizens.

- **Transparency, accountability and confidentiality**

We are open and responsible for what we do in our entire work and communicate our audit results in an honest or fair manner while not disclosing to third parties any information obtained in the course of our work, except when required by law.

6. The old organisational structure of the SAI/OAG



7. The Revised structure of the SAI/OAG

The revised structure support a chain of command expected of an effective functioning SAI, hence the structure is set as follows.

- Central Government Audit Division:
 - Ministries, Departments and Trading/Special Accounts Audit Function
 - Public Schools, Tertiary Institutions and Capital Projects Audit Function.
- Local Government and Public Enterprises Audit Division:
 - Local Government Institutions: Rural Development Areas (RDAs), Constituencies (Tinkhundla Administration and Development), Municipalities, Public Enterprises, Public Capital Projects and Other Programs Audit Function.
- Specialised Audits Division:
 - IT Audit Function
 - Performance Audit Function
 - Forensic and Investigative Audit Function.
- Corporate Services and Finance Division:
 - Institutional Capacity Development, Internal Governance, Internal Control Function and Quality Assurance Function
 - Professionalisation, Research and Development Function
 - Communication and Stakeholder Management Function
 - Human Resources and Training Function
 - Financial Management, Assets and Support Services Function.
- Legal Services Division
- Internal Audit Services Division

Divisions and Key Functions

7.1. Central Government Audit Division: Responsible for the audit of Government Ministries, Departments, Central Agencies, Schools and Tertiary Institutions, and Trading and Special Funds Accounts. It is tasked to carry out financial audits, compliance audits, contract and procurement audits. The objective of the Division is to “ensure that finances appropriated to the Central Government are collected, safeguarded and judiciously expended for the purpose intended and that value for money is secured in the utilisation of funds”.

7.2. Local Government and Public Enterprises Audit Division: Responsible for the audit of Local Government Institutions, Public Enterprises (Parastatals), Public Capital Projects and Other Programs. The Local Government including audit of the Constituencies (Tinkhundla Centres), Municipalities, Public Enterprises, Public Capital Projects and Other Programs. It is tasked to carry out financial audits, reviews of audited financial statements and audit reports submitted by the private audit firms, compliance audits, contract and procurement audits. The objective of the Division is to “ensure that the finances appropriated to local Authorities are safeguarded and judiciously expended for the purposes intended and that value for money is secured in the application of funds”.

7.3. Specialised Audit Division: The Division comprise Performance/Environmental Audit Function, IT Audit Function, and Investigative and Forensic Audit Function:

7.3.1. The Performance Audit Function is mandated to carry out audit of ‘value for money’ (economy, efficiency and effectiveness) by Section 13 of the Audit Act, 2005. It is tasked with the evaluation of the implementation of public policies and programmes and/or service delivery or operations of Ministries, Departments, public enterprises (parastatals) and local authorities to ascertaining consideration and application of value for money or whether those goals (outputs) are being achieved in the most economic, efficient and effective way and to report any deficiencies to Parliament with recommendations thereof.

7.3.2. The IT Audit Function is generally mandated by the Audit Act, and it entails the audit of computer systems. The objective of IT Audit is to collect and evaluate evidence to determine whether computer systems safeguard assets, maintain data integrity, allow organisational goals to be achieved effectively while using resources efficiently. In light of the increasing dependency on electronic systems across the public sector, there is need to express an opinion on whether adequate controls are instituted and operate effectively to mitigate the challenges presented by adopting such systems. IT Audit serves as a support function to other divisions.

7.3.3. Investigative and Forensic Audit Function: Responsible for conducting investigative and forensic audits as required by Section 10 of the Audit Act, 2005. It is tasked to conduct and manage all forensic and investigative audits, including outsourced audit services. It is tasked to initiate and undertake investigative and forensic audits where there is suspicion of financial irregularity (such as fraud and financial mismanagement) in any public institution. The initiatives of this audit function would be informed by the findings from other

divisions, or at the request of the Public Accounts Committee or at the behest of the Auditor General if he is of the opinion that there might be financial irregularities in any of the entities that form part of OAG audit universe.

7.4. Corporate Services and Finance Division: Responsible for the key organisational functions of the SAI, which comprise: Institutional Capacity Development, Performance Management and Quality Assurance Function; Internal Governance, Internal Control Function; Professionalisation, Research and Development Function; Communication and Stakeholder Management Function; Human Resources and Training Function; and Financial Management, Assets and Support Services.

7.4.1. Institutional Capacity Development, Internal Governance and Quality Assurance Function: Responsible for the establishment, management and implementation of the SAI Institutional Capacity Development Program; establishment and implementation of SAI Performance Management System; effectively implementation of quality management processes and carry out quality assurance reviews for all audit engagements; and effectively implement SAI Performance Measurement Framework (SAI PMF) and carry out SAI PMF and ICBF Self-Assessments and report annually to the Auditor General.

Responsible for the establishment and effectively implementation of sound and robust internal governance and internal control system in accordance with COSO Framework, as well as effectively operating a risk management system.

Management of quality assurance and the entire monitoring and evaluation of the strategy of the SAI. It is also responsible to give guidance on policy direction and application, and ensure that the Office of the Auditor General adheres to the quality control system comprising national laws, systems, policies, procedures, standards and best practice, so that audit reports issued are appropriate in the circumstances.

7.4.2. Professionalisation, Research and Development Function: Responsible for the professionalisation program of the SAI, which includes professionalisation of accountants and auditors; research and developments in the audit profession, and communicate and interpretation of new and changes in the Accounting Standards and Auditing Standards; and effectively participation in the development of new Accounting Standards, Auditing Standards and audit methodologies.

7.4.3. Communication and Stakeholder Management Function: Responsible for the communications, effectively implementation of Communication Policy,

and Communication and Stakeholder Management Strategy of the SAI. Development and implementation of communication program with the Legislature, Executive and Judiciary. Also, collect information about the public policy issues or programs from parliament, public, media, citizens and civil society organisations, and then communicate such to the Audit Divisions and DAGs and AG.

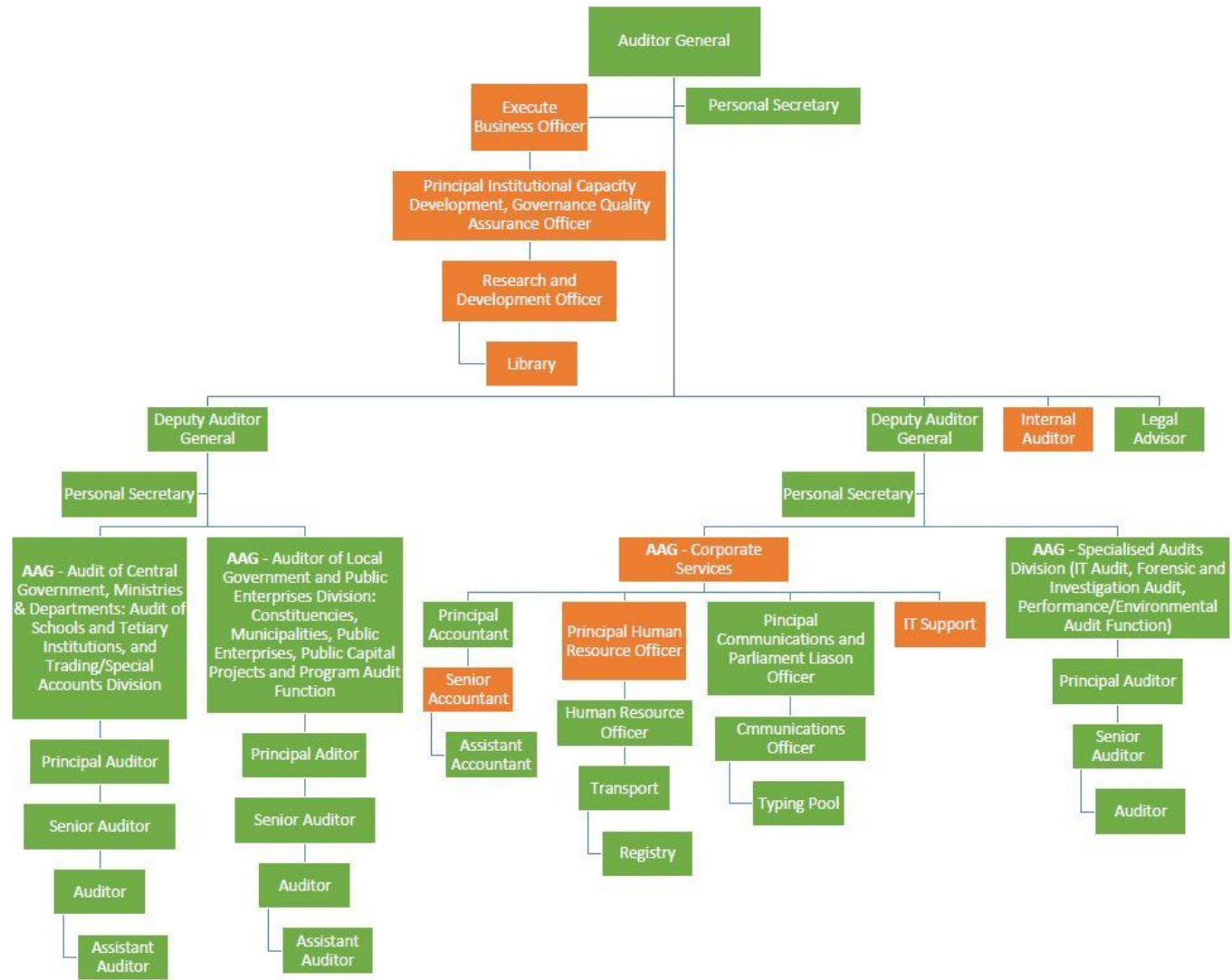
7.4.4. Human Resources and Training Function: Responsible for Human Resource Management; and Professional Development and Training. Includes effectively implementation of the Human Resource Handbook and Competency Framework for the Supreme Audit Institution; professional staff capacity development and training; professional career development; continuous professional development; compliance with SAI's Code of Ethics, Public Service Laws and Regulations;

7.4.5. Financial Management, Assets and Support Services Function: Responsible for the management of the SAIs operations in an economical efficiently, effectively and in accordance with laws and regulations. Implement an effective financial and assets management system and apply good management principles to ensure best use of its resources. This applies to the day-to-day supervision of staff and appropriate internal controls over its financial management and operations. Ensures that the SAI demonstrate accountability for how it manages its finances, assets, support services to achieve its objectives. The dimensions of this function: (i) financial management – to ensure effective management of financial resource by the SAI which includes clearly assigned responsibilities, system of delegation of authority to commit/incur and approve expenditure, financial manuals and regulations, budgeting process as well as functioning management information system. (ii) planning and effective use of assets and infrastructure – including offices and training centres, vehicles archiving facilities office equipment and IT hardware and software (iii) administrative and support services – includes a well-functioning support services such as IT, finance, archiving and assets.

7.5. Legal Services Division: Provide legal services to the Supreme Audit Institution.

7.6. Internal Audit Division: Provide internal audit services to the Supreme Audit Institution; make-up on the implementation of audit recommendations by external auditors; and carry out risk assessment and maintain a risk register.

Desired Organisational Chart



8. Strengths and Weaknesses

	where	Strengths	Weaknesses
Capacities			
Institutional Capacity	Domain A (SAI-1, SAI-2)	<ul style="list-style-type: none"> The establishment and independence is laid down in the Constitution, 2005; the role, powers and duties of the are in the Audit Act, 2005 Appointment, term, cessation of functions of the Head of SAI and the independence are guaranteed in the Constitution. Financial independence is provided in the Audit Act, Section 22. Section 13(2) of the Audit Act allows for investigative work to be outsourced to persons of a specific skill. Section 12 of the Audit Act, 2005 grants immunity to any prosecution for any act (.....) that results from the normal discharge of their duties. Section 207 of the Constitution stipulates a broad mandate of the SAI, unlimited access to Information, and the right and obligation to Report on Government Accounts. 	<ul style="list-style-type: none"> The SAI has limited autonomy which is given in Section 207 of the Constitution and Section 4 (2) of the Audit Act, 2005. The SAI is subject to the limitation of Section 4 (3) of the Audit Act 2005. Financial independence is granted by Section 22 of the Audit Act but not relinquished by the Executive. Hence, practically financial independence is not there. OAG is deprived of functional and organizational independence. SAI is still controlled by the Ministry of Public Service, Public Policy Coordination Unit, Civil Service Commission (CSC), DPM, PM and MoF. No budget to implement Section 13 (2) that allows for investigative work to be outsourced to persons of a specific skill. Section 12 of the Audit Act subjects the Auditor-General to Parliamentary powers and privileges. All staff members are employed by Public Service, paid by Finance/Treasury, promoted and disciplined by CSC all of which are the SAI’s audit clients. The Law does not provide for Compliance Audit Report and Life Style Audit.
Organisational Capacity	Domain B, (SAI 3, SAI 4, SAI 5, SAI 6, SAI 7)	<ul style="list-style-type: none"> The SAI has an approved and applied organizational structure. 	<ul style="list-style-type: none"> The SAI does not have its Code of Ethics which is reviewed at least every ten years and sets out “ethical rules or codes, policies and practices that are

where	Strengths	Weaknesses
<p>Domain C (SAI 9 (i, iii), SAI 12 (i, iii), SAI 15 (i, iii), SAI 18 (i, iii)</p> <p>Domain D (SAI 21)</p>	<ul style="list-style-type: none"> • The SAI follows an annual process, for all heads of business units, that assures that they have carried out their risk management responsibilities (Risk Matrix) when developing operational plans • All assignments are subject to a three-level review • The SAI engages a suitable body, to carry out an independent review of the overall system of quality control (AFROSAI-E) • The SAI leadership holds periodic decision-making meetings • The SAI leadership practices delegation of authority • The SAI leadership has demonstrated initiatives to establish an internal culture recognising that quality is essential in performing all of its work • The SAI uses monthly progress reports to monitor the implementation of its audit plan/control programme. • The SAI has an overall audit plan that demonstrates that the SAI is discharging its audit/control mandate over a relevant timeframe as scheduled in its plan/program, or if this is not the case, includes a summary and explanation of any differences between the SAI’s mandate and the audit plan/control program for the SAI • The SAI assesses whether the preconditions for an audit of financial statements have been met. • The SAI has adopted International Standards for Supreme Audit Institutions (ISSAI’s) 	<p>aligned with ISSAI 30, and contains criteria which address the auditors’ “integrity, independence and objectivity, competence, professional behaviour, confidentiality and transparency</p> <ul style="list-style-type: none"> • The SAI has not adopted and publicized the INTOSAI Code of Ethics • The SAI has not implemented an Ethics Control System to identify and analyse ethical risks, to mitigate them, to support ethical behaviour, and to address any breach of ethical values, including protection of those who report suspected wrongdoing. • The SAI has job descriptions which are not in line with what is practised within the SAI. • The SAI has not ensured that staff are clear on their tasks and reporting lines are not respected by management. • The SAI has not assessed its vulnerability and resilience to integrity violations, through the use of tools such as IntoSAINT or similar, in the past five years. • The SAI does not have a clearly defined system for identifying, mitigating and monitoring major operational risks. • The SAI has not documented and applied internal control policies and procedures

	where	Strengths	Weaknesses
			<ul style="list-style-type: none"> • The Head of the SAI does not sign a statement of internal control which is published as part of the SAIs annual report. • The SAI has never undertaken a review of its internal control system and reported upon it. • The SAI does not have internal auditors who are independent of management and report directly to the highest level of authority in the organisation. • The SAI does not have a notification procedure in place for employees to report suspected violations (“whistleblowing”). • The SAI has not developed and implemented a job rotation policy to manage possible conflicts of interest. • The SAI does not have a quality control system. • The SAIs does not have a system for considering its work programme and whether they have resources to deliver the range of work to the desired level of quality. • The SAI does not have a quality assurance system. • The SAI does not have a system for the delegation of authority. • Key decisions made by the SAI’s leadership are not systematically communicated to staff. • The SAI leadership has not disseminated the SAI’s values or promoted these in its public activities, core documents and regular communications.

	where	Strengths	Weaknesses
			<ul style="list-style-type: none"> • The SAI leadership has not considered strategies (within its available powers) to incentivise better performance • The SAI leadership has not demonstrated initiatives to set a tone enabling accountability and strengthening the culture of internal control. • The SAI has not established principles for internal communication. • The SAI leadership has not communicated the SAI's mandate, vision, core values and strategy to staff. • The SAI does not use any tools to promote effective internal communication, e.g. newsletter / magazine, email addresses for all staff, an intranet etc. • There is inadequate interaction between management and staff. Interaction is mostly between Business Units (Teams). • The SAI does not have an electronic communication system which allows all staff to communicate and share information. • The SAI does not have a documented process to be followed for developing and approving the overall audit plan/control programme for the SAI. • The process for developing the SAI's overall audit plan/control programme does not identify the SAI's audit/control responsibilities from its mandate

	where	Strengths	Weaknesses
			<ul style="list-style-type: none"> • The audit/control planning process for the SAI does not take into account the SAI’s expected budget and resources for the period to which the plan relates. • The SAI has no mechanism that ensures that stakeholders’ expectations and emerging risks are factored into audit plans [control programme], as appropriate. • The SAI audit plan does not contain an assessment of risks and constraints to the delivery of the plan/control programme. • The SAI is unable to decline an audit assignment based on the assessment of preconditions. • The SAI does not have a policy enforcing compliance with ISSAI’s across all Business Units (Teams).
Professional Capacity	Domain C (SAI 9 (ii,), SAI 12 (ii), SAI 15 (ii), SAI 10, (i, ii), SAI 13 (i, ii), SAI 16, (i, ii), SAI 19 (i, ii), Domain E (SAI 22 and SAI 23)	<ul style="list-style-type: none"> • The SAI considers team member’s skill set and experience when selecting team members to undertake an audit assignment. • The SAI has adopted International Standards for Supreme Audit Institutions (ISSAIs) and audit processes follow the requirements of the standards. • The SAI has Human Resource available for deployment • The SAI’s human resource has varying skills • SAI has an established HR function • The SAI has a training plan in place • The SAI has a number of suitably qualified employees 	<ul style="list-style-type: none"> • The SAI does not provide adequate support to its financial, performance and compliance auditors, in terms of: <ul style="list-style-type: none"> ○ developing their professional skills, ○ continuous on-the-job training, and ○ access to experts and/or information from external sources. <p>to help them acquire the necessary sound knowledge of auditing, including an understanding of the applicable auditing standards.</p> <ul style="list-style-type: none"> • The SAI does not own the HR function and cannot recruit, retain and deploy highly skilled staff • The SAI does not have an HR strategy

	where	Strengths	Weaknesses
		<ul style="list-style-type: none"> The SAI has staff that is willing to develop themselves through self-sponsored training 	<ul style="list-style-type: none"> The SAI does not have an effective remuneration, promotion and staff welfare policy in place The SAI appraises staff against job description instead of set targets The SAI is understaffed The SAI has some staff members who are not adequately qualified The SAI does not perform a needs assessment The SAI does not have a system of monitoring training programme effectiveness.
Audit Results (Coverage, timeliness, Quality, SAI follow-up)	<p>Domain C</p> <p>SAI8 (coverage), SAI 10 (iii), SAI 13(iii), SAI 16 (iii), SAI 19 (iii) (Evaluating Evidence and reporting on audit findings)</p> <p>SAI 11, SAI 14, SAI 15, SAI 17, SAI20 (Timeliness and Publication)</p>	<ul style="list-style-type: none"> 100% of Financial Statements are received and audited The SAI carries out all three types of audits: financial, compliance and performance audits In the planning process, auditors consider sufficiently significant audit topics In the planning process, auditors consider audit topics that are auditable and in keeping with the SAI's mandate During the past three years' topics addressed through audits have included all of the following: <ul style="list-style-type: none"> (i) Government procurement; (ii) Payroll; and (iii) Revenue collection. 	<ul style="list-style-type: none"> Lack of prioritization of performance audit Lack of understanding of what a compliance audit entails Performance audits selected on an ad-hoc basis Stakeholder expectations not considered during planning Planning for financial and compliance audits done by management, with little input from lower levels Selection of entities to be audited is not based on a systematic and documented assessment of risk and materiality and does not take into account the SAI's available resources There is no process of selecting entities for audit which ensures that all entities within the SAI's mandate are audited during a reasonable period.

	where	Strengths	Weaknesses
		<ul style="list-style-type: none"> • The SAI produces a financial audit report annually which contains all the elements of a report as prescribed by audit standards • Performance audit reports are comprehensive and reader-friendly • The SAI has an AFROSAI-E Compliance Audit Manual • The SAI publishes financial audit results on time 	<ul style="list-style-type: none"> • The SAI does not have financial and performance audit documentation procedures and auditors do not prepare audit documentation that is sufficient and appropriate. • Materiality considerations not adequately done at all stages of the performance audit process • The SAI has not published performance audit reports in a long time • The SAI lacks understanding of what a compliance audit entails and does not carry out compliance audits • The SAI does not submit financial and performance audit results on time • The SAI does not have its follow-up system/mechanism for financial and performance audit observations and recommendations.
Accountability Reporting	Domain B SAI 3 (iv)	The SAI makes public the audit standards and core audit methodologies it applies.	<ul style="list-style-type: none"> • The SAI does not assess and report on its operations and performance in all areas. We only report on audit work and budget utilisation. • The SAI does not use performance indicators to measure the achievement of internal performance objectives. • The SAI does not use performance indicators to assess the value of audit work for Parliament, citizens and other stakeholders. • The SAI does not follow up its public visibility, outcomes and impact through external feedback

	where	Strengths	Weaknesses
			<ul style="list-style-type: none"> • The SAI does not publish statistics measuring the impact of the SAI's audits, such as savings and efficiency gains of government programs • The SAI does not publicly report the results of independent external assessments
SAI Engagement with Stakeholders	Domain F, (SAI 24 and SAI 25)	<ul style="list-style-type: none"> • A draft Communication policy has been developed and at its advanced stages. • The SAI has a communications officer. • The SAI has a reasonable working relationship with the legislature. • The SAI is well placed within Government structures to engage other institutions as an extension to their audit work, like the anti-corruption unit. • The SAI's legal framework provides a strong base governing SAI's relationship with the legislature. • The SAI reports annually to parliament on its audit findings. 	<ul style="list-style-type: none"> • There is no evidence of monitoring communication processes. • Engagement with the executive needs to be improved. • The SAI is not required as part of its mandate to get involved with judicial or other similar institutions. • The SAI has standing engagements with the PAC but has not defined its relations with the entire Parliamentarians. • The SAI has not defined feedback channels on its audit reports on the quality and relevance of its reports. • The OAG culture assessment results of 2018 prepared by AFROSAI-E indicated current unfavourable culture values which include: change resistance; confusion; inconsistency, manipulation; favouritism; internal competition; blame; over control; information withholding and bureaucracy.

9. Opportunities and Threats

Opportunities	Threats
<ul style="list-style-type: none"> • Improve Audit Act through amendment to align it with the Public Finance Management Act. • Use of the National Strategic Roadmap which ranks the office on “the culture of excellence” the SAI can position itself and have positive influence in good governance, transparency in the use of public resources and hence, a positive impact on the lives of the citizens. • Use of the Eswatini SAI Enhancement Audit Tool (E-SEAT) provided by AFROSAI-E for internal communication and audits management. • Implementation of a Performance Management System through the supported of the Ministry of Public Service. • In–service Training Program provided by the Government through the Ministry of Public Service. • The SAI is a member of AFROSAI-E which provide: technical support (development of audit manuals, working papers and development institutional programs); annual technical updates and relevant trainings; and facilitate annual self-assessment using Institutional Capacity Building Framework, and quality assurance reviews every after two years. • Three-year Technical Support from AFROSAI-E, starting from January 2022 to December 2024. • Three-year commitment from Financial Services Volunteer Corps for fund professional skills trainings or programs. • Ongoing commitment from Government of India to train auditors on different types of audits and accounting programs. 	<ul style="list-style-type: none"> • The training function is controlled under the Ministry of Public Service. • Constraints in trainings that OAG staff can take since all approval of in-service training is obtained from the Ministry of Public Service and Private and Cabinet Offices for external training even when fully sponsored. • OAG staff is lowly paid so cannot afford to pay for professional training. • High costs of professional training yet there is no budget allocated for training and development within the SAI’s control. • The role of the SAI is not understood by key external stakeholders. • There is no retention policy within Government. • There is high staff turnover due to competitiveness of the industry. • Lack of cooperation regarding information sharing from the other SAIs and Government departments. • Non-availability of network connection. • Non-implementation of financial reporting framework by Government. • International Standards are being constantly updated. • Advancements in Information Technology (IT). • Limited budget for operations, training and purchasing IT equipment. • Non participation of external stakeholders during the development of a strategic plan may lead to SAI developing an ineffective strategic plan. • Other SAIs may not be receptive to exchange programmes • The use of online media platforms may lead to adverse public scrutiny that could taint the image of the office.

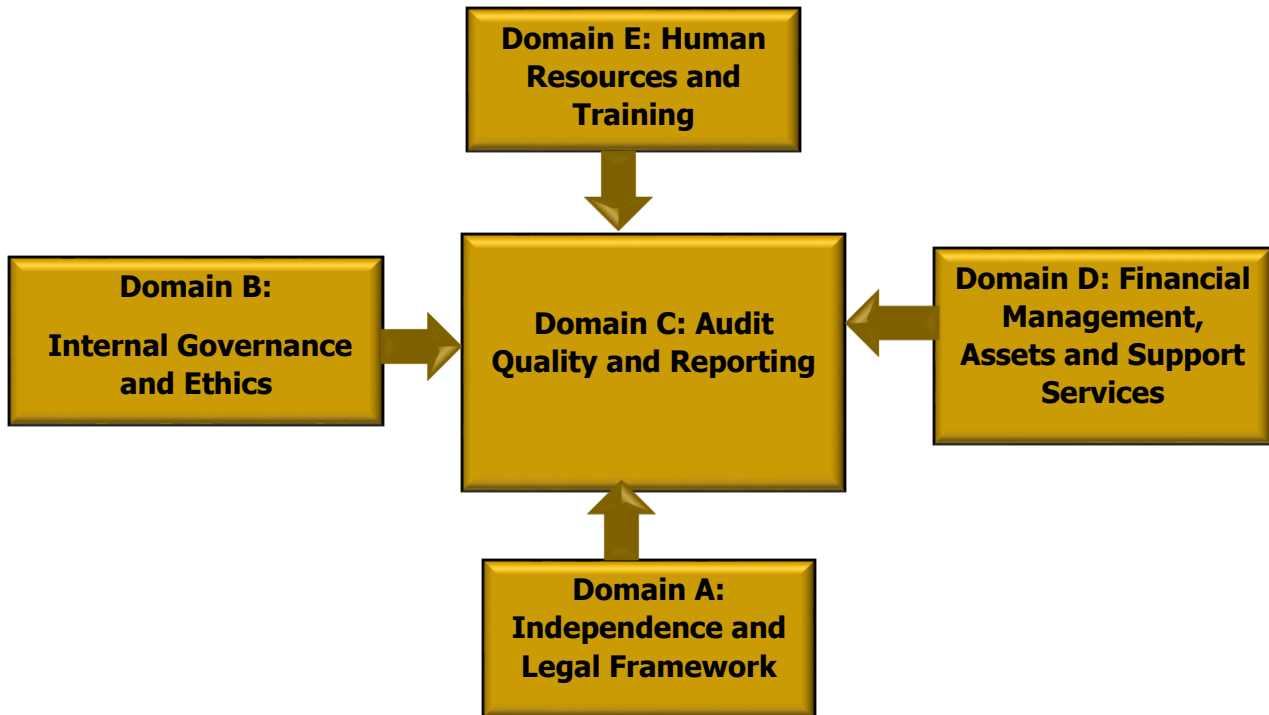
Opportunities	Threats
<ul style="list-style-type: none">• There are learning opportunities, through exchange programmes with other SAIs, and from other public entities and other sponsors.• The SAI may develop its own website and use other online media platforms to engage with stakeholders.	

10. Strategic Issues

- The current Legal Framework limits the administrative and financial independence of the OAG, hence the SAI has difficulty in efficiently and effectively executing its mandate fully.
- There is insufficient knowledge of the audit methodologies by staff; most of the audit officers do not have the required audit qualifications.
- Human resources are not utilised to their optimum potential due to inadequate management, low staff morale and unworkable organisational structure and culture.
- The SAI lacks strategic direction, as a result, it's planning is not based or linked to strategic goals and there is no goal congruence between business unit operational plans.
- There is no integrated communication framework for stakeholder engagement and management.
- The SAI has not customised the INTOSAI code of ethics and implemented an ethics control system.
- The SAI has not implemented a quality control and assurance system.
- The SAI leadership development programme does not portray vision, accountability, transparency, communication and motivation qualities.
- The SAI does not have an HR strategy and does not have ownership of the HR function.
- The SAI does not provide support for professional development (refer to skills gap). The SAI has not yet established a Practical Audit Experience Programme and Continuous Professional Development Programme.
- Current Structure does not support a chain of command expected of an effective functioning SAI.

11. Focus Areas

The overall focus area of the Strategic Plan is to improve audit quality and reporting. However, the core focus area cannot be achieved prior to the achievement of the other focus areas as shown in the diagram below.



Strategic objectives for OAG

Objective 1. To strengthen mechanisms for good governance, accountability and improved quality service delivery in the public sector

Objective 2. To strengthen institutional capacity

Objective 3. To enhance legal framework

Objective 4. To improve Corporate Image of the OAG

Strategic objective	Strategic Thrusts	Activities
To strengthen mechanisms for good governance, accountability and improved quality service delivery in the public sector	Enhance the oversight function, accountability and transparency of public sector entities	Ensure accountability of Controlling Officers
		Sensitisation of stakeholders on understanding of the Public Finance Management
		Promote implementation of AG and PAC Recommendations
		Strengthen coordination mechanism for collaboration with Parliament
	Improve the quality of audit reports	Enforce full compliance with ISSAIs
		Establish and implement Quality Management Systems.
To strengthen Institutional capacity	Transform OAG's autonomy	Strengthen financial and administrative autonomy of OAG
		Develop a new Organizational Structure aligned with the autonomous SAI
		Secure office building/structure and conducive working environment
	Build human resources and professionalise OAG	Conduct needs analysis
		Equipping Staff with necessary skills and work environment
		Develop and implement competency framework for the audit cadre

Strategic objective	Strategic Thrusts	Activities
	Improve internal governance	Develop and implement SAI performance reporting framework
		Develop strategies to Safeguard OAG assets
		Institutionalise monitoring, evaluation and reporting
	Create a conducive work environment	Facilitate for hiring of adequate and qualified staff to carry current and future workload
		Foster support for professional development
		Promote an environment that supports high staff morale, job satisfaction and inner drive
To enhance legal framework	Develop regulations, policies and programmes	Identification of policies and programmes that need to be developed. Coordinate the development of identified policies and programmes.
	Revise and amend Audit Act	Review BDO consultants' draft report Facilitate the drafting of the amendments by Attorney General and enactment by Parliament
	Implement developed, revised and amended regulations, policies and programmes	Facilitate implementation of developed legislations, regulation and policies
To improve Corporate Image of the OAG	Strengthen stakeholder communication and relations	Develop and implement communication strategy and tools
		Effectively manage and engage with key stakeholders
	Establish a healthy organisational culture / Culture of excellence	Develop and Implement a code of professional ethics, conduct and values
		Improve the Professional image the Office of the Auditor General
Improve Corporate brand	Redesign Logo, motto, colours and letterheads.	

OAG Implementation Plan

		Name of Public Entity:		Office of the Auditor General							
		Name of Strategic Plan:		OAG Strategic Plan 2020 to 2024							
		OAG Strategic Objective :		To strengthen mechanisms for good governance, accountability and improved quality service delivery in the public sector							
		Ministry Roadmap Strategic Objective :		Good governance							
		Roadmap Priority Theme:		Culture of excellence							
		Role as Implementing or Enabling Ministry in Roadmap Priority theme:		Enabling							
Strategic Objectives	Strategic Thrusts	Activities	Timeframe (from month/year to month/year)		Responsible: Dept/Unit	Inputs	Outputs	Outcomes	Impact	Costings	Reporting chain, schedule and types of report
Strategic Objective 1: To strengthen mechanisms for good governance, accountability and improved quality service delivery in the public sector	Enhance the oversight function: accountability and transparency of public sector entities	Ensure accountability of Controlling Officers	1 st April 2021	31 st March 2024	DAG I and DAG II	Audit reports and tools; Sufficient appropriate evidence; Budget; Human resource; Equipment & material resources	PAC Recommendation follow up report; Accountable Public Entities;	Strengthened mechanisms of good governance and accountability	Improved lives of Citizens; Achieved Sustainable Development; Support economy growth;		
		Sensitization of stakeholders on understanding of the PFM	1 st April 2021	31 st March 2024	DAG I and DAG II	PFM Tool; Stakeholder Engagements; Budget	Sensitized stakeholders	Public confidence in Public Finance management Systems			
		Promote implementation of AG and PAC Recommendations	1 st April 2021	31 st March 2024	DAGs and PAs	Audit reports; PAC reports	Improved Implementation of AG PAC Recommendations	-Improved compliance with laws & regulations -Improved Recoveries of public funds			
		Strengthen coordination mechanism for collaboration with Parliament.	1 st April 2021	31 st March 2024	Communication Officer	Annual audit plan; Budget;	Coordinated collaboration	Improved accountability and transparency			
	Improve the quality of audit reports	Enforce full compliance with ISSAIs	1 st April 2021	31 st March 2024	SAs	Audit manuals and working papers ISSAI requirements	compliance with ISSAIs	Credible Audit Reports			

Strategic Plan

		Establish and implement Quality Management Systems'	1 st April 2021	31 st March 2024	DAG I and DAG II	Audit Quality Control and Audit Quality Assurance Manuals & Systems	Quality Management System	Improved service delivery			
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Name of Public Entity:	Office of the Auditor General
Name of Strategic Plan:	OAG Strategic Plan 2020 to 2024
OAG Strategic Objective :	To strengthen the institutional capacity
Ministry Roadmap Strategic Objective :	Good governance
Roadmap Pgrriority Theme:	Culture of excellence
Role as Implementing or Enabling Ministry in Roadmap Priority theme:	Enabling

Strategic Objectives	Strategic Thrusts	Activities	Timeframe (from month/year to month/year)		Responsible Dept/Unit	Inputs	Outputs	Outcomes	Impact	Costings	Reporting chain, schedule and types of report
Strategic Objective 2: To strengthen the institutional capacity	Transform OAG's autonomy	Strengthen financial and administrative autonomy of OAG	1 st April 2021	31 st March 2024	AG and DAGs	HR Transport Finance	Financial & Administrative autonomy	Strengthened institutional capacity	Improved efficiency and performance in OAG		
		Develop a new Organizational Structure aligned with the autonomous SAI	1 st April 2021	31 st March 2024	AG and DAGs	HR Transport Finance	Revised Organisational structure	Improved Efficiency and performance			
		Secure office building/ structure and conducive working environment	1 st April 2021	31 st March 2024	AG and DAGs	HR Transport Finance, Location	Stand-alone office structure	Improved work environment and productivity			
	Build human resources and professionalise OAG	Conduct needs analysis	1 st April 2021	31 st March 2024	PHRO	HR Transport Finance	Report on Identified Gaps and strategies to respond (gap analysis report)	Improved performance			
		Equipping Staff with necessary skills and work environment			PHRO	HR Finance	Competent Staff	Improved Organisational professionalism			
		Effectively engage staff for higher performance			PHRO		Improved staff morale and internal communication				

Strategic Plan

		Develop and implement competency framework for the audit cadre			PHRO	HR Finance	Competency Framework Developed.				
	Improve internal governance	Develop and implement SAI performance management framework			PHRO	HR Finance	SAI performance report	Improved governance and accountability of the SAI	Improved internal governance		
		Develop strategies to Safeguard OAG assets			Accountant	HR Finance	Asset management Strategies Developed				
		Institutionalise monitoring, evaluation and reporting			DAGs	HR Finance	M&E Framework	Informed Decision making			
	Create a conducive work environment	Facilitate for hiring of adequate and qualified staff to carry current and future workload			PHRO	HR Finance	Staff compliment in synch with establishment register	Improved Organisational professionalism	Improved efficiency and performance in OAG		
		Develop and foster support for professional development			PHRO		Professional development plan				
		Promote an environment that supports high staff morale, job satisfaction and inner drive			PHRO		Improved productivity and staff morale				

Name of Ministry:	Office of the Auditor General
Name of Strategic Plan:	OAG Strategic Plan 2020 to 2024
OAG Strategic Objective :	To review, develop and implement policies, legislation and programmes
Ministry Roadmap Strategic Objective:	Good governance
Roadmap Priority Theme:	Culture of excellence
Role as Implementing or Enabling Ministry in Roadmap Priority theme:	Enabling

Strategic Plan

Strategic Objectives	Strategic Thrusts	Activities	Timeframe (from month/year to month/year)		Responsible: Dept/Unit	Inputs	Outputs	Outcomes	Impact	Costings	Reporting chain, schedule and types of report
Strategic Objective 3: To enhance legal framework	Develop regulations and policies and programmes		2021	2024	DAGs		Approved Regulations	Strengthened implementation and enforcement of policies, legislations and programmes	Efficient service delivery		
		Develop Regulations			PHRO	Approved HR Policy and strategy					
		Develop HR Policy and Strategy			DAGs	Approved Quality Control and Assurance Standards Policy					
		Develop Quality Control and Assurance Standards Policy			Communications Officer	Approved Communications Policy and strategy					
		Develop Communications Policy and strategy			PHRO	Approved workplace wellness Policy and strategy					
		Develop workplace wellness Policy and strategy			PA ICT	Approved ICT Policy and strategy.					
		Develop ICT Policy and strategy			Communications Officer	Approved policy on linkages, collaboration and partnership					
		Develop Policy on linkages, collaboration and partnership									
	Revise and amend Audit Act	Review BDO consultancy report and facilitate the drafting of the amendments by Attorney General and enactment by Parliament			DAG I & DAG II		Amended and enacted Audit Act				
	Implement Developed, revised and amended Regulations, Policies and Programmes	Facilitate implementation of developed Legislations, Regulation and Policies			DAGs		Implemented Regulations, Policies and Programmes				

OAG MONITORING & EVALUATION TEMPLATE

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Name of Public Entity:</td> <td>Office of the Auditor General</td> </tr> <tr> <td>Name of Strategic Plan:</td> <td>OAG Strategic Plan 2020 to 2024</td> </tr> <tr> <td>OAG Strategic Objective:</td> <td>To improve Corporate Image of the OAG</td> </tr> <tr> <td>Ministry Roadmap Strategic Objective:</td> <td>Good governance</td> </tr> <tr> <td>Roadmap Priority Theme:</td> <td>Culture of excellence</td> </tr> <tr> <td>Role as Implementing or Enabling Ministry in Roadmap Priority theme:</td> <td>Enabling</td> </tr> </table>											Name of Public Entity:	Office of the Auditor General	Name of Strategic Plan:	OAG Strategic Plan 2020 to 2024	OAG Strategic Objective:	To improve Corporate Image of the OAG	Ministry Roadmap Strategic Objective:	Good governance	Roadmap Priority Theme:	Culture of excellence	Role as Implementing or Enabling Ministry in Roadmap Priority theme:	Enabling
Name of Public Entity:	Office of the Auditor General																					
Name of Strategic Plan:	OAG Strategic Plan 2020 to 2024																					
OAG Strategic Objective:	To improve Corporate Image of the OAG																					
Ministry Roadmap Strategic Objective:	Good governance																					
Roadmap Priority Theme:	Culture of excellence																					
Role as Implementing or Enabling Ministry in Roadmap Priority theme:	Enabling																					
Strategic Objectives	Strategic Thrusts	Activities	Timeframe (from month/ year to month/ year)		Responsibilities: Dept/Unit	Inputs	Outputs	Outcomes	Impact	Costings	Reporting chain, schedule and types of report											
Strategic Objective 4: To improve Corporate Image of the OAG	Strengthen stakeholder communication and relations	Effectively manage and engage with key stakeholders			Communication Officer	Human resource; Financial Resources, Stakeholder Management plan and Strategy, Conferencing.	Stakeholder management documents	Improved PAC Beneficial strategic partnerships with key stakeholders' recommendations; Accurate and timely dissemination of information; Improved media relations.	Beneficial strategic partnerships with key stakeholders													
		Develop and Implement communication strategy and tools			C.O	Conferencing Package; Printing and Publishing	Communication strategy and tools															
	Establish a healthy organisational culture / Culture of excellence	Develop and Implement a code of professional ethics, conduct and values.	Improve the Professional image the Office of the Auditor General			PHRO, PAs	Conferencing Package; Printing and Publishing	Code of Professional Ethics and values adopted and implemented	Improved professionalism; Stakeholder Satisfaction	Public Confidence; Healthy organisational culture	Public Confidence; Improved image of OAG auditors; Culture of excellence											
		DAGs		Training Budget; Trainable Staff	Professional Staff; Staff satisfaction																	
Improve Corporate brand	Redesign Logo, motto, colours and letterheads				C.O	Human Resources	New Logo, motto, colours, letterhead	Improved corporate brand	Improved Corporate Image													

Performance Measurement

	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:			Key consumers of data:	Progress on Roadmap Target by year:					Evaluation cycle: (e.g. annual, mid- term or terminal reviews)
Ministry Strategic Objective 1	To strengthen mechanisms for good governance, accountability and improved quality service delivery in the public sector												
Roadmap													
Outputs:								Year 1	Year 2	Year 3	Year 4	Year 5	
Follow up Report on PAC Recommendations	Rate of PAC recommendations followed up per year			Annual Report			Public Accounts Committee (PAC)	-	-	50%	65%	80%	
Accountable Public Entities;	Percentage of submission of financial statements	Implementation rate of PAC Recommendations	Reference sheet response rate	Annual Report			Parliament and Ministry of Finance	20%	40%	60%	80%	100%	
Sensitized Stakeholder	Number of Stakeholder Workshops			Annual Report			Controlling Officers and Parliament	-	-	1	1	1	
Improved implementation of AG PAC recommendation	Rate of reductions in non-compliance audit findings			Annual Report			Controlling Officers and Parliament	10%	20%	30%	40%	50%	
Coordinated collaboration	Implementation rate of the mechanism			Annual Report			Parliament, Controlling Officer,	20%	30%	50%	70%	100%	
compliance with ISSAIs	compliance rate with ISSAIs	ICBF developmental Level		Annual Report Annual Report			Parliament, Controlling Officer, Developmental partners	20%	30%	50%	70%	100%	
Quality Management System	Implementation rate of quality control and assurance manual			Quality assurance report, Annual Report			Developmental Partners	10%	40%	60%	70%	80%	

Strategic Plan

	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:			Key consumers of data:	Progress on Roadmap Target by year:					Evaluation cycle: (e.g. annual, mid- term or terminal reviews)
Outcome													
Strengthened mechanisms of good governance and accountability	Rate of audit issues (queries)	Accountability Index	Corruption perception index	, Annual Report			Parliament, Controlling Officers	5%	15%	30%	40%	50%	
Public confidence in Public Finance management Systems	Rate of Satisfaction in Public Finance Management System			Annual Reports			Executive Parliament Public Developmental Partners Civic Society Organisations	0%	10%	40%	70%	85%	
Improved compliance with laws and regulations	Rate of compliance with laws and regulations			Annual Report									
Improved recoveries of public funds	Percentage of recoveries of public funds			Annual Report									
Improved accountability and transparency	Level of accountability and transparency			UN Report Annual Report									
Credible Audit Reports	Rate of ISSAIs compliance			Quality Assurance Reports, Annual Report			Parliament Public Developmental Partners Civic Society Organisations	20%	40%	50%	65%	80%	
Improved service delivery	Rate of satisfaction in service delivery			Annual Report			Parliament Public Developmental Partners Civic Society Organisations	20%	40%	50%	65%	80%	

Strategic Plan

	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:	Key consumers of data:	Progress on Roadmap Target by year:	Evaluation cycle: (e.g. annual, mid- term or terminal reviews)
Impact							
Improved lives of Citizens;	Rate of Poverty			Government Statistics Reports, Annual Report			
Achieved Sustainable Development;	Implementation rate on Sustainable development goals			Country UN Report			5%
Support economy growth	Rate of economic growth			Central Bank Report, Central Statistic Reports			
Enhanced reliability to Auditor General's Report	Rate of making a difference to the lives of the Citizens	Rate of the effective use of Auditor General's Report to advocate for change and to execute oversight role		Annual Report, Survey Report			40%

Ministry Strategic Objective:2	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:	Key consumers of data:	Progress on Roadmap Target by year:	Evaluation cycle: (e.g. annual, mid- term or terminal reviews)
Ministry Strategic Objective 2	To strengthen the institutional capacity						
Roadmap							

Strategic Plan

Ministry Strategic Objective:2	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:			Key consumers of data:	Progress on Roadmap Target by year:					Evaluation cycle: (e.g. annual, mid-term or terminal reviews)	
Outputs														
Financial & Administrative autonomy	Level of autonomy			Annual Report			Parliament, MDAs, Public, Developmental Partners		3	2	1	0		
Revised Organizational structure	Approved Organizational structure			Annual Report			Parliament, MDAs, Public				by year 4 implemented			
Stand alone Office Structure	Level of completion			National Development Plan, Budget			Ministry of Housing and Min of Finance.					100%		
Report on Identified Gaps and strategies to respond (gap analysis report)	Level of implementation of the gap analysis			Annual Report			Controlling Officers, Developmental Partners							
Competency matrix	Level of completion			Annual Report			Developmental Partners							
Competent Staff	Level of staff competency			Annual Report			Controlling Officers, Developmental Partners							
Improved staff morale and internal communication	Level of staff satisfaction	Level of clarity on chain of command		Annual Report			Controlling Officers, Developmental Partners							
SAI Performance Report	No of SAI performance report published			Annual Report			Executive Parliament Public Developmental Partners Civic Society Organisations	0	0	1	1	1		
Asset management Strategies Developed	Level of development of strategies	No of strategies developed		Annual Report			Executive Parliament Public							

Strategic Plan

Ministry Strategic Objective:2	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:			Key consumers of data:	Progress on Roadmap Target by year:					Evaluation cycle: (e.g. annual, mid-term or terminal reviews)
							Developmental Partners Civic Society Organisations						
M&E Framework	Level of completion			Annual Reports			PPCU, Parliament						
Outcomes													
Strengthened institutional capacity	percentage audit coverage			ICBF Assessment Report, Annual Report			Parliament Developmental Partners	5%	5%	50%	65%	75%	
Improved Efficiency and Performance	Percentage of Timely Audit Reports			Annual Reports			Executive Parliament Public Developmental Partners Civic Society Organisations	5%	5%	50%	65%	75%	
Improved work environment and productivity	Percentage of or level motivated staff	Reduction in number of reported cases of non-professionalism		Annual reports			Parliament, Executive, Developmental Partners	20%	30%	50%	80%	100%	
Improved organizational professionalism	Reduction in number of reported cases of non-professionalism	Level of professionalism of the organisation	Number of staff Affiliated to professional institutions	Annual Reports	AFROSA I-E ICBF Report		Developmental Parties, Parliament, Executive	5%	15%	25%	35%	50%	
Improved governance and accountability of the SAI	ICBF Ratings			Annual Report, ICBF Report			Developmental Partners, Parliament, Executive						
Informed Decision making	Implementation rate of M & E Framework/ results			Annual Report			Developmental Partners, Parliament, Executive.	20%	35%	65%	80%	100%	
Impact													
Improved efficiency and performance in OAG	Percentage of Timely Audit Reports			Annual Report			Developmental Partners,	5%	5%	50%	65%	75%	

Strategic Plan

Ministry Strategic Objective:2	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:			Key consumers of data:	Progress on Roadmap Target by year:					Evaluation cycle: (e.g. annual, mid-term or terminal reviews)	
							Parliament, Executive							
Improved internal governance	ICBF ratings			ICBF report, Annual Report			Developmental Partners, Parliament, Executive							

Ministry Strategic Objective:3	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:			Key consumers of data:	Progress on Roadmap Target by year:					Evaluation cycle: (e.g. annual, mid-term or terminal reviews)	
Ministry Strategic Objective 3	To enhance legal framework													
Roadmap														
Outputs														
Approved Regulations	Adopted Regulations in place			Annual Report			Developmental Partners, Parliament, Executive							
Approved HR Policy and strategy	Adopted HR Policy and strategy in place			Annual Report			Developmental Partners, Parliament, Executive							
Approved Quality Control and Assurance Standards Policy	Adopted Quality Control and Assurance Standards Policy in place			Annual Report			Developmental Partners, Parliament, Executive							
Approved Communications Policy and strategy	Adopted Communications Policy and strategy in place			Annual Report			Developmental Partners, Parliament, Executive							
Approved workplace wellness Policy and strategy	Adopted workplace wellness policy			Annual Report			Developmental Partners, Parliament, Executive							

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Ministry Strategic Objective:3	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:	Key consumers of data:	Progress on Roadmap Target by year:					Evaluation cycle: (e.g. annual, mid-term or terminal reviews)
	and strategy in place										
Approved ICT Policy and strategy	Adopted ICT Policy and strategy in place			Annual Report	Developmental Partners, Parliament, Executive						
Approved policy on linkages, collaboration and partnership	Adopted policy on linkages, collaboration and partnership in place			Annual Report	Developmental Partners, Parliament, Executive						
Amended and enacted Audit Act	Adopted amended and enacted audit act			Annual Report	Developmental Partners, Parliament, Executive						
Implemented Regulations, Policies and Programmes	Adopted Regulations, Policies and Programmes			Annual Report	Developmental Partners, Parliament, Executive						
Outcomes											
Strengthened implementation and enforcement of policies, legislations and programmes	Number of enforced policies, legislations and programmes			Annual Report	Developmental Partners, Parliament, Executive						
Impact											
Beneficial strategic partnerships with key stakeholders	Number of developed beneficial strategic partnerships			Annual Report	Developmental Partners, Parliament, Executive						
Efficient service delivery	Level of efficiency in service delivery			Annual Report	Developmental Partners, Parliament, Executive						

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Ministry Strategic Objective:4	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:	Key consumers of data:	Progress on Roadmap Target by year:	Evaluation cycle: (e.g. annual, mid-term or terminal reviews)
Ministry Strategic Objective 4	To improve Corporate Image of the OAG						
Roadmap							
Outputs							
Stakeholder Management Strategy document	Stakeholder Management Strategy document in place			Annual Report		Executive, Development Partners, Civil Society Organisations, Parliament, Cabinet	100% 100% 100%
Stakeholders effectively managed and engaged	No. of stakeholder engagement forums held	Percentage of stakeholder participation	Level of stakeholder satisfaction	Annual Report		Executive, Development Partners, CSOs, Parliament, Cabinet	300 500 100%
Code of Professional Ethics and Values adopted and implemented	Level of completion and adoption	Level of implementation		Annual Report		Parliament, Developmental Partners, Controlling Officers	- - 100% 100% 100%
New Logo/ motto, colours/ letterheads	New logo/motto in place			Annual Report		Parliament, Developmental Partners, Controlling Officers	
Outcome							
Improved PAC Beneficial strategic partnerships with key stakeholders recommendations	Number of strategic partnerships with key stakeholders			Annual Reports		Parliament, Executive, Developmental Partners, Controlling Officers	2 5 10

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Ministry Strategic Objective:4	Indicator 1: Definition (how is it calculated?)	Indicator 2: Definition (how is it calculated?)	Indicator 3: Definition (how is it calculated?)	Source of Data by indicator:			Key consumers of data:	Progress on Roadmap Target by year:					Evaluation cycle: (e.g. annual, mid-term or terminal reviews)
Accurate and timely dissemination of information	Percentage of stakeholder satisfaction in OAG Communication			Annual Reports			Parliament, Executive, Developmental Partners, Controlling Officers			80%	90%	100%	
Improved media relations	Level of media satisfaction about relation with OAG			Annual Reports			Media Parliament, Executive, Developmental Partners, Controlling Officers			Low	Medium	High	
Efficient communication throughout audit processes	Percentage of auditee satisfaction in efficiency of communication through audit processes			Annual Reports			Parliament, Executive, Developmental Partners, Controlling Officers			80%	90%	100%	
Improved corporate brand	Percentage of stakeholders that highly rate OAG's corporate brand			Annual Reports			Parliament, Developmental Partners, Controlling Officers			60%	80%	100%	
Impact													
Improved stakeholder relations;	Percentage of stakeholder satisfaction in relations with OAG			Annual Reports			Parliament, Developmental Partners, Civil Society Organisations, Controlling Officers			80%	90%	100%	
Improved Corporate image	Percentage of key stakeholder who perceive the OAG positively	Percentage of high confidence levels in the OAG by key stakeholders		Annual Reports			Parliament, Developmental Partners, Civil Society Organisations, Controlling Officers			80%	90%	100%	