MALAWI GOVERNMENT

NATIONAL AUDIT OFFICE

STRATEGIC PLAN

2026 – 2031

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APRIL 2026

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ACRONYMS

CSF	:	Critical Success Factor
DHRMD	:	Department of Human Resource Management and Development
DG	:	Director General
ICT	:	Information and Communications Technology
KRA	:	Key Result Area
MIP-1	:	Malawi 2063 First 10-Year Implementation Plan
MW2063	:	Malawi 2063
M&E	:	Monitoring and Evaluation
M-SEAT	:	Malawi SAI Enhancement Audit Tool
NAO	:	National Audit Office
OPC	:	Office of the President and Cabinet
PAA	:	Public Audit Act
PFMA	:	Public Finance Management Act
SWOT	:	Strengths, Weaknesses, Opportunities, and Threats

FOREWORD

The Government of the Republic of Malawi remains firmly committed to strengthening public financial management, service delivery, and accountability in line with the national development agenda articulated in Malawi 2063 and its First 10-Year Implementation Plan (MIP-1). Within this national transformation agenda, the prudent and transparent management of public resources is not merely a compliance requirement; it is a prerequisite for building public trust, improving development outcomes, and ensuring that every kwacha delivers value to citizens.

The National Audit Office Strategic Plan (2026–2031) is therefore timely and strategically important. It provides a forward-looking framework for strengthening the effectiveness, professionalism, and impact of public auditing as a core accountability pillar of the State. The Plan is aligned to national priorities and responds to an evolving governance and risk environment, characterized by reforms in public finance management and procurement systems, increasing public expectations for transparency, and growing reliance on digital platforms and complex programmes.

The Government recognizes NAO's central role in promoting sound financial stewardship through independent audits, evidence-based reporting, and constructive recommendations that support corrective action. I am particularly encouraged that this Strategic Plan prioritizes what needs to be done and emphasizes on results and measurable outcomes, building on lessons learnt from the previous strategic cycle. The plan has also adopted international good practice and standards for Supreme Audit Institutions, including the International Standards of Supreme Audit Institutions (ISSAIs), while also embracing emerging technologies to enhance audit efficiency and reach.

As the Government continues to implement reforms to strengthen systems, controls, and institutional performance, NAO's work will remain essential in assuring Parliament, oversight institutions, development partners, and citizens on whether public resources are used lawfully, efficiently, and effectively. The government is committed to ensuring proper stewardship of public funds. It will continue to support efforts to strengthen NAO's capacity, professionalism, and operational effectiveness, while upholding the principles of institutional integrity and appropriate independence necessary for credible public-sector auditing.

I therefore urge all stakeholders and encourage Ministries, Departments and Agencies, Local Councils, oversight bodies, civil society, the media, and cooperating partners to work together with NAO during the five-year implementation of this Strategic Plan. Through shared commitment and coordinated efforts, Malawi will improve transparency and accountability in managing public resources and enhance public service delivery for everyone's benefit.

Justin Adack K. Saidi
CHIEF SECRETARY TO THE GOVERNMENT

PREFACE

This Strategic Plan (2026–2031) sets out the National Audit Office of Malawi's renewed strategic direction for delivering on its constitutional and statutory mandate in a rapidly evolving public sector environment. It succeeds the previous strategic plan cycle and builds on the achievements, challenges, and lessons learned, while responding to emerging risks, stakeholder expectations, and global advancements in public sector auditing and public financial management.

The Plan is deliberately aligned to Malawi 2063 and the First 10-Year Implementation Plan (MIP-1), particularly Enabler 3: Enhanced Public Sector Performance, by strengthening transparency and accountability in the use of public resources and improving the accessibility and utilization of audit information by stakeholders, including citizens. It further integrates the International Standards of Supreme Audit Institutions (ISSAIs) and commits the office to modernizing audit approaches through innovation, data use, and appropriate digital tools to enhance audit coverage, timeliness, and quality.

This Strategic Plan is a product of a consultative and participatory process involving both internal and external stakeholders. It provides a high-level governance and decision-making framework to guide strategic choices, prioritization, resourcing, and performance management across the planning period. The Plan is results - oriented: it is designed around clearly defined Key Result Areas, outcomes, outputs, and targets, supported by monitoring, evaluation, and reporting arrangements that enable management to track progress, learn, and adapt over time.

NAO will, over this strategic period focus on: enhancing audit quality and impact across audit disciplines; accelerating digital transformation to improve efficiency and analytical capability; strengthening institutional governance, professionalism, and capacity; and deepening structured stakeholder engagement, with Parliament, the Public Accounts Committee, other oversight bodies, civil society, and the media, to support follow-up and implementation of audit recommendations.

Successful delivery of this Plan will require adequate resources, disciplined execution, and strong collaboration with our stakeholders. I therefore invite all audited entities to cooperate fully with NAO audit work, and I call upon oversight institutions, development partners, and citizens to utilize audit reports to strengthen accountability and improve public service delivery. The National Audit Office remains committed to upholding integrity, professionalism, independence, and public value so that our audits make a tangible difference to the lives of Malawians.

Thomas K.B. Makiwa
AUDITOR GENERAL

1.0 INTRODUCTION AND BACKGROUND

1.1 Introduction

This Strategic Plan articulates a strategic direction for the National Audit Office (NAO) for the period 2026 to 2031, aiming to deliver on its mandate and make a meaningful contribution to Malawi's national development goals as outlined in the Malawi 2063 (MW2063). This plan is a successor to the 2021/2025 strategic plan and builds on the achievements, challenges, and lessons from that plan, while addressing emerging issues, priorities, and global advancements in public sector auditing and financial management. The plan mirrors the national development aspirations embedded in MW2063 and its First 10-Year Implementation Plan (MIP-1). It is designed to contribute mainly to Enabler 3: Enhanced Public Sector Performance by advancing transparency and accountability in the use of public resources. This alignment underscores the critical role of NAO in promoting Citizen engagement, expanding access to audit reports, and empowering citizens to drive the socio-economic transformation envisaged in MW2063. Furthermore, the plan integrates global standards, such as the International Standards for Supreme Audit Institutions (ISSAIs), and adopts emerging technologies for conducting audits and developing reports.

The Plan is the outcome of a highly consultative and participatory process involving internal and external stakeholders, and reflects NAO's response to an evolving public sector environment. The Strategic Plan serves as a high - level decision-making and governance framework for NAO's leadership, guiding strategic choices, resource allocation, and performance management over the 2026–2031 period to deliver value and strengthen public financial management and accountability.

1.2 Background

The 2026–2031 Strategic Plan has been developed as the successor to the 2021–2025 Strategic Plan, following the conclusion of its implementation period. Building on the lessons learned and achievements of the previous plan, this new Strategic Plan provides a renewed and forward-looking framework to guide NAO in fulfilling its mandate over the next five years.

The rationale for developing the 2026–2031 Strategic Plan is fourfold:

Provide Direction: It establishes a clear roadmap for NAO to effectively deliver on its statutory mandate, ensuring that all activities are strategically aligned to national priorities and institutional responsibilities.

Shared Focus and Alignment: It fosters coherence across the organization by aligning the vision, mission, goals, and objectives, thereby promoting unity of purpose and consistency in implementation.

Ensure Long-Term Sustainability: It sets out strategies that strengthen institutional capacity, resilience, and adaptability, ensuring NAO's continued relevance and sustainability beyond the plan period.

Meet Stakeholder Requirements: It responds to stakeholder expectations by embedding principles of corporate governance, accountability, and transparency, thereby reinforcing public trust and confidence in NAO's work.

In addition, this Strategic Plan serves as a strategic compass for NAO, providing measurable outcomes, performance indicators, and milestones that will guide implementation, monitoring, and evaluation. It not only defines what NAO intends to achieve by 2031 but also lays the foundation for sustaining results in the long term.

The strategic planning process commenced on 04th August 2025, with a series of workshops that involved the wider NAO Management Team and guided them through the envisioning process using the Government-recommended results-based planning framework to determine the desired future state of NAO. The process was further complemented by stakeholder consultations. At the end of the workshops and consultations, the Team came up with the following deliverables as Draft Outputs, setting the platform for the development of the Plan:

i. A Vision Statement;

ii. A Mission Statement;

iii. A list of Core Values (Guiding Principles);

iv. Identified NAO's Key Result Areas (KRA), which are considered to be primary roles and responsibilities that formed the basis for determining the desired future state of NAO and anchor the Strategic Plan development;

v. A SWOT Analysis of each KRA; and

vi. Draft Strategic Objectives, Strategic Outcomes and Targets that are aligned to each KRA.

2.0 STRATEGIC OVERVIEW

This part outlines NAO's strategic profile, including the reason for its establishment, its current status, and its corporate structure and management. It also provides an outlook for the next five years, covering its vision, mission, and core values. The Plan also takes into account all relevant policies, legislation and other mandates that are applicable to NAO and give it the authority to operate.

2.1 Establishment of NAO

The Office of the Auditor General in Malawi dates back to the colonial period, before the country attained independence. Its origins can be traced to Article 79(4) of the Constitution of the Federation of Rhodesia and Nyasaland, which required the Federal Auditor General to report on the public accounts of the Nyasaland Protectorate (now Malawi) to the Legislative Council. At that time, Colonial Regulations gave the Auditor General authority to audit and inspect all government public accounts.

After Malawi gained independence in July 1964, the new Constitution of the Republic of Malawi replaced the federal constitution and, under Section 85, required the Auditor General to submit audit reports to the National Assembly through the Minister of Finance. The Finance and Audit Ordinance of 1963 replaced the Colonial Regulations, defined the Auditor General's powers and duties, renamed the Office as the Audit Department, and required annual audit reports to be submitted within nine months after the end of each financial year.

The Finance and Audit Ordinance was later revised into the Finance and Audit Act No. 44 of 1966, which came into force on 1st January 1967. Under Section 35 of the Act, the Auditor General was mandated, on behalf of the National Assembly, to audit and examine the accounts of all controlling officers, revenue receivers, and any persons responsible for the collection, custody, or disposal of public funds and stores. However, Section 43(1) required the Auditor General to submit audit reports to the Minister of Finance, who was then responsible under Section 44 for presenting them to the National Assembly.

Following constitutional reforms in 1994, the legal basis for the Auditor General shifted from Section 85 to Section 184 of the Constitution. Section 184(1) establishes the Office of the Auditor General and mandates it to audit and report on the public accounts of Malawi, as well as the accounts of public authorities and bodies, as prescribed by an Act of Parliament.

The Government enacted the Public Audit Act in 2003. This law modernized the audit framework and, importantly, separated the Office of the Auditor General from the Ministry of Finance. At the same time, the Audit Department was renamed the National Audit Office (NAO), thereby strengthening its institutional identity as Malawi's Supreme Audit Institution.

The amendment to the Public Audit (Amendment) Act, 2016 and the Public Audit (Amendment) Act, 2023 (Act No. 5 of 2023) confirmed the Auditor General as the head of the NAO, clarified eligibility and qualification requirements for appointment, and enhanced the administrative, operational, and financial independence of the Office.

The Parliament of Malawi approved measures in 2022 to strengthen the independence and effectiveness of the NAO, following the implementation of additional institutional reforms and the Functional Review. The National Audit Office was delinked from the mainstream civil service and granted its own conditions of service. This reform took effect on 1st July 2024, marking a major milestone in enhancing the NAO's autonomy and its capacity to carry out its constitutional mandate effectively.

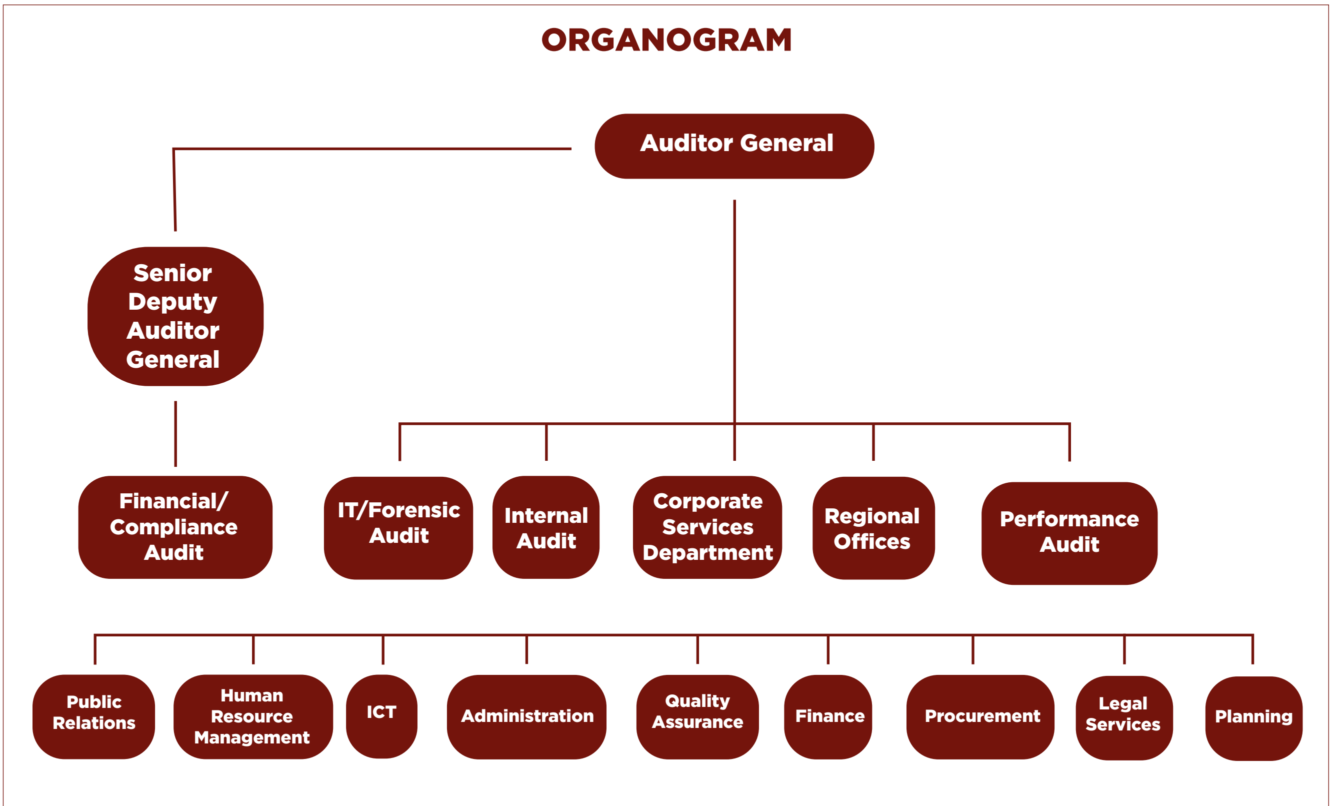
2.2 NAO's Governance and Management Structure

2.2.1. Auditor General

The National Audit Office (NAO) is headed by the Auditor General, who holds the statutory responsibility of auditing and reporting on the public accounts of the Republic of Malawi to Parliament at least once every year. The core mandate of the Office is to audit and report on government revenue collection and expenditure, as appropriated by Parliament, with the overarching objective of promoting transparency and accountability in the management of public resources.

To effectively discharge this mandate, the Auditor General is supported by a senior executive management team comprising the Senior Deputy Auditor General, the Deputy Auditors General and the Director of Corporate Services.

The present Organisational Structure for NAO is as depicted in **Figure 1** below.



2.2.2 Reporting Structure

The National Audit Office has a single line of reporting and reports to the National Assembly through the Ministry of Finance.

2.3 Vision, Mission and Core Values

2.3.1 Vision

"A model Supreme Audit Institution that promotes good governance"

2.3.2 Mission

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

2.3.3 Core Values

In achieving its vision and fulfilling its mission, NAO will be guided by the following core values, which will set the ideal behavioral standards for its employees. These are: -

i. Independence

NAO is committed to executing its mandate in strict adherence to ethical standards and established procedures. The institution will rely on a workforce of highly qualified, competent, and skilled professionals across all levels of its establishment to ensure the effective and credible discharge of its duties.

ii. Professionalism

NAO shall at all times endeavor to exhibit desired ethical behavior at work and skillfully execute its functions and duties with the competencies required of the profession.

iii. Integrity

All members of staff shall put the interest of the public service above personal interests and carry out the business of the company in a manner that is beyond reproach.

iv. Transparency

NAO shall be open in all its dealings and give reasons for any decisions and actions if required.

v. Accountability

NAO shall discharge its duties diligently, and members of staff shall be held responsible and accountable for their actions.

vi. Innovation

NAO shall always encourage its employees to come up with new, creative, innovative and rewarding ideas that have the potential to make NAO a high-performing SAI.

vii. Inclusiveness

NAO believes that its customers are key to its success, hence it shall endeavor at all times to respect its clients/customers and dedicate its efforts towards providing the best customer service.

viii. Confidentiality

NAO shall maintain the complete confidentiality of stakeholder and will make it available to the public only when due and through.

2.4 Linkage with Legal, Development frameworks and Policies

The National Audit Office (NAO) operates within a framework of legal, policy, and development instruments that guide its mandate to ensure accountability, transparency, and good governance in public institutions. These frameworks provide the foundation for NAO to deliver audits, monitor public sector performance, and support policy reforms that enhance efficiency in resource utilization. By aligning its strategic plan with these frameworks, NAO ensures its interventions contribute to both national and broader continental and global development priorities.

2.4.1 Linkage with Legal Frameworks

2.4.1.1 Constitution

The Constitution of the Republic of Malawi, enacted in 1994, stands as the supreme law of the land and Section 184 establishes the Office of the Auditor General, mandated to audit and report on the public accounts of Malawi. The Auditor General is further empowered to exercise additional functions concerning the accounts of public authorities and bodies. NAO shall abide by the provisions of the Constitution when exercising its mandate.

2.4.1.2 Public Audit Act, 2003

The Public Audit Act (PAA) of 2003 establishes the National Audit Office (NAO) as the Supreme Audit Institution that is mandated to strengthen audit practices across the public service. Its overarching purpose is to uphold the principle of accountability, ensuring that public institutions remain answerable to citizens through the National Assembly. NAO views the PAA as a foundational instrument for promoting good governance in public sector management and for promoting financial prudence and transparency. In executing its Strategic Plan, NAO is committed to advancing these principles and faithfully implementing the provisions of the Act.

2.4.1.3 Public Finance Management Act, 2022

The Public Finance Management Act (PFMA) of 2022 was enacted to foster and enhance effective and responsible economic and financial management by government institutions, including adherence to policy objectives; to provide accountability arrangements and compliance to those arrangements; to obligate Government to produce statements of proposed budget policy, confirmation of adherence to fiscal discipline, economic and fiscal statements, including economic and fiscal forecast and updates, and performance information. NAO considers the PFMA as the basis for transforming public sector institutions to enhance financial prudence and accountability. NAO will thus adhere to the provisions of this Act.

2.4.1.4 Public Procurement and Disposal of Assets Act, 2025

The PPDA 2025 ensures transparency, accountability, and value for money in public procurement and asset management. NAO aligns its procurement practices with the provisions of this Act to safeguard public resources, mitigate risks of corruption, and ensure efficiency in service delivery. Adhering to PPDA enables NAO to not only manage its assets and resources effectively but also ensure that the public sector organizations abide by the provisions of the Act, which are in line with international best practices in Public Procurement Act.

2.4.2 Linkage with Development frameworks and Policies

2.4.2.1 Sustainable Development Goals (SDGs)

The United Nations SDGs provide globally agreed targets to eradicate poverty, promote inclusive development, and strengthen institutions by 2030. Goal 16 specifically focuses on promoting "peace, justice, and strong institutions," which aligns directly with NAO's mandate. Through its audits, capacity-building, and citizen engagement initiatives, NAO supports the achievement of SDG 16 by ensuring that public resources are used effectively and transparently.

2.4.2.2 Africa Agenda 2063

Africa Agenda 2063 is the continent's long-term strategic framework aimed at achieving inclusive growth, sustainable development, strong and accountable institutions. It emphasizes good governance, transparency, and citizen participation in public sector management. NAO contributes to Agenda 2063 by promoting financial prudence, auditing public institutions, and enhancing accountability, thereby supporting the goal of "transparent and accountable public institutions" as outlined in the agenda.

2.4.2.3 The Malawi 2063

The Malawi 2063 (MW2063) outlines the country's long-term aspirations and serves as a unified reference for policymakers, government, private sector, civil society, and development partners on socio-economic growth priorities. MW2063 identifies pillars and enablers that guide national development, including Enabler 2: Effective Governance Systems and Institutions, which emphasizes transparency, accountability, rule of law, and effective public institutions, and Enabler 3: Enhanced Public Sector Performance, which focuses on improving efficiency, effectiveness, and prudent management of public resources. The National Audit Office (NAO) has aligned its strategic plan with these enablers, focusing its interventions where it can make the greatest impact. Specifically, NAO contributes by promoting transparency, accountability, and effective management of public resources, ensuring that public institutions operate efficiently and that citizens benefit from sustainable socio-economic development.

2.4.2.4 Malawi Public Sector Reforms Policy

The Public Sector Reforms Policy sets the agenda for reform, institutionalization, and effective monitoring and evaluation of public sector changes. It identifies priority areas for short-to medium-term action, including recapitalizing restructuring and improving strategic direction. NAO as mandated by the Act to ensure financial prudence in the public service, will adopt and implement relevant reforms to enhance efficiency and ensure that it is not a drain on public resources.

2.4.2.5 National Digitalization Policy (2023-2028)

The Strategic Plan is aligned with the National Digitalization Policy (2023 - 2028), which provides policy direction on key issues that are central to the development and functioning of the Information and Communication Technology (ICT) sector in Malawi. The priority areas of the policy include ICT Infrastructure Development, Cyber Security, Governance in ICT Development, Digitalization and innovation and Technology, among others. The National Audit Office plans to improve the audit process through digitalization. It has included Improved and secure infrastructure, information systems integration, and IT Governance as some of the strategies to achieve this objective.

3.0 REVIEW OF THE IMPLEMENTATION OF THE 2021 -2025 STRATEGIC PLAN

NAO's 2021 – 2025 Strategic Plan set out to achieve five key Strategic Outcomes under five key result areas:

The five Strategic Outcomes were as follows:

i. Increased stakeholders' confidence in government financial management systems

ii. Increased stakeholders' confidence in MDAs compliance with authorities

iii. Improved resources utilization and service delivery in MDAs when implementing their planned projects and programmes

iv. Increased stakeholders' confidence that MDAs Information Systems are operating effectively and efficiently.

v. Improved organizational, management and administrative processes

Each Strategic Outcome was further unpacked in terms of outputs as milestones that would indicate how far the departments had gone with implementation and whether the intended results were achieved. The achievement of the outputs was spread across annual targets for a period of five years, that is, 2021-2025. The review process evaluated the status of implementation for each of the annual targets by analyzing internal documentation and reports, and gathering feedback from internal workshops.

Table 1 overleaf is a Summary of the key achievements, challenges and lessons learnt from the Previous Strategic Plan Implementation.

Key Achievements	Challenges	Lessons and Experiences
Financial Audits		
• Exceeded target for Financial audit of Donor Funded projects and Parastatals • Audited all 35 Local Councils • Introduced AG's report for Parastatals • Decentralized Parastatal Audits to Regions • M-SEAT Introduction • SAP Laboratory introduction • Digitalization of audits through CAATS procurement	• Resource constraints (office space and infrastructure) • Inadequate staff • Skills gap • Mobility issues • Client audit delays • Inadequate knowledge of methodology by officers • Low budget ceiling and delayed funding • Poor Data management	• Need for proper planning by introducing an Annual Financial Audit Plan • Need to lobby for donor support, expanding the AG's Reports to include Donor-Funded projects • Expanding use of other M-SEAT modules, such as HR and Audit tracking tool • Enhancing collaboration of Methodology, Quality Assurance and M-SEAT task force teams • Broadening of Audit coverage through decentralization • Stakeholder engagement with councils, central government, parastatals, donor-funded projects, etc., to manage audit delays • Need for a server where all the information can be found at the touch of a button
Compliance Audits		
• Exceeded targets on Compliance Audits in MDAs • Met the target on compliance Audits of Local Councils • Exceeded target on donor-funded Compliance Audits • Compliance Audits in Parastatals • Pre-audit of pensions and gratuities • Embassy audits conducted • Salary arrears audits conducted	• Time constraints • Understaffing • Inadequate knowledge of methodology • Lack of commitment by auditors to understand the compliance audit • Delays in logistical arrangements for audit assignments • Data management (Record keeping) challenges	• If more audit staff are recruited all compliance audits may be conducted • Time management • Need to standardize compliance audit report format • There is a need to improve data management by having a dedicated server or a central point where one can get operational data when required.

Performance Audits		
• Updated Performance Audit Manual • Introduction of PA audit in Blantyre and Zomba • Training of some Performance Auditors in Extractive Industry audits and Implementation of SDGs • Completed some projects in the M-Seat	• Resource constraints and delayed logistical arrangements leading to delays in completion of audit projects and not conducting other planned activities in the Annual Work-plans, like follow-up audits. • Loss of Performance Auditors to Financial Audit and the private sector • Skills gap in data analysis • Delays in reviewing audit work at all review levels • Lack of refreshers in the section, which makes officers forget the PA methodology • Huge gap between the operators and Management as there are no Chief Auditors and Principal Auditors in the section, which affects the review of reports.	• Setting achievable plans/goals and developing actionable strategies to reach them. • Enhance audit methodology through use of M-SEAT on all audits. • Need for continuous training to ensure staff stay up-to-date with the latest skills and knowledge. • Open up the skills base of staff for performance audit. This includes degrees in other disciplines. • Intensify peer review of Performance Audit projects as this also serves as a learning point for PA aspects.
IT/IS Audit		
• Exceeded the target of planned audits • Critical systems like IFIMIS, NRB, MALTIS, and HRMIS were audited • Updated our IT audit manuals • Introduction of M - SEAT • Training on ACL	• Financial resources • Logistical challenges • Lack of adequate capacity building • Technical capacity • Flat structure in the lower cadres • Inadequate capacity in the IS audit methodology.	• There is a need to come up with an IT audit strategic plan. • Need for increased synergies to achieve more. • Need to lobby for more support from donors • Need for procurement of the necessary auditing tools.

Corporate Services		
ADMINISTRATION		
• Successfully amended the PAA to align with current operational requirements • Developed and implemented a comprehensive fleet management policy and procedures • Introduced and operationalized a fleet management software system for car tracking • Facilitated the procurement of new motor vehicles and exceeded the target by 60%	• Cashflow problems • Delays arising from protracted procurement processes because of over reliance on third parties for implementation • Competing demands for limited resources • Understaffing	• Need to leverage support from Development partners • Proactive engagement with stakeholders • Planning to acquire additional motor vehicles to match the number of sections
	METHODOLOGY UNIT	
• Auditors trained in Financial, Compliance, Performance and IT/IS • Audit manuals and working papers updated for FAM, CAM, PAM and ITAM	• Lack of funding to conduct comprehensive training for all auditors. • Lack of enough time for training to incorporate case studies, practical examples, exercises and group discussions. • Lack of funding for manual updates and model files. • Delays in updating the manuals and audit model files.	• Enhance the capacity building of the Methodology Unit through knowledge, skills, and equipment, such as projectors and cameras. • Time management in training. • Policy for manual reviews and updates. • Enhance the use of audit methodology through the use of M-SEAT on all audits.
HUMAN RESOURCES		
• Successfully delinked NAO from the mainstream civil service • Successfully conducted a functional review, and NAO has a new establishment • Recruited 51 staff and promoted 79 staff • Successfully trained 20 staff in academic studies • Successfully adopted a performance appraisal system	• Low budget ceiling and funding • Communication challenges with other departments, offices and agencies	• Timely filling of vacant positions will smooth out operational challenges.

PLANNING		
• Planning R&D function Established • Produced and submitted consolidated reports • Planning, monitoring and evaluation of programs and projects strengthened	• Manual consolidation processes of data leading to increased time lags	• Capacity building and staff development in research and innovation are essential for sustaining the R&D function
ICT		
• Purchase of ICT Infrastructure (Servers and backup system) • Development of Pension and Gratuity MIS • Deployment of ACL Robotics (CAAT) for data analysis • Establishing SAP laboratories	• Low budget and delays in funding • Change management • Lack of proper coordination	• Increase budget allocation for digitalization • Enhance proper coordination between ICT and other departments on the inception of ICT initiatives

4.0 STRATEGIC ANALYSIS

The SAI PMF Assessment Report highlighted broad contextual challenges that justified the integration of emerging issues into the management of modern SAIs. These insights prompted the NAO to reflect on them in shaping its 2026–2031 strategic plan.

4.1 SAI PMF Assessment Report

The SAI PMF Assessment report that was conducted on SAI Malawi revealed a number of operational and legislative gaps that need attention to improve the relevance of the SAI in the context of changing dynamics of public sector auditing. The inconsistency in the reporting arrangement between the Constitution and the Public Audit Act has, to some extent, limited the attainment of the required standard of SAI independence. The constitution, which requires the Auditor General to submit his report through the Minister of Finance, takes precedence and overrides the provisions in the Public Audit Act that empower the Auditor General to report directly to Parliament and the President. The digitalization of payment processes and the roll-out of the IFMIS in government financial systems have made e-auditing to be imperative as MDA's rely on digital systems for information and processing of payments. The growing interest of stakeholders in the work of NAO has ignited an immediate need for the office to purposively strengthen its framework for a structured collaboration with its stakeholders. Realizing the ever-increasing scope of the audit universe for NAO and the constraints that are exacerbated by staff shortages and limited skills, the strategic plan has been developed to provide a clear direction on how NAO intends to increase and capacitate its staff and equip them with the requisite skills that would enhance the quality of audit reports.

The 2026-2031 Strategic Plan significantly addresses institutional, governance, and operational weaknesses that previously limited efficiency and effectiveness within NAO as highlighted in SAI PMF report and International Capacity Building Framework (ICBF) reports. Aligned with NAO's vision, mission, core values, and international best practices, the plan consolidates key reform priorities embedded in Key Result Areas (KRAs) 1–4.

4.2 NAO's Key Result Areas (KRA's)

In its effort to establish a more focused and coherent direction for fulfilling its mandate, NAO identified Key Result Areas (KRAs) that form the foundation of the 2026–2031 Strategic Plan. These KRAs represent NAO's core roles and responsibilities, derived directly from its mandate, for which it is solely accountable. In essence, if NAO does not execute these functions, no other institution will assume responsibility.

The strategic priorities and desired outcomes that set the strategic direction for NAO were determined based on Four (4) KRAs namely: i) High Quality and Impactful Audits; (ii) Innovation and Digital Transformation; (iii) Institutional Governance and Professional Excellence; (iv) Stakeholder Management.

From these KRAs, four broad strategic objectives and corresponding outcomes have been established. These outcomes are tangible reflections of NAO's mandate as outlined in the Public Audit Act, aligned with its vision and mission, and translated into measurable performance targets with clear timelines (as presented in Table 2). Collectively, they constitute the benchmarks against which NAO's performance will be assessed at the conclusion of the Strategic Plan period in 2031.

The identified KRA's are elaborated below:

4.2.1 High Quality and Impactful Audits

The National Audit Office (NAO) plays a pivotal role in strengthening accountability and transparency within Malawi's public financial management. Building on progress made from 2021–2025, the 2026–2031 Strategic Plan focuses on delivering high-quality audits that drive systemic improvements across Ministries, Departments and Agencies (MDAs), Local Authorities, State-Owned Enterprises, Donor-Funded Projects, and Treasury Funds.

Guided by ISSAI 100, which requires audit findings to prompt corrective action, NAO aims to reduce occurrence of repetitive audit findings. Timely reporting remains essential to credibility, and NAO will continue issuing Auditor General's reports within statutory deadlines, reinforcing trust with Parliament, the Public Accounts Committee (PAC), and citizens. To further strengthen quality, NAO will progressively expand quality-assurance reviews in line with ISSAI 100 and INTOSAI-P 12 principles.

Delivering Key Result Area 1 requires a shift from traditional compliance-focused audits to impact-driven, multidisciplinary approaches. By embedding performance principles, expanding IT/IS audit coverage, institutionalizing quality assurance, and systematically following up on recommendations, NAO will enhance stakeholder confidence in public-resource management. This transformation positions NAO as a proactive Supreme Audit Institution aligned with international standards and Malawi's vision under Malawi 2063. The expected medium – term outcome is: ***increased assurance in public financial management, compliance, value for money and effectiveness of systems.***

4.2.2 Innovation and Digital Transformation

In recent years, a technological revolution has transformed how businesses integrate information technology to enhance efficiency, accuracy, and transparency. This Key Result Area (KRA) underscores NAO's commitment to embedding ICT in audits. NAO recognizes that achieving its vision requires staying relevant through innovative, evidence-based solutions that streamline processes. Unlike companies that stagnate by ignoring evolving customer needs, NAO will harness the digital revolution by embracing creativity and innovation, introducing new products and service delivery mechanisms, and adopting emerging technologies to strengthen audits across public institutions. The expected medium – term outcome is: ***Improved ICT Infrastructure and Systems Integration***

4.2.3 Institutional Governance and Professional Excellence

In the corporate world, Institutional Capacity and Governance are cross-cutting functions that support all areas of business. For NAO, this Key Result Area (KRA) ensures that administration and governance align with relevant Acts, policies, and regulations. It encompasses functions such as administration, human resources, finance, legal, ICT, internal audit, and procurement, and aims to reduce the administrative burden on NAO's other work streams.

NAO recognizes that its success and realization of its vision depend on strong human resources and institutional capacity. This KRA underpins the effective delivery of NAO's constitutional mandate by strengthening governance frameworks, professional standards, quality assurance, and organizational capacity in line with international best practices for Supreme Audit Institutions.

However, NAO faces challenges at both policy and operational levels. At the policy level, the outdated legal instrument requires revision. Operationally, NAO contends with a large and diverse audit portfolio that drives up administrative costs, low staff motivation, particularly at middle and lower levels, weak communication processes, and poor working conditions with dilapidated equipment and furniture. To address these challenges, NAO will focus on creating an enabling environment that supports and nurtures human resource capacity. The expected medium – term outcome is: ***Enhanced Operational Efficiency***

4.2.4 Stakeholder Management

Effective stakeholder management is vital for NAO in advancing transparency and accountability. This Key Result Area prioritizes structured engagement with Parliament - particularly the Public Accounts Committee (PAC) - as well as the Executive, oversight bodies, civil society, media, and citizens.

Despite progress, NAO continues to face challenges such as weak implementation of audit and PAC recommendations, limited institutionalization of engagement frameworks, uneven stakeholder understanding, resource constraints, and political sensitivities that heighten the risk of misinterpretation. These realities underscore the need for proactive and strategic communication.

Through this Strategic Plan, NAO will strengthen formal engagement frameworks, deepen collaboration with PAC, enhance communication strategies, expand partnerships, and improve tracking of recommendations. Collectively, these measures will build stakeholder confidence, ensure effective follow-up, and translate audit findings into meaningful improvements in public financial management. The expected medium – term outcome is: ***Enhanced stakeholder confidence in NAO's relevance and institutional effectiveness***

4.3 SWOT Analysis

As part of enhancing the 2026 – 2031 Strategic Plan, NAO undertook a self-institutional assessment and conducted a scan of its current operating environment. The environmental scan used the SWOT Analysis as a tool and was based on NAO's Key Result Areas (KRAs) to identify the internal factors (strengths and weaknesses) and external factors (opportunities and threats) that have significant impact on the efficient and effective delivery of its products and services. The SWOT Analysis is set out in **Table 2** below.

Additionally, an analysis was conducted to uncover NAO's stakeholders, their importance to the institution, their power and influence as well as their interests. The Stakeholder Analysis is set out in Appendix 1.

Table 2: SWOT Analysis: NAO's Strengths, Weaknesses, Opportunities and Threats

KEY RESULT AREA (KRA)	STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
1. HIGH QUALITY AND IMPACTFUL AUDIT SERVICES	• Strong mandate and constitutional independence to conduct audits across the government. • Experienced audit staff with expertise in financial, compliance, performance, and IT audits. • Adoption of **ISSAIs** and structured audit methodologies. • Established quality assurance and review processes. • Credibility and recognition of audit reports by Parliament and oversight bodies.	• Limited capacity in advanced data analytics, trend analysis, and continuous auditing. • Repetitive audit findings due to weak implementation of recommendations by auditees. • Resource constraints affecting audit coverage and depth. • Delays in finalisation of audit reports due to workload and QA bottlenecks. • Inconsistent quality of audit documentation and evidence across audit teams. • Limited integration of audit tools and automated techniques.	• Existence of continuous auditing and data analytics tools for high-risk systems. • Capacity building through professional certifications (CISA, CFE, ACCA, CIMA). • Collaboration with AFROSAI-E, INTOSAI, and development partners. • Increasing availability of government digital systems that enable technology-driven audits. • Growing stakeholder demand for accountability, transparency, and value-for-money audits. • Growing use of IT and system audits in key government systems (e.g. IFMIS, HRMS, NRB).	• Persistent lack of commitment by auditees to implement audit recommendations. • Rapid technological changes outpacing auditors' skills and tools. • Cybersecurity risks and system complexities affecting audit reliability. • Budgetary constraints impacting audit coverage and staff development. • Possible resistance from auditees to enhanced scrutiny and system-based audits. • Dependence on manual or poorly integrated government systems.

KEY RESULT AREA (KRA)	STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
2. INNOVATION AND DIGITAL TRANSFORMATION	• Growing use of digital tools and information systems to improve efficiency. • Increased leadership recognition of the importance of innovation. • Improved data management and access to information for decision-making • Opportunities to automate routine processes and reduce manual errors	• Limited ICT infrastructure and system interoperability • Skills gaps in advanced digital, data analytics, and innovation management. • Resistance to change and low digital adoption among staff • Dependence on legacy systems and manual processes • Inadequate funding for digital transformation initiatives	Rapid advancements in emerging technologies (AI, data analytics, cloud computing) • Increased government and donor support for digital governance initiatives • Potential for e-services to enhance transparency, accountability, and service delivery. • Capacity-building partnerships with ICT institutions and private sector players • Growing public demand for efficient, digital-first services • Availability of ICT policies, strategies, and digital transformation frameworks	• Cybersecurity risks and data privacy breaches. • Rapid technology changes leading to system obsolescence. • Budget constraints and competing institutional priorities. • Digital divide affecting equitable access and adoption. • Legal and regulatory limitations affecting technology deployment

KEY RESULT AREA (KRA)	STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
3. INSTITUTIONAL GOVERNANCE AND PROFESSIONAL EXCELLENCE	• Established governance structures, policies, and procedures that guide decision-making and accountability. • Clearly defined leadership roles and institutional mandates. • Presence of professional standards, codes of conduct, and ethical guidelines. • Skilled and experienced personnel with sector-specific expertise. • Commitment to transparency, compliance, and integrity in operations. • Functional oversight mechanisms such as boards, committees, and internal controls	• Insufficient continuous professional development and succession planning • Delays in decision-making due to bureaucratic processes • Weak documentation and knowledge management systems • Resistance to change within the institution	• Reforms in public sector governance and institutional strengthening initiatives. • Capacity-building programs, leadership training, and professional certification opportunities. • Existence of digital governance systems and e-management tools. • Partnerships with professional bodies, development partners, and oversight institutions. • Increased emphasis on results-based management and performance accountability. • Growing public demand for transparency, professionalism, and good governance.	• Political interference or external influence. • Financial Resource constraints

KEY RESULT AREA (KRA)	STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
4. STAKEHOLDER MANAGEMENT	• Strong constitutional and legal mandate of the National Audit Office • Established institutional relationships with Parliament, particularly the Public Accounts Committee (PAC), as a key accountability partner. • Growing public visibility of the Auditor General's Reports, which serve as a natural entry point for stakeholder engagement. • Increasing recognition of the NAO's role by civil society organizations (CSOs), development partners, and the media. • Emerging internal capacity in public relations, communications, and citizen engagement.	• Absence of fully institutionalized and harmonized stakeholder engagement frameworks across NAO. • Limited systematic measurement of stakeholder confidence, satisfaction, and perception of NAO performance. • Reactive rather than proactive communication and media engagement approaches. • Capacity gaps in strategic communication, stakeholder mapping, and partnership management. • Resource constraints affecting consistent outreach, engagement, and follow-up activities.	• Growing demand for transparency, accountability, and citizen participation in public financial management. • Increasing interest by CSOs, media, and academia in using audit reports to support accountability efforts. • Availability of international good practices and peer learning platforms through INTOSAI and AFROSAI-E. • Potential for strengthened collaboration with Parliament, oversight institutions, and development partners. • Digital platforms and social media offering cost-effective channels for engagement and information dissemination.	• Delays or non-implementation of audit and PAC recommendations by the Executive undermines stakeholder confidence. • Political and institutional sensitivities that may affect open engagement with certain stakeholders. • Misinformation or misinterpretation of audit findings in the public domain. • High expectations from stakeholders without corresponding growth in institutional capacity and resources. • Changes in political leadership or institutional counterparts affecting continuity of engagement.

5.0 NAO's NEW STRATEGIC DIRECTION

5.1 KRA's, Objectives, Outcomes, Targets and Related Outputs

The development of this medium-term plan, aligned with MW2063 and MIP-1, is anchored on four (4) Key Result Areas (KRAs) derived from NAO's mandate. For each KRA, a strategic objective has been defined to articulate NAO's intentions and desired achievements. These objectives culminate in the identification of high-level outcomes—representing the tangible results NAO aims to realize by 2031 and sustain thereafter. The strategic outcomes reflect actual or intended changes in development conditions, supported by NAO's interventions.

This section highlights the KRAs and links them to their corresponding strategic objectives and outcomes. Each outcome is further broken down into outcome targets, serving as milestones to measure progress and determine whether intended results are being achieved. Related outputs are designed to contribute to the attainment of these outcome targets and, ultimately, the outcomes themselves. The outputs are distributed into annual targets across the five-year implementation period, 2026–2031.

The four (4) Strategic Outcomes aligned to each KRA are as follows:

i. Increased assurance in public financial management, compliance, value for money and effectiveness of systems;

ii. Improved ICT Infrastructure and Systems Integration;

iii. Enhanced Operational Efficiency;

iv. Enhanced stakeholder confidence in NAO's relevance and institutional effectiveness.

Table 3 below sets out the details of how KRAs are aligned to the strategic objectives, outcomes, outcome targets and related outputs.

Table 3: Key Result Areas, Objectives, Outcomes, Targets and related Outputs

KEY RESULT AREA 1		High Quality and Impactful Audit Services						
Strategic Objective		**To Increase Stakeholder Confidence in the Utilization of Public Resources**						
No.	**Strategic Outcome**	**Outcome Target**	**Related Output**	**Annual Output Targets**				
				2026/2027	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
1.0	**Increased assurance in public financial management, compliance, value for money and effectiveness of systems.**	1.1 Repetitive audit findings reduced from 100% to 50% achieved by 2031	1.1.1 Recurrence of audit findings reduced.	Establish a baseline of repetitive audit findings. Conduct a study to establish the cause of repetitive audit findings	25% decrease in repetitive audit findings Implementation of the study findings.	30% decrease in repetitive audit findings	40% decrease in repetitive audit findings	50% decrease in repetitive audit findings
		1.2 100% of Audit recommendations tracked and followed up by 2031.	1.2.1 Audit queries and irregularities reduced.	Develop an audit recommendation tracker.	50% recommendations tracked and followed up.	100% recommendations tracked and followed up.	100% recommendations tracked and followed up.	100% recommendations tracked and followed up.
				Interface meetings with 50 % auditees on the effective use of the tracker	Interface meetings with 60 % auditees on the effective use of the tracker	Interface meetings with 70 % auditees on the effective use of the tracker	Interface meetings with 90 % auditees on the effective use of the tracker	Interface meetings with 100 % auditees on the effective use of the tracker
				Train 100% of auditors on the effective use of the tracker	Train 100% of auditors on the effective use of the tracker	Train 100% of auditors on the effective use of the tracker	Train 100% of auditors on the effective use of the tracker	Train 100% of auditors on the effective use of the tracker
		1.3 100% of Auditors trained on effective report writing and actionable recommendations by 2031	1.3.1 Audit recommendations improved	50% of auditors trained in effective report writing and actionable recommendations	65% of auditors trained in effective report writing and actionable recommendations	75% of auditors trained in effective report writing and actionable recommendations	90% of Auditors trained in effective report writing and actionable recommendations	100% of Auditors trained in effective report writing and actionable recommendations
		1.4. Formal collaboration framework with the Central internal audit established by 2027	1.4.1. Collaboration Framework developed	Memorandum of Understanding Signed	Memorandum of understanding implemented	Memorandum of understanding implemented	Memorandum of understanding implemented	Memorandum of understanding implemented
		1.5 Auditor Generals' reports issued within the statutory timelines.	1.5.1 AG's reports issued.	3 Auditor General's reports produced	3 Auditor General's reports produced	3 Auditor General's reports produced	3 Auditor General's reports produced	3 Auditor General's reports produced
		1.6 Performance audit coverage increased from 3 to 88 by 2031.	1.6.1 Performance audit reports.	12 PA report issued	16 PA conducted	20 PA conducted	20 PA conducted	20 PA conducted

		1.7 7 PA audits followed up and reports issued by 2031	1.7.1 Follow-up reports		1 follow-up PA audit report issued.	2 follow-up PA audit reports issued.	2 follow-up PA audit reports issued.	2 follow-up PA audit reports issued.
		1.8 PA concepts integrated and diversified across other audit disciplines by 2031	1.8.1 FA, CA and IS auditors trained on basic PA principles and concepts	Conduct 1 PA orientation for FA, CA and IS auditors	Conduct 1 PA orientation for FA, CA and IS auditors	Conduct 1 PA orientation for FA, CA and IS auditors	Conduct 1 PA orientation for FA, CA and IS auditors	Conduct 1 PA orientation for FA, CA and IS auditors
			1.8.2 The application of PA concepts increased.		1 programmatic audit conducted	1 programmatic audit conducted	1 programmatic audit conducted	1 programmatic audit conducted
		1.9 Audits on emerging areas institutionalized by 2027	1.9.1 Auditors trained on CPA, SDG, PPP, Debt and Aid, environmental and extractive audits.	36 Auditors trained on CPA SDG, PPP, Debt and Aid, environmental and extractive audits.	87 Auditors trained on CPA, SDG, PPP, Debt and Aid, environmental and extractive audits.	68 Auditors trained on CPA, SDG, PPP, Debt and Aid, environmental and extractive audits.	78 Auditors trained on CPA, SDG, PPP, Debt and Aid, environmental and extractive audits.	65 Auditors trained on CPA, SDG, PPP, Debt and Aid, environmental and extractive audits.
			1.9.2 Audit reports on emerging issues issued.		1 Performance audit on SDGs conducted	2 (CA&PA) Audits on Extractive Industries conducted	3 (FA, CA&PA) Audits on Debt & Aid conducted	2 (PA&CA) Environmental Audits conducted
		1.10 60% of Audits undergo quality assurance review by 2031.	1.10.1 Quality audit reports.	20% of the audit reports reviewed	30% of the audit reports reviewed	40% of the audit reports reviewed	50% of the audit reports reviewed	60% of the audit reports reviewed
		1.11 Audit frameworks strengthened by 2031	1.11.1 Audit manuals reviewed	M-SEAT, QA, FAM, CAM, ISAM & PAM Audit Manuals updated and implemented	M-SEAT, QA, FAM, CAM, ISAM & PAM Audit Manuals updated and implemented	M-SEAT, QA, FAM, CAM, ISAM & PAM Audit Manuals updated and implemented	M-SEAT, QA, FAM, CAM, ISAM & PAM Audit Manuals updated and implemented	M-SEAT, QA, FAM, CAM, ISAM & PAM Audit Manuals updated and implemented
			1.11.2 Forensic Audit Manual Developed	Forensic Audit Manual developed and implemented	Forensic Audit Manual implemented	Forensic Audit Manual implemented	Forensic Audit Manual implemented	Forensic Audit Manual implemented
			1.11.3 Performance and IT Audit strategies developed	Performance and IT Audit strategies developed and implemented	Performance and IT Audit strategies implemented	Performance and IT Audit strategies implemented	Performance and IT Audit strategies implemented	Performance and IT Audit strategies implemented
		1.12 IT/IS audit coverage increased from 8 to 20 by 2031	1.12.1 General IT/IS and application controls improved	10 IT/IS systems audited	14 IT/IS systems audited	16 IT/IS systems audited	18 IT/IS systems audited	20 IT/IS systems audited

KEY RESULT AREA 2		Innovation and Digital Transformation						
Strategic Objective		**To establish Innovative Digital Tools and System Processed Data**						
No.	**Strategic Outcome**	**Outcome Target**	**Related Outputs**	**Annual Output Targets**				
				2026/2027	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
2.0 -	**Improved ICT Infrastructure and Systems Integration**	2.1 ICT Infrastructure upgraded and secured at 97% by 2031	2.1.1 Local Area Network (LAN) installed and upgraded	LAN installed and configured in the northern and eastern region offices	LAN upgraded at the headquarters	LAN maintained at the eastern region office	LAN maintained at the HQ and the regional offices	LAN maintained at the HQ and the regional offices
			2.1.2. Power backups installed	Power backup installed in the southern region	Power backup installed in the northern region	Power backup installed in the eastern region	Power backup upgraded	Power backup upgraded
			2.1.3 Data recovery sites and cybersecurity tools deployed.	Hardware (server) procured	Firewalls procured and installed	Data centre deployed	Cybersecurity tools installed	Data centre upgraded
			2.1.4 IT Innovation Lab established	Establish IT Innovation Lab at headquarters	Establish IT Innovation Lab in all regions	Maintain IT Innovation Lab in all regions	Maintain IT Innovation Lab in all regions	Maintain IT Innovation Lab in all regions
		2.2 Management Information Systems (MIS) and Computer Aided Audit Tools (CAATs) procured, integrated and shared data at 90% by 2031.	2.2.1 MIS and CAATs developed	a. Pension, Arrears and Gratuity System developed and deployed b. Records MIS deployed	CAATs, continuous audit tool and Forensics Systems procured and deployed.	Fleet MIS deployed	MIS updated	MIS updated
			2.2.2 M-SEAT functionalities upgraded to a full audit management tool by 2031	M-SEAT integrated with Audit recommendation tracker	M-SEAT new functionalities configured	M-SEAT upgraded	M-SEAT upgraded	M-SEAT upgraded
			2.2.3 Audit Command Language (ACL) Robotics and other management information systems integrated.	An interoperability architecture and data exchange framework adopted.	ACL Robotics integrated with NRB and MSEAT	ACL Robotics integrated with IFMIS, Pension System and other government system	ACL Robotics integrated with Maltis.	ACL Robotics integrated with IMIS.
				Continuous audit tool configured on IFMIS	Continuous audit tool configured on NRB	Continuous audit tool configured on MALTIS	Continuous audit tool configured on Human Capital Management (HCM)	Continuous audit tool configured on IMIS.

			2.2.4 Web portal and data repositories developed.	Integrated web portal deployed	Centralized data repository deployed	Audit recommendation tracking dashboard, integrated web portal and data repositories upgraded	Audit recommendation tracking dashboard, integrated web portal and data repositories maintained	Audit recommendation tracking dashboard, integrated web portal and data repositories maintained
		2.3 Enterprise of IT Governance and Support Services implemented by 2031	2.3.1 The ICT Governance Framework developed	ICT, Cybersecurity, AI policies and SOPs developed	ICT, Cybersecurity, AI policies and SOPs implemented	ICT, Cybersecurity and AI policies and SOPs reviewed	ICT, Cybersecurity, AI policies and SOPs implemented	ICT, Cybersecurity, AI policies and SOPs implemented
			2.3.2 System end-user support improved	Help desk and incident management tool developed	Help desk and incident management tool implemented	Help desk and incident management tool implemented	Help desk and incident management tool updated	Help desk and incident management tool implemented

KEY RESULT AREA 3		Institutional Governance and Professional Excellence						
Strategic Objective		**To Strengthen Professional Competence and Improve Organizational Performance**						
No.	**Strategic Outcome**	**Outcome Target**	**Related Output**	**Annual Output Targets**				
				2026/2027	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
3.0	**Enhanced Operational Efficiency**	3.1 Legal and policy frameworks reviewed and developed by 2031	3.1.1 Reviewed Public Audit Act (PAA).	Draft PA bill	PA Bill enacted and implemented	Desk instructions and regulations to operationalize the PAA drafted	Desk instructions and regulations gazetted and implemented.	Desk instructions and regulations implemented.
			3.1.2 [1] Policies, Strategies and Frameworks developed.	a) 3 Policies developed and implemented b) 1 Strategy and two frameworks developed and implemented c) 1 Regulation and guideline developed	a) 2 Policies developed and implemented b) 1 Strategy developed and implemented c) 1 Regulation and guideline developed	a) 2 policies developed and implemented b) 1 Framework developed and implemented		
		3.2 220 vacancies filled by 2031	3.2.1 Number of officers employed	70 positions filled	55 positions filled	50 positions filled	30 positions filled	15 positions filled
		3.3 Staff capacity improved by 2031	3.3.1. Comprehensive training plans produced	Training plan implemented	Training plan implemented	Training plan implemented	Training plan implemented	Training plan implemented
		3.4 Organizational work environment improved by 2031	3.4.1 Modern office complex constructed	Designs and BOQ of the New Office Complex produced.	1. Construction Contractor identified 2.Construction work commences	Construction work in progress.	Construction work in progress.	Office Complex completed.
			3.4.2 3 offices relocated	Request for additional office space.	HQs relocated	BT office relocated	Mzuzu office relocated	
		3.6 Fleet increased from 34 to 57 by 2031	3.6.1 Motor vehicles and Motorcycles procured	3 vehicles procured	5 vehicles procured and 4 motorcycles	4 vehicles procured	4 vehicles procured	3 vehicles

[1] Policies to be developed: (2026/2027) Asset Management, Training, Quality Assurance (2027/2028) Recruitment and rotation, Gender Sexual Harassment and HIV, (2028/2029) Risk management, and Infrastructure maintenance.
The Strategies to be developed: (2026/2027) Human Resource|(2027/2028) Resource mobilization
The Frameworks to be developed: (2026/2027) Performance Management, Acceptance & Disposal of gifts| (2028/2029) Risk Management.
The Regulations and Guidelines to be developed: (2026/2027) Audit Fees (2027/2028) Engagement of Private Audit Firms

		3.7 Planning, Monitoring and Evaluation of Programs Strengthened by 2031	3.7.1 Annual plans and performance report produced.	Performance Contracts agreements, Annual plans and performance report produced.	Annual plans and performance report produced.	Annual plans and performance report produced.	Annual plans and performance report produced.	Annual plans and performance report produced.
			3.7.2 ICBF Assessment Report Produced	ICBF Assessment Report Produced	ICBF Assessment Report Produced	ICBF Assessment Report Produced	ICBF Assessment Report Produced	ICBF Assessment Report Produced
			3.7.3 SAI PMF Report Produced and Implemented	SAI PMF Report Implemented	SAI PMF Report Implemented	SAI PMF Report Implemented	SAI PMF Report Implemented	SAI PMF Report Implemented

KEY RESULT AREA 4		Stakeholder Management						
Strategic Objective		**To Strengthen Stakeholder Engagement, Collaboration and Partnerships.**						
No.	**Strategic Outcome**	**Outcome Target**	**Related Output**	**Annual Output Target**				
				2026/2027	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
4.0.	**Enhanced stakeholder confidence in the NAO's relevance and institutional effectiveness**	4.1. Stakeholder confidence increased from ≤ 40 to ≥ 75% by 2031	4.1.1 Stakeholder satisfaction survey report.	Baseline stakeholder satisfaction survey conducted.	≥45 % confidence achieved	≥ 55% confidence achieved	≥65 % confidence achieved	≥75% of stakeholder Confidence achieved and sustained.
			4.1.2 Stakeholder Engagement and Participation Frameworks developed.	Communication Policy Reviewed	communication policy Implemented	Communication Policy Implemented	Communication Policy Implemented	Communication Policy Implemented
				Stakeholder Strategy Reviewed and updated	Stakeholder strategy implemented.	Stakeholder strategy implemented.	Stakeholder strategy implemented.	Stakeholder strategy implemented
				Citizen engagement Strategy Implemented	Citizens Engagement Strategy implemented	Citizens Engagement Strategy implemented	Citizens Engagement Strategy implemented	Citizens Engagement Strategy implemented
				Media Strategy Developed	Media Strategy Implemented	Media Strategy Implemented	Media Strategy Implemented	Media Strategy Implemented
			Formal collaboration frameworks with governance institutions signed	Collaboration Frameworks developed	Two Memorandum of understanding Signed	One Memorandum of understanding Signed	One Memorandum of understanding Signed	One Memorandum of understanding Signed
		4.2 NAO-PAC Engagement Framework developed, and operationalised by 2031.	NAO-PAC engagement framework developed.	NAO-PAC engagement framework implemented.	NAO-PAC engagement framework implemented.	NAO-PAC engagement framework implemented.	NAO-PAC engagement framework implemented.	NAO-PAC engagement framework implemented.

5.2 Results-Based Logical Framework

The 2026–2031 Strategic Plan emphasizes results over processes, highlighting the outcomes NAO seeks to achieve during the implementation period and sustain beyond 2031. These outcomes, referred to as strategic outcomes, are summarized in Table 4, which serves as a concise monitoring and evaluation framework. The table outlines higher-level outcome indicators, baselines, and targets to be achieved.

The accompanying Results-Based Logical Framework provides an overview of the Key Result Areas (KRAs) that NAO will prioritize. It specifies the expected outcomes for each KRA and identifies the high-level performance indicators that will be used to track progress throughout implementation. This framework will serve as the primary tool for monitoring and evaluating the achievement of results, using defined outcome indicators and their means of verification.

Table 4: Results-Based Logical Framework

KEY RESULT AREA 1	HIGH QUALITY AND IMPACTFUL AUDIT SERVICES					
Strategic Objective	**Increase Stakeholder Confidence in the Utilization of Public Resources**					
Expected Results/ Outcome	**Performance Indicators**			**Sources and means of verification**	**Risks**	**Mitigation measures**
	Objectively verifiable indicators	**Baseline 2026**	**Targets 2031**			
Increased assurance in public financial management, compliance, value for money and effectiveness of systems.	Percentage of audit recommendations tracked and followed up	0%	100%	Dashboard reports	a) Financial constraints b) Resistance to change c) Technological expertise d) Lack of IT equipment	a) Lobby for financial support b) Change management trainings c) Orientations d) Procurement of high-performance IT equipment
	Percentage of interface meetings with auditees on the effective use of the tracker	0	100%	Interface meeting reports	a) Financial constraints	a) Engage Development Partners
	Percentage of auditors trained on the effective use of the tracker	0	100%	Training reports	a) Financial constraints	a). Engage Development Partners
	Percentage of auditors trained on effective report writing and actionable recommendations		80%	Training repots	a) Financial constraints	a) Engage Development Partners
	Formal collaboration with DIA established	0	1	MoU document	a) Financial constraints	a) Engage Development Partners
	Number of Auditor General's Reports issued	2	3	Auditor General's Report	a) Lack of commitment b) Capacity gap c) Financial constraints	a) Mindset change and abide to work ethics b) Capacity building c) Lobby for financial resources

	Percentage reduction of repetitive audit findings	0	50	Trend analysis of audit findings	a) Lack of commitment by auditees to implement audit recommendations b) Capacity gap of auditors to analyse the trend of findings c) Poor monitoring and follow up d) Inadequate oversight by Governance structure from the Auditees	a) Escalate recurring findings to oversight bodies b) Provide focused Trainings in trend analysis, and root cause analysis c) Standardise classificationof audit findings d) Conduct regular post audit review sessions to discuss emerging trends and systematic issues Establish internal audit recommendations tracking system. Perform periodic follow up audits focusing on recurring findings and Interface with Audit committees
	An increased number of performance audits conducted	3	88	Performance audit reports	Inadequate staff Financial constraints Delay in issuing reports Capacity gap	Recruitment Lobby for financial resources Performance appraisal Training in 3 module and continuous professional development in PA
	Number of PA audits followed up	0	7	Follow up on PA reports	Inadequate staff. Financial constraints. Delay in issuing reports. Capacity gap.	Recruitment Lobby for financial resources Performance appraisal Training in 3 module and continuous professional development in PA
	Number of PA orientations conducted Number of programmatic audits conducted	0 0	5 4	a) Training activity reports b) Programmatic audit reports	a) Financial resources Lack of management buy in Capacity gap in conducting programmatic audits	Lobby for finance resources Lobby with management the importance and benefits of the initiative Management involvement Training and Technical updates

	Percentage of audits quality assured	5%	60%	QA reports	Financial Resources insufficient Capacity and skills gap Inadequate personnel Delay in issuance of audit reports Resistance from audit teams Failure to align QA with ISAIs and evolving standards	Lobby for financial resources Training in QA and technical updates Establish Dedicated QA function Recruitment Implement Audit calendar Engage audit teams early and provide constructive feedback Regular update of QA framework to reflect current ISSAIs and best practices
	Number of Audit Frameworks strengthened Number of Audit Frameworks developed Number of Strategies developed	6 6 0	6 7 2	Manuals Manuals Strategies	a) Financial resources b) Lack of capacity	Lobby for finances Training
	Increased number of IT/IS audits	8	20	IT/IS audit reports	Inadequate staff Financial constraints Delay in issuing reports Capacity gap	Recruitment Lobby for financial resources Performance appraisal Training in 3 module and continuous professional development in PA

KEY RESULT AREA 2	Innovation and Digital Transformation					
Strategic Objective	To establish Innovative Digital Tools and System-Processed data					
Expected Results/ Outcome	Performance Indicators			Sources and means of verification	Risks	Mitigation measures
	Objectively verifiable indicators	Baseline 2026	Targets 2031			
Improved ICT Infrastructure and Systems Integration	Percentage of available secure ICT infrastructure	30%	100%	a) Physical presence of ICT infrastructure b) Security/Penetration testing	a) Financial constraints b) Resistance to change c)Delays in funding d) Delays in payment processing e) Limited human capacity	a) Lobbying for financial resources from partners
	Number of systems procured and integrated	2	5	a) Number of systems in place	a) Financial constraints b) Resistance to change	a) Lobbying for financial resources from partners b) Change management
	Number of Enterprises of IT Governance frameworks developed	0	6	Approved policies, strategies, SOPs and Help Desk platform	a) Financial constraints b) Resistance to change.	a) Lobbying for financial resources from development partners b) Change management

KEY RESULT AREA 3	Institutional Capacity and Professional Excellence					
Strategic Objective	**To Strengthen Professional Competence and Improve Organizational Performance**					
Expected Results/ Outcome	**Performance Indicators**			**Sources and means of verification**	**Risks**	**Mitigation measures**
	Objectively verifiable indicators	**Baseline 2026**	**Targets 2031**			
Enhanced Operational Efficiency	Number of legal and policy frameworks reviewed and developed	4	12	a) Revised PAA b) 6 policies, 2 Strategies, 3 frameworks developed c) 1 plan developed	a) Financial resource availability b) Time constraint c) Bureaucratic delay in approvals d) Resistance to change	a) Engaging with development partners b) Adherence to timelines c) Change management trainings
	Number of vacancies filled	205	455	Updated Staff Return	a) Financial constraints b) Bureaucratic delay in approvals	a) Lobbying with the Treasury Department
	Number of officers trained (capacity development)	157	455	a) Training reports	a) Financial constraints	a) Engaging with development partners b) Engaging with DHRMD for scholarships
	Organizational work environment improved	23%	100%	Completed Office Complex	a) Financial resource availability b) Bureaucratic delay in approvals	a) Engaging with development partners b) Lobbying with the Treasury Department
	Percentage increase in NAO fleet	34	51	a) Motor vehicle return b) Updated electronic asset register	a) Financial resource availability	a) Engaging with development partners b) Lobbying with the Treasury Department
	Number of planning, monitoring and evaluation reports produced	4	20	a) Reports		

KEY RESULT AREA 4	Stakeholder Management					
Strategic Objective	**To Strengthen Stakeholder Engagement, Collaboration and Partnerships.**					
Expected Results/ Outcome	**Performance Indicators**			**Sources and means of verification**	**Risks**	**Mitigation measures**
	Objectively verifiable indicators	**Baseline 2026**	**Targets 2031**			
Enhanced stakeholder confidence in the NAO's relevance and institutional effectiveness	Percentage increase in stakeholder's confidence in NAO	≤40%	≥75%	• Stakeholder satisfaction survey reports • Survey tools and datasets • Annual M&E reports	• Limited stakeholder awareness of NAO mandate • Weak engagement culture • Resource constraints	• Implement structured stakeholder engagement frameworks • Regular communication and outreach • Lobby for financial and technical support
	Number of stakeholder engagement frameworks reviewed Number of stakeholder engagement frameworks developed and implemented	0 4	4 5	a) Approved policies and strategies	• Resistance to change • Delays in approvals • Capacity gaps	• Leadership buy-in • Change management and sensitization of staff • Clear implementation timelines
	Number of formal collaboration frameworks (MoUs) signed and operationalised	1	5	• Signed MoUs • Reports	• Institutional bureaucracy • Competing mandates	• Early engagement with partners • Clear definition of roles and expectations
	NAO-PAC Engagement Framework developed, approved, and operationalized	0	1	• Approved NAO–PAC framework • PAC meeting records • Joint resolutions and follow-up reports	• Political dynamics • Changes in PAC membership • Delayed implementation of recommendations	• Continuous PAC orientation • Institutionalisation of engagement mechanisms • Regular technical support and communication

6.0 CRITICAL SUCCESS FACTORS

In determining the strategic outcomes and outcome targets, outputs and annual output targets to be achieved, NAO is aware that there are certain critical elements that must be made available for the outcomes to be successfully attained and sustained. Critical Success Factors (CSFs), basically, are important assumptions that have to be considered, put in place and observed in order to successfully realize the intended results from implementing the Strategic Plan.

CSFs may change overtime, hence the need for NAO to regularly observe them and make necessary adjustments to the set targets in relation to the CSFs depending on the circumstances. The following are some CSFs that will be put in place for NAO to achieve the targets reflected in Table 3 above;

6.1 Strategic Leadership

Leadership is the driving force for the accomplishment of any organization's goals and objectives. It is therefore imperative and assumed that NAO leadership will continue to be proactive, visionary, inspiring and accommodative of other people's views and be able to delegate responsibilities.

6.2 Human Resource and Institutional Capacities

Human resource is the most critical resource for any organization as it relates to the implementation of all activities through people. It is, therefore, assumed that NAO shall ensure that adequate and requisite professional human resource is recruited and deployed. Where there are some performance gaps, staff will be trained to acquire core competencies for providing efficient and effective quality services. It is also assumed that the human resource recruited is deployed in the right functional areas and relevant positions and that adequate infrastructure is built to enhance service delivery.

6.3 Financial Resources

Almost all the proposed programmes reflected in this Plan will require financial resources for implementation. It is, therefore, assumed that NAO will be able to provide adequate financial resources to all the Departments and other Units to match with the requirements of the planned targets and the sustainability of its operations in general.

6.4 Supportive and Collaborative Stakeholders

It is assumed that NAO will receive adequate support from its key stakeholders in the implementation of its programmes which include government institutions, development partners, Non-Governmental Organizations and the public who patronize its services.

6.5 Monitoring and Evaluation

It is assumed that NAO will develop and implement an efficient and effective monitoring and evaluation system that will be able to produce periodic reports on how the institution is fairing in terms of strategy implementation so that it is able to institute corrective measures where deviations to planned activities appear.

6.6 Communication

It is assumed that the Management will share the strategic plan with all members of staff and put in place a Communication Strategy to keep members of staff and stakeholders abreast of the strategy implementation process.

7.0 IMPLEMENTATION, MONITORING AND EVALUATION

7.1 Strategic Plan Implementation Arrangements

The implementation of this Strategic Plan will largely be financed by NAO and it is also expected that some programmes will be financed by development partners. It is recognized that resources may not match all our needs and as such prioritization of key interventions will be defined by Management.

For successful implementation of this Strategic Plan, the following institutional arrangements will be instituted for efficient and effective tracking and evaluation on implementation progress. It is proposed that NAO should put in place the following:

- Setup with clear Terms of Reference (ToRs), a Strategic Plan Implementation Committee (SPIC) to be chaired by the Deputy Director Administration who will be reporting to the Auditor General;
- The Strategic Plan Implementation Committee appoints a senior officer to act as its secretariat with clearly stipulated TORs and to report on progress made.

In order to facilitate implementation of the Strategic Plan, a number of activities will be undertaken to raise NAO's visibility. The activities will include the following:

- A launch of the Strategic Plan involving eminent officials from our key stakeholders;
- Popularizing the Plan through banners, diaries, brochures, calendars, website, Facebook, twitter, WhatsApp and other social media platforms;

7.2 Monitoring and Evaluation

Monitoring and Evaluation (M&E) is very important in order to track performance of the strategic plan during the period of its implementation. NAO will therefore use M&E as a mechanism for assessing the achievement of the strategic outcomes and targets of this plan. M&E is an ongoing process that provides regular feedback and early indications of whether interventions are making progress or not towards their intended objectives. The process will track actual performance against the planned strategic outcomes and targets and this will entail collecting reports on implementation, and analyzing the reports against the planned outputs that will achieve the outcome targets.

The reporting system will require each implementing unit within NAO to monitor its activities as outlined in its implementation plan, annual work plan, and budget. Units will prepare monthly performance reports, which will be submitted to the Strategic Plan Implementation Committee (SPIC). The SPIC will review and discuss consolidated performance reports on a quarterly basis. Following this, a comprehensive strategic performance report—referred to as the Annual Report—will be presented to the Auditor General.

Performance evaluation is very important as it entails comparing actual against expected results and the resultant impact. In a changing environment, some of the key assumptions in the Plan may dramatically change and affect implementation of the set outcome targets and the outputs that will achieve them. It is, therefore, envisaged that in the course of evaluation, NAO will determine the effect of such changes and take appropriate corrective action.

8.0 REVIEW OF THE STRATEGIC PLAN

The Strategic Plan will be reviewed in three distinct phases.

Annual Review: At the close of each financial year, the Plan will be assessed to determine the extent to which annual output targets have been achieved. These findings will inform the Annual Work Plans and guide the budget development process by aligning cost estimates with the upcoming fiscal year. Outputs not addressed in the preceding year may be incorporated into the subsequent year's budget.

Mid-Term Review: In the fiscal year 2028/2029, a comprehensive mid-term evaluation will be undertaken to integrate new developments and address emerging issues requiring immediate attention.

Final Review: A full review of the Strategic Plan will be conducted in 2031, marking the end of the implementation period and the expiration of the Plan.

8.1 Continuous Learning and Adaptation

The review process itself will be a learning exercise, with each phase contributing to a culture of continuous improvement and adaptation. By regularly assessing progress, adjusting to new information, and ensuring that resources are allocated efficiently, NAO will be able to refine its strategic priorities, enhance operational effectiveness, and ensure long-term sustainability. This review mechanism fosters transparency, accountability, and responsiveness, ensuring that the strategic plan remains a living document that supports NAO's evolving needs and aspirations.

In conclusion, the structured review process outlined in this section will ensure that the Strategic Plan remains relevant, dynamic, and impactful. Through regular assessments, strategic adjustments, and a focus on continuous learning, NAO will maintain its commitment to achieving its mission and fulfilling its vision.

APPENDICES

Appendix 1: Stakeholder Analysis

Stakeholder Category	Name of Stakeholder	Power	Interest	What is important to the Stakeholder	How could stakeholders contribute to NAO	How could the Stakeholder frustrate the interests of NAO	Strategy for engaging the stakeholders
Government	Office of the President	High	High	Policy coherence and integrative implementation	Provides overall policy coordination.	Weak coordination may affect the uptake of audit recommendations	Regular high-level briefings and alignment meetings
Government	Ministry of Finance / EP&D	High	High	Proper stewardship of public funds	Budget and its implementation support	Providing inadequate funding to the NAO	Formal engagement through budget cycles and technical meetings
Government	Ministry of Information	High	High	Provide policy direction and strategies on digitalization	Proper development and implementation of digital and technological interventions	Weak communication strategies	Continuous coordination on communication and ICT strategies
Government	Accountant General	High	High	Financial accountability and reporting	Provision of financial information and reporting on the flow of funds within the public sector	Delays or incomplete financial data	Structured data requests and regular technical engagements
Government	Ministry of Justice	High	High	Legislative and legal reforms	Provide policy direction, legal advice and services to government ministries, departments and the general public	Delays in legal reforms	Early legal consultations and follow-up mechanisms
Government	Public Sector Reforms Management Unit	Medium	Medium	Management and implementation of government reforms	Support implementation of reforms	Low prioritization of audit recommendations	Alignment of audits with reform agendas
Government	Civil Service Commission	Medium	Medium	Public Service recruitment and management	Assist in the proper management of recruiting public servants- interested in fair HR management, compliance with HR roles and practices and integrity within the public service	Resistance to HR reforms	Targeted engagement on HR governance issues

Government	Environmental Affairs Department	Low	Low	Environmental management	General supervision and coordination of all matters relating to environment, natural resources and climate change management	Low responsiveness	Engage when audits touch environmental issues
Government	Malawi School of Government	Medium	Medium	Skills development and training	Identifying skills gaps and providing training to strengthen public sector performance	Limited uptake of audit lessons	Partnerships for training and curriculum integration
Agency	Anti-Corruption Bureau	High	High	Credible evidence for prosecutions		Weak coordination	Formal referral and information-sharing protocols
Agency	Director of Public Prosecution	High	Medium	Successful prosecution of cases	Prosecute cases arising from audit findings	Delays in case handling	Early engagement on evidentiary requirements
Agency	Judiciary	High	Medium	Fair adjudication of cases	Interpretation and enforcement of audit-related cases	Judicial delays	Respectful engagement through legal channels
Agency	Financial Intelligence Authority	High	High	Detection of financial crimes	Use audit findings to trace illicit financial flows	Weak information sharing	Formal collaboration frameworks
Agency	National Planning Commission	High	High	Alignment with Malawi 2063 and SDGs	Leads long-term national development planning and monitors alignment of policies and budgets with Malawi 2063 and SDGs	Lack of monitoring and evaluation of the Malawi 2026 and SDGs	Joint planning and policy review engagements
Agency	Reserve Bank of Malawi	High	High	Serve as banker to the government, manage public debt, oversee monetary policy and regulate financial institutions	Credible audits of government accounts, debt and financial transactions	Limited data sharing	Technical-level engagement and MOUs
Parliament	Public Accounts Committee	High	High	Timely and credible audit reports	Oversight and enforcement of audit recommendations	Politicization of audit findings	Regular briefings and committee support

Parliament	Parliament	High	High	Oversight of public finances and legislation	Use audit reports for accountability	Delays in legislative action	Structured parliamentary engagement
Professional Body	Institute of Chartered Accountants in Malawi	High	High	Ethical and professional standards	Provision of continuous professional development and oversight over the accounting and auditing profession	Weak enforcement of ethics	Continuous professional collaboration
Professional Body	Malawi Accountancy Board	High	High	Regulatory compliance and standards	Ensuring that officers are duly registered with the Board Ensuring that financial reporting and audits meet international standards and ethical requirements	Restrictive regulations	Regular compliance and consultative meetings
Commission	Malawi Human Rights Commission	Medium	Medium	Protection of workers' rights	To Make sure that the rights of officers are protected	Adverse findings on labor issues	Engagement on rights-based audit approaches
Development Partners	Development Partners (Donors)	High	High	Aid effectiveness, accountability, and results	Provide financial and technical assistance to support reforms and capacity development	Conditional funding, withdrawal of support, or misalignment of priorities	Regular donor coordination meetings, transparent reporting, and alignment with reform frameworks
Media	Media	Medium	Medium	Access to information	Dissemination of audit findings	Misrepresentation of findings	Proactive media engagement
Academia	Public Universities	Medium	Medium	Training and research	Use audit findings for teaching	Low engagement	Academic partnerships
Civil Society	Civil Society Organizations	Medium	Medium	Transparency and accountability	Advocacy and social accountability	Misuse of audit information	Structured CSO engagement

Appendix 2 : Summary of Resource requirements for implementing the Strategic Plan

NO	KEY RESULT AREA	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	ESTIMATED COST
1	High-quality and Impactful Audit	1,824,184,000.00	1,659,224,000.00	1,692,680,560.00	1,917,657,000.00	9,011,402,560.00	6,317,015,960.00
2	Innovation and Digital Transformation	1,532,794,000.00	540,185,700.00	526,188,620.00	298,527,464.00	3,164,726,800.00	3,164,726,800.00
3	Institutional Governance and Professional Excellence	6,600,537,611.80	9,402,219,380.00	9,555,793,020.00	9,274,090,316.00	44,352,187,096.80	44,352,187,096.80
4	Stakeholder Management	1,387,872,036.00	1,742,796,836.00	1,676,513,076.00	1,770,996,278.00	8,419,417,340.00	8,419,417,340.00
Grand Total		11,345,387,647.80	13,344,425,916.00	13,451,175,276.00	13,261,271,058.00	13,545,473,899.00	64,947,733,796.80

Appendix 3 : Stakeholders consulted

NO	NAME	ORGANIZATION	LOCATION
1.	Chinsinsi Kambale	MANEB	MANEB, Zomba
2.	Lawrence Msika	MANEB	MANEB Zomba
3	Chris Banda	Road Traffic	Blantyre
4	Gilbert Nyong'onya	UNIMA	Zomba
5	Rodrick Mlagha	MRA	Blantyre
6	Chisomo Kasowanjete	MAB	Blantyre
7	Joshua Valeta	MAB	Blantyre
8	Malango Maganga	CSO Network	Blantyre
9	Miriam Mhango	MRA	Blantyre
10	Steven Chirambo	MUBAS	Blantyre
11	Patricia Misyenje	WOLREC	Blantyre
12	Montfort Misunje	Judiciary	Blantyre
13	George Nsandu	Register General	Blantyre
14	Chimwemwe Nyemba	MRA	Blantyre
15	N.R Lungu	MRA	Blantyre
16	Dorothy Mataya	MRA	Blantyre
17	Fumu Moyo	Foundation for Children's Rights	Mzuzu
18	Robert Luhanga	Youth & Society	Mzuzu
19	Dickson Mwangomba	MCC	Mzuzu
20	Edward Kantuseya	Mzuzu Civil Society Network	Mzuzu
21	Moses Mkandawire	Nyika Institute	Mzuzu
22	Sopani Luhanga	Mzuzu University	Mzuzu
23	Geoffrey Kachali	Nyika Institute	Mzuzu
24	John CK Makina	Ministry of Energy	Lilongwe
25	Audel Bande	LLDC	Lilongwe
26	Lynnwood Madona	Irish Embassy	Lilongwe
27	Penjani Kayira	DCS	Lilongwe
28	Ettone Chikaoneka Banda	MHRC	Lilongwe
29	Thompson Longwe	NLGFC	Lilongwe
30	Vincent Waliya	ODPOD	Lilongwe
31	Albert Lulaka	CSAT	Lilongwe
32	Dennis Malota	FIA	Lilongwe
33	Ganizani Andrew	LUANAR	Lilongwe
34	Chisomo Tsonga	UNICEF	Lilongwe
35	Moses Mtambo	PPDA	Lilongwe
36	Erwin Ramirez	GIZ	Lilongwe
37	Hertherwick Dumakunde	MPS	Lilongwe
38	Driana Lwanda	AICC	Lilongwe
39	Benjamin Kayala	MGFC	Lilongwe

40	Anthony Mandalasi	MNRE&M	Lilongwe
41	Lughano Mwalughali	OMBUDSMAN	Lilongwe
42	Ireen Kabwilo	PPDA	Lilongwe
43	Yamikani Chimbalu	MoJ	Lilongwe

Appendix 4 : Strategic planning task team

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7	Shareef Kawo	Deputy Director of ICT	NAO	shareef.kawo@nao.gov.mw
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