Republic of Malawi

NATIONAL AUDIT OFFICE OF MALAWI

2015-2019 STRATEGIC PLAN

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ACRONYMS

AAG	Assistant Auditor General
AFROSAI-E	African Organization of English Speaking Supreme Audit Institutions
AG	Auditor General
AIDS	Acquired Immuno Deficiency Syndrome
CAATs	Computer Assisted Audit Techniques
CHRMO	Chief Human Resources Management Officer
CSA/P	Chief Systems Analyst Programmer
DAG	Deputy Auditor General
DHRMD	Department of Human Resources Management and Development
DP	Development Partner
ECB	Employee Compensation and Benefit Scheme
FROIP	Financial Reporting and Oversight Improvement Project
HIV	Human Immunodeficiency Virus
HR	Human Resource
HRM	Human Resource Management
ICAM	Institute of Chartered Accountants in Malawi
ICT	Information and Communication Technology
IEC	Information, Education and Communication
IFMIS	Integrated Financial Management Information System
INTOSAI	International Organization of Supreme Audit Institutions
IPC	Internal Procurement Committee
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
LA	Local Authority
M & E	Monitoring and Evaluation

MIS	Management Information Systems**.**
MDA	Ministries, Departments and Agencies
MOU	Memorandum of Understanding
MPRS	Malawi Poverty Reduction Strategy
NAO	National Audit Office
NEPAD	New Partnership for Africa's Development
OPA	Organizational Performance Agreement
OPC	Office of President and Cabinet
ORT	Other Recurrent Transactions
PAA	Public Audit Act
PAC	Public Accounts Committee
PAM	Performance Audit Manual
PBB	Programme Based Budget
PFMA	Public Finance Management Act
PRO	Public Relations Officer
QA	Quality Assurance
RAM	Regularity Audit manual
SAI	Supreme Audit Institutions
TNA	Training Needs Assessment
TORs	Terms of Reference
UN	United Nations
US	Under Secretary

PREFACE

Strategic planning in the public sector seeks to improve efficiency and effectiveness in the delivery of services to the general public and other stakeholders. Clear and relevant plans, properly implemented, are therefore, key to the attainment of an institution's core objectives. Public service is about achieving specific tangible outcomes that go towards attaining the national aspiration. Our citizens expect from us visible and positive outcomes that go towards improving their lives, and therefore we should not confuse activity with accomplishment.

Before developing the strategic plan, which is for a period of five (5) years (2015-2019), the National Audit Office (NAO) made a self-analysis and observed that its statutory requirement of producing quality and timely audit reports was not being met. Delays were the order of the day. In some instances, the Public Accounts Committee was meeting to discuss audit issues which were over five years old. If the Auditor General's reports are not produced on time, in my view, accountability, transparency and good governance as advocated by UN Resolutions may never be achieved as expected. This strategic plan therefore aims at addressing such short comings.

At the heart of this strategic plan is the strengthening of NAO's independence which is the requirement of Lima Declaration on SAI independence (ISSAI-1). This is in-line with the United Nations Resolution A/66/209 of 2011 and Resolution A/69/228 of 2014 which require the independence of Supreme Audit Institutions in the discharge of their legal mandate clearly stipulated in the laws of the respective countries.

Within the period of five (5) years the NAO intends to embark on enhancing its independent status, increasing stakeholder confidence in government financial management systems and ensuring quality and timely audit services. This will be necessary in order to manage the increasing government portfolio and budget. Further, modern financial transactions are becoming more and more intricate, requiring increased knowledge. Added to this is the sad fact that perpetrators of financial mischief are becoming increasingly imaginative and sophisticated. This calls for maximum efficiency and effectiveness in the Auditor General's and National Audit Office's discharge of their mandate of auditing and reporting on the public accounts of the Republic of Malawi in accordance with Section 184 of the Constitution and the Public Audit Act, 2003.

Furthermore, the concept of auditing, to which we are accustomed to will have to change. The traditional view of an auditor is a person who verifies whether money has been used for an improper purpose or not. Ordinarily, as long as money was not stolen or misappropriated, the auditor was happy. This will no longer be the case. The public auditor will hereafter be interested to know whether public funds were used efficiently and have achieved the public objective for which they were intended and with the environment in focus considering the global green resolutions so far passed.

This strategic plan comes at a time when the Government of Malawi is undertaking Public Service Reforms including public financial management reforms aimed at ensuring effective service delivery to the citizenry. It is therefore imperative that NAO adds the required value and contribute the relevant benefits to the citizenry if it has to stay relevant.

For these and many other reasons, the National Audit Office needs to be strengthened in every significant and substantial way. It is therefore my hope that the National Audit Office will receive full support of the stakeholders when this strategic plan is being implemented.

S/gned

GEORGE C. MKONDIWA

CHIEF SECRETARY TO THE GOVERNMENT

FOREWORD

There is increasing awareness among the public about government service delivery. The issue of a responsive and efficient public sector is also becoming more and more relevant. The Government of Malawi has initiated many reforms in the public sector to bring about improved delivery of services to the public. To meet such demand, policy makers need timely and reliable information about the performance of various government ministries, departments and institutions. The National Audit Office (NAO), as a Supreme Audit Institution of the country, plays a critical role in this regard.

Public sector auditing is a vital factor in making a difference to the lives of citizens. The auditing of government and public sector entities by National Audit Office has a positive impact on trust in society because it focuses the minds of the custodians of public resources on how well they use those resources. Such awareness supports desirable values and underpins accountability mechanisms, which culminates to improved decisions. In this regard, my office promotes accountability, transparency, integrity and value for money in the management of public resources to all stakeholders. An independent, effective and credible National Audit Office is therefore an essential component in a democratic system where accountability, transparency and integrity are indispensable parts of a stable democracy.

In line with the above mentioned factors NAO aims at reshaping and rebranding its image and architecture through this strategic plan to guide the office in the implementation of measures that will enhance good governance in public administration. The plan covers a period of five years from 2015-2019, and places emphasis on the Enhanced Autonomous Independent Status of NAO, Increased stakeholders' confidence in government financial management systems, Enhanced Value for Money, environmental sustainability and integrity of IT systems in the MDAs when implementing their planned projects and programmes, Improved organizational, management and administrative processes, Improved Human Resources Management and development Services and Improved Information, Communications (Internal and External) and Technology services.

By addressing issues of independence of NAO, Malawi will be in line with United Nations Resolution A/69/228 of 2014 (building up on A/66/209 of 2011) on promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions. In addition, this plan will *inter alia* aid in the increased audit coverage, timely and quality audits and a wider collaboration with all stakeholders such as Parliament, Public Accounts Committee, the media, Law enforcement agencies, Ministries, Departments and Agencies (MDAs) and Development Partners. This will translate to NAO’s audit reports having greater impact on public sector accountability and governance, which in turn will help in achieving the ultimate purpose of improving the lives of citizens.

Implementation of a strategic plan in particular, a plan that focuses on greater reforms, calls for adequate financial and other resources. NAO will therefore gladly appreciate any support from stakeholders during the implementation of the plan.

S/gned

S.D.L KAMPHASA

AUDITOR GENERAL

EXECUTIVE SUMMARY

NAO is mandated to undertake a programme of audits and examine transactions, books and accounts and other public records of every ministry, statutory office, agency and public funds received by non-profit making organizations including relevant international organizations. The Malawi Constitution mandates the Auditor General to audit and report on the public accounts of the Republic of Malawi at least once a year to Parliament through the Minister responsible for Finance.

The main function of NAO is to audit and report on public accounts of Malawi Government revenue collection and expenditure as appropriated by the Parliament in order to bring about transparency and accountability in the management of public services. NAO also has a responsibility to play an active role as a partner in the national and international public sector auditing profession by using its knowledge and insight to advocate public sector reforms that promote transparency and accountability in the management of public resources.

Strategic planning is imperative for NAO to achieve its mandate and function as outlined above. In this regard, NAO formulated and implemented a five year strategic plan for the period ending December, 2013. Although there were some achievements of the goals and objectives in the previous strategic plan, NAO could not achieve what was planned in some of the areas. The lessons learnt from the implementation of the previous strategic plan has provided an impetus to develop this strategic plan covering the period between 2014 and 2019.The implementation of this strategic plan builds up on the achievements of the previous strategic plan.

In the development of this strategic plan, we consulted and engaged internal and external stakeholders. NAO also conducted situation analysis including SWOT and Stakeholder analysis. From the analysis critical issues were identified which focused on the independence of NAO, improvements of audit service delivery, application of ICT, audit tools and auditing standards, communication, staff integrity, change management and human resource management .

Based on the critical issues above NAO crafted a vision, mission, core values and six strategic outcomes.

Vision

To be an independent Supreme Audit Institution that promotes good governance.

Mission

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

Core Values

These include: Professional competence, behaviour and due care; Integrity; Objectivity; Independence; Confidentiality; Transparency and accountability; Inclusiveness; Creativity and Innovation and Public interest oriented

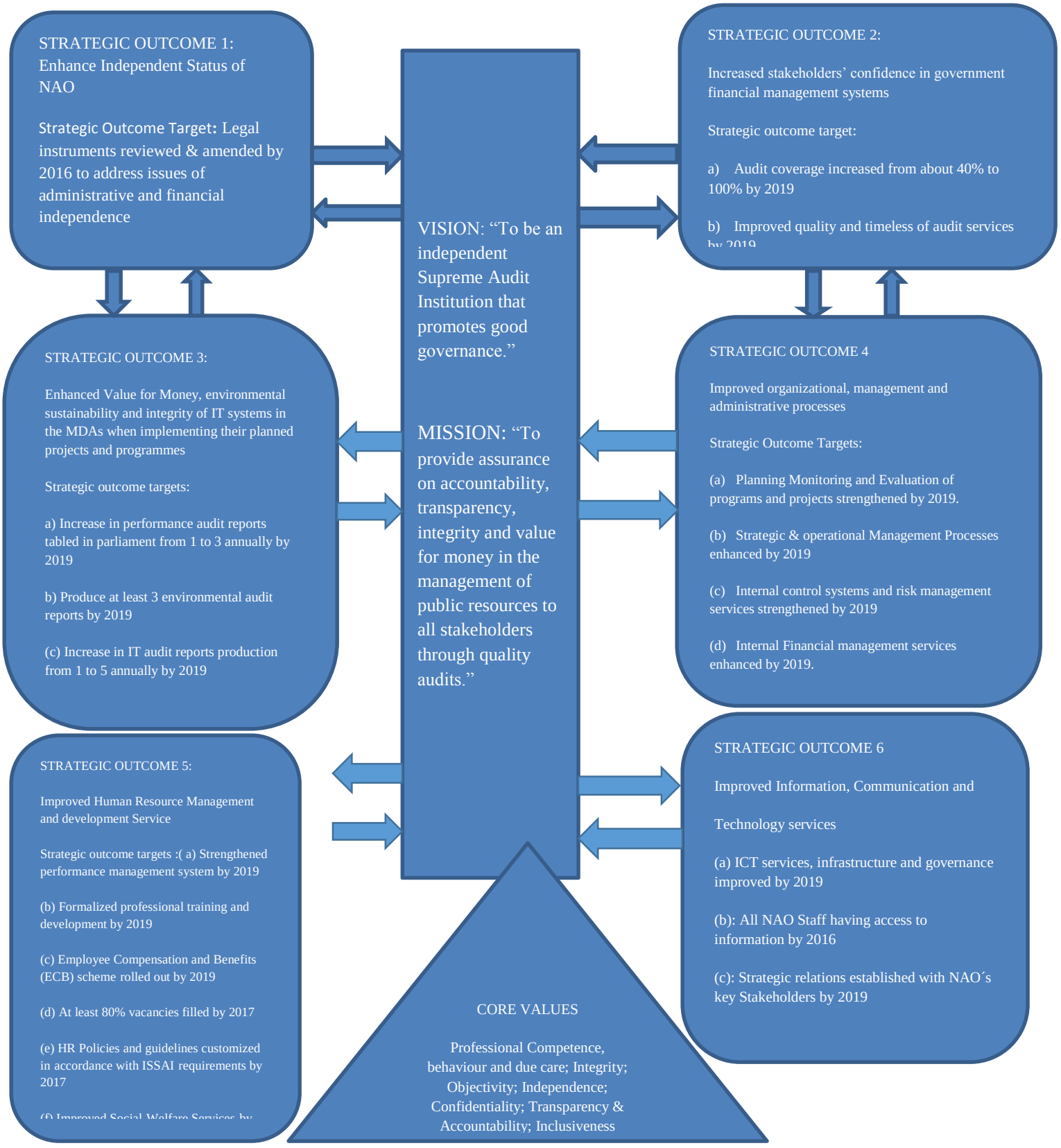
Critical Success Factors

These include: strategic leadership and administrative independence, Human and financial resources, Staff involvement, Support from external stakeholders, Good infrastructure and Real time access to government integrated financial management information systems (IFMIS)

Strategic Outcomes

These include:

- Enhanced Independent Status of National Audit Office
- Increased stakeholders' confidence in government financial management systems.
- Enhanced Value for Money, environmental sustainability and integrity of IT systems in the MDAs when implementing their planned projects and programmes
- Improved organizational, management and administrative processes
- Improved Human Resource Management and development Services
- Improved Information, Communication and Technology services


STRATEGIC OUTCOME 1:
Enhance Independent Status of NAO
Strategic Outcome Target: Legal instruments reviewed & amended by 2016 to address issues of administrative and financial independence
STRATEGIC OUTCOME 2:
Increased stakeholders' confidence in government financial management systems
Strategic outcome target:
a) Audit coverage increased from about 40% to 100% by 2019
b) Improved quality and timeless of audit services
VISION: "To be an independent Supreme Audit Institution that promotes good governance."
MISSION: "To provide assurance on accountability, transparency, integrity and value for money in the management of public resources to all stakeholders through quality audits."
STRATEGIC OUTCOME 3:
Enhanced Value for Money, environmental sustainability and integrity of IT systems in the MDAs when implementing their planned projects and programmes
Strategic outcome targets:
a) Increase in performance audit reports tabled in parliament from 1 to 3 annually by 2019
b) Produce at least 3 environmental audit reports by 2019
(c) Increase in IT audit reports production from 1 to 5 annually by 2019
STRATEGIC OUTCOME 4
Improved organizational, management and administrative processes
Strategic Outcome Targets:
(a) Planning Monitoring and Evaluation of programs and projects strengthened by 2019.
(b) Strategic & operational Management Processes enhanced by 2019
(c) Internal control systems and risk management services strengthened by 2019
(d) Internal Financial management services enhanced by 2019.
STRATEGIC OUTCOME 5:
Improved Human Resource Management and development Service
Strategic outcome targets :(a) Strengthened performance management system by 2019
(b) Formalized professional training and development by 2019
(c) Employee Compensation and Benefits (ECB) scheme rolled out by 2019
(d) At least 80% vacancies filled by 2017
(e) HR Policies and guidelines customized in accordance with ISSAI requirements by 2017
STRATEGIC OUTCOME 6
Improved Information, Communication and
Technology services
(a) ICT services, infrastructure and governance improved by 2019
(b): All NAO Staff having access to information by 2016
(c): Strategic relations established with NAO´s key Stakeholders by 2019
CORE VALUES
Professional Competence, behaviour and due care; Integrity; Objectivity; Independence; Confidentiality; Transparency & Accountability; Inclusiveness

INTRODUCTION

National Audit Office (NAO) witnessed the passing of the Public Audit Act, 2003, which among other things, gives it independence in its operations and some additional roles and responsibilities. Prior to the Act, the operations of the NAO were governed by the Finance and Audit Act which placed it under the same umbrella with the Treasury.

In order to further give NAO an edge in the provision of quality audit services the office developed its second Strategic Plan (2009-2013), which was aimed at addressing a number of challenges that continue to affect its performance, including the challenges relating to independence posed by the inconsistencies between the Constitution of the Republic of Malawi and the Public Audit Act, 2003.

Building on the experiences, achievements and challenges in implementing the second Strategic Plan and in adapting to the opportunities and threats offered by the internal and external environment, NAO has developed a third strategic Plan to guide its actions and activities during the period 2015-2019.

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

The Strategic Plan thus represents a consensus about how NAO intends to achieve its core objectives. The Plan also includes innovative mechanisms that will facilitate the realization of the NAO's Vision, Mission and Core Values. Leadership support and commitment will, therefore, be of paramount importance for the successful implementation of this Strategic Plan.

ORGANIZATIONAL HISTORY AND PROFILE

The Office of Auditor General was established before Malawi became independent. Article 79 (4) of the Constitution of the Federation of Rhodesia and Nyasaland mandated the Auditor General of the Federation to submit his report on the public accounts of Nyasaland Protectorate (now Malawi) to the Legislative Council.

During that period the Colonial Regulations empowered the Auditor General to audit and inspect all public accounts of Government.

After Malawi attained its independence in July 1964, the Constitution of the Federation of Rhodesia and Nyasaland was replaced by the Constitution of the Republic of Malawi.

Section 85 of the new Constitution then empowered the Auditor General to submit his/her report to the National Assembly through the Minister of Finance. During that time the Finance and Audit Ordinance 1963 replaced the Colonial Regulations that stipulated the rights and duties of the Auditor General. The Office of the Auditor General was also changed to Audit Department.

According to the Finance and Audit Ordinance 1963, the Auditor General was required to submit his report to the National Assembly through the Minister of Finance annually not later than nine months after the closure of each year.

The Finance and Audit Ordinance 1963, was revised to the Finance and Audit Act No. 44 of 1966 and came into operation on 1st January, 1967. In terms of Section35 of the Act, the Auditor General on behalf of the National Assembly was required to examine and enquire into and audit the accounts of all controlling officers and receivers of revenue and all persons entrusted with the collection, receipt and custody or disposal of public monies and stores. The Auditor General was under Section 43 (1) of the Act, required to submit his report to the Minister of Finance who in turn was mandated to table the report to the National Assembly in line with Section 44 of the Act.

Since July 1964, Malawi was a one party state until 1994 when the first multiparty Government came into being. Due to several Constitutional reforms that took place, the establishment of the Office of the Auditor General which was under Section 85 changed to Section 184.

Section 184 (4) of the Constitution provides that the Auditor General shall be nominated for a period of five years but the person holding that office may be nominated for such further term not exceeding five years.

As indicated earlier the audit of public finances of Malawi were provided in the Finance and Audit Act. It was however observed that the audit provisions in the Finance and Audit Act were largely outdated and did not reflect the Government's audit policies. The Government therefore decided to introduce the Public Audit Act in 2003 so that modern trends and international best practices are reflected. Consequently the Public Audit Act was dedicated to public audit practice.

The enactment of the Public Audit Act No.6 of 2003 separated the Office of the Auditor General from the Ministry of Finance and the name Audit Department was changed to National Audit Office.

The Audit Department was led by expatriates' until1977 when the first Malawian Auditor General, Mr. G.G. Kukada, was appointed. Since then the Audit Department had experienced a trend of Malawian Auditors General. After Mr G.G. Kukada, the following were appointed as Auditors General:

- Mr J.N.T. Mpambachulu,
- Mr. Kamphambe Nkhoma
- Mr. G.B. Chiwaula,
- Mr. H.B. Kalongonda,
- Mr. R.A. Kampanje and
- Mr S.D.L. Kamphasa who is the current Auditor General since June 2013.

Strategic Planning in NAO has been a long haul. The influences have been numerous. In its maiden attempt to develop a Strategic Plan in the year 2000, NAO as a public office was responding to a directive by the Office of President and Cabinet (OPC) in September, 1999 which required every Ministry and Department to develop its own Strategic Plan as a way of enhancing public service delivery. This Strategic Plan never saw the light of day. The second attempt to develop a Strategic Plan for NAO was in 2004. This was mainly in response to the passing of The Public Audit Act, 2003. The Act gave the NAO some operational independence and additional roles and the Strategic Plan was meant to make operational the provisions in the PAA in order to transform NAO into a more independent public audit practice organisation responsive to the needs of the nation and result-oriented. Apart from responding to the PAA other influences for strategic planning were international, regional and national initiatives, such as, Millennium Development Goals, Vision 2020, Malawi Poverty Reduction Strategy (MPRS), as well as New partnership for Africa's Development (NEPAD). The objective was to realign Malawi's audit practice to the demands of newly developed national, regional and international policy initiatives. Although the intentions of the National Audit Office's strategic planning were very good, even this plan too was, however, never implemented.

In 2008, the National Audit Office made a third attempt at developing a Strategic Plan. This Strategic Plan incorporated the desires in the other two earlier strategic plans. This time several stakeholders had a big influence on the process. International Organization for Supreme Audit Institutions (INTOSAI)'s capacity building initiatives in SAIs was taken into account in

developing this Strategic Plan. On 14th December, 2009, the NAO unveiled its 2009-2013 Strategic Plan at Capital Hotel, in Lilongwe.

Although a number of goals and objectives of the 2009-2013 Strategic Plan have been implemented, implementation has seen a lot of challenges chief among them being inadequate finances. This is now the fourth time that NAO is developing yet another strategic Plan. This new Strategic Plan will run from 2015 to 2019. It is hoped that the Government and our development partners will assist in the implementation of this Strategic Plan.

VISION, MISSION AND CORE VALUES

VISION STATEMENT

The purpose of the vision statement is to provide direction to the office in terms of focus in its operations. The vision of NAO reflects the consensus reached after wide consultations with both internal and external stakeholders. Thus, it provides a purpose and sense of shared destiny within NAO and external stakeholders in the promotion of good governance.

"To be an independent Supreme Audit Institution that promotes good governance."

MISSION STATEMENT

A mission statement is a brief and clear statement which outlines the reasons for our existence, the functions that we intend to fulfil, our primary customer-base and the methods through which we intend to fulfil this purpose.

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

CORE VALUES

In order to create a conducive environment and attitude for the successful implementation of the strategic plan, the office established operating principles which will guide the conduct of its business and define the way it perceives its clients.

Incoming up with these principles we were guided by the Public Audit Act No. 6 of 2003, our in-depth knowledge of the working environment including the clients, and the system to be employed in order to achieve our role in promoting the principle of accountability of the government through the National Assembly.

The core values that will guide NAO's operations are as follows:

Professional competence, behaviour and due care

It is expected that NAO members of staff shall demonstrate professional competence and skill in the discharge of their duties. It is also expected that NAO's staff shall abide by ethical principles when discharging their duties.

Integrity

NAO members of staff are required to conduct themselves beyond reproach and act in the best interest of the public.

Objectivity

NAO staff shall strive to ensure that all conclusions expressed in opinions and reports are exclusively based on evidence obtained in accordance with applicable auditing standards.

Independence

NAO staff shall strive to discharge their duties independently and impartially in accordance with statutory requirements.

Confidentiality

NAO staff must not disclose to a third party any information obtained in the course of work, except for the purpose of meeting the NAO's statutory responsibilities.

Transparency and accountability

NAO is committed to advance principles of transparency and accountability for Supreme Audit Institutions in order to lead by example in governance practices. Thus NAO is committed to timely, reliable, clear and relevant public reporting on its status, mandate, strategy, activities, financial management, operations and performance. In embracing transparency NAO has an obligation of public reporting on audit findings and conclusions and public access to its information.

Inclusiveness

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

Creativity and Innovation

NAO staffs are expected to demonstrate creative and constructive approach to problem solving and execution of duties.

Public interest oriented

NAO is obliged to ensure that public interests are addressed in execution and reporting audit work. This ensures public insight in how resources are managed.

CRITICAL SUCCESS FACTORS

STRATEGIC LEADERSHIP AND ADMINISTRATIVE INDEPENDENCE

Leadership is the driving force in the accomplishment of any organization's goals and objectives. It is therefore imperative that NAO leadership is proactive, visionary, inspiring, accommodative of other people's views and able to delegate responsibilities. This also includes commitment to see the implementation process through.

HUMAN AND FINANCIAL RESOURCES

Human resource is key and the driving force in the accomplishment of any organization's goals and objectives. NAO leadership shall therefore ensure that human resources are properly recruited, engaged, developed motivated and retained for the successful implementation of the Strategic Plan.

The implementation of the Strategic Plan will require financial resources. It is therefore anticipated that the National Assembly shall appropriate sufficient funds as provided for under Section 17 of the Public Audit Act, 2003 in order for NAO to efficiently and effectively implement the Strategic Plan.

STAFF INVOLVEMENT

The implementation of the strategic plan is dependent on the involvement of all staff. NAO management shall ensure all staff are involved in the implementation of the Strategic Plan. With staff involvement, ownership of the strategic plan will be encouraged.

SUPPORT FROM EXTERNAL STAKEHOLDERS

NAO is one of the key players in the accountability chain and all links in this chain are interdependent on each other hence the need for close cooperation with all stakeholders. The achievement of the Strategic Plan will require financial and technical support from external stakeholders

GOOD INFRASTRUCTURE

Implementation of the strategic plan will require a conducive working environment. Good office infrastructure is paramount in this regard.

REAL TIME ACCESS TO GOVERNMENT INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEMS (IFMIS)

Real time access to government integrated systems for financial management information systems will not only enhance the audit process but also ensure auditors ability to follow the audit trail efficiently and effectively.

THE STRATEGIC ANALYSIS

This part of the Strategic Plan highlights the current situation of the NAO's operating environment both from the internal and external analysis point of view and outlines the drivers of change and challenges impact ting on the office. The challenges were identified during strategic analysis stage.

The internal environment analysis was undertaken in order to determine NAO's strengths and weaknesses. Furthermore, an external environmental analysis was also undertaken to determine the opportunities and threats currently facing NAO. The issues were critically examined so as to isolate strategic issues from general operational issues, which could be addressed administratively.

In order to align this Strategic Plan with the Public Audit Act No. 6 of 2003, NAO will strive to embark on the following tactical approaches:

- Use current strengths to avoid threats;
- Overcome weaknesses by taking advantage of opportunities;
- Minimize weaknesses and avoid threats; and
- Take advantage of the provisions in the Public Audit Act No. 6 of 2003 to effectively implement its programmes.

INTERNAL ENVIRONMENTAL ANALYSIS

The internal assessment of NAO has uncovered a number of strengths and weaknesses with respect to the role the office plays in promoting transparency and accountability which are pre-requisites to good governance. NAO's weaknesses were unanimously exposed because of staff members' openness and seriousness for their redness.

Strengths

- Existence of the legal framework
- Academic training and experience
- Membership to international bodies
- Presence in all strategic regions of the bodies
- Participation in international and local forums
- Existence of operational/audit manuals

- Interaction with media and CSO

Weaknesses

- Institutional set-up
- Poor resource allocation
- Resistance to change by staff
- Lack of professional qualified staff: 4%
- Failure to align Human resources to established positions
- Lack of conducive work environment
- Poor internal communication
- Demotivated staff
- Poor retention strategy
- High vacancy rate of senior positions
- Existing weak legal framework exacerbating lack of strategic leadership direction.

EXTERNAL ENVIRONMENTAL ANALYSIS

NAO's external environment analysis revealed the following opportunities and threats:

Opportunities

- Continued Donor support
- Provision for legal amendments
- Technological Developments
- Officers being trained by external stakeholders
- 2014/15 Presidential statement/commitment
- Country leadership will on public sector reforms programme including NAO
- Demand for audit service by other public institutions
- Existence of international standards

Threats

- Donor fatigue/ conditionalities

- Inconsistency of legal documents (PAA & Constitution)
- Delays in implementing the revised organogram
- Inadequate funding
- Ad hoc audits
- Management of common service staff (continuity)

STRATEGIC OUTCOMES AND TARGETS

STRATEGIC OUTCOME1: Enhanced Independent Status of National Audit Office.

Strategic Outcome Target:

Legal instruments reviewed & amended by 2016 to address issues of Administrative and Financial independence.

Strategic Outputs:

i. PAA Amended to reflect the proposed changes in the bill
ii. Section 184 of the Constitution amended to reflect the international best practices

STRATEGIC OUTCOME 2: Increased stakeholders' confidence in government financial management systems.

Strategic Outcome Target (a): Audit coverage increased from about 40% to 100% by 2019

Strategic Outputs:

i. Regularity audits on MDA´s conducted
ii. Regularity audits on donor funded projects conducted
iii. Regularity audits on treasury funds and Parastatals conducted
iv. Audits on local authorities conducted
v. Pre-audits of pensions & gratuities conducted
vi. Audits of public debt conducted
vii. Audits of embassies conducted
viii. Transversal audits conducted

Strategic Outcome Target (b): Improved quality and timeliness of all audit services by 2019

Strategic Outputs:

i. Audit reports produced within the specified period
ii. Audit manuals (IT, Environmental, public debt Audit, Compliance Audit Pensions & gratuities) developed by June 2016
iii. Audit guidelines developed (Regularity Audit, Public debt, IT, Environmental Audit, Pensions and Gratuities)
iv. Quality Assurance policy and manual customized
v. Quality Assurance Review reports produced bi-annually
vi. Audit manuals updated (PAM & RAM)
vii. Officers trained in standards: ISSAIs and Use of manuals to ensure that Audit work is aligned with ISSAIs by 2019
viii. Audit management software/systems procured
ix. Officers trained in the use of audit management software/systems
x. CAATs procured & training conducted

STRATEGIC OUTCOME 3: Enhanced Value for Money, environmental sustainability and integrity of IT systems in the MDAs when implementing their planned projects and programmes.

Strategic Outcome Target (a): Increase in performance audit reports tabled in parliament from 1 to 3 annually by 2019

Strategic Output:

Performance audits conducted

Strategic Outcome Target (b): Produce at least 3 environmental audit reports by 2019

Strategic Outputs:

i. Environmental Audit Section established and strengthened by December 2015
ii. Environmental audits conducted.

Strategic Outcome Target (c): Increase in IT audit reports production from 1 to 5 annually by 2019

Strategic Output:

Information Technology/Information Systems audits conducted

STRATEGIC OUTCOME 4: Improved organizational, management and administrative processes

Strategic Outcome Target (a) Planning Monitoring and Evaluation of programs and projects strengthened by 2019.

Strategic Outputs:

i. Consolidated annual plans produced & implemented
ii. Mid-term review of Strategic Plan conducted
iii. Consolidated annual plans reviewed quarterly
iv. M&E framework developed and implemented

Strategic Outcome Target (b) Strategic & operational Management Processes enhanced by 2019

Strategic Outputs:

i. AG´s Report produced annually
ii. Annual Performance report for NAO produced and submitted to Parliament.
iii. Organizational Performance Agreement (OPA) document produced annually and Quarterly Organizational Performance Assessment progress reports submitted to OPC
iv. Quality of audit reports improved
v. Management Development Programme (MDP) conducted

Strategic Outcome Target (c): Internal control systems and risk management services strengthened by 2019

Strategic Output:

i. Risk management framework, Internal audit Charter and procedures developed and implemented.

Strategic Outcome Target (d): Internal Financial management services enhanced by 2019.

Strategic Output:

i. Financial policies and procedures developed and implemented

Strategic Outcome Target (e): Working environment improved by 2017

Strategic Outputs:

i. Administration policies & procedures developed and implemented.
ii. Infrastructure, equipment & motor/vehicles acquired and maintained.

STRATEGIC OUTCOME 5: Improved Human Resource Management and development Services

Strategic Outcome Target (a): Strengthened performance management system by 2019

Strategic Outputs:

i. Guidelines & procedures on performance management Systems customized and implemented.
ii. Interventions for addressing performance gaps implemented.

Strategic Outcome Target (b): Formalized professional training and development by 2019

Strategic Outputs:

i. Training guidelines customized
ii. Training needs assessment report produced
iii. Consolidated Training plan produced and implemented.
iv. Training evaluation report produced
v. NAO certified as an approved employer by professional institutions

Strategic Outcome Target (c): Employee Compensation and Benefits (ECB) scheme rolled out by 2019

Strategic Output:

i. ECB Policy developed and implemented

Strategic Outcome Target (d): At least 80% vacancies filled by 2018

Strategic Outputs:

i. Strategic staffing initiated in accordance with ISSAI requirements
ii. Recruitment of staff initiated and completed.
iii. Staff promoted and posted.

Strategic Outcome Target (e): HR Policies and guidelines customized in accordance with ISSAI requirements by 2017

Strategic Outputs:

i. HR policies and guidelines customized and implemented
ii. HR Plans developed and implemented

Strategic Outcome Target (f): Improved Social Welfare Services by 2016

Strategic Outputs:

i. Social welfare fund established
ii. Social welfare policy developed and implemented
iii. Crosscutting issues of Gender, disability and HIV/AIDS incorporated and addressed in all institution´s functions.

STRATEGIC OUTCOME 6: Improved Information, Communication and Technology services

Strategic Outcome Target

ICT services, infrastructure and governance improved by 2019

Strategic Outputs:

i. ICT policy, Strategy and guidelines developed.
ii. MIS developed and implemented
iii. ICT infrastructure procured
iv. Intranet & extranet systems operationalized
v. Official documents digitised

Strategic Outcome Target (b): All NAO Staff having access to information by 2016

Strategic Outputs:

i. Resolutions from meetings implemented
ii. Newsletter & brochures published
iii. Communication policy and strategy reviewed and implemented
iv. Resource centre (Library)established and maintained

Strategic Outcome Target (c): Strategic relations established with NAO´s key Stakeholders by 2019

Strategic Outputs:

i. Stakeholders´ data base established
ii. Stakeholders engaged ,informed and sensitised
iii. SAI-PAC relations enhanced
iv. Stakeholder expectations met

NAO 2015-19 STRATEGIC PLAN IMPLEMENTATION MATRIX: 2015-2016

No	Strategic Outcome	Strategic Outcome target	Outputs	Output targets	Tasks	performance indicator/ measurement	Period	Timing	Duration	Funding Source	Responsible person	Risk
1	Enhanced independent status of NAO	Legal instruments reviewed & amended by 2016 to address issues of administrative and financial independence	PAA amended to reflect the proposed changes in the bill	Cabinet paper developed	Discussing the proposed amendments with Government (Attorney General)	Proposed amendments discussed	Mar-15	Mar-15	1 Month	FROIP	Auditor General	Delays in concluding the discussions
					Drafting proposed amendments of the PAA	Amendments drafted	Feb-15	Jul-15	2 Weeks	FROIP	Auditor General	Delay in drafting the amendments
			Section 184 of the Constitution amended to reflect the international best practices	Cabinet paper developed	Drafting proposed amendments of Section 184 of the Constitution	Amendment drafted	1 to 15 July 2015	Jul-15	2 Weeks	ORT/FROIP	Auditor General	Delay in drafting the amendments
					Discussing the proposed amendment with Government (Attorney General)	Proposed amendments discussed	August 2015	Aug-15	1 Month	ORT/FROIP	Auditor General	Delays in concluding the discussions
			PAA amended to reflect the proposed changes in the bill	Cabinet paper developed	Follow up on the proposed draft amendment bill of the PAA and submission to Cabinet	Cabinet paper	Nov-15	Nov-15	1 Month	FROIP	Auditor General	Delay in following up on the amendments and submission

					Follow up/checking on whether the proposed draft amendment bill of the PAA has been submitted for tabling in Parliament	Amended PAA	Nov-15	Nov-15	1 MONTH	FROIP	Auditor General	Delay in following up on the amendments and submission
			Section 184 of the Constitution amended to reflect the international best practices	Cabinet paper developed	Follow up on the proposed amendment of Section 184 of the Constitution and submission to Cabinet	Follow up report	October to December 2015	Nov-15	3 Months	ORT/FROIP	Auditor General	Delay in following up on the amendments and submission
					Follow up on the proposed amendment of Section 184 of the Constitution and submission to Cabinet and tabling of the bill in Parliament	Follow up report	DECEMBER, 2015	Dec-15	1 Month	ORT/FROIP	Auditor General	Delay in following up on the amendments and submission
2	Increased stakeholders' confidence in government financial	Audit coverage increased from about 40% to 100% by 2019	Audits on local authorities conducted	All Local authorities audited annually	Developing annual audit work plans and budgets	Work plans and budgets developed and approved	February (on going)	Feb-16		ORT/Donor	Team leader	Lack of commitment from staff

	management systems				Issuing audit engagement letters	No of engagement letters issued	July (Ongoing)	Jul-15	Ongoing	ORT/Donor	Section Head/Team Leader	Lack of commitment from staff
					Holding audit entrance meetings	No of entrance meetings held	July (Ongoing)	Jul-15	Ongoing	ORT/Donor	Team leader	Financial constraints; Delay in vetting process ; Lack of commitment from staff
					Issuing of opinions and management letters	No of opinions and management letters issued	(Ongoing)	Jul-15	Ongoing	ORT/Donor	DAG	Delays in production of the consolidated report
					Production of Consolidated LA Report	Consolidated LA Report produced	December (Ongoing)	Dec-15	Ongoing	ORT/Donor	Section Heads	Financial constraints; Lack of commitment from staff
			Pre-audits of pensions & gratuity conducted	At least 6000 Pensions and gratuity files pre-audited annually	Developing annual audit work plans and budgets	Work plans and budgets developed and approved	February (on going)	Feb-15	Ongoing	ORT	Section Head	Delay in submission of files
					Receiving of files	No of files Received	July (Ongoing)	Jul-15	Ongoing	ORT	Section Head	Delay and lack of commitment from staff
					Issuing of certificates/reports	No of certificates/reports issued	(July) Ongoing	Jul-15	Ongoing	ORT	Section Head	Financial constraints; Lack of commitment from staff
			Regularity audits on donor funded projects conducted	Audit and reviews of financial statements	Developing annual audit work plans and budgets	Work plans and budgets developed and approved	February (on going)	Feb-15	on going	ORT/Donor	Team leader	Lack of commitment from staff

				for all donor funded projects	Issuing audit engagement letters	No of engagement letters issued	July (Ongoing)	Jul-15	Ongoing	ORT/Donor	Section Head/Team Leader	Lack of commitment from staff
					Holding audit entrance meetings	No of entrance meetings held	July (Ongoing)	Jul-15	on going	ORT/Donor	Section Head	Lack of commitment from staff; Delay in submission of reports
					Reviewing the subcontracted audits	No of audit reviews	(Ongoing)	Jul-15	on going	ORT/Donor	Team leader	Financial constraints; Delay in vetting process ; Lack of commitment from staff
					Issuing of opinions and management letters	No of opinions and management letters issued	December (Ongoing)	Dec-15	Ongoing	ORT/Donor	Section Heads	Financial constraints; Lack of commitment from staff
			Audits of embassies conducted	Audit of at least 5 embassies conducted annually	Developing annual audit work plans and budgets	Work plans and budgets developed and approved	February (on going)	Feb-16	Ongoing	ORT	Section Head	Financial constraints; Delay in vetting process ; Lack of commitment from staff
					Planning and Executing audits of Embassies	No. of Embassies audited	June (Ongoing)	Jun-16	Ongoing	ORT	Section Head	Financial constraints; Lack of commitment from staff

					Issuing of audit inspection reports on Embassies	No of audit inspection reports issued	June (Ongoing)	Jun-16	Ongoing	ORT	Section Head	Financial constraints; Delay in vetting process ; Lack of commitment from staff
			Regularity audits on MDA´s conducted	Audit of Financial statements for all MDAs	Developing annual audit work plans and budgets	Approved Consolidated Annual Work plan and budget produced	February (on going)	Feb-16	Ongoing	ORT	Auditor General	Lack of commitment from staff
					Issuing audit engagement letters	No of engagement letters issued	July (On going)	Jul-15	Ongoing	ORT	Section Head/Team Leader	Lack of commitment from staff
					Holding audit entrance meetings	No of entrance meetings held	July (On going)	Jul-15	Ongoing	ORT	Section Head/Team Leader	Lack of commitment from staff
					Holding exit meetings	No of exit meeting held	September, December, March and June (On going)	Sep-15	Ongoing	ORT	Section Head	Financial constraints; Delay in vetting process ; Lack of commitment from staff
					Issuing of audit reports and management letters	No of audit reports and management letters issued	October, January, April and July (On going)	Oct-15	Ongoing	ORT	Section Heads	Financial constraints; Lack of commitment from staff

			Regularity audits on treasury funds and Parastatals conducted	Audit of Financial statements for all Treasury Funds and reviews of all parastatals completed annually	Developing annual audit work plans and budgets	Work plans and budgets developed and approved	February (on going)	Feb-16	Ongoing	ORT	Team leader	Lack of commitment from staff
					Issuing audit engagement letters	No of engagement letters issued	July (Ongoing)	Jul-15	Ongoing	ORT	Section Head/Team Leader	Lack of commitment from staff
					Holding audit entrance meetings	No of entrance meetings held	July (Ongoing)	Jul-15	Ongoing	ORT	Team leader	Lack of commitment from staff; Delay in submission of reports
					Reviewing the subcontracted audits	No of audit reviews	(Ongoing)	Jul-15	Ongoing	ORT	Team leader	Financial constraints; Delay in vetting process ; Lack of commitment from staff
					Issuing of opinions and management letters	No of opinions and management letters issued	December (Ongoing)	Dec-15	Ongoing	ORT	Section Heads	Financial constraints; Lack of commitment from staff
			Audits of public debt conducted	Audits on public debt components Conducted	Developing annual audit work plans and budgets	Work plans and budgets developed and approved	February (on going)	Feb-16	1 Month	ORT	Section Head/Team Leader	Financial constraints, Delays in conducting the reviews and assessment

					Review of the existence of fiscal governance structures, Review of the existence legal framework regulating public debt and assessment of performance of Public debt management	Report produced	aug-2015 to Nov - 2015	Nov-15	Ongoing	ORT	Section Head	Financial constraints; Lack of commitment from staff
			Transversal audits conducted	Transversal audits conducted	Developing annual audit work plans and budgets	Work plans and budgets developed and approved	February (on going)	Feb-16	Ongoing	ORT	AAG	Financial constraints; Lack of commitment from staff
					Issuing audit engagement letters	No of engagement letters issued	July (Ongoing)	Jul-15	Ongoing	ORT	AAG	Lack of commitment from staff
					Holding audit entrance meetings	No of entrance meetings held	July (Ongoing)	Jul-15	Ongoing	ORT	AAG	Lack of commitment from staff
					Issuing of audit inspection reports	No of audit inspection reports issued	(Ongoing)	Dec-15	Ongoing	ORT	AAG	Financial constraints; Delay in vetting process ; Lack of commitment from staff

		Improved quality and timeliness of audit services by 2019	Audit management software/systems procured	Audit management software/systems identified and procured	Conduct assessment of the required audit management software	Assessment report	From July to August 2015	Aug-15	2 Months	DP	Deputy Auditor General /Chief Systems Analyst	Delay in assessment; Lack of financial resources
				Audit management software/systems identified and procured	Invitation of bids from potential suppliers	Advertisements made	October to November 2015	Nov-15	2 Months	DP	Deputy Auditor General /IPC Chair	Delay in assessment; Lack of financial resources
				Audit management software/systems identified and procured	Evaluation of bids	Evaluation report	December 2015	Dec-15	1 Months	DP	Deputy Auditor General /IPC Chair	Lack of expertise; Lack of commitment
				Audit management software/systems identified and procured	Procurement of audit management software	Audit management software procured and delivered	January to March 2016	Mar-16	3 Months	DP	Deputy Auditor General /IPC Chair	Financial constraints; Delay in delivery
			Officers trained in the use of audit management software/systems	Officers trained in audit management software	Formulate the training plan	Training plan formulated	April to June 2016	Jun-16	3 Months	ORT/DP	Deputy Auditor General /Training Manager	Lack of expertise, commitment and financial resources

			Audit reports produced within the specified period	Management letters and opinions produced timely	Development of an Audit Calendar	Audit Calendar developed	Jul-15	Jul-15	Ongoing	ORT	PRO/Deputy Auditor General	Delay in formulating the plans
					Tracking progress on audits	Monthly audit progress reports produced	October (Monthly)	Oct-15	Monthly	ORT	Section heads/ AAG	Lack of commitment
					Timely Reviewing of draft audit reports	Number audit reports reviewed within one week of submission	October (Monthly)	Oct-15	Ongoing	ORT	Deputy Auditor General /Regional Heads/ Section Heads	Delay in vetting/reviewing of reports
			Officers trained in standards: ISSAIs and Use of manuals to ensure that audit work aligned with ISSAIs by 2019 and improve quality	Officers trained in ISSAIs	Formulate the training plan	ISSAI Training Plan	October (On going)	Oct-15	Ongoing	ORT/DP	Deputy Auditor General /Training Manager	Lack of commitment ; Financial Constraints
					Develop training Modules	Training modules developed	October to December (On going)	Dec-15	Ongoing	ORT/DP	Deputy Auditor General /Training Manager	Lack of financial resources

					Conduct training workshops	No of Training workshops	December	Dec-15	3 Months	ORT/DP	Deputy Auditor General /Training Manager	Lack of commitment ; Lack of financial resources
				Officers trained in use of manuals	Training of audit staff in practical use of the RAM	Number of audits using all applicable RAM working Papers	December (On going)	Dec-15	Ongoing	ORT/DP	Deputy Auditor General /Regional Heads/ Section Heads	Lack of commitment from staff
					Training of audit staff in practical use of the PAM	No of audits conducted using PAM working papers	December (On going)	Dec-15	Ongoing	ORT/DP		
			QA policy and manual customised	QA policy and handbook developed	Formulate Quality Assurance policy	Quality Assurance policy formulated	July to December 2015	Dec-15	6 Months	DP	Deputy Auditor General /Section Head	Delay in formulating the policy
					Develop Quality Assurance Handbook	Quality Assurance manual developed	July to December 2016	Jan-16	6 Months	DP	Deputy Auditor General /Section Head	Lack of expertise; Financial Constraints; Lack of commitment from staff

			QA Review reports produced bi-annually	QA reports produced	Reorganisation of QA Unit	QA Unit reorganised	From July to December 2015	Jul-15	6 Months	ORT	Auditor General	Delay in reorganising the unit
					Develop the QA annual work plans	QA annual work plans	February (on going)	Feb-16	1 Month	ORT	Deputy Auditor General /Section Head	Delay in developing the plans
					Conducting QA reviews	QA reports	Ongoing	Jun-16	Bi-annual	ORT	Section Head	Lack of commitment ; Financial Constraints
					Issuing of QA reports	No of QA reports issued	June (Ongoing)	Jun-16	Bi-annual	ORT	Section Head	Delay in issuing the reports
			Audit manuals updated (PAM, RAM; Compliance)	RAM & PAM updated	Gathering of AFROSAI-E technical updates	Technical updates available	on going	Dec-15	3 Months	ORT/DP	Deputy Auditor General /AAG/ RAM Coordinator	Lack of commitment from staff
					Customisation of technical updates into RAM & PAM	RAM updated	Ongoing	Dec-15	Annual	ORT/DP	Deputy Auditor General /AAG/ RAM	Financial constraints

											Coordinator	
					Sensitisation of auditors on technical updates	Sensitisation workshops conducted	January (On going)	Jan-16	Annual	ORT/DP	Deputy Auditor General /AAG/ RAM Coordinator	Financial constraints
			Audit guidelines developed (Regularity Audit, public debt, IT, Environmental Audit and Pensions & gratuity)	Regularity Audit, Public debt IT, Environmental audit and pension & gratuity guidelines developed	Develop Regularity audit guidelines	Regularity audit guidelines developed	Jan to March 2016	Mar-16	3 Months	ORT/Donor	AAG/Deputy Auditor General	Time and Financial Constraints
					Develop Pensions & Gratuity audit guidelines	Pensions & Gratuity audit guidelines developed	Jan to March 2016	Mar-16	3 Months	ORT/Donor	AAG/Deputy Auditor General	Time and Financial Constraints
					Develop public debt audit guidelines	Public debt audit guidelines developed	From May to June 2016	Jun-16	3 Months	ORT/Donor	AAG/Deputy Auditor General	Lack of expertise; Financial Constraints

3	Enhanced Value for Money and integrity of IT systems in the MDAs when implementing their planned projects and programmes	Increase in IT audit reports production from 1 to 5 annually by 2019	IT/IS audits conducted	5 IT/IS audit reports produced	Risk assessment and annual plans	Annual plans produced	February (on going)	Feb-16	3 Months	ORT/DP	Section Head	Lack of expertise; Financial Constraints
					Carry out audits	Draft reports produced	September (On going)	Sep-15	on going	ORT/DP	Section Head	Lack of expertise; Financial Constraints
					Reporting	Final reports issued	October (On going)	Oct-15	Ongoing	ORT/DP	Section Head	Lack of expertise; Financial Constraints
		Increase in performance audit reports tabled in parliament from 1 to 3 annually by 2019	Performance audits conducted	3 performance audits reports produced	Risk assessment and annual plans	Overall risk assessment report produced	July (On going)	Jul-15	3 weeks	ORT/DP	Section Head	Lack of expertise; Financial Constraints

					Conduct pre-studies	Pre-study memos produced	July-September (on going)	Sep-15	on going	ORT/DP	Section Head	Resource constraints-Finance, Human
					Conduct main studies	Draft reports	October - March (On going)	Mar-16	on going	ORT/DP	Section Head	Resource constraints-Finance, Human
					Conduct peer reviews	Reviewed draft reports	September , March (On going)	Mar-16	on going	ORT/DP	Section Head	Lack of cooperation
					Reporting	Final reports issued	April-June (On going)	Jun-16	on going	ORT/DP	Section Head	Lack of finances

4	Improved organisational, management and administrative processes	Strategic & operational Management Processes enhanced by 2019	AG´s Report produced annually	AG´s Report produced annually	Communication to section heads and regional heads to start compiling annual report notes	Internal memo	September (on going)	Sep-15	One day	ORT	DAG	Ad hoc commitments
					Compile annual report notes	Annual report notes	September (on going)	Sep-15	Three weeks	ORT	Section heads	Delays in completing audit reports
					Communicating with, and obtaining feedback from controlling officers on the AG's intention to include the outstanding issues in his report	Green sheets	October (On going)	Oct-15	Two weeks	ORT	AG	Delays by controlling officers in responding
					Compiling AG's report	AG's report	November (On going)	Nov-15	One Month	ORT	DAG	Inadequate funds
					Submitting AG's report to Parliament	Report submitted	December (On going)	Dec-15	One week	ORT	AG	Technical hiccups

			Annual Performance report for NAO produced and submitted to Parliament	Performance report produced and submitted to Parliament	Establish a task force responsible for preparation of annual performance report	Task force in place	October	Oct-15	One week	ORT	AG	–
					Collecting and consolidating performance reports from sections	Consolidated annual performance report	December (On going)	Nov-15	One month	ORT	Task force	Lack of cooperation
					Submission of annual performance report to Parliament	Annual performance report submitted	December (On going)	Dec-15	One week	ORT	AG	Technical hiccups
		Planning monitoring and Evaluation of programs and projects strengthened by 2019	Consolidated annual plans produced & implemented	Consolidated annual plan produced & implemented	Communicate with all section heads to prepare their respective section plans	Internal memo	January (On going)	Jan-16	One week	ORT	DAG	Unavailability of section heads
					Client Risk Assessment	Completion of risk matrix	January (On going)	Jan-16	One week	ORT	AAGs	Lack of commitment
					Production of section work plans	Finalised Section Plans	January (On going)	Jan-16	One week	ORT	Section heads	Failure to meet deadlines Unavailability of staff

					Processing of payment for stationary, allowances and venue for consolidation of annual work plan	Payments made	January (On going)	Jan-16	Two weeks	ORT	US/Chief Accountant	Unavailability of funds
					Produce consolidated Annual Work Plan	Consolidated Work Plan	February (on going)	Feb-16	One week	ORT	AAGs & US	Unavailability of officers
					Implementation of the work plan	Quarterly progress reports	September, December, March and June (on going)	Sep-15	1 year	ORT	Section heads	Insufficient resources
				Annual work plan reviewed quarterly	Communicate with all section heads and regional heads to prepare for the annual work plan review	Internal memo	(Aug, Nov, Feb and May On going)	Aug-15	One day	ORT	DAG	Lack of commitment and breakdown of communication
				Annual work plan reviewed quarterly	Logistical arrangements made for the quarterly review workshop	Logistical arrangements made	(Aug, Nov, Feb and May On going)	Aug-15	Two weeks	ORT	US/Chief Accountant	Unavailability of funds and delays in payment processing systems

				Annual work plan reviewed quarterly	Carry out a quarterly review of the annual work plan	Review Report	One week after the end of each quarter	Oct-15	One month	ORT	AG/M&E UNIT	Lack of commitment
			M&E framework developed and implemented	M&E framework developed	Identification of development partners to finance the development of the M&E framework	MOU signed	April	Apr-16	Two weeks	DP	AG	Failure to find a development partner
					Develop TORs for a consultant to develop the M&E framework	TORs developed	May	May-16	Two weeks	DP	AG	Lack of commitment of officers
					Procurement of the services of a consultant	Consultant engaged	June	Jun-16	Three weeks	DP	AG	Misprocurement
		Strategic & operational Management Processes enhanced by 2019	Management Development Programme conducted	Management Development programme conducted	Resource Mobilization	Source of funds identified(MOUs)	July	Jul-15	One month	DP	AG	Lack of finances
					Communication of the Calendar to AFROSAI-E secretariat	Letter to AFROSAI-E	July	Jul-15	One month	DP	AG	Delays in communicating

					Development of MDP calendar	MDP calendar	Jan-16	Jan-16	One week	DP	AG	Lack of commitment
			Organisational performance agreement (OPA) document produced annually and Quarterly Organisational Performance Assessment progress reports submitted to OPC	OPA document produced and quarterly progress reports submitted to OPC	Compilation of the Organizational Performance agreement from consolidated annual work plan	Draft Performance Agreement Form	May (On going)	May-16	Two weeks	ORT	AG/ US	Delays in compiling the Performance agreement form
					Getting feedback from Section heads	Feedback	May (On going)	May-16	One week	ORT	AG/ US	Delays in getting feedback
					Finalising the OPA form taking into account the feedback from section heads	OPA Form	May (On going)	May-16	One week	ORT	AG/ US	Delays in concluding the form
					Production of Organisation Performance Assessment Progress Reports	Organisation Performance Assessment Progress Reports	(September, December, March and June (on going)	Sep-15	on going	ORT	Section heads	Delays

					Consolidation of Organisation Performance Assessment Progress Reports from sections	Consolidated organisation performance assessment progress report	(September, December, March and June (on going)	Sep-15	on going	ORT	US	Delays
					Submission of organisation performance assessment progress report to OPC	Report submitted	(September, December, March and June (on going)	Oct-15	on going	ORT	AG	Delays
					Presentation to OPC	The signed OPA Form	June (On going)	Jun-16	One week	ORT	AG	Delays by relevant authorities in signing the document
					Distribution of signed copies of the OPA Form	Distributed copies	June (On going)	Jun-16	One week	ORT	US	Omission of some section heads
			Quality of audit reports improved	Quality of audit reports improved	Production of the model audit report (form and content)	Model audit report (form and content)	Jun-16	Jun-16	One Month	ORT/DP	PRO	Lack of commitment

					Implementation of the model audit report (form and content)	Improved audit reports	October (On going)	Oct-15	on going	ORT/DP	PRO	Non compliance
5	Improved Human Resources Management and Development Services	Improved Social Welfare Services by 2016	Social welfare fund established	Social welfare fund established by June 2015	Selection and Approval of the committee	Social welfare committee selected and approved	15th July to 30th July, 2015	Jul-15	2 weeks	ORT	HRM/ AG	Lack of commitment
					Establishment of social welfare Lilongwe Chapter	Lilongwe chapter developed	1st August to 15th August, 2015	Aug-15	2 Weeks	ORT	HRM/ AG	Time constraint
					Develop Social welfare constitution	Social welfare constitution developed	1st August to 15th August, 2015	Aug-15	2 weeks	ORT	Social welfare committee	Time constraint
					Review Social welfare constitution	Social welfare constitution reviewed	Oct-15	Oct-15	2 weeks	ORT	Social welfare committee	
			Social welfare policy developed and implemented	Social welfare policy developed and implemented by 2016	Designing of the policy document	Policy design	16th August to 16th October, 2015	Oct-15	2 months	ORT	Committee	Time constraints
					Approving of Policy	Policy approved	1st Nov. to 31 st December, 2015	Dec-15	2 months	ORT	Management	Time constraints

			Crosscutting issues of Gender, Human rights and HIV/AIDS incorporated and addressed in all institution´s functions	Establishing HIV Committee, Developing HIV& AIDS workplace policy	Establishing HIV Committee	Committee Established	Oct-15	Oct-15	2Weeks	ORT	HRM	Time constraints
					Developing HIV& AIDS workplace policy	Policy developed	Oct-15	Oct-15	3 months	ORT	Committee	Time constraints
					Implementation of the HIV & AIDS workplace Policy	Number of IEC materials distributed	October (On going)	Oct-15	on going	ORT	Committee	Lack of commitment
					Conduct orientation trainings on HIV & AIDS	Number of trainings conducted,	(October) on going	Oct-15	on going	ORT	Committee	Unavailability of funds
					conduct orientation trainings on Human rights and gender and disability	Number of trainings conducted,	(April) on going	Apr-16	on going	ORT	HRM	Unavailability of funds
		At least 80% vacancies filled by 2018	Recruitment of staff facilitated	At least 80% vacancies filled by 2018	Submission of vacancies	No of Vacancies	October (On going)	Oct-15	1 Month	ORT	HRM	Late response
			Staff promoted and posted	Promotions and postings effected by 2016	Promotions recommended and submitted	No of vacancies authorised for promotion	October (On going)	Oct-15	On going	ORT	HRM	Delays by Civil service

			Recruitment of staff facilitated	At least 80% vacancies filled by 2018	Shortlisting of candidates	No of Candidates shortlisted	March (On going)	Mar-16	2 Weeks	ORT	HRM	Delayed response
				At least 80% vacancies filled by 2018	Interviews Facilitated	No of Interviews Facilitated	June (On going)	Jun-16	1 Month	ORT	HRM	unavailability of funds
			Staff promoted and posted	Promotions and postings effected by 2016	Interviews facilitated	No of interviews conducted	June (On going)	Jun-16	On going	ORT	HRM	communication breakdown
		Formalised professional training development by 2019	Training Needs Assessment Report Produced	Formalized Professional Training and Development by 2019	Conduct training needs assessment	TNA Conducted	1st June 2015 30th June 2015	Jun-16	1 Month	ORT	Training Committee	Delays by the consultant
			Training Guidelines Customized	Formalized Professional Training and Development by 2019	Customize training Manual and guidelines	Customized Training Manual	1 June - 30 th June,2016	Jun-16	1 wk	DP	HRM	Unavailability of funds
			Consolidated Training Plan Produced & Implemented on Audit Functions: PA, RA, QT, IT	Formalized Professional Training and Development by 2019	Implementation of the training plan	Training plan implemented	May (on going)	May-16	2 wks	DP	HRM	Unavailability of funds
			Training evaluation report produced	Formalized Professional Training and	Conduct Training Evaluations	Training evaluation conducted	June (On going)	Jun-16	2 weeks	ORT/DP	Training Committee	Busy Schedules

				Developme nt by 2019								
		Strengthened Performance Management System by 2019	Guidelines & Procedures on Performance Management Systems Customised and Implemented	Strengthen ed Performan ce Manageme nt System by 2019	Orientation of staff in performance management system Guidelines and Procedures	Conduct induction training	Jan-16	Jan-16	2 mont hs	ORT		
					Implementatio n of the manual	Staff performance agreements and appraisals	Februar y (on going)	Feb-16	on going	ORT	H RM	Resistance
					Conducting Staff Appraisals	No of staff appraised	June (On going)	Jun-16	on going	ORT		
					Producing Performance Assessment Reports	No of reports produced	1st June - 30th June (on going)	Jun-16	on going	ORT		
6	Improved communicat ion (Internal and external) and Technology Service	All NAO staff having access to information	Resolutions from meeting implemented	resolution from meeting implement ed by July 2015	Conduct quarterly management meetings	Management minutes	July 2015	Jul-15	one day	ORT/D P	US/CH RMO	Lack of commitment from top management
					Conduct quarterly staff meetings	Quarterly staff minutes	July 2015	Jul-15	one day	ORT/D P	US/CH RMO	Lack of commitment from top management

					Conduct briefing meetings to staff on various NAO developments and all issues that require their update.	Briefing minutes	July 2015	Jul-15	on going	ORT/DP	US/PRO	Lack of commitment /Unwillingness to share information
			newsletter and bronchus published	newsletter and bronchus published	Procure printing services for newsletters and brochures	printing service procured/contract with the service provider	July 2015	Jul-15	two months	ORT/DP	PRO	poor quality services provided
			resource centre established and maintained (library)	2015/2016 resource centre established and maintained (library)	Identify and secure convenient office facility for NAO resource centre	Resource centre	July 2015	Jul-15	one month	ORT/DP	PRO	Inappropriate Resource centre allocated
					Reorganize the existing resource materials, books and publication	Resource materials	August 2015	Aug-15	one month	ORT/DP	PRO	Outdated materials
			newsletter and bronchus published	newsletter and bronchus published	Print newsletters and brochures and distribute to all strategic partners and the public	newsletter & brochures/Distribution list	September 2015	Sep-15	Quarterly/ Annually	ORT/DP	PRO	failure to meet targets/Financial constraints

				newsletter and bronchus published	Upload e-newsletters and brochures on the NAO website	e-newsletters and brochures	September 2015	Sep-15	Quarterly/ Annually	ORT/DP	PRO/CSA/P	failure to meet targets/Financial constraints/inactive Website
			communication policy and strategy reviewed, updated and implemented	communication policy reviewed, updated	Conduct document review of the existing policy and strategies (NAO, govt & regional)	Review report	September 2015	Sep-15	two weeks	ORT/DP	PRO	In availability of documents
					Review and draft the current documents in line with the reviews conducted	Draft Report	September 2015	Sep-15	two weeks	ORT/DP	PRO	In availability of time Human, material and financial resources
			resource centre established and maintained (library)	2015/2016 resource centre established and maintained (library)	Source and procure new stocks for the resource centre	New Stocks	September 2015	Sep-15	three months	ORT/DP	PRO	Financial constraints
			communication policy and strategy reviewed, updated and implemented	communication policy reviewed, updated	Draft policy and strategy approved	Policy & Strategy	October 2015	Oct-15	one week	ORT/DP	PRO	Lack of commitment

			Resolutions from meeting implemented	resolution from meeting implemented by July 2015	Conduct Annual conferences	Conference communique	June 2016	Jun-16	one week	ORT/DP	US/CHRMO	Financial Constraints/ Lack of commitment
		ICT services, infrastructure and governance improved by 2019	Intranet and Extranet Established	NAO website revamped	Redesign the website	Website structure	1st July 2015 to 15th July 2015	Jul-15	Two weeks	ORT/DP	CSA/P	Poor designing
					Source quotations for website hosting	Quotations	16th July to 30th July 2015	Jul-15	Two weeks	ORT/DP	CSA/P	Wrong quotations sourced
					Identify Host	Evaluation report	3rd August to 7th August 2015	Aug-15	One week	ORT/DP	CSA/P	Delays in IPC meetings
					Updating & Uploading website online	working website	10th August to 10th November 2015	Aug-15	Three months	ORT/DP	CSA/P	Financial constraints
			ICT policy, Strategy and guidelines developed.	ICT policy, Strategy document and guidelines produced by 2019	Review of ICT Policies and guidelines i.e. National ICT Policy and Guidelines, AFROSAI-e ICT policies	Review report	Oct-15	Oct-15	3 weeks	ORT/DP	CSA/P	In availability of documents

					Customise ICT policies and guidelines	Draft policy and guidelines	Nov-15	Nov-15	3 months	ORT/DP	CSA/P	In availability of time Human, material and financial resources
					Circulate draft ICT policy and guidelines for feedback	Comments/feedback	Dec-15	Dec-15	3 months	ORT/DP	CSA/P	In availability of time Human, material and financial resources
					Draft ICT policy and guidelines submitted for approval	Submission memo for approval	Mar-16	Mar-16	1 month	ORT/DP	CSA/P	In availability of time
					Launching of ICT policy and guidelines	Report on the Launch	Jun-16	Jun-16	2 months	ORT/DP	AG	In availability of time Human, material and financial resources
			Intranet and Extranet Established	Network equipment, Server, operating systems and Antivirus procured by 2016	Assess NAO network	Assessment report	Oct-15	Oct-15	One month	ORT/DP	CSA/P	Financial constraints
					Prepare Tender document/Sourcing quotations	Tender document/quotations	Dec-15	Dec-15	Two weeks	ORT/DP	Prepare Tender document	Inadequate /inappropriate description of specifications.

					Advertise	Advert	Jan-16	Jan-16	Two weeks	ORT/DP	Advertise	Poor response to the advert
				Laptops, Heavy duty printer and Scanner procured by 2016	Source quotations	Quotations	11th to 22nd January 2016	Jan-16	Two weeks	ORT/DP	CSA/P	Wrong quotations sourced
					Identify supplier	Evaluation report	25th to 29th January 2016	Jan-16	Five days	ORT/DP	CSA/P	Delays in IPC meetings
					Procure equipment	Equipment	8th to 19th February 2016	Feb-16	Two weeks	ORT/DP	Procurement Officer	Inappropriate Equipment
				Network equipment, Server, operating systems and Antivirus procured by 2016	Identity supplier	Evaluation report	Mar-16	Mar-16	One week	ORT/DP	Identity supplier	Delays in IPC meetings
					Plant Servers & Install Software	Working Servers and Network	Jun-16	Jun-16	One month	ORT/DP	Plant Servers & Install Software	Inappropriate Equipment/Software Supplied
			MIS developed and implemented	MIS developed and implemented by 2017	Requirement needs assessment	Needs assessment Report	Oct-15	Oct-15	2 months	ORT/DP	CSA/P	In availability of financial and human resources

					Analysis of the needs assessment report	Analysis report	Nov-15	Nov-15	2 weeks	ORT/DP	CSA/P	Lack of concentration due to other engagements.
					Designing of system based on analysed data	System specification	Dec-15	Dec-15	1 month	ORT/DP	CSA/P	Lack of concentration due to other engagements.
					Developing MIS	Working system	Feb-16	Feb-16	4 months	ORT/DP	CSA/P	Inadequate skills, Financial limitations, Wrong budget estimation
					Testing the developed MIS	Accepted System	2nd to 31st March, 2016	Mar-16	1 month	ORT/DP	CSA/P	System failure, Lack of consensus among users, Continuous change requirement, Government rule changes, Poor Infrastructure
			Official documents digitised	Official documents digitised by 2016	Identify documents	Documents	11th to 22nd January 2016	Jan-16	Two weeks	ORT/DP	Section Heads	Lack of commitment

					Scanning	Electronic documents	25th January to 25th April 2016	Jan-16	Three months	ORT/DP	CSA/P	Lack of capacity
					Arranging scanned documents to appropriate sections	Electronic folders	26th April to 6th May 2016	Apr-16	Two weeks	ORT/DP	CSA/P	wrongly arranged
					Repository established	Working Repository Centre	June, 2016	Jun-16	Two weeks	ORT/DP	CSA/P	Lack of Space
		strategic relations established with NAO's key stakeholders by 2019	Stakeholders´ database established	Stakeholders´ database established	Conduct stakeholder analysis (research/survey)	Analysis report	July 2015	Jul-15	one month	ORT/DP	PRO	failure to target the right population thereby missing key stakeholders
					Develop NAO stakeholders' engagement framework	Engagement framework	July, 2015	Jul-15	1 month	ORT/DP	PRO	In availability of stakeholders analysis report
					Conduct media briefing and press conferences on audit developments and issues of national importance	Report	July, 2015	Jul-15	1 day	ORT/DP	PRO	Lack of management commitment

						Data bank	August 2015	Aug-15	two weeks	ORT/DP	PRO/CSA/P	Lack of effort/commitment
			SAI-PAC relations enhanced	SAI-PAC relations enhanced	Conduct lobbying meeting with PAC on enhancement of SAI PAC relations	Meeting conducted	Aug-15	Aug-15	1 month	ORT/DP	DAG/PRO	Lack of management and PAC commitment and financial resources
					Formation of Working Group on developing communication guidelines and MOU	Working group formed	Aug-15	Aug-15	1 month	ORT/DP	DAG/PRO	Lack of management and PAC commitment and financial resources
					Communicate the SAI's strategic plan	Strategic plan	Aug-15	Aug-15	1 month	ORT/DP	AAG1	Delay in launching the strategic plan
					Share the SAI's performance information	SAI annual reports	Aug-15	Aug-15	1 week	ORT/DP	AG/US	Delay in production of annual reports
					Conduct joint media briefings/press conferences	Media conferences	Aug-15	Aug-15	1 day	ORT/DP	PRO	Unavailability of PAC and the press

					Organise information sharing and networking sessions	Roundtables/ Workshops	Aug-15	Aug-15	quarterly and as applicable	ORT/DP	PRO	Lack of management commitment
					Regularly update the PAC on relevant SAI developments, news, events, etc.	E-newsletter/Emails/Website	Aug-15	Aug-15	quarterly and as applicable	ORT/DP	AG/PRO	Communication gap
			Stakeholders engaged, informed and educated	Stakeholders engaged, informed and educated	Develop NAO communication tool kit	Communication toolkit	September, 2015	Sep-15	2 months	ORT/DP	PRO	Inadequate resource materials
			SAI-PAC relations enhanced	SAI-PAC relations enhanced	Develop the guidelines and MOU	Guidelines and MOU developed	Oct-15	Oct-15	1 month	ORT/DP	DAG/PRO	Lack of management and PAC commitment and financial resources
					Approval and signing of MOU	Signed MOU	Dec-15	Dec-15	1 month	ORT/DP	DAG/PRO	Lack of management and PAC commitment and financial resources
					Develop joint media statements and press releases	Media statements/Press releases	Dec-15	Dec-15	1 day	ORT/DP	PRO	Financial resources

					Attend conferences organised by PAC	Conferences	December (on going)	Dec-15	As applicable	ORT/DP	AG/US	Communication gap
					Sensitization of PAC members and NAO members of staff on SAI/PAC guidelines	Number of Sensitization workshops	Jan-16	Jan-16	1 month	ORT/DP	DAG/PRO	Lack of management and PAC commitment and financial resources
			Stakeholder expectations met	Stakeholder expectations met	Conduct orientation of key stakeholders on the role of NAO in national development to reduce expectation gap	Orientation report	Oct-15	Oct-15	3 days	ORT/DP	PRO	Financial constraints

NAO 2015-19 STRATEGIC PLAN IMPLEMENTATION MATRIX: 2016-2017

No	Strategic Outcome	Strategic Outcome target	Outputs	Output targets	Tasks	performance indicator/ measurement	Period	Timing	Duration	Funding Source	Responsible person	Risk
2	Increased stakeholders 'confidence in government financial	Audit coverage increased from about 40% to 100% by 2019	Audits on local authorities conducted	Audits on public debt components Conducted	Developing annual audit work plans and budgets	Work plans and budgets developed and approved	February (on going)	Feb-16		ORT/Donor	Team leader	Lack of commitment from staff

	management systems		Audits of public debt conducted	Audits on public debt components Conducted	Issuing audit engagement letters	No of engagement letters issued	July (Ongoing)	Jul-16	Ongoing	ORT	Team leaders	Lack of commitment from staff
				Audits on public debt components Conducted	Holding audit entrance meetings	No of entrance meetings held	July (Ongoing)	Jul-16	Ongoing	ORT	Section Head/Team Leader	Lack of commitment from staff
				Audits on public debt components Conducted	Issuing of opinions and management letters	No of opinions and management letters issued	(Ongoing)	Jul-17	Ongoing	ORT/Donor	DAG	Delays in production of the consolidated report
		Improved quality and timeliness of audit services by 2019	Audit manuals developed (public debt, IT, Environmental Audit, Compliance Audit and Pensions & gratuity)	Public debt IT, Environmental audit, Compliance Audit and pension & gratuity manuals developed	Developing Pensions & Gratuity audit manual	Pensions & Gratuity audit manual developed	From July 2016 to Sept 2016	Sep-16	3 Months	ORT/Donor	AAG/Deputy Auditor General	Lack of expertise; Financial Constraints
					Developing IT audit manual	IT Audit Manual developed	From July-September 2016	Sep-16	3 Months	ORT/Donor		Lack of expertise; Financial Constraints
					Developing Environmental audit manual	Environmental audit manual developed	From July-September 2016	Sep-16	3 Months	ORT/Donor	AAG/Deputy Auditor General	Lack of expertise; Financial Constraints

					Developing Compliance audit manual	Compliance Audit manual developed	Oct 2016 to Dec 2016	Dec-16	3 Months			
			CAATs procured & training conducted	CAATs in use	Conduct assessment of the required CAATs	Assessment report	From July to August 2016	Jul-16	2 Months	DP	Deputy Auditor General /Chief Systems Analyst	Delay in assessment; Lack of financial resources
					Invitation of bids from potential suppliers	Advertisements made	From July to August 2016	Jul-16	2 Months	DP	Deputy Auditor General /IPC Chair	Delay in assessment; Lack of financial resources
					Evaluation of bids	Evaluation report	From July to August 2016	Jul-16	1 Months	DP	Deputy Auditor General /IPC Chair	Lack of expertise; Lack of commitment
					Procurement of CAATs	CAATs procured and delivered	From July to August 2016	Aug-16	3 Months	DP	Deputy Auditor General /IPC Chair	Financial constraints; Delay in delivery
					Formulate the training plan	Training plan formulated	September	Sep-16	3 Months	DP	Deputy Auditor General /Training	Lack of expertise, commitment and financial resources

											Manager	
					Conduct training workshops	No of Training workshops; Officers trained	July to October 2016	Oct-16	4 Months	DP	Deputy Auditor General /Training Manager	Lack of financial resources and expertise
					Conduct pilot audits using the CAATs	Pilot audits conducted	November 2016 to January 2017	Jan-17	3 Months	DP	Deputy Auditor General /Training Manager	Lack of financial resources; Lack of commitment
					Effect the use of CAATs	CAATs put to use	Ongoing	Jan-17	Ongoing	DP	Auditor General	Lack of commitment
			Officers trained in the use of audit management software/systems	Officers trained in audit management software	Conduct training workshops	No of Training workshops; Officers trained	July to October 2016	Oct-16	4 Months	ORT/DP	Deputy Auditor General /Training Manager	Lack of financial resources and expertise

					Conduct pilot audits using the audit management software	Pilot audits conducted	November 2016 to January 2017	Jan-17	3 Months	ORT/DP	Deputy Auditor General /Training Manager	Lack of financial resources; Lack of commitment
					Effect the use of audit management software	Management audit software put to use	Ongoing	Jan-17	Ongoing	ORT/DP	Auditor General	Lack of commitment
3	Enhanced Value for Money and integrity of IT systems in the MDAs when implementing their planned projects and programmes	Produce at least 3 environmental audit reports by 2019	Environmental Audit function established and strengthen	Environmental Audit unit established ; 10 section members allocated and trained	Allocate members to environmental Audit section	Environmental Audit section established and members allocated	July 2016.	Jul-16	1 month	ORT/DP	AG	Lack of commitment
					Training assessments	Training assessments reports produced	July 2016.	Jul-16	1 Month	ORT/DP	AAG/HR	
					Training plans developed	Training development plan	August 2016 to Octobe r 2016	Oct-16	3 Months	ORT/DP	AAG/HR	Resource constraints-Finance, Human

					Training	Officers trained	Novem ber	Nov-16	3 Mont hs	ORT/D P	AAG/H R	Resource constraints-Finance
				environme ntal audit Conducted	Risk assessment and annual plans	Overall risk assessment report produced	On going	Mar-17	3 week s	ORT/D P	Section Head	
					Conduct main studies (Execution)	Draft reports	March (On going)	Mar-17	On going	ORT/D P	Section Head	Resource constraints-Finance, Human
		Increase in IT audit reports production from 1 to 5 annually by 2019	IT/IS audits conducted	5 IT/IS audit reports produced	Conduct follow ups	Follow up reports produced	July (On going)	Jul-16	on going	ORT/D P	Section Head	Lack of cooperation

4	Improved organisational, management and administrative processes	Working environment improved by 2017	Administration Policies and Procedures developed and implemented	Administration Policies and Procedures Manual produced	Identification of development partners to finance the development of the National Audit Office Administration Policies and Procedures Manual	MOU signed	July	Jul-16	Two weeks	ORT	AG	Failure to find a development partner
					Develop TORs for a consultant to develop NAO Administration Policies and Procedures Manual	TORs developed	July	Jul-16	Two weeks	ORT	AG	Lack of commitment of officers
					Procurement of the services of a consultant	Consultant engaged	August	Aug-16	Three weeks	DP	AG	Misprocurement
					Develop the NAO Administration Policies and Procedures Manual	Administration Policies and Procedures Manual developed	October	Oct-16	One month	DP	Consultant/AG	Lack of cooperation by stakeholders
		Internal financial management services enhanced by 2019	Financial policies and procedures developed and implemented	Financial Policies and Procedures Manual produced	Identification of development partners to finance the development of the	MOU signed	July	Jul-16	Two weeks	ORT	AG	Failure to find a development partner

					National Audit Office Financial Management Procedures Manual							
					Develop TORs for a consultant to develop NAO Financial Management Procedures Manual	TORs developed	July	Jul-16	Two weeks	ORT	AG	Lack of commitment of officers
					Procurement of the services of a consultant	Consultant engaged	August	Aug-16	Three weeks	DP	AG	Misprocurement
					Develop the NAO Financial Management Procedures Manual	Financial Management Procedures Manual developed	October	Oct-16	One month	DP	Consultant/AG	Lack of cooperation by stakeholders
		Working environment improved by 2017	Infrastructure, equipment & motor vehicles acquired and maintained	Needs assessment conducted and Resources Mobilized	Institute a task force to carry out needs assessment on infrastructure, equipment & motor vehicles	Task force instituted	July, 2016	Jul-16	One week	ORT	AG	Lack of skilled personnel

					Conduct needs assessment	Needs assessment report	July	Jul-16	One month	ORT	Task force	Delays
					Mobilisation of resources	Identified resources	August	Aug-16	One month	ORT	AG	Unavailability of funds
					Develop a procurement plan	Procurement plan	September	Sep-16	One month	ORT	US	Delays
		Strategic & operational Management Processes enhanced by 2019	Quality of audit reports improved	Quality of audit reports improved	Analysis of gaps in terms of the quality of NAO's audit reports	Gap analysis report	July (On going)	Jul-16	One Month	ORT/DP	PRO	Lack of commitment
					Production of the model audit report (form and content)	Model audit report (form and content)	Jun-16	Jun-16	One Month	ORT/DP	PRO	Lack of commitment
					Implementation of the model audit report (form and content)	Improved audit reports	October (On going)	Oct-15	on going	ORT/DP	PRO	Non compliance
					Orientation on the model audit report	Orientation report	September	Sep-16	One week	ORT/DP	PRO	Poor attendance by staff

		Internal Control systems and risk management services strengthened by 2019	Risk management framework and Internal Audit Charter and Procedures developed and implemented	Risk Management framework, internal audit charter and procedures manual produced	Identification of development partners to finance the development of the risk management framework, internal audit charter and procedures manual	MOU signed	July	Jul-16	Two weeks	ORT	AG	Failure to find a development partner
					Develop TORs for a consultant to develop the risk management framework, internal audit charter and procedures manual	TORs developed	July	Jul-16	Two weeks	ORT	AG	Lack of commitment of officers
					Procurement of the services of a consultant	Consultant engaged	August	Aug-16	Three weeks	DP	AG	Misprocurement
					Develop the risk management framework, internal audit charter and procedures manual	Risk Management framework and internal audit charter and procedures manual developed	October	Oct-16	One month	DP	Consultant/AG	Lack of cooperation by stakeholders

5	Improved Human Resources Management and Development Services	Improved Social Welfare Services by 2016	Social welfare fund established	Social welfare fund established by June 2015	Establishment of social welfare in the regional Offices	Number of social welfare activities	Jul-16	Jul-16	on going	ORT	Social welfare committee	
				Social welfare fund established by June 2015	Implementation of social welfare constitution	Number of social welfare activities	(October) on going	Oct-16	on going	ORT	Social welfare committee	
			Social welfare policy developed and implemented	Social welfare policy developed and implemented by 2016	Implementation of the policy	Policy Implemented	(October) on going	Oct-16	1 Month	ORT	Committee	Time constraints
		At least 80% vacancies filled by 2018	Recruitment of staff facilitated	At least 80% vacancies filled by 2018	Writing of offer letters	Number of staff recruited	August (on going)	Aug-16	1 Month	ORT	HRM	Communication Breakdown
			Staff promoted and posted	Promotions and postings effected by 2016	Writing of offer and posting	Number of staff promoted	August (on going)	Aug-16	On going	ORT	HRM	communication breakdown
			Strategic staffing initiated in accordance with ISSAI requirements	Establishment reviewed and Recruitment plan developed by August, 2016	Establishment reviewed taking into account the 2011 Institutional review report	Reviewed Establishment	1 September-30 Sept 2016	Sep-16	1 Month	ORT	HRM	Lack of Commitment

				Establishment reviewed and Recruitment plan developed by August, 2016	Developing a recruitment Plan	Recruitment plan developed	Oct-16	Oct-16	2 Weeks	ORT	HRM	Time Constraints
		Formalised professional training development by 2019	NAO certified as approved employer by professional institutions	Formalized Professional Training and Development by 2019	Applying to professional institutions	Certification by ICAM	Jul-16	Jul-16	1 month	ORT	Auditor General	Limited ICAM members
			Training evaluation report produced	Formalized Professional Training and Development by 2019	Report writing	Training evaluation report produced	July (On going)	Jul-16	2 weeks	ORT	Training Committee	Busy Schedules
			Training Needs Assessment Report Produced	Formalized Professional Training and Development by 2019	Producing Training needs Assessment Report	TNA Report produced	15 July - 30th July	Aug-16	2 Weeks	ORT	Training Committee	Time Constraints
			Consolidated Training Plan Produced & Implemented on Audit Functions: PA, RA, QT, IT	Formalized Professional Training and Development by 2019	Developing training plan	Training plan produced	15th August 2016 - 30st September 2016	Sep-16	1 1/2 months	ORT	Training Committee	Lack of communication
				Formalized Professional Training and Development by 2019	Consolidation of training plan	Training plan consolidated	1 October 2016 - 30 October 2016	Oct-16	1 month	ORT	Training Committee	Delays in submission

		HR policies and guidelines customised in accordance with ISSAI requirements by 2016	HR policies and guidelines customised and implemented	HR policies and guidelines customized by 2017	Customization of the HR Policy and Guidelines	HR policy and guideline document	Aug-16	Aug-16	1 month	ORT	HRM	Time constraint
					Implementation of the guidelines and policy	HR policy and guideline document	Sep-16	Sep-16	1 month	ORT	HRM	Time constraint
		Strengthened Performance Management System by 2019	Interventions for Addressing Performance Gaps Implemented	Strengthened Performance Management System by 2019	conduct coaching and mentoring	No of staff mentored and coached	August (on going)	Aug-16	1 Month	ORT	HRM	Inadequate mentoring and coaching skills
			Guidelines & Procedures on Performance Management Systems Customised and Implemented	Strengthened Performance Management System by 2019	Customizing DHRMD Performance Management guideline Manual	Customized Performance Management Manual Completed	1st August 2016 - 30th September 2016	Sep-16	2 Month	ORT/DP	HRM	Availability of resources/ delays
			Interventions for Addressing Performance Gaps Implemented	Strengthened Performance Management System by 2019	Conduct trainings	No of trainings conducted	November(on going)	Nov-16	1 Month	ORT	HRM	Unavailability of resources
		Employee compensation and benefits scheme rolled out by 2019	ECB Policy developed and implemented	Employee compensation and benefits scheme	Develop a draft ECB Policy	ECBS Policy developed	July to December 2016	Dec-16	6 Months	ORT/DP	HRM	Unavailability of resources

				rolled out by 2019								
6	Improved communication (Internal and external) and Technology Service	ICT services, infrastructure and governance improved by 2019	MIS developed and implemented	MIS developed and implemented by 2017	User training	Number of users trained	on going	May-17		ORT/DP	CSA/P	
		All NAO staff having access to information	resource centre established and maintained (library)	2015/2016 resource centre established and maintained (library)	Procure and source resource centre electronic equipment (DSTV –TV, Recorders, Tapes, LCDs,)	Equipment	July 2016	Jul-16	one month	ORT/DP	PRO	Financial constraints
		strategic relations established with NAO's key stakeholders by 2019	SAI-PAC relations enhanced	SAI-PAC relations enhanced	Disseminate information on the function of the SAI and its desired impact	SAI corporate brochure	Jul-16	Jul-16	1 week	ORT/DP	PRO	Material resources/in availability of brochures
			Stakeholders´ database established	Stakeholders´ database established	Link the stakeholder database with the MIS	Existence of database in MIS	July 2016	Jul-16	one day	ORT/DP	PRO/CSA/P	Incompatibility of systems used

NAO 2015-19 STRATEGIC PLAN IMPLEMENTATION MATRIX: 2017-2018

No	**Strategic Outcome**	**Strategic Outcome target**	**Outputs**	**Output targets**	**Tasks**	**performance indicator/ measurement**	**Period**	**Timing**	**Duration**	**Funding Source**	**Responsible person**	**Risk**

2	Increased stakeholders 'confidence in government financial management systems	Improved quality and timeliness of audit services by 2019	Audit manuals developed (public debt, IT, Environmental Audit, Compliance Audit and Pensions & gratuity)	Public debt IT, Environmental audit, Compliance Audit and pension & gratuity manuals developed	Developing Public Debt audit manual	Public Debt manual developed	From Oct 2017 to Dec 2017	Dec-17	3 Months	ORT/Donor	AAG/Deputy Auditor General	Lack of expertise; Financial Constraints
3	Enhanced Value for Money and integrity of IT systems in the MDAs when implementing their planned projects and programmes	Produce at least 3 environmental audit reports by 2019	Environmental audits Conducted	environmental audit Conducted	Conduct pre-studies (Planning)	Pre-study memos produced	July-September (on going)	Sep-17	On going	ORT/DP	Section Head	Resource constraints-Finance, Human
4	Improved organisational, management and administrative processes	Internal financial management services enhanced by 2019	Financial policies and procedures developed and implemented	Financial Policies and Procedures Manual produced	Implementation of the Manual in all financial operations	Reduction in audit queries/improved financial reports	on going	Oct-17	On going	ORT	Head of Finance /Chief Accountant	Lack of supervision
		Planning monitoring and Evaluation of programs and projects strengthened by 2019	M&E framework developed and implemented	M&E framework developed	Develop the M&E framework	M&E framework developed	July	Jul-17	One month	DP	Consultant/AG	Lack of cooperation by stakeholders

			M&E framework developed and implemented	M&E framework developed	Implementation of the M&E framework	M&E report	on going	Sep-17	On going	DP	AG	Lack of commitment of officers
		Working environment improved by 2017	Infrastructure, equipment & motor vehicles acquired and maintained	Needs assessment conducted and Resources Mobilized	Procurement of Infrastructure, equipment and motor vehicles	Infrastructure, equipment and motor vehicles acquired	July 2015-June 2019	Jul-17	On going	DP/ORT	US	Untimely disbursement of funds
		Working environment improved by 2017	Administration Policies and Procedures developed and implemented	Administration Policies and Procedures Manual produced	Implementation of the Manual in all administration operations	Improved administration operations	on going	Oct-17	On going	ORT	US	Lack of supervision
5	Improved Human Resources Management and Development Services	Formalised professional training development by 2019	NAO certified as approved employer by professional institutions	Formalized Professional Training and Development by 2019	Attending to requirements by professional institutions on certification	Requirements met	Jul-17	Jul-17	on going	ORT		
		Employee compensation and benefits scheme rolled out by 2019	ECB Policy developed and implemented	Employee compensation and benefits scheme	Conduct stake holder consultation	No of stake holders consulted	June - December 2017	Dec-17	6 Month	ORT/DP	HRM	Unwillingness of Stakeholders

				rolled out by 2019	Finalizing the ECB policy	Policy developed	January - February 2018	Feb-18	2 Months	ORT/DP	HRM	Busy Schedules
6	Improved communication (Internal and external) and Technology Service	ICT services, infrastructure and governance improved by 2019	MIS developed and implemented	MIS developed and implemented by 2017	MIS Implementation	Working system	on going	Jul-17		ORT/DP	CSA/P	
					System maintenance	Number of scheduled routine maintenance done	November (on going)	Nov-17	on going	ORT/DP	CSA/P	

NAO 2015-19 STRATEGIC PLAN IMPLEMENTATION MATRIX: 2018-2019

No	Strategic Outcome	Strategic Outcome target	Outputs	Output targets	Tasks	performance indicator/ measurement	Period	Timing	Duration	Funding Source	Responsible person	Risk
4	Improved organisational, management and administrative processes	Planning monitoring and Evaluation of programs and projects strengthened by 2019	Mid-term review of Strategic Plan Conducted	Strategic plan reviewed	Communicate with all section heads/regional heads/activity managers to prepare for the Mid-term review	Internal memo	Dec-18	Dec-18	One day	ORT/DP	DAG	Lack of commitment and breakdown of communication

					Logistical arrangements made for the midterm review workshop	Logistical arrangements made	Dec-18	Dec-18	Two weeks	ORT/DP	US/Chief Accountant	Unavailability of funds and delays in payment processing systems
					Carry out a mid-term review of the Strategic Plan	Review Report	Dec-18	Dec-18	Two weeks	ORT/DP	AG/M&E UNIT	Lack of commitment
		Strategic & operational Management Processes enhanced by 2019	Management Development Programme conducted	Management Development programme conducted	Implementation of the programme	Training programme reports	According to Calendar	According to Calendar	on going	DP	AG	Lack of commitment
5	Improved Human Resources Management and Development Services	Employee compensation and benefits scheme rolled out by 2019	ECB Policy developed and implemented	Employee compensation and benefits scheme rolled out by 2019	Sensitization of staff on the ECB Policy	Staff sensitized	June - December2018	Dec-18	6 Months	ORT/DP	HRM	Unavailability of Funds
6	Improved communication (Internal and external) and Technology Service	strategic relations established with NAO's key stakeholders by 2019	SAI-PAC relations enhanced	SAI-PAC relations enhanced	Give presentations to PAC members on the function of the SAI and its relationship	Presentations	Jun-19	Jun-19	1 week	ORT/DP	AAG2	Financial resources

					with the PAC at the beginning of each Parliamentary term							