

# SUPREME AUDIT INSTITUTION OF BELIZE



STRATEGIC PLAN  
VANGUARD CONSULTING

2008-2013

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## LIST OF ACRONYMS

CAROSAI	Caribbean Organization of Supreme Audit Institutions
FAQ	Frequently Asked Questions
FMDP	Financial Management Development Project
GAO	Government Accounting Office (United States)
LAN	Local Area Network
INTOSAI	International Organization of Supreme Audit Institutions
IS	Information Systems
IT	Information Technology
OAGB	Office of the Auditor General Belize
PAC	Public Accounts Committee
SAIB	Supreme Audit Institution of Belize
UK	United Kingdom
VFM	Value For Money

## **MESSAGE FROM THE AUDITOR GENERAL**

The completion of the development of this strategic plan for the period 2008 to 2013 is a milestone in the history of the Supreme Audit Institution of Belize. In its one hundred and thirty one years of existence the changes to the Office of the Auditor General have mostly been nominal. The Office saw its beginnings during the crown colony period as an Audit Department, under the leadership of a Principal Auditor then went on to being the Office of the Auditor General and now strives to be recognized nationally, regionally and internationally as the Supreme Audit Institution of Belize.

In keeping with the universal drive for better governance through improved accountability and transparency, Belize, like most other countries of the world continues to strive for improved governance. At the Office of the Auditor General we recognize the important role which we play in ensuring governmental accountability.

The basic framework to ensure the effectiveness of the Office of the Auditor General is already in place. The framework includes legislation to amend the Constitution to provide independence to the Auditor General and making provisions to allow the Office, as an oversight body, to have first call on the national budget. In addition the new Finance and Audit (Reform) Act of 2005 clearly outlines the roles and functions of the Office. The Office has seen tremendous support of its programs from the government; however much more can be done and the areas of further support are highlighted in this strategic plan.

I am very pleased to say that every member of staff at the Office of the Auditor General has participated actively in the formulation of this strategic plan. Having spent time holding discussions with our stakeholders in developing this plan and having gone through the process of identifying our strengths and weaknesses, we are certain that the plan will assist us to carry out our resolve of contributing to the national development of Belize through the provision of independent assurance to parliament and by extension to the public, whose demand for better accountability increases daily. This assurance comes only after my Office has examined the executive's stewardship over the resources of the nation through professional, efficient and effective audits.

On behalf of the staff of the Office of the Auditor General I wish to express my appreciation to the Government of Belize for the support it has provided to the Office. I also extend my thanks to the Department for International Development for funding critical improvements to strengthen the Office through the Commonwealth Debt Initiative Funds. Our international and regional umbrella organizations, the International Organization of Supreme Audit Institutions (INTOSAI) and the Caribbean Organization of Supreme Audit Institutions (CAROSAI) must be thanked for the support, guidance and mentorship that both have provided as we seek to develop our institution.

I urge our stakeholders to monitor the management and staff of the Office of the Auditor General of Belize to ensure that we strictly adhere to the strategies, objectives, programs and activities we have set for ourselves in this strategic plan and to ensure that the plan is implemented in an efficient and effective manner in the interest of the promotion of good governance in Belize.

**Edmund A Zuniga**  
Auditor General  
Belize  
July 2008

## OVERVIEW OF OAGB STRATEGIC PLAN – 2008 – 2013

### Mission Statement

The Office of the Auditor General of Belize is mandated by the Constitution to foster, through independent assurance, parliamentary control over the public funds and all other public property for the benefit of all Belizeans.

### Vision Statement

An independent, respected, effective and expert institution serving the National Assembly by providing a variety of assurance services aimed at improving the accountability of the Belizean Public Sector.

#### Goal 1

**Advocacy** - To raise the profile of SAIB

- 1.1 Strengthen the governance structures of OAGB
- 1.2 Promote better relations with the PAC to increase the use and impact of audit reports and findings.
- 1.3 Develop and implement an awareness campaign to promote the role and functions of the OAGB.
- 1.4 Strengthen relationships with key regional and local bodies like CAROSAI and the Institute of Chartered Accountants.

#### Goal 2

**Assurance Services** - To increase the depth and breadth of assurance services

- 2.1 Restructure and expand OAGB as per Financial Management Development Project (FMDP) recommendations to create a VFM unit and an IS unit.
- 2.2 Develop and implement an audit schedule that will clear up all backlog by 2010 while maintaining focus on all material areas in the current fiscal period.
- 2.3 Eliminate bottlenecks and reduce through put time from the completion of audits to the reporting of audit opinions and findings.
- 2.4 Provide support services to public sector institutions to improve compliance to policies and financial regulations.
- 2.5 Closely monitor activities of major revenue earning government departments to improve the collection and expenditure of public funds.

#### Goal 3

**Professional Competency** - To continuously improve the competencies and capabilities of all associates.

- 3.1 Establish a human resources unit.
- 3.2 Develop a human resources development plan to upgrade the qualifications and competency of the audit team and to provide continuous professional education and training.
- 3.3 Review and modify all job descriptions and terms and conditions of service as necessary to attract and retain associates.
- 3.4 Develop the framework for an SAIB Commission to oversee the human resources function of the OAGB.
- 3.5 Foster team work.

#### Goal 4

**Organizational Capacity** - To strengthen operational efficiency of the organization and transform its image

- 4.1 Secure adequate funding and resources.
- 4.2 Develop and implement a formal organization communication strategy
- 4.3 Improve the use of IDEA software and other IT solutions
- 4.4 Construct an OAGB headquarters

## STRATEGIC VISION

### **Mission Statement**

The Office of the Auditor General of Belize is mandated by the Constitution to foster, through independent assurance, parliamentary control over the public funds and all other public property for the benefit of all Belizeans.

This new mission articulates the constitutional mandate of the Office of the Auditor General of Belize and positions the organization to efficiently and effectively discharge this mandate. Against the back drop of public outcry for improved governance, public sector modernization efforts and the past the inability of the organization to fully realize its mandate this strategic realignment provided by this new mission positions the OAGB to provide high quality assurance services. The misconception of an “Audit Department” is hereby laid to rest.

### **Vision Statement**

An independent, respected, effective and expert institution serving the National Assembly by providing a variety of assurance services aimed at improving the accountability of the Belizean Public Sector.

This vision signals a clear depiction of the characteristics and attributes necessary to have a functional OAGB. A supreme audit institution that delivers on its constitutional mandate of providing the National Assembly with assurance services which if used will assist in improving accountability and transparency in the Belizean Public Sector. If resourced as required the OAGB will be transformed into a Supreme Audit Institution that Belizeans will have full confidence in and public officials will respect.

## **Values**

Impartial – independent and objective

Professional – displaying integrity, reliability, competence and a strong service ethic

Engaging – client and outcome focused

Respectful – communicating openly and transparently

Collaborative – valuing our people and working together

Relevance – timely and current reporting

The OAGB's main role is to ensure transparency and accountability over the use of public funds and assets. In discharging its mandate OAGB as well must ensure that its professionals are held to the same high levels of professionalism and ethical standards. The Value Statement captures the corporate philosophy and values that will characterize and guide the way in which the team at OAGB functions. The OAGB is responsible to examine the facts and report such finds as required by law and do so devoid of any type of considerations that lies outside the remit of the law.

## OAGB STRATEGIC POSTURE 2008 – 2013

### Goal 1 – Advocacy

#### To raise the profile of OAGB

The Office of the Auditor General of Belize is an independent oversight institution accountable to the National Assembly. As such the organization should have the autonomy to manage its human and financial resources independent of the public service bureaucracy. For the organization to effectively discharge its functions it requires a functioning Public Accounts Committee and legal framework that fosters accountability.

The strategies used to achieve this goal include strengthening the legal framework, education and sensitization of key stakeholders on the role of the organization and developing and fostering relationships with relevant regional and local bodies.

#### Objectives:

- 1.1 Strengthen the governance structures of OAGB
- 1.2 Encourage the reform of the Finance and Audit Reform Act 2005 and the House Standing Orders governing the functioning of the Public Accounts Committee (PAC)
- 1.3 Promote better relations with the PAC to increase the use and impact of audit reports and findings
- 1.4 Develop and implement an awareness campaign to promote the role and functions of OAGB
- 1.5 Strengthen relationships with key regional and local bodies like CAROSAI and the Institute of Chartered Accountants of Belize

### Goal 2 – Assurance Services

#### To increase the depth and breadth of assurance services

The organization currently provides only financial audit services. In keeping with the growth in the public sector and the call for improved governance and accountability OAGB will expand its assurance services to include Value For Money (VFM) and Information Systems (IS) Audits. The audit approach will move away from transaction audits to a compliance/substantive-based audit approach. These improvements in assurance services will allow OAGB to focus its efforts on material areas and provide timely, relevant and quality audit reports.

#### Objectives:

- 2.1 Restructure and expand OAGB as per Financial Management Development Project (FMDP) recommendations to create a VFM unit and an IS unit.

- 2.2 Develop and implement an audit schedule that will clear up all backlog by 2010 while maintaining focus on all material areas in the current fiscal period
- 2.3 Eliminate bottlenecks and reduce through-put time from the completion of audits to the reporting of audit opinions and findings.
- 2.4 Provide support services to public sector institutions to improve compliance to policies and financial regulations.
- 2.5 Closely monitor activities of major revenue earning government departments to improve the collection and expenditure of public funds.

### **Goal 3 – Professional Competency**

#### **To continuously improve the competencies and capabilities of all associates**

The OAGB is committed to the continued upgrade of the qualifications and training of its audit team and support associates. The human resource function will be strengthened to address all human resource management issues, to attract and retain qualified staff and continue to develop a professional working climate.

#### **Objectives:**

- 3.1 Establish a human resources unit
- 3.2 Develop a human resources development plan to upgrade the qualifications and competency of the audit team and to provide continuous professional education
- 3.3 Review and modify all job descriptions and terms and conditions of service as necessary to attract and retain associates
- 3.4 Develop the framework for an OAGB Commission to oversee the human resources function of the OAGB
- 3.5 Foster team work

### **Goal 4 – Organizational Capacity of SAIB**

#### **To strengthen operational efficiency of the organization and transform its image**

Given the new vision of OAGB it must improve its internal processes and strengthen organization communication to be able to perform at the desired level. The organization is being transformed from an “Audit Department” to the Supreme Audit Institution of Belize and as such must upgrade its image and profile as an oversight body.

#### **Objectives:**

- 4.1 Secure adequate funding and resources
- 4.2 Develop and implement a formal organization communication strategy
- 4.3 Improve the use of IDEA software and other IT solutions

#### 4.4 Construct an OAGB headquarters

## **CRITICAL SUCCESS FACTORS**

The successful implementation of this plan is reliant on the OAGB receiving the required level of funding from the National Assembly by having a first call on the budget. With the resources in place the challenge will be on the current team to individually upgrade their professional qualifications where necessary and to welcome new, qualified recruits to the OAGB.

Meticulous care and attention must be spent in monitoring and evaluating the implementation of this plan. It is recommended that the management team hold special monthly meetings monitor and evaluate the implementation of the plan. The OAGB should also commission an annual independent evaluation of the implementation of the plan. The human resources function must be strengthened and attention to organizational communication and employee morale is critical.

The support of the National Assembly, the Public Accounts Committee, the Public Service Commission, the Ministry of the Public Service and the Public Service Union is vital for the realization of a truly independent and functional Supreme Audit Institution of Belize.

## ANNEX 1 – ACTION PLAN

### IMPLEMENTATION MATRIX

<b>GOAL 1</b>					
<b>OBJECTIVE 1.1</b>					
<b>Advocacy - To raise the profile of OAGB</b>					
<b>Strengthen the governance structures of OAGB</b>					
<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>	
1.1.1 Identify deficiencies in current Finance and Audit Reform Act 2005 and areas for improvement e.g. imposition of penalties and how reports are handled by parliament.	October 2008	Legal expertise \$50,000.00	Mixed Committee ( Audit and other stakeholders)  Auditor General	Act reviewed and recommendations submitted to Cabinet and other relevant stakeholders	
1.1.2 Make presentation to stakeholders for rationale of change. Eg chamber of commerce, unions, ministers, senate, media	November 2008	Rental of conference rooms. \$10,000.00	Mixed Committee ( Audit and other stakeholders)  Auditor General	Feedback from stakeholders	
1.1.3 Propose the change to Minister of Finance and Solicitor General	November 2008	None foreseeable	Auditor General	Acceptance of proposal	
1.1.4 Encourage change in composition of PAC	August 2008	Members of Parliament	Auditor General	Amendment to standing orders.	

<b>Promote better relations with the PAC to increase the use and impact of audit reports and findings</b>					
<b>OBJECTIVE 1.2</b>	<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
	1.2.1 Regular dialogue with members of PAC to develop stronger relationship. (formal & informal)	Ongoing		Auditor/Deputy Auditor General	Minutes of meetings with the PAC  PAC following up on audit and special audit reports  Standing meetings (quarterly) with PAC to appraise them of OAGB operations
	1.2.2 Orient PAC members as to their roles on the PAC and the role of the PAC in general	Before August 2008		Auditor General	Orientation session held with PAC Follow up sessions held if requested

<b>OBJECTIVE 1.3</b>		<b>Develop and implement an awareness campaign to promote the role and functions of OAGB</b>		
<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
1.3.1 Active participation in public service open day to promote the institution.	Annually		Auditor responsible for Belize City	OAGB participation in public service open day
1.3.2 Promote OAGB open house to sensitize the public and students (career day)	Annually			Annual open day held to promote OAGB Visit to all Universities and Junior Colleges once per year to discuss the role of the OAGB
1.3.3 Recruit or identify public relations officer to actively promote the institution.	July 2009	Position and Salary	HR Manager	Public relations officer appointed
1.3.4 Launching of the Strategic plan with full media participation	July 2008	\$2,000	HR Manager	Launching well attended and good media coverage – tv, radio and print
1.3.5 Develop website with links to other oversight agencies and GOB website	December 2008	\$12,000	Mr. Fuller	Website developed and functioning
1.3.6 Team from OAGB visit radio talk shows to discuss new strategic plan	July 2008		Auditor General, Deputy Auditor General and Audit Team	Team visited morning shows for all major radio stations

<b>Strengthen relationships with key regional and local bodies like CAROSAI and the Institute of Chartered Accountants</b>					
<b>OBJECTIVE 1.4</b>	<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
	1.4.1 Active participation in the activities of regional bodies	On Going	Travel and accommodation expenses	Designated Officer	Monthly reports circulated to staff Trip reports circulated to staff
	1.4.2 Designate an international relations officer to liaise with our regional partners.	Immediate	Travel and accommodation expenses	Auditor General	Development of an international relations action plan Monthly reports circulated to staff Trip reports circulated to staff
	1.4.3 Develop a medium for the exchange of information with the Contractor General, Ombudsman Institute of Chartered Accountants	Immediate/Ongoing		Auditor General	Meeting/s held with these offices to establish an operating modality Regular liaison between OAGB and the other oversight agencies

<b>Assurance Services - To increase the depth and breadth of assurance services</b>				
<b>Restructure and expand OAGB as per Financial Management Development Project (FMDP) recommendations to create a VFM unit and an IS unit.</b>				
<b>GOAL 2</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
<b>OBJECTIVE 2.1</b>				
<b>ACTIVITY</b>				
2.1.1 Advocate for VFM mandate	September 2008		Auditor General	Request included in 2009/10 budget request Approval of mandate and budget received
2.1.2 Request/obtain 8 additional staff. Four for VFM, Four for IT. IT manager should have necessary qualification to provide on the job training for junior staff	July 2009	Salaries Furniture/office equipment Transportation	Auditor General	8 additional staff employed along with furniture/office equipment
2.1.3 In house VFM training/Pilot Project	6 months inclusive of theory and practical	Consultant Salary Classroom space Logistics/Food	Deputy AG/Consultant	VFM unit trained and pilot project completed Copies of training materials
2.1.4 Develop comprehensive VFM manual tailored for OAGB	3 months	Consultant compensation	Deputy AG/Consultant	VFM manual developed and approved
2.1.5 Update Financial Audit Guide	December 2008		Deputy AG	Financial Audit Guide updated and approved
2.1.6 Audit team trained in use of both VFM manual and Financial Audit Guide	January 2009/Ongoing	Consultant Compensation	Deputy AG/Senior Auditors/Consultant	Officers trained Copies of training materials

<b>OBJECTIVE 2.2</b>	<b>Develop and implement and audit schedule that will clear up all backlog by 2010 while maintaining focus on all material areas in the current fiscal period</b>			
<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
2.2.1 Assess magnitude of backlog in terms of years for Ministries/Departments not audited.	July 2008	1 officer per section	Deputy AG/Section Leader	Report on assessment of backlog
2.2.2 Determine what should be audited	August 2008	Existing HR and allowances	Auditor General /Deputy AG	Decision made
2.2.3 Develop Audit Schedule of Ministries/Departments to be Audited. Schedule should include recommendation from FMDP studies.	July 2008	Existing HR	Deputy AG/Head of sections	Development of Audit schedule to clear backlog
2.2.4 Carry out Back Log Audit Program	December 2011	All staff	Auditor General/Deputy AG/Section Leaders	Back log cleared and report issued

<b>Eliminate bottlenecks and reduce through put time from the completion of audits to the reporting of audit opinions and findings.</b>					
<b>OBJECTIVE 2.3</b>	<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
	2.3.1 Determine causes of bottleneck in processing/procedures	August 2008 and ongoing	Existing Human resources	Auditor General and Deputy Auditor Gen	Quality assurance committee established Minutes of QAC committee meeting Bottlenecks identified, recommendation made and action plan in report
	2.3.2 Implementation of action plan	August 2008 and ongoing	Existing Human resources	Deputy Auditor General and Section Leaders	Bottlenecks eliminated. Timely completion and reporting of audit reports
	2.3.3 Training of staff in new policies and procedures	September 2008 and ongoing		Deputy Auditor General and Section Leader	Report on staff training sessions Compliance or adherence to new policies and procedures

<b>OBJECTIVE 2.4</b>				
<b>Provide support services to public sector institutions to improve compliance to policies and financial regulations.</b>				
<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
2.4.1 Develop additional questions to be incorporated into current questionnaires that will address internal practices.	September 2008	Existing HR	Deputy Auditor/Section Leaders	Questions formulate and incorporated into questionnaires. Feedback provided to Ministries, departments and statutory authorities
2.4.2 Advocate for the establishment of internal audit units in ministries	September 2008 and ongoing		Auditor General	Written recommendations to Parliament, Ministry of Finance and Ministry of the Public Service
2.4.3 Create a Frequently Asked Questions on OAGB website to provide guidance on the existing financial regulations	December 2008 and ongoing		Deputy Auditor General/Mr. Fuller	FAQ section on website when website launched Monthly update to FAQ section of website
2.4.4 Conduct a Customer Satisfaction Survey to get feedback on the services performed by OAGB	January 2009 and ongoing	Consultant compensation	Auditor General/Consultant	Survey Instruments Customer Satisfaction Report Relevant Audit Staff Trained to conduct future customer satisfaction surveys

<b>OBJECTIVE 2.5</b>				
<b>Closely monitor activities of major revenue earning government departments to improve the collection and expenditure of public funds.</b>				
<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
2.5.1 Meetings with the relevant Heads of Departments to discuss collection and expenditure system and identify mechanism for strengthening these systems	September 2009	Mileage/Subsistence	Auditor General/Deputy Auditor General	Minutes of meetings with stakeholders Action plans developed to strengthen expenditure and collection systems
2.5.2 Prepare report with recommendations.	September 2009	Mileage/Subsistence	Auditor General/Deputy Auditor General	Report completed , submitted to Parliament and issued Requests included in budget submission by OAGB and other collaborating offices and departments
2.5.3 OAGB lobbies with PAC to support recommendations	September 2009		Auditor General	Minutes of meeting held with PAC

<b>GOAL 3</b>					
<b>Professional Competency - To continuously improve the competencies and capabilities of all associates</b>					
<b>OBJECTIVE 3.1</b>					
<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>	
3.1.1 Create a human resource unit comprising of a HR Manager	June 2009	Management team/ budget submission	Management Team	Human resource unit established and staffed with clear terms of reference	
3.1.2 HR annual action plan developed to guide the functioning of the unit	July 2009 and annually		HR Manager	Plan developed and approved by Auditor General	
3.2.2 Lobby with UK, GAO, CAROSAI, India for HR training	2008 - 2013	Professional leave	Auditor General	One officer per year successfully complete HR training	

<b>OBJECTIVE 3.2</b>	<b>Develop a human resources development plan to upgrade the qualifications and competency of the audit team and to provide continuous professional education</b>				
	<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
3.2.1 Create an HR database including the educational achievement and areas of specialized training and relevant experience	August 2008 and ongoing maintenance			Administrative Officer	HR database created and routinely updated
3.2.2 Use job analysis findings and modified job descriptions to determine staff training needs	November 2008			Administrative Officer and Deputy Auditor General	Report identifying gaps between required competency and level of staff education
3.2.3 Use report generated at 3.2.2 along with performance appraisal to develop a succession plan	December 2008			Auditor General, Deputy Auditor General and Administrative Assistant	Succession plan developed and in place
3.2.4 Based on 3.2.3 above HR development plan developed	January 2009			Auditor General, Deputy Auditor General and Administrative Assistant	Human resource plan developed
3.2.5 HR development plan implemented	April 2009 - 2013			Administrative Assistant	At least one staff per year enrolled in a degree granting accounting or auditing program

<b>OBJECTIVE 3.3</b>				
<b>Review and modify all job descriptions and terms and conditions as necessary to attract and retain associates</b>				
<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
3.3.1 Review the current job descriptions and make adjustments where required.	September 2008	Current job description	Management Team	Revised job descriptions that are more suited for the current functions of OAGB
3.3.2 Benchmark terms and conditions of other relevant entities	January 2009		HR Manager	Report showing how OAGB compares to other selected organizations
3.3.3 Review the current terms and conditions of staff and make changes where necessary especially in the area of compensation (change pay scale) and upward mobility	April 2009	Independent budget submission to the house of representative	Management Team	Suitable terms and conditions for staff in order to attract and retain staff
3.3.4 Review and modify Performance Appraisal System	December 2009		HR Manager	New performance appraisal system developed and approved by all relevant stakeholders

<b>Develop the framework for an OAGB Commission to oversee the human resources function of the OAGB</b>					
<b>OBJECTIVE 3.4</b>	<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
	3.4.1 Inform staff of the importance and the role of the commission i.e. setting terms and conditions, hire, fire discipline, (similar to that of Public Service Commission)	June 2008 and ongoing	None	Management Team	Minutes of meeting with staff Mechanism in place to collect staff feedback
	3.4.2 Liaise with the Public Service Union, Public Service Commission and the Ministry of the Public Service to get their support and participation in the process	June 2008 to June 2009		Auditor General	Written communication with stakeholder organizations Meetings of minutes with stakeholder organizations Active participation by stakeholder organizations in the entire process
	3.4.3 Develop the legislation which will be passed to create the commission	June 2009	Legal counsel	Management Team	Draft suggestion agreed to by all relevant stakeholders
	3.4.4 Draft legislation passed into law	December 2009		Parliament	Law enacted
	3.4.5 Appoint the Commission as per law	January 2010		Parliament	Commission established and functioning

<b>Foster team work</b>					
<b>OBJECTIVE 3.5</b>	<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
	3.5.1 Training for Management team and units in team building, interpersonal communication, conflict resolution, performance appraisal and supervisory skills	One session quarterly		HR Manager	Training session reports Increased collaboration between teams Performance appraisal done continuously and measures skills learnt in training sessions
	3.5.2 Sessions that promote staff interaction	Monthly activity		HR Manager	Monthly sessions held that allows for staff interaction
	3.5.3 Use of cross-functional teams to troubleshoot organizational issues	Ongoing		Deputy Auditor General and HR Manager	Minutes of meetings of working teams Reports of working teams
	3.5.4 Increased organization communication	June 2008 and ongoing		Auditor General, Deputy Auditor General	Clearly articulated communication channels and media of information flow Opportunity for both top down and bottom up communication Use of email, website, formal and informal communications

<b>Organizational Capacity of OAGB - To strengthen operational efficiency of the organization and transform its image</b>					
<b>Secure adequate funding and resources</b>					
<b>GOAL 4</b>	<b>OBJECTIVE 4.1</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
	<b>ACTIVITY</b> 4.1.1 Approach embassies, IDB, CDB and other regional organizations to obtain scholarship funding to upgrade current audit staff	July 2008 - ongoing	Study leave and budget for replacement staff	Auditor General	At least one audit staff per year enrolled in a degree program – accounting, auditing or IT
	4.1.2 Access continuous education or training from UK/GAO/Canada/India/CAROSAI and internet training sessions	July 2008 - ongoing	Professional leave	Auditor General	At least one audit staff per year accessing audit training Audit staff taking at least one internet based audit training session
	4.1.3 In country audit training for all Audit staff	One session per year annually	Trainer/venue/logistics	Deputy Auditor General	Report from training session with copies of training materials
	4.1.4 Work exchange programs for audit staff	Annually	Leave/travel expenses	Deputy Auditor General	Work exchange program in place with SAI from various countries At least one staff per year on work exchange program

<b>Develop and implement a formal organization communication strategy</b>				
<b>OBJECTIVE 4.2</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
<b>ACTIVITY</b> 4.2.1 Carry out a communication satisfaction survey to determine the state of organizational communication	August 2008	\$6,000	HR Manager/consultant	Consultant report outlining the state of organizational communication with recommendations for improvement.
4.2.2 Formal communication strategy articulated and communicated to all staff. Channel should accommodate both top down and bottom up communication	September 2008		Management Team	Organizational manual mapping out formal communication channels and selected media
4.2.3 Mission, vision and value statements prominently displayed in all offices and staff oriented on the strategic plan and their roles in successful implementation of the plan	June 2008 - ongoing		Management Team	Statements prominently displayed All staff, including new, gets orientation on the strategic plan
4.2.4 Create a OAGB newsletter	September 2008 and quarterly			Quarterly electronic/hardcopy newsletter produced and circulated

<b>Improve the use of IDEA software and other IT solutions</b>				
<b>OBJECTIVE 4.3</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
<b>ACTIVITY</b> 4.3.1 In-country training in the use of IDEA software, Smartstream invoice and other relevant IT software	December 2008 and annually		Deputy Auditor General	Staff trained and a trainer of trainers identified
4.3.2 Development of a LAN with built in redundancies	December 2009	\$50,000	Auditor General	LAN functional
4.4.3 Development of database of past and ongoing audits that is accessible to all audit teams	December 2009		Auditor General	Database developed and being used
4.4.5 Creation or access to a virtual library of accounting/audit technical information and journals	December 2010	\$25,000	Deputy Auditor General	Auditors have access to electronic resource materials

<b>Construct a OAGB Headquarters</b>					
<b>OBJECTIVE 4.4</b>	<b>ACTIVITY</b>	<b>TIMEFRAME</b>	<b>RESOURCES</b>	<b>RESPONSIBILITY</b>	<b>SUCCESS INDICATORS</b>
	4.4.1 Obtain title to a site for the construction of the building	June 2009		Auditor General	Land surveyed and title obtained
	4.4.2 Architectural drawings and bill of quantities prepared	June 2009	Ministry of Works	Auditor General	Drawings and Bill of Quantities
	4.4.3 Funding identified for construction of the building	April 2010		Auditor General	Funding Secured
	4.4.4 Tender process for contractor	July 2010		Auditor General	Contract hired
	4.4.5 Construction of Building	July 2011		Auditor General	Building built, commissioned and OAGB relocated.