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# **Solomon Islands Government**

***Solomon Islands***

***Office of the Auditor-General***

***Corporate Plan 2017 – 2022***



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## List of Acronyms

ACAG	Australasian Council of Auditors-General
AG	Auditor General
AM	Audit Manager
BC	Budget Committee
CAAT	Computer Assisted Audit Techniques
CC	Communication Committee
CGFAB	Corporate Governance Financial Audit Branch
CPA	Certified Public Accountant
CS	Corporate Services
DAG	Deputy Auditor General
DCCG	Democratic Coalition for Change Government
EMT	Executive Management Team
GFAB	Government Financial Audit Branch
IA	Internal Audit
iCAT	ISSAI Compliance Assessment Tool
IDI	INTOSAI Development Initiative
IGF	Integrity Group Forum
INTOSAI	International Organisation of Supreme Audit Institutions
IPAM	Institute of Public Administration
ISSAI	International Standard of Supreme Audit Institutions
MCS	Manager Corporate services
MOFT	Ministry of Finance and Treasury
MPS	Ministry of Public Services
MTS	Medium Term Strategy
NACS	National Anti-Corruption Strategy
NDS	National Development Strategy
NSWAO	New South Wales Audit Office
OAG	Office of the Auditor General
PAB	Performance Audit Branch
PAC	Public Accounts Committee
PASAI	Pacific Association of Supreme Audit Institutions
PGAB	Provincial Government Audit Branch
PR	Performance Review
PRC	Peer Review Committee
PMF	Performance Management Framework
SA	Statutory Authorities
SAI	Supreme Audit Institution
SC	Social Committee
SIG	Solomon Islands Government
SIICAC	Solomon Islands Independent Commission Against Corruption
SOE	State Owned Enterprises
TSDC	Training and Staff Development Committee
WA	Website Administrator

## Forward

The purpose of this Corporate Plan is to provide guidance and a focus for our work over the next six years 2017 - 2022. It gives broad objectives that we will strive to achieve over the period and sets down the activities and values we have set for ourselves in meeting those objectives.

The Plan also maps out how our Office is going to work towards meeting its obligations as a Supreme Audit Institution [SAI] within the international fraternity of SAIs – in meeting international auditing standards and making our contribution towards the international goal of all SAIs of “making a difference to the lives of citizens”.

In developing our Plan in consultation with all our staff at every level, we kept in mind what our international fraternity expected of us to make a difference to our citizens – by:

- ***strengthening the accountability, transparency and integrity of government and public sector entities*** – through audit activities, reporting and publication of findings;
- ***demonstrating ongoing relevance to citizens, Parliaments and other stakeholders*** – through being responsive, using effective and proactive communication, and supporting change in government and public entities; and
- ***Being a model organization through leading by example*** – e.g. in good governance, transparency and accountability of SAI performance, in following ethical standards, in promoting a culture of quality and continual improvement, and in learning and knowledge sharing.

When looking at how we do this within the Solomon Islands, we also take account of the development plans guiding our nation to ensure that our work is relevant and useful in improving the lives of Solomon Islanders through scrutiny of the effectiveness of those plans – at regional, national, provincial and constituency levels.

I trust the Corporate Plan 2017 – 2022 will remind and guide us in providing assurance to the Parliament and people of Solomon Islands that public funds are accurately accounted for and making a significant contribution to improvements in public administration.

Peter Lokay  
Auditor-General  
January 2017

# 1. The Office of the Auditor-General - Guiding Principles

## 1.1. Our Purpose – Why do we exist?

### *The roles of the Auditor General*

The primary purpose of the Auditor-General is to conduct audits on all levels of Government in Solomon Islands and produce public reports on those audits. These reports are variously tabled in the National Parliament, Provincial Assemblies, the Honiara City Council and the Boards of State Owned Enterprises and Statutory Bodies. Eventually the results of all these reports are tabled in the National Parliament in the Auditor General's Annual Reports where they become available for public scrutiny.

The Auditor General is also the Secretary to the Parliamentary Public Accounts Committee (PAC) which scrutinises the National Budgets and the Auditor General's reports before they are debated in the Parliament.

### *Independence and scope of scrutiny of government accounts and operations*

To ensure the reports are credible and useful it is important that the Auditor General is independent of the Government he or she audits and has the power to access all records and information needed. In the Solomon Islands, the mandate is provided to the Auditor-General under the Constitution and Public Finance and Audit Act. The Constitution provides a guarantee of independence under section 108 (5) of the Solomon Islands Constitution, which states "*In the exercise of his functions under this section, the Auditor-General shall not be subject to the direction or control of any other person or authority.*" The Public Finance and Audit Act provides the extent of the Auditor General's scrutiny of government accounts and operations.

### *The Office as a Supreme Audit Institution*

The Office of the Auditor-General is what is called a 'Supreme Audit Institution' (SAI). Most countries in the world have this institution and its purpose can broadly be described as 'to provide accountability' of governments. The exact nature of the role of the SAI depends on the form of government, the level of development of the country and the legislative mandate of the head of the SAI or of the SAI itself. In Solomon Islands we adopted the Westminster System from the British colonial system, where the Office reports to the Speaker of the Parliament and submits reports to the Public Accounts Committee (PAC) for review. We also have provincial and local level governments which are subject to the Auditor General's scrutiny and which receive his or her reports.

The Office of the Auditor-General has been established to provide the staff and other resources to support the Auditor-General in fulfilling his or her mandate.

**1.2. What does the National Development Strategy 2016-2035 expect us to do?**

<b>NDS Objective 5: Unified Nation with stable and effective governance and public order</b>	
<b>NDS Objectives, Strategies and priority focus area</b>	<b>Policies and programs</b>
<b>MTS 12: Efficient and effective public service with sound corporate culture</b>	
<p>The objective is to enhance efficiency and effectiveness of public sector founded on principles of transparency, accountability, trustworthiness and honesty.</p>	<ul style="list-style-type: none"> <li>• Improve and enforce good governance values and practices and ensure accountability and transparency at all level of governance, including strengthening the Service Commissions and Accountability institutions to provide effective oversights and facilitation of government policies and programs.</li> </ul>
<b>MTS 13: Reduce Corruption through improved governance at national, provincial and community levels</b>	
<p>Objective is to reduce corruption within government institutions and to instil sound corporate culture at all levels</p>	<ul style="list-style-type: none"> <li>• Increase efforts focused on preventing corruption and mal-practice and creating a good governance culture</li> <li>• Review and strengthen anti-corruption legislation and related subsidiary legislations based on national consensus regarding the laws and mechanisms that must be established and implemented at national and provincial levels to combat corruptions including the establishment of the Solomon Islands Independent Commission against Corruption (SIICAC) in compliance with international anti-corruption conventions and initiatives.</li> <li>• Support and empower watch-dog institutions to provide necessary oversight to public institutions and support programmes to civic organisations.</li> <li>• Strengthen communications and cooperation's between national and provincial government and resource owners.</li> <li>• Active partnership with local institutions and rural communities such as civic groups, churches and chiefs in implement government policies.</li> </ul>

### 1.3. What does Government expect us to do? (DCCG Policy)

Section 4.0 Reforms Program		
4.1 Fundamental Reform Programme		
Policy Arena	Policy Objectives	Summary of Strategic Actions
<b>Good Governance:</b>	a) Oversee efficient and effective conduct of oversight institutions to eradicate corruption at all levels in the Country.	Xii) Review and strengthen Integrity Group Forum (IGF) and support other integrity and accountability institutions to effectively deal with corruption related matters.
	b) Establish the SIICAC and review of anti-corruption legislations	<ul style="list-style-type: none"> <li>i) development of National Anti-Corruption Strategy (NACS)</li> <li>ii) Establish and support the NACS Steering Committee</li> <li>iv) Review and strengthen related anti-corruption legislation</li> </ul>

#### **1.4. Our Vision – Where we want to be in 2022**

This vision describes the expectations of our organisation, and the reputation anticipated by 2022.

##### ***Our Vision***

*To be an independent, competent national audit office with qualified professionals to ensure accountability and transparency in the public sector for the people of Solomon Islands.*

This Vision is to be achieved through the enhancing of the Auditor General's independency and the development of our staff into highly, trained professionals, capable of producing high quality audits, providing professional advice and timely reports.

#### **1.5. Our Mission – How will we operate by 2022**

Our Mission Statement describes the standard of excellence in performance output that we aim to achieve during the course of this Plan. Hence, the Mission statement reads as follows:

##### ***Our Mission***

*As a centre of excellence we enhance the strengthening of public sector accountability, transparency and integrity to the people of Solomon Islands through professional, independent audit services and reports to our elected legislatures.*

The Office of the Auditor-General provides audit service to the government and the people of Solomon Islands. According to the democratic system, the assemblies of elected officials become the instrument of the people and so the Office of the Auditor-General views the National Parliament, Provincial Assemblies and the Honiara City Council as key clients for submitting our work. All reports prepared by the Auditor General are tabled in the National Parliament – either directly through the Speaker or by public sector entities which are required to table in Parliament annual financial reports audited by the Auditor-General.

This Mission shall be achieved by ensuring that the results of our work make a difference to those we report on – through active monitoring of how well public officers are implementing our recommendations and by ensuring the production of comprehensive reports which are meaningful to all people from all walks of life.

## 1.6. Our Values – What we believe in

We adhere to a set of values which govern our work performance and interaction with each other, the staff of our auditees and with other people. The core values guiding our work are:

### ***Our Values***

- ***Behaving Ethically*** – we adhere to the SIG Code of Conduct and the Code of Ethics for Professional Accountants established by the International Ethics Standards Board;
- ***Treating others with Respect*** – we treat others in a manner in which we ourselves would expect to be treated;
- ***Operating with Integrity*** – we consistently act in accordance with a set of principles that reflect the highest values of our society;
- ***Displaying Reliability*** – we do what we commit to doing and, if events conspire to prevent us doing so, we advise the people we are dealing with as soon as it becomes apparent that we cannot meet our commitment;
- ***Practising Diligence*** – we strive to complete all of the work we are required to complete within the designated timeframe;
- ***Being Accountable*** – we act in a transparent manner and are willing to be held to account for actions;
- ***Being relevant*** – we strive to ensure that our work is always focused on making a difference to the lives of our citizens; and
- ***Believing in our system of Government*** – we respect the authority of our elected legislatures and the rule of law.

## 1.7. Our Goals - What are we working to achieve by 2022

The long-term outcome for the OAG arising from the implementation of this Corporate Plan is for the development of a strong, effective and sustainable national public audit office which:

- **Is Independent:** enjoys sufficient independence from government to be able to report to our primary clients without fear or favour;
- **Provides Effective reporting:** provides timely, professionally competent reporting on all financial statements; and reliable and persuasive reports on the performance of public sector activities which generates significant improvements in public sector administration;

- **Meets International Standard:** complies with International Standards for Supreme Audit Institutions in conducting its work and operating its Office;
- **Has Professional staff:** staff are qualified and regarded as peak performers in the public sector; and
- **Has efficient operational support:** provides efficient management support to the Auditor General, our staff and to our clients.

### 1.8. Our Key Result Areas: How we will know we are achieving our Goals

<b>Key Result Area A: Fully Independent</b>									
<i>Strategic objective A: <b>Sufficient independence from government</b></i>									
<b>Strategies</b>	<b>Owner</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>NDS Ref</b>	<b>DCCG Policy ref</b>
A1.1 Draft legislation and submit to Cabinet	AG	x						NDS Obj 5, MTS 12 & 13	4.1a
A2.1 OAG Budget appropriated as Special Fund in budget papers	AG		X						
A3.1 Establish OAG Scheme of Service	AG, DAG, MCS		X	x	x				
A4.1 Undertake cooperative audits	Audit Managers, Auditors	x	x	x	x	x	x		
A4.2 Staff participate in PASAI and IDI training	Training and Staff Development Committee (TSDC), EMT	x	X	x	x	x	x		
A4.3 Participate in surveys	AG, DAG	x	X	x	x	x	x		
A4.4 Publicise OAG activities	Communication Committee (CC), Web Administrator (WA)	x	X	x	x	x	x		
A5.1 Obtain ownership of Mud Alley building via title or perpetual lease	AG, DAG, MCS	x	x	x	x				
A5.2 Obtain ownership of official residences for AG and staff	AG, DAG, MCS	x	X	x	x	x	x		

## Key Result Area B: Effective Reporting

Strategic objective B: *Timely, professionally competent reporting*

Strategies	Owner	2017	2018	2019	2020	2021	2022	NDS Ref	DCCG Policy ref
B1.1 Ensure that all mandated audits are included in a regular audit program	DAG, Audit Managers	X	x	x	x	x	x	NDS Obj 5, MTS 12 & 13	4.1a
B1.2 Monitor matters of public concern and ensure that all financial issues not targeted under regular financial audits are reviewed and marked for scrutiny	DAG, Audit Managers	X	x	x	x	x	x		
B1.3 Monitor IA reports on investigations and mutually agree which reports should be included in OAG reports	Audit Managers	X	x	x	x	x	x		
B2.1 Establish and monitor agreed time frames of all audits	AG, DAG, Audit Mangers	X	x	x	x	x	x		
B2.2 Establish intervention protocols for getting late audits back on track	AG, DAG, Audit Mangers	X	x	x	x	x	x		
B3.1 Audit planning to ensure that all issues arising from previous audits plus public concerns monitoring plus IA reports are considered when finalising test programs	AG, DAG, Audit Managers	X	x	x	x	x	x		
B3.2 <i>TeamMate</i> to become the platform of choice to ensure that the Reviewing Officer has realtime access to planning documents and test programs before sign off and distribution	TeamMate champions, Audit Managers, All Auditors	X	x	x	x	x	x		
C4.1 Fund professionalization of staff through accredited training providers	AG, TSDC, EMT, MCS	X	x	x	x	x	x		
C4.2 Conduct an ongoing in-house training program on ISSAIs appropriate to the different levels of staff and audit specialisation	DAG, TSDC, Audit Mangers	X	x	x	x	x	x		
B5.1 Provide comprehensive briefings to PAC on matters being heard or reviewed by PAC	AG, DAG, MCS, Audit Managers	X	x	x	x	x	x		

B5.2 Network with all stakeholders concerned with public financial management governance matters	AG, DAG, CC, Audit Managers	X	x	x	x	x	x		
B5.3 Consult with stakeholders on governance matters when gathering information for audit plans or reports	DAG, Audit Managers	X	x	x	x	x	x		
B6.1 Disseminate audit report findings as widely as possible through all forms of media	AG, DAG, CC, WAr	X	x	x	x	x	x		
B6.2 Contribute to meetings and activities of peer integrity agencies	AG, DAG	X	x	x	x	x	x		
B6.3 Conduct outreach activities at every opportunity	CC, Audit Managers	X	x	x	x	x	x		
B6.4 Make public comment on public issues which relate to previously issued audit reports	AG, DAG	X	x	x	x	x	x		

## Key Result Area C: Compliance with ISSAIs

*Strategic Objective C: Complies with International Standards for Supreme Audit Institutions*

Strategies	Owner	2017	2018	2019	2020	2021	2022	NDS Ref	DCCG Policy
C1.1 Conduct regular internal ISSAI PMF of OAG to monitor compliance with ISSAIs and areas requiring strengthening	AG, DAG, Audit Managers		X		x		x	NDS Obj 5,MTS 12 & 13	4.1a
C1.2 Engage PMF Facilitators to conduct periodic external reviews to ensure objectivity of OAG assessments	AG			x			x		
C1.3 Arrange periodic external peer reviews of OAG audit files to provide independent assessments of compliance	AG, DAG	x	X	x	x	x	x		
C2.1 Ensure all staff have access to ISSAIs through TeamMate	Audit Managers, TeamMate champions	x	X	x	x	x	x		
C2.2 Monitor roll out of ISSAIs to ensure all TeamMate material is up to date	DAG, Audit Managers, TeamMate champions	x	X	x	x	x	x		
C2.3 Ensure all included upgrades of TeamMate are carried out to make access to libraries and documentation easy and effective	TeamMate champions, Audit Managers	x	X	x	x	x	x		
C3.1 Proactively explore opportunities to twin with NSWAO [as ACAG sponsored twin] and neighbour SAIs in terms of capacity development synergies i.e. where a SAI can provide international practice expertise needed by another – particularly where each SAI has something to offer to the other	AG	x	X	x	x	x	x		
C3.2 Proactively explore funding availability from SIG and development partners to undertake twinning opportunities to train staff in ISSAIs	AG	x	X	x	x	x	x		
C4.1 Fund professionalization of staff through accredited training providers	AG, MCS	x	X	x	x	x	x		
C4.2 Conduct an ongoing in-house training program on ISSAIs appropriate to the different levels of staff and audit specialisation	DAG, Audit Managers, TSDC	x	X	x	x	x	x		

## Key Result Area D: Professional Staff

*Strategic Objective D: Qualified and peak performers*

Strategies	Owner	2017	2018	2019	2020	2021	2022	NDS Ref	DCCG Policy ref
D1.1 Regrade OAG establishment to provide for entry point at graduate level as minimum	AG	x						NDS Obj 5, MTS 12 & 13	4.1a
D1.2 Facilitate the completion of tertiary studies for existing staff without degrees	AG, TSDC				x	x	x		
D1.3 Conduct ongoing in-house training program on technical and management skills appropriate to the different levels of staff experience and audit specialization	DAG, Audit Managers	x	x	X	x	x	x		
D1.4 Provide external training exposure through IPAM, PASAI and other providers of technical and management skills.	AG, TSDC, EMT	x	x	X	x	x	x		
D2.1 Facilitate the completion of accreditation to CPA and internally recognised professional institutions	AG, TSDC	x	x	X	x	x	x		
D3.1 Provide staff feedback whenever lapses in professional conduct is observed	DAG, MCS, Audit Managers	x	x	X	x	x	x		
D3.2 Incentivise staff to be champions of professional conduct through regular recognition	AG, DAG, Audit Managers	x	x	X	x	x	x		

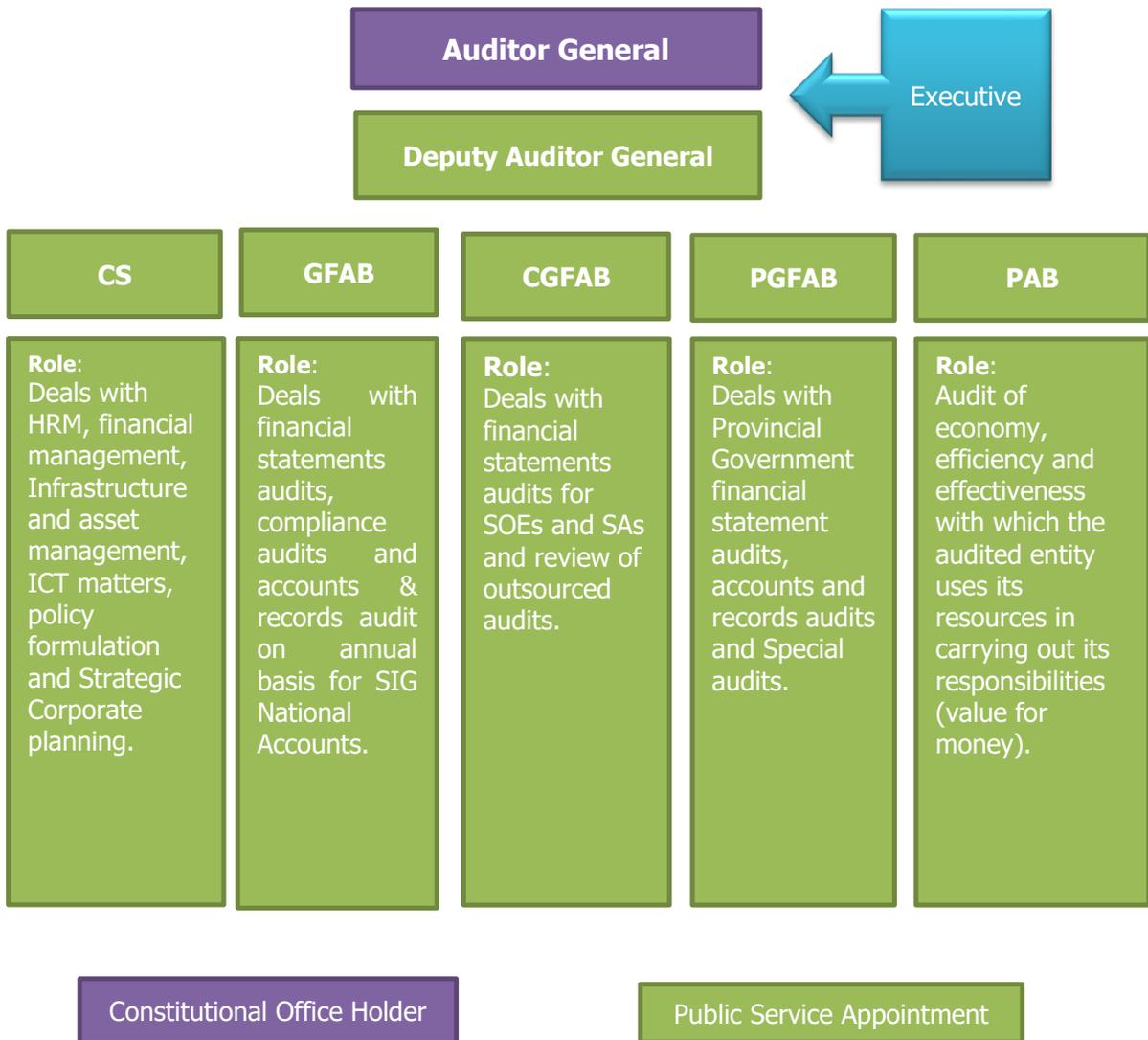
## Key Result Area E: Efficient Management Support

*Strategic Objective E: Efficient and effective operational support*

Strategies	Owner	2017	2018	2019	2020	2021	2022	NDS Ref	DCCG Policy
E1.1 Revise establishment to provide sufficient staff to properly manage Branch and support operations of OAG	DAG, MCS		x		x		x	NDS Obj 5, MTS 12 & 13	4.1a
E1.2 Review or determine Resources required	MCS	x	x	X	x	x			
E2.1 Revise establishment to provide sufficient staff to properly manage Branch and support operations of OAG	DAG, Audit Managers		x		x		x		
E2.2 Review or determine Resources required	DAG, Audit Managers, MCS	x	x	X	x	x	x		
E3.1 Make sure EMT Meets on time schedule through the year	AG, DAG, EMT	x	x	X	x	x	x		
E3.2 Deliberate on issues and make decisions on important OAG issues	AG, DAG, EMT	x	x	X	x	x	x		
E4.1 Strategic Plan to be reviewed, monitored and revised	AG, DAG, EMT, MCS	x	x	X	x	x	x		
E4.2 Annual Work Plan reviewed, monitored and revised	DAG, MCS, Audit Managers	x	x	X	x	x	x		
E5.1 Develop a credible budget for OAG	AG, DAG, MCS, Budget Committee (BC)	x	x	X	x	x	x		
E5.2 Strengthening the management of annual budget	AG, DAG, MCS, BC	x	x	X	x	x	x		
E6.1 Monthly reporting protocol	AG, DAG, MCS, AM	x	x	X	x	x	x		
E6.2 Quarterly reporting protocol	AG, DAG, MCS, AM	x	x	X	x	x	x		
E6.3 Annual reporting protocol	AG, DAG, MCS, AM	x	x	X	x	x	x		

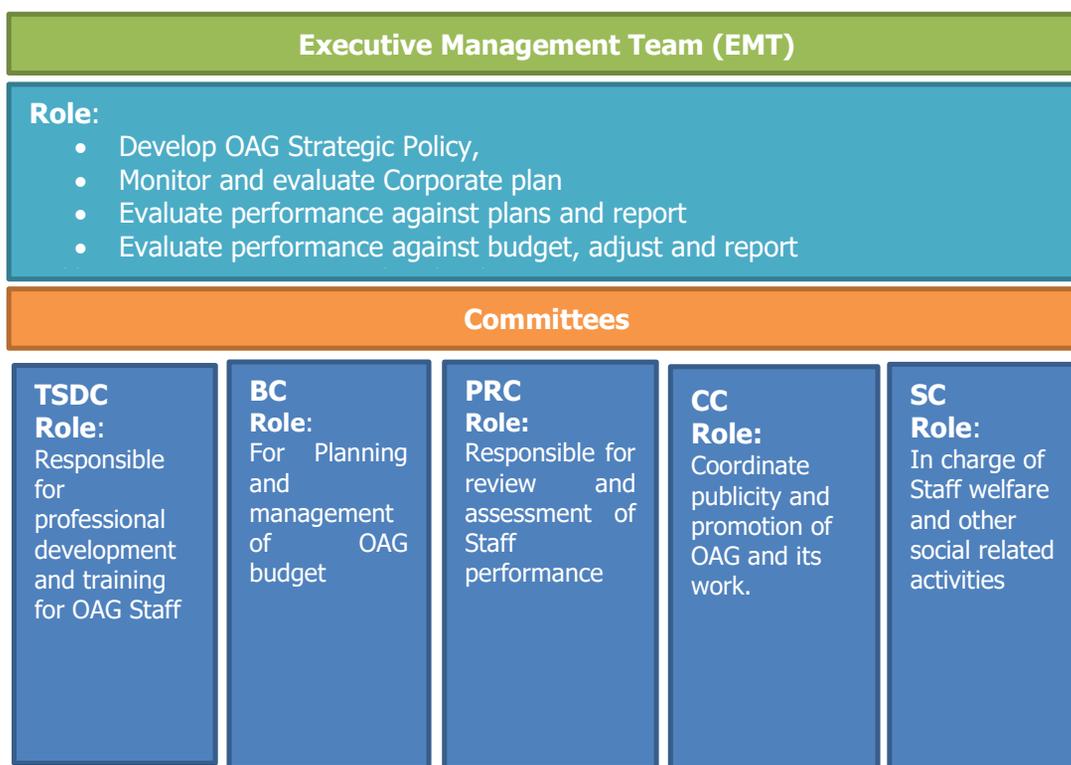
## 2. Organisation and Management

### 2.1. Who we are and what we do? (Structure, Roles and Constitutional Status)



**CS:** Corporate Services  
**GFAB:** Government Financial Audit Branch  
**CGFAB:** Corporate Governance Financial Audit Branch  
**PGFAB:** Provincial Government Financial Audit Branch  
**PAB:** Performance Audit Branch

## 2.2. How do we manage our organisation? (Management and Governance)



TSDC: Training and Staff Development Committee  
BC: Budget Committee  
PRC: Peer Review Committee  
CC: Communication Committee  
SC: Social Committee

## 2.3. How do we assess our performance? (Monitoring and Evaluation)

### How do we know we are on track?

- By:**
- Monitoring Corporate Plan, identifying gaps or changes in circumstances and developing remedies;
  - Submitting quarterly reports;
  - Submitting annual reports;
  - Signing off of audit reports on due dates;
  - Submitting report to Parliament on annual basis; and
  - Peer reviews

### 3. Our Plan

#### 3.1. Our Objectives

In order to achieve our Goals over the next six years of this Corporate Plan, we have set ourselves a number of objectives which will help us get to where we need to be. These objectives are set out below:

Goal	Objective
<b>Fully Independent</b>	<ul style="list-style-type: none"> <li>• <b>Legislation</b> establishing modern OAG</li> <li>• Protected OAG <b>budget</b></li> <li>• <b>Scheme of Service</b> managed by OAG</li> <li>• <b>Own premises</b></li> <li>• Active participation in <b>international organisations</b> and in particular PASAI and INTOSAI</li> </ul>
<b>Effective Reporting</b>	<ul style="list-style-type: none"> <li>• <b>Timely</b> reports</li> <li>• <b>Quality</b> reports which demonstrate accurate and comprehensive understanding of topic and issues</li> <li>• <b>Readable</b> reports which can be understood by target audiences and persuasive in implementing recommendations</li> <li>• Excellent <b>working relationships</b> with stakeholders including PAC</li> <li>• Active <b>awareness and public support</b> program</li> </ul>
<b>Compliance with ISSAIs</b>	<ul style="list-style-type: none"> <li>• Regular <b>CAATs assessments</b></li> <li>• <b>TeamMate</b> primary delivery platform</li> <li>• Effective <b>regional twinning</b> program</li> <li>• Active <b>Continuous Professional Development</b> program for staff</li> </ul>
<b>Professional Staff</b>	<ul style="list-style-type: none"> <li>• <b>Qualified</b> staff appropriate for financial and performance audits</li> <li>• <b>Internationally accredited</b> staff</li> <li>• Adherence to <b>professional standards</b> of dress and behaviour compliant with SIG Code of Conduct and ISSAIs</li> </ul>
<b>Efficient Management Support</b>	<ul style="list-style-type: none"> <li>• Effective <b>Corporate Services</b> Branch</li> <li>• Effective <b>Audit Branches</b></li> <li>• Effective <b>Committees</b> support and deliverables</li> <li>• Effective monitoring of <b>Strategic Plan</b> and <b>Annual Work Plan</b> deliverables</li> <li>• Effective <b>financial management</b></li> </ul>

### 3.2. Our Strategies

A Fully Independent			
Objective	Strategy	Activities	Performance Indicators
A1 Legislation establishing modern OAG	A1.1 Draft legislation and submit to Cabinet  A1.2 Submit Bill to Parliament	A1.1.1 Complete drafting of Bill A1.1.2 Conduct stakeholder consultations A1.1.3 Prepare Cabinet Submission A1.1.4 Prepare Parliament Submission	<ul style="list-style-type: none"> <li>• Bill completed</li> <li>• Consultations completed</li> <li>• Cabinet Submission considered by Cabinet</li> <li>• Parliament approve legislation</li> </ul>
A2 Protected OAG budget	A2.1 OAG Budget appropriated as a 'Special Fund' in Budget Papers	A2.1.1 Negotiate agreement with MOFT	<ul style="list-style-type: none"> <li>• OAG Budget appropriated as a 'Special Fund' in Budget Papers</li> </ul>
A3 Scheme of Service managed by OAG	A3.1 Establish OAG Scheme of Service	A3.1.1 Finalise restructure of OAG details in negotiation with MPS and MOFT A3.1.2 Finalise a Scheme of Service package in negotiation with MPS and PSC A3.1.3 Prepare Cabinet Submission	<ul style="list-style-type: none"> <li>• Restructure proposal completed</li> <li>• Scheme of Service package endorsed</li> <li>• Cabinet Submission considered by Cabinet</li> </ul>
A4 Active participation in international organisations and in particular PASAI and INTOSAI	A4.1 Undertake cooperative audits  A4.2 Staff participate in PASAI and IDI training A4.3 Participate in surveys  A4.4 Publicise OAG activities	A4.1.1 Volunteer for cooperative audits proposed by PASAI A4.2.1 Nominate staff to attend PASAI/IDI funded training A4.3.1 Respond to survey requests by nominated deadlines A4.4.1 Contribute to PASAI newsletters	<ul style="list-style-type: none"> <li>• OAG report included in all relevant cooperative audit regional reports</li> <li>• At least one officer attends all relevant training opportunities</li> <li>• All survey requests completed and submitted on time</li> <li>• OAG updates included in each newsletter</li> </ul>
A5 Own premises	A5.1 Obtain 'ownership' of Mud Alley via title or perpetual lease  A5.2 Obtain ownership of official residences for AG and staff	A5.1.1 Identify current ownership of Mud Alley building A5.1.2 Prepare submission to owner for transfer of title or grant of perpetual lease A5.2.1 Identify suitable residences for AG and staff, build or maintain	<ul style="list-style-type: none"> <li>• Grant of title or perpetual lease</li> <li>• Buildings upgraded</li> <li>• Premises occupied</li> </ul>

<b>B Effective Reporting</b>			
<b>Objective</b>	<b>Strategy</b>	<b>Activities</b>	<b>Performance Indicators</b>
B1 Comprehensive coverage of financial reports and SIG operations	<p>B1.1 Ensure that all mandated audits are included in a regular audit program</p> <p>B1.2 Monitor matters of public concern and ensure that all financial issues not targeted under regular financial audits are reviewed and marked for scrutiny</p> <p>B1.3 Monitor IA reports on investigations and mutually agree which reports should be included in OAG reports</p>	<p>B1.1.1 Develop an Audit Strategic Plan</p> <p>B1.2.1 Develop Performance and Special Audit Strategic Plan</p> <p>B1.3.1 Review all Internal Audit Reports</p>	<ul style="list-style-type: none"> <li>• Audit Strategic Plan in place</li> <li>• Performance and Special Audit Strategic Plan in place</li> <li>• Suitable Internal Audit Reports are incorporated in OAG reports.</li> </ul>
B2 Timely reports	<p>B2.1 Establish and monitor agreed time frames of all audits</p> <p>B2.2 Establish intervention protocols for getting late audits back on track</p>	<p>B2.1.1 Regular review of Individual annual work plans</p> <p>B2.2.1 Revise work plan to address issue identified</p>	<ul style="list-style-type: none"> <li>• Reports produced within timeline</li> <li>• Work Plan achieved</li> </ul>
B3 Quality reports which demonstrate accurate and comprehensive understanding of topic and issues	<p>B3.1 Audit planning to ensure that all issues arising from previous audits plus public concerns monitoring plus IA reports are considered when finalising test programs</p> <p>B3.2 <i>TeamMate</i> to become the platform of choice to ensure that the Reviewing Officer has real-time access to planning documents and test programs before sign off and distribution</p>	<p>B3.1.1 Review test programs to accommodate issues identified in previous audits</p> <p>B3.2.1 Actively promote usage of <i>TeamMate</i> by all staff</p>	<ul style="list-style-type: none"> <li>• Revised test programs in place</li> <li>• Major and relevant issues reported</li> <li>• All Audits done through <i>TeamMate</i></li> </ul>

<p>B4 Readable reports which can be understood by target audiences and persuasive in implementing recommendations</p>	<p>B4.1 <i>TeamMate</i> to become the platform of choice to ensure that staff utilise working paper and reporting templates as a basis for fleshing out findings and recommendations</p> <p>B4.2 Citizen-centric summary reports and media releases to be issued for all audit reports released to the public</p>	<p>B4.1.1 Actively promote usage of <i>TeamMate</i> by all staff</p> <p>B4.2.1 Translate major Audit Findings suitable for general public consumption</p> <p>B4.2.2 Issue Media Releases</p>	<ul style="list-style-type: none"> <li>• All Audit Reports done through <i>TeamMate</i></li> <li>• Copies of Reports available in hard or e-copy</li> <li>• Available in OAG Website</li> <li>• Copies Published by Media Outlets</li> <li>• PAC Reports</li> </ul>
<p>B5 Excellent working relationships with stakeholders including PAC</p>	<p>B5.1 Provide comprehensive briefings to PAC on matters being heard or reviewed by PAC</p> <p>B5.2 Network with all stakeholders concerned with public financial management governance matters</p> <p>B5.3 Consult with stakeholders on governance matters when gathering information for audit plans or reports</p>	<p>B5.1.1 Produce briefing papers for PAC</p> <p>B5.1.2 Attend PAC meetings</p> <p>B5.1.3 Assist with drafting of PAC Reports</p> <p>B5.2.1 Collaborate with stakeholders</p> <p>B5.3.1 Actively consult with stakeholders</p>	<ul style="list-style-type: none"> <li>• PAC Briefing Papers</li> <li>• PAC Reports</li> <li>• Minutes of meetings</li> <li>• Reports</li> <li>• Copy of presentations</li> <li>• Minutes</li> <li>• Reports</li> </ul>
<p>B6 Active awareness and public support program</p>	<p>B6.1 Disseminate audit report findings as widely as possible through all forms of media</p> <p>B6.2 Contribute to meetings and activities of peer integrity agencies</p> <p>B6.3 Conduct outreach activities at every opportunity</p> <p>B6.4 Make public comment on public issues which relate to previously issued audit reports</p>	<p>B6.1.1 Undertake occasional media releases on audit findings</p> <p>B6.2.1 Participate in meetings and activities</p> <p>B6.3.1 Produce awareness material</p> <p>B6.3.2 Organise Outreach Programs</p> <p>B6.4.1 Issue press releases</p> <p>B6.4.2 Attend public forum</p>	<ul style="list-style-type: none"> <li>• Reports published in various media outlets</li> <li>• Report available in OAG website</li> <li>• Minutes</li> <li>• Reports</li> <li>• Number of outreach programs done</li> <li>• Number of materials delivered</li> <li>• Press release available to public</li> </ul>

<b>C Compliance With ISSAI's</b>			
<b>Objective</b>	<b>Strategy</b>	<b>Activities</b>	<b>Performance Indicators</b>
C1 Regular ISSAI PMF reviews	<p>C1.1 Conduct regular internal ISSAI PMF of OAG to monitor compliance with ISSAIs and areas requiring strengthening</p> <p>C1.2 Engage PMF Facilitators to conduct periodic external reviews to ensure objectivity of OAG assessments</p> <p>C1.3 Arrange periodic external peer reviews of OAG audit files to provide independent assessments of compliance</p>	<p>C1.1.1 Managers to conduct regular monitoring of works of auditors</p> <p>C1.1.2 Review of audit work progress according to each audit phase</p> <p>C1.2.1 Engage PASAI facilitator to review the performance of OAG.</p>	<ul style="list-style-type: none"> <li>• iCAT performed by OAG every second year</li> <li>• PMF self-assessments reviewed by PMF Facilitators every second year.</li> <li>• OAG peer reviewed by PASAI twice during 2017-2022 Strategic Plan.</li> </ul>
C2 TeamMate primary delivery platform	<p>C2.1 Ensure all staff have access to ISSAIs through TeamMate</p> <p>C2.2 Monitor roll out of ISSAIs to ensure all TeamMate material is up to date</p> <p>C2.3 Ensure all included upgrades of TeamMate are carried out to make access to libraries and documentation easy and effective</p>	<p>C2.1.1 Installed all OAG officers with TeamMate Software.</p> <p>C2.1.2 Champions Train all officers on how to use TeamMate in their daily activities.</p> <p>C2.2.1 Champions with the approval of EMT continuously up-date the template structure to comply with ISSAIs.</p> <p>C2.2.2 Any new Items that approve by EMT or each Branches for auditing purposes to be sent to a champion for updating to TeamStore</p> <p>C2.3.1 TeamMate Champions to continuously populate, upgrade and monitor the system for effectiveness.</p> <p>C2.3.2 TeamMate Champions to register with TeamConnect.</p>	<ul style="list-style-type: none"> <li>• All staff live with TeamMate</li> <li>• All staff using TeamMate effectively</li> <li>• TeamMate up to date</li> <li>• Timely updating of TeamStore</li> <li>• System up to date and working efficiently</li> <li>• Champions registered with TeamConnect</li> </ul>

<p>C3 Effective regional twinning program</p>	<p>C3.1 Proactively explore opportunities to twin with NSWAO [as ACAG sponsored twin] and neighbour SAIs in terms of capacity development synergies i.e. where a SAI can provide international practice expertise needed by another – particularly where each SAI has something to offer to the other</p> <p>C3.2 Proactively explore funding availability from SIG and development partners to undertake twinning opportunities to train staff in ISSAIs</p>	<p>C3.1.1 Establish MOUs with NSWAO and other regional SAIs for twinning arrangement for TeamMate and audit</p> <p>C3.1.2 Further funding to be sought from MoFT and Donor support</p>	<ul style="list-style-type: none"> <li>• MOU signed with NSWAO</li> <li>• OAG staffs are seconded to SAIs in the twinning arrangement program at least twice during 2017-2022 Strategic Plan</li> <li>• NSWAO officers come to OAG at least twice during 2017-2022 Strategic plan.</li> <li>• Funding for twinning visits included in OAG budget or donor undertakings</li> </ul>
<p>C4 Active Continuous Professional Development program for staff</p>	<p>C4.1 Fund professionalization of staff through accredited training providers</p> <p>C4.2 Conduct an ongoing in-house training program on ISSAIs appropriate to the different levels of staff and audit specialisation</p>	<p>C4.1.1 Seek funding for staff to undertake accredited trainings – SIG/development partners</p> <p>C4.1.2 Training Committee to establish appropriate programs</p> <p>C4.2.1 Update Strategy Training Plan based on revised staff needs</p> <p>C4.2.2 Update the Staff Development Policy and to be approved by AG and circulate to staff</p> <p>C4.2.3 Recruit a Training and Development officer</p> <p>C4.2.4 In-house training to be based according to staff level and experience and audit specialisation</p>	<ul style="list-style-type: none"> <li>• Funding for professional accreditation included in OAG budget or donor undertakings</li> <li>• Appropriate programs apart from CPA are provided for in Staff Development Policy</li> <li>• STP is updated</li> <li>• Staff Development Policy is updated and approved by AG.</li> <li>• A Training and Development Officer is recruited.</li> <li>• In-house training is provided based on staff level and experience</li> </ul>

<b>D Professional Staff</b>			
<b>OBJECTIVE</b>	<b>Strategies</b>	<b>Activities</b>	<b>Performance Indicators</b>
D1 Qualified staff appropriate for financial and performance audits	<p>D1.1 Regrade OAG establishment to provide for entry point at graduate level as minimum</p> <p>D1.2 Facilitate the completion of tertiary studies for existing staff without degrees</p> <p>D1.3 Conduct ongoing in-house training program on technical and management skills appropriate to the different levels of staff experience and audit specialization</p> <p>D1.4 Provide external training exposure through IPAM, PASAI and other providers of technical and management skills.</p>	<p>D1.1.1 Confirm OAG establishment and entry level were degree and above</p> <p>D1.2.1 Engage staff to continue registering with courses to degree and scholarship recipients supported by training committee to agree on 1-2 staff on scholarship be in the development plan per year</p> <p>D1.3.1 Prepare a yearly plan for in-house training presenters, including external trainers (PASAI, Twining Partners, Teammate specialists and specific expertise)</p> <p>D1.4.1 Respond to technical trainings offered and if bid is unsuccessful for training budget, resubmit. Fund PASAI expertise to provide training for the whole office</p>	<ul style="list-style-type: none"> <li>• All new recruits are degree holders</li> <li>• All current staff without degrees are undertaking degree courses</li> <li>• Scholarship awardees are approved to take up their studies</li> <li>• Yearly plan- for trainings by both in-house presenters and external trainers approved by the beginning of each year</li> <li>• Staff undertaking IPAM relevant courses. Training budget resubmission for funding training expertise's and staff training externally</li> </ul>
D2 Internationally accredited staff	D2.1 Facilitate the completion of CPA accreditation and internally recognised professional institutions	D2.1.1 Monitor the staff who are currently doing bridging courses to CPA to prepare appropriate qualified staff with budget and liaising with selected institution for the CPA programs.	<ul style="list-style-type: none"> <li>• Candidate OAG staff are provided with sufficient coaching and mentoring support for CPA foundation program with relevant institutions.</li> </ul>

<p>D3 Adherence to professional standards of dress and behaviour complaint with SIG code of conduct and ISSAIS</p>	<p>D3.1 Provide staff feedback whenever lapses in professional conduct is observed</p> <p>D3.2 Incentivise staff to be champions of professional conduct through regular recognition</p>	<p>D3.1.1 Prepare and return feedbacks to staff (Managers/Team leaders and corporate service to keep sending friendly reminders to staff</p> <p>D3.2.1 OAG to reward staff of the year, especially at the Christmas party events and officially celebrate the achievement of staff who are graduating from universities.</p> <p>D3.2.2 Alert to staff that shows professional dress code, good attendance and high work performance to be recognized at year end.</p>	<ul style="list-style-type: none"> <li>• Staff are appropriately dressed and recognised as professionals by stakeholders and clients</li> <li>• EMT to recognise and award an "Auditor of the Year" during end year Christmas events</li> <li>• OAG to acknowledge graduating students' achievements</li> <li>• staff who consistently maintain a professional dress code and increase the number of reports completed per year are recognised by OAG.</li> </ul>
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<b>E Efficient Management Support</b>			
<b>Objective</b>	<b>Strategy</b>	<b>Activities</b>	<b>Performance Indicators</b>
E1 Effective Corporate Services Branch	E1.1 Revise establishment to provide sufficient staff to properly manage Branch and support operations of OAG	E1.1.1 Develop Human Resources Strategy	<ul style="list-style-type: none"> <li>Human Resources Strategy and HR plan</li> </ul>
	E1.2 Review or determine Resources required	E1.2.1 Determine needed resources E1.2.2 Renovation of Work station	<ul style="list-style-type: none"> <li>Resources in place</li> <li>Work facilities' upgraded</li> </ul>
E2 Effective Audit Branches	E2.1 Revise establishment to provide sufficient staff to properly manage Branch and support operations of OAG	E2.1.1 Develop Human Resources Strategy	<ul style="list-style-type: none"> <li>Human Resources Strategy and HR plan</li> </ul>
	E2.2 Review or determine Resources required	E1.2.1 Determine needed resources E1.2.2 Renovation of Work station	<ul style="list-style-type: none"> <li>Resources in place</li> <li>Work facilities' upgraded</li> </ul>
E3 Effective EMT and Committee support and deliverables	E3.1 Make sure EMT Meets on time schedule during the year	E3.1.1 Agree on meeting schedules E3.1.2 Actively participation in meetings	<ul style="list-style-type: none"> <li>Meeting schedule available</li> <li>Agenda for meetings available</li> <li>Presentations available</li> </ul>
	E3.2 Deliberate on issues and make decisions on important OAG issues	E3.2.1 issues thoroughly discussed E3.2.2 Decisions made and circulated to all staff	<ul style="list-style-type: none"> <li>Minutes of meetings signed and published</li> <li>Decisions are known</li> </ul>
E4 Effective monitoring of Strategic Plan and annual work plan deliverables	E4.1 Strategic Plan to be reviewed, monitored and revised.	E4.1.1 Monitor Strategic Plan on annual basis E4.1.2 Review and revise when necessary on annual basis	<ul style="list-style-type: none"> <li>Report on monitoring available</li> <li>Revised Strategic Plan produced</li> </ul>
	E4.2 Annual Work Plan reviewed, monitored and revised.	E4.2.1 Annual work plan deliverables monitored on monthly basis. E4.2.2 Review and revises annual work plan deliverables	<ul style="list-style-type: none"> <li>Report on revised Annual work plan available</li> <li>Revised Annual work plan produced</li> <li>Quarterly and Annual reports</li> </ul>

E5 Effective management of budget	<p>E5.1 Develop a credible budget for OAG</p> <p>E5.2 Strengthening the management of annual budget</p>	<p>E5.1.1 Undertake proper budget analysis to support full costing of AOG operations</p> <p>E5.1.2 Produce a multi-year budget</p> <p>E5.1.3 Strengthen the annual budget process by regular consultation with MOF and MDPAC during the year.</p> <p>E5.2.1 Enforce and strengthen procurement process</p> <p>E5.2.2 Provision of monthly reports</p> <p>E5.2.3 Production of annual report</p> <p>E5.2.4 Maintain Asset Register</p>	<ul style="list-style-type: none"> <li>• Annual budget reflects OAG needs</li> <li>• Annual budget approved</li>   <li>• Acceptable number of queries</li> <li>• Monthly reports available</li> <li>• Annual report to parliament</li> <li>• Updated Asset Register</li> </ul>
E6 Annual reporting	<p>E6.1 Monthly reporting protocol</p> <p>E6.2 Quarterly reporting protocol</p> <p>E6.3 Annual reporting protocol</p>	<p>E6.1.1 Prepare monthly report</p> <p>E6.2.1 Prepare quarterly report</p> <p>E6.3.1 Prepare annual report</p>	<ul style="list-style-type: none"> <li>• Monthly reports</li>   <li>• Quarterly reports</li>   <li>• Annual report to parliament</li> </ul>