



Auditor General's Department of Jamaica

Strategic Stakeholder Engagement Plan 2018-21



"A better country through effective audit scrutiny"

April 2018



Effective stakeholder engagement strategy serves to maximize the impact and value of audit reports and contributes to stakeholders' awareness of the need for transparency and accountability in the public sector.

Approved by:



Pamela Monroe Ellis
Auditor General

Date: April 24, 2018

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Abbreviations

AG	Auditor General
AuGD	Auditor General's Department
EMC	Executive Management Committee
PAC	Public Accounts Committee
MOFPS	Ministry of Finance and the Public Service
PSC	Public Service Commission
MDAs	Ministries, Departments and Agencies
FAA Act	Financial Administration and Audit Act
INTOSAI	International Organisation of Supreme Audit Institutions
IDI	INTOSAI Development Initiative
ISSAI	International Standards of Supreme Audit Institutions
SAI	Supreme Audit Institutions

Executive Summary

Key messages from the Strategy developed

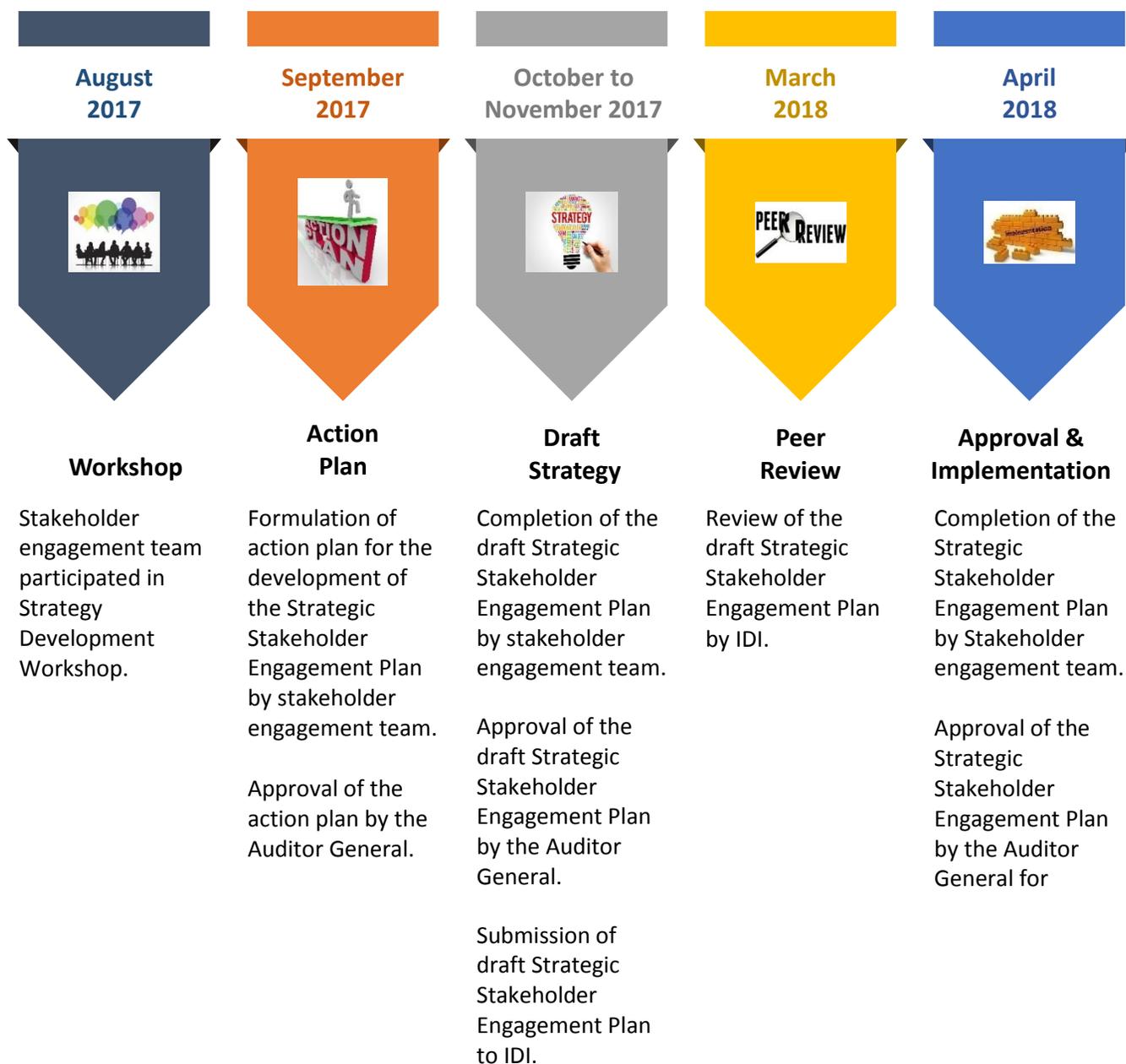
Being able to deliver on our vision, a better country through effective audit scrutiny, will be partly determined by the quality of our stakeholder relationships. The Auditor General's Department (AuGD) of Jamaica is committed to an open two-way interaction that will include keeping our stakeholders informed, listening to them and ensuring transparency, accountability, effectiveness and efficiency in our internal processes, with due regard to quality and best practices.

The AuGD recognizes the importance of demonstrating relevance to citizens and other stakeholders in order to strengthen the AuGD's capacities and effectiveness in holding government to account for the use of public resources. We acknowledge that by communicating simply and clearly with our stakeholders, they will have clear expectations, a greater understanding of our work and responsibility. We believe this approach involves not just agreeing with our stakeholders, but also understanding and recognizing their beliefs, ideas, values and perceptions. Developing stakeholder relationships that demonstrates this shared understanding, provides a foundation upon which interactive communication can exist with stakeholders whose interests are vested in our work.

This Strategic Stakeholder Engagement Plan sought to define the strategies the AuGD will undertake, over the next three years, 2018-19 to 2020-21, to engage effectively with key stakeholders in order to achieve our vision, mission and key targets outlined in our Strategic Business Plan 2018-21. This was done through assessing the AuGD's current approach in engaging stakeholders, identifying and analyzing expectation gaps leading to the development of strategies to engage key stakeholders. The Engagement Plan development included a Strategy Development Workshop and the design of this Stakeholder Engagement Strategy that was executed between August and November 2017. The INTOSAI Development Initiative (IDI) sponsored the Strategy Development Workshop, which was held in August 2017 to provide guidance on key principles of stakeholder engagement and strategy development. In developing the Stakeholder Engagement Strategy, the team was guided by the following standards issued by INTOSAI.

<ul style="list-style-type: none"> • ISSAI 1 Lima Declaration
<ul style="list-style-type: none"> • ISSAI 10 Mexico Declaration on SAI Independence
<ul style="list-style-type: none"> • ISSAI 12 The Value and Benefits of SAIs - Making a difference to the lives of citizens
<ul style="list-style-type: none"> • ISSAI 20 Principles of Transparency and Accountability
<ul style="list-style-type: none"> • INTOSAI Guideline Communicating and Promoting the Value and Benefits of SAIs

Actions and time period for developing the strategy



Introduction

Reason why the AuGD decided to develop the Strategy

The AuGD plays a critical role in assessing the government's financial management systems, operations, performance and compliance with policies and guidelines, to facilitate legislative oversight and promote good governance in the public sector.

The financial and operational independence of the AuGD was constrained by the role played by the Ministry of Finance and the Public Service (MOFPS) and the Public Service Commission (PSC) respectively in determining the resources available to the AuGD and the overall staff establishment. International standards require the AuGD to enjoy much greater operational independence than the current arrangements allow. Consequently, a key recommendation of the Supreme Audit Institution Performance Measurement Framework (SAI PMF) was for the AuGD to work with its key stakeholders to strengthen its financial and operational independence. An effective stakeholder engagement also serves to maximize the impact and value of audit reports and contribute to stakeholders' awareness of the need for transparency and accountability in the public sector (Figure 1).

Figure 1 Interrelatedness between SAI and Stakeholders



While the AuGD always engaged stakeholders, the AuGD recognized the need to develop a systematic approach to communicate better with stakeholders to ensure that stakeholders understand the role of the AuGD, its audit work and results, as well as the AuGD understanding stakeholders' expectations. This was necessary for the AuGD to remain relevant to all stakeholders – particularly citizens and Parliament – considering their different roles and contributions to improvements in the public sector and interest for good governance.

The development of a framework for engaging stakeholders also forms part of the AuGD's thrust to enhance compliance with standards issued by International Organization of Supreme Audit Institutions (INTOSAI). ISSAI 12 requires SAIs to demonstrate ongoing relevance to citizens, parliament and other stakeholders, "by appropriately responding to the challenges of citizens, the expectations of different stakeholders, and the emerging risks and changing environments in which audits are conducted." In that regard, the AuGD incorporated stakeholder engagement as a necessity in its Strategic Business Plan 2018-21 and found it essential to develop a framework to facilitate effective stakeholder engagement. The AuGD will utilize existing resources to undertake the majority of the engagement initiatives in 2018-19. However, an additional cost of \$584,155 will be required to implement new engagement initiatives in 2018-19. We will include the costing for new initiatives scheduled for 2019-20 in the revised 2019-22 Strategic Stakeholder Engagement Plan.

Description of the Strategy Development and Quality Control Processes

The stakeholder engagement team undertook a number of initiatives to gather data to support the design of the framework for engaging stakeholders. The Strategic Stakeholder Engagement Plan underwent a range of quality assurance reviews to ensure it is comprehensive and upholds the AuGD core values – credibility and integrity.



About the Auditor General's Department

Legal Mandate and Operating Environment

The AuGD scrutinizes public spending for Parliamentary oversight. The Auditor General has the authority under the Constitution and the Financial Administration and Audit (FAA) Act to conduct independent audits in accordance with acceptable, professional and ethical standards. The AuGD has statutory authority to examine the accounts of all government ministries and other public sector departments, agencies, companies and statutory bodies and report on the level of compliance with financial management policies and guidelines. The Department also reports to Parliament on whether these entities have used their resources efficiently, effectively, and with economy, by evaluating the value for money of public spending.



The Auditor General and Staff

- The AuGD comprises some 163 employees and is headed by the Auditor General, who submits reports to the Speaker of the House of Representatives in accordance with Section 122 of the Constitution of Jamaica and Section 29 of the FAA Act.



Executive Management Committee

- The AuGD's Governance mechanism is administered through the responsibilities of the Executive Management Committee (EMC), which is chaired by the Auditor General and comprises the four Deputy Auditor Generals and two named Principal Auditors. The EMC was established to provide strategic leadership for the operations of the Department in the most efficient, effective, transparent and economical manner.



Operational Units

- The AuGD is divided into five core audit units - Performance, Assurance, Information Systems, Special Investigations and the Economic Assessment Unit, in addition to four support structures.

Roles of the AuGD's Core Audit Units

Performance Audit

- Performance audit involves the examination of a specific area of an entity's operation to determine whether resources are utilized in an economical manner to efficiently and effectively achieve its objectives.

Assurance Audit

- The AuGD conducts audits of financial statements of Executive Agencies, Municipal Authorities and Statutory Bodies and Appropriation Accounts of Ministries, Departments and Agencies (MDAs) in order to express an opinion on whether these statements and accounts are fairly stated. Financial Statement audits are supported by compliance audits, which examine compliance with applicable laws and regulations.

Information Systems Audit

- Information Systems audits are intended to assess whether funds spent by GOJ on the acquisition and development of various information systems have realized their objectives. This unit seeks to assess the effectiveness of the applications and general controls within the MDAs IT environment.

Special Investigation

- The Auditor General commissions Special Investigation Audits based on internal assessments as well as concerns raised by members of the public.

Economic Assessment

- Section 48 of the Financial Administration and Audit (FAA) Act mandates a review of the Fiscal Policy Paper and identifies responsibilities in relation to the Fiscal Responsibility Framework and provide an opinion on risks to the Fiscal Responsibility Framework. The Economic Assessment Unit (EAU) assists the Auditor General in fulfilling obligations under the FAA Act and the Constitution. The EAU also reviews the audited financial statements of selected public entities, which are required to demonstrate prudent financial management of public resources in the context of the Fiscal Responsibility Framework.

The AuGD's governance mechanism includes the following support structures:

- Oversees financial reporting and disclosure.

Audit Committee



- Reviews adherence with internal policies and standards.

Quality Assurance Unit



- Evaluates the effectiveness of our internal controls, risk management and governance processes.

Internal Audit Unit

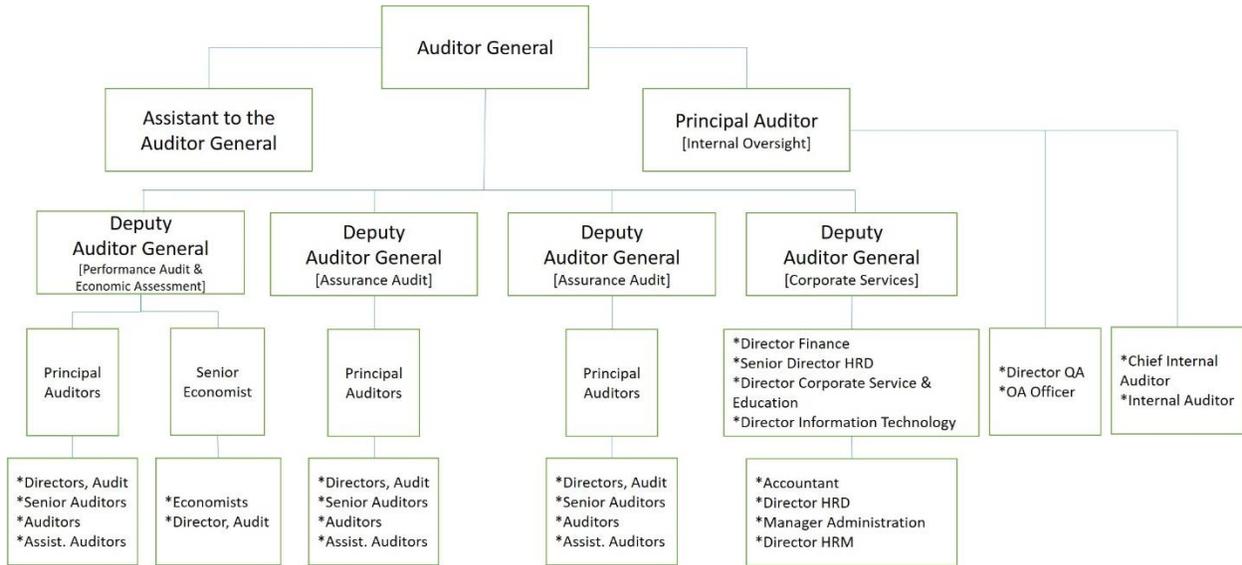


- Provides needed support services in achieving our goals and objectives.

Corporate Services Division



Job roles that support the Operational Units



Frameworks Guiding the Operation

Internal policies and manuals are aimed at ensuring that our operations are demonstrative of good governance practices and reflective of our understanding and respect for the rule of law, policies and procedures.



Audit Manuals

- The AuGD designed audit manuals, which provide guidance to staff on the audit procedures and guidelines in the execution of their core functions.



Operational Manuals and Policies

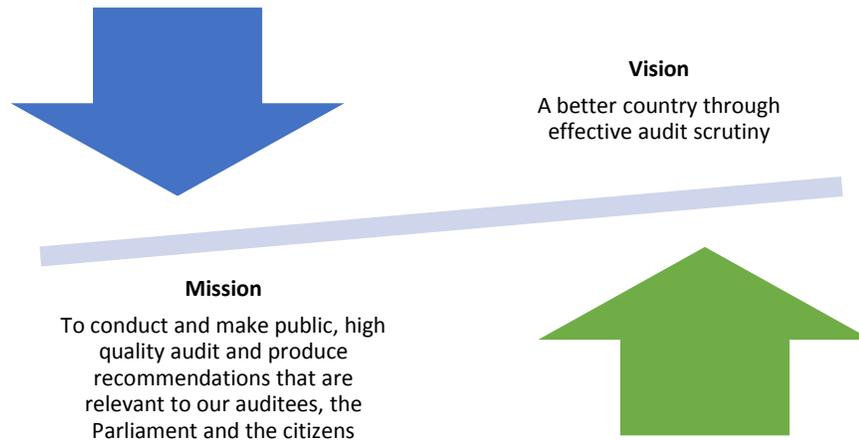
- Operational manuals and policies are in place to guide the administrative functions of the AuGD – namely, Communication, Information Technology, Human Resource, and Quality Assurance.



Adopted Standards

- The AuGD adopts and consistently applies high quality audit standards promulgated by the International Organisation of Supreme Audit Institutions (INTOSAI).

Our Vision, Mission and Core Values



We carry out our work based on the following core values:

INDEPENDENCE
We will audit independently of the Executive and Legislative branches, thereby helping to ensure accountability and transparency of Government activities in an objective and impartial way.

PROFESSIONALISM
We will undertake our work in accordance with the requirements of international auditing standards.

OBJECTIVITY
We shall act in an impartial way. Audit conclusions and opinions are based exclusively on evidence.

CREDIBILITY
We work to constantly build and maintain trust with the general citizenry. We sustain credible, reliable and trusted professional teams in each respective field within our areas of responsibility.

INTEGRITY
We meet our professional responsibilities in an ethical and fair manner.

TRANSPARENCY
We operate in the spirit of full openness to the Jamaican society about the way in which we use public resources and about the impact of our audits.

COLLABORATION AND INVOLVEMENT
We seek to collaborate with and involve all stakeholders in the fulfillment of our responsibilities in a constructive manner.

AuGD's Environmental Analysis

List of Identified Stakeholders

Our stakeholders include a broad range of people and organisations who affect or can be affected by the AuGD's actions, objectives and policies. From our stakeholder analysis, we identified our stakeholders.

Parliament/Public Accounts Committee (PAC)

Auditees (MDAs, Municipal Authorities, Statutory Bodies and Government Companies)

Internal Staff (Core audit and support staff)

Citizens

Civil Society Organizations (CSOs)

Cooperating Partners (Donors, Academic and Professional Bodies)

Media

Ministry of Finance and the Public Service (MOFPS)

Trade Unions

Other SAIs (INTOSAI)

Mapping and Prioritization of Stakeholders

In mapping and prioritizing our key stakeholders, we considered the extent to which they affect the work of the AuGD, their contribution, legitimacy, willingness, influence and necessity of involvement.

Prioritization of Stakeholders

STAKEHOLDER	CONTRIBUTION	LEGITIMACY	WILLINGNESS	INFLUENCE	NECESSITY OF INVOLVEMENT	OVERALL RESULT
Key Stakeholders	Has information or expertise that could be helpful	Legality of claim for engagement	Willingness to engage	Level of Influence	Can delegitimize process if not included	Level of Prioritization
Parliament/PAC	High	High	Medium	High	High	High
Auditees	High	High	Medium	High	High	High
Internal Staff	High	High	Medium	High	High	High
Citizens	Medium	Low	Low	Low	Low	Low
CSOs	Medium	Low	High	Medium	Low	Medium
Cooperating Partners	Medium	Low	Medium	Low	Low	Low
Media	Low	Low	Low	Medium	Low	Low
MOFPS	Low	Low	Low	Low	Low	Extremely Low
Trade Unions	Low	Low	Low	Low	Low	Extremely Low
Other SAls	Low	Low	Low	Low	Low	Extremely Low

Our Key Stakeholders

Our ‘Key Stakeholders’ are a subset of our identified stakeholders. Those classified as high, medium and low are considered our key stakeholders. They are important, influential/powerful stakeholders, who can significantly affect the work of the AuGD.



Parliament/PAC - The legislative branch of the GOJ, which performs the functions of law making and provides oversight over the use of public resources.



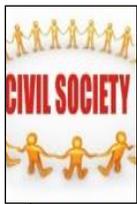
Internal Stakeholders - Staff within the AuGD who plays an integral role in the execution of the AuGD’s mandate.



Auditees - All public entities charged with responsibilities to execute various government programmes and functions.



Citizens - Citizens play an important role in helping to hold public institutions to good governance and make Government act in their best interest.



Civil Society Organisations - Non-Governmental and not-for-profit organizations that express their views and values, which are influenced by ethical, cultural, political, scientific, religious or other considerations.



Cooperating Partners - Organisations whose interest is mainly to promote good governance, in the discharge of government operations and often provides support to the AuGD.

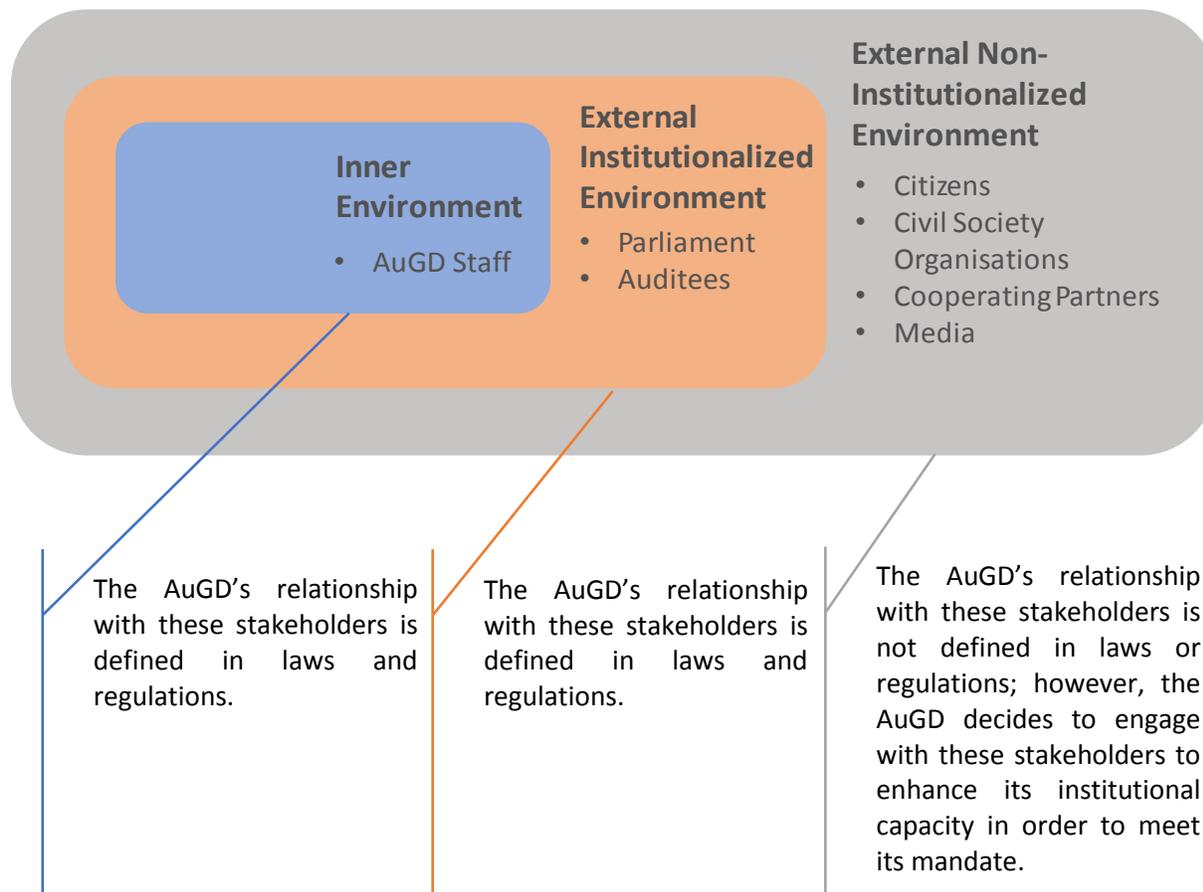


Media - Communication outlets that collect and communicate information to citizens, through mass communication or specialized channels.

Environmental and SWOT Analyses

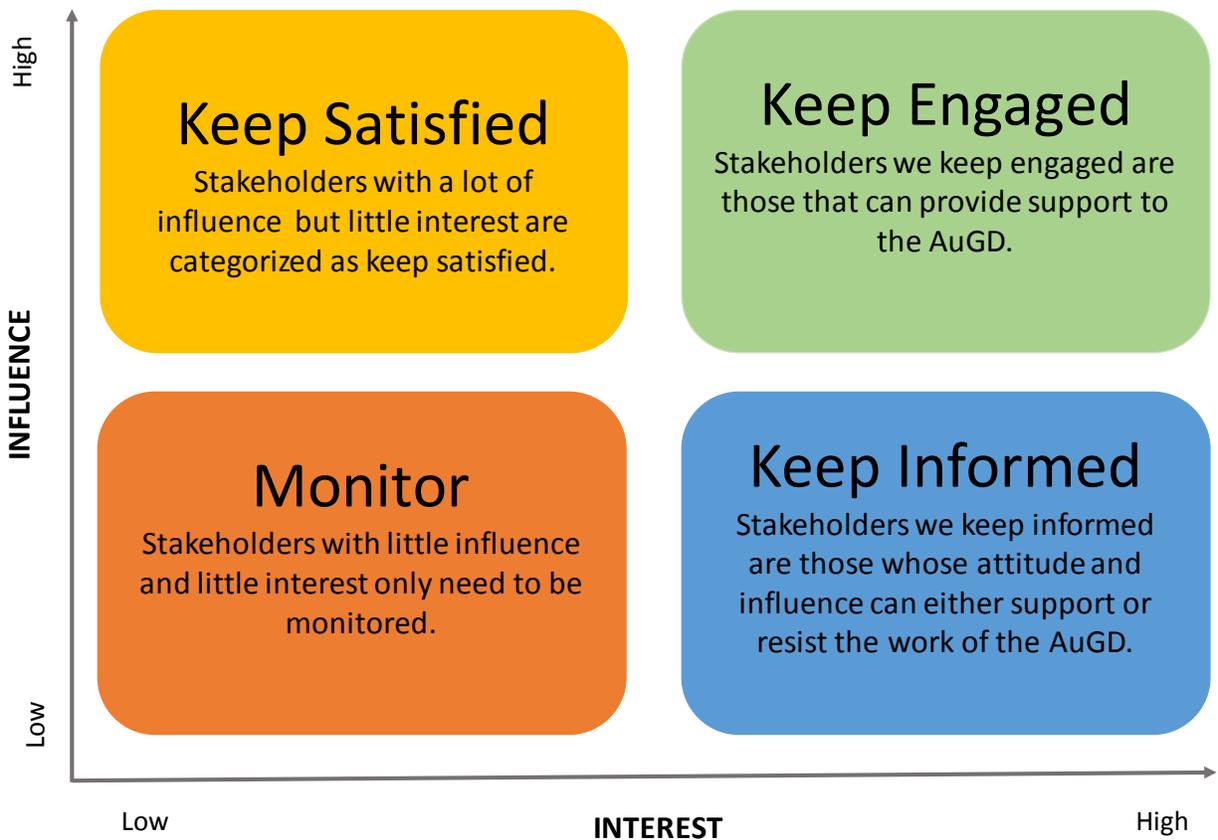
Category-wide description of key stakeholders

In conducting an environmental analysis of our stakeholders, the AuGD classified stakeholders based on their location within three dimensions: inner environment, external institutionalized environment and external non-institutionalized environment. In conducting the SWOT analysis, we classified each stakeholder based on their interest in the work of the AuGD and the extent to which they can influence the work of the AuGD. We used the information obtained from stakeholders' focus group to support our analyses. We conducted these sessions to obtain feedback on what our key stakeholders expect from the AuGD and for them to understand what the AuGD expects from them ([Annex A](#)).



SWOT Analysis of Key Stakeholders

In analysing internal and external factors that can impact the achievement of the AuGD's mandate, SWOT analyses were conducted to identify the strengths, weaknesses, opportunities, and threats relating to our key stakeholders, in order to assess how the AuGD can capitalize on each to foster improvements in another. The results of the of the SWOT analyses are outlined in [Annex B](#).



Classification of key Stakeholders based on prioritization

KEEP ENGAGED

Parliament/PAC

Auditees

AuGD Staff

KEEP INFORMED

Citizens

Civil Society Organisations

Cooperating Partners

Media

KEEP ENGAGED

- **Parliament** – Parliament supports the work of the AuGD. Laws and regulations amended/passed can impact the AuGD.
- **Auditees** – Auditees are critical in the audit process as they provide information required for audits. In addition, they are required to implement audit recommendations and adequately manage public funds.
- **Internal Staff** – Staff are critical to the process as they carry out the AuGD's mandate.

KEEP INFORMED

- **Citizens** – have interest in knowing that Government resources are used in an economical, efficient effectiveness manner.
- **Civil Society Organisations** – have interest in supporting the work of the AuGD to promote transparency and accountability in the public sector.
- **Cooperating Partners** – support the work of the AuGD both financially and through capacity building. AuGD interacts with these stakeholders to obtain guidance on updates/changes and application of accounting and auditing standards.
- **The Media** – publicized the audit reports and can influence public opinion.

Classification of Key Stakeholders based on functions ([Annex C](#))

<i>Description of what our Key Stakeholders do</i>	INFORMER	OPINION MAKER	DECISION MAKER
	<i>Distributes information to the AuGD</i>	<i>Distributes information from the AuGD and provide interpretation for other groups</i>	<i>Distributes information from the AuGD, provides interpretation for other groups and provides guidance in making decisions</i>
Parliament			✂
Auditee	✂		✂
Internal Staff		✂	
Citizens	✂	✂	
CSOs			✂
Cooperating Partners		✂	✂
Media		✂	✂

<i>Description of the role of our Key stakeholders</i>	STRATEGIC PARTNERS	INTEREST GROUP	PRESSURE GROUP	OPPOSITION GROUP	PASSIVE GROUP
Parliament		✂			
Auditee		✂		✂	
Internal Staff	✂				
Citizens		✂			
CSOs		✂	✂	✂	✂
Cooperating Partners		✂			
Media		✂	✂		✂

AuGD's Communication Process

Diagnosis of AuGD's Internal Communication Process for Key Stakeholders

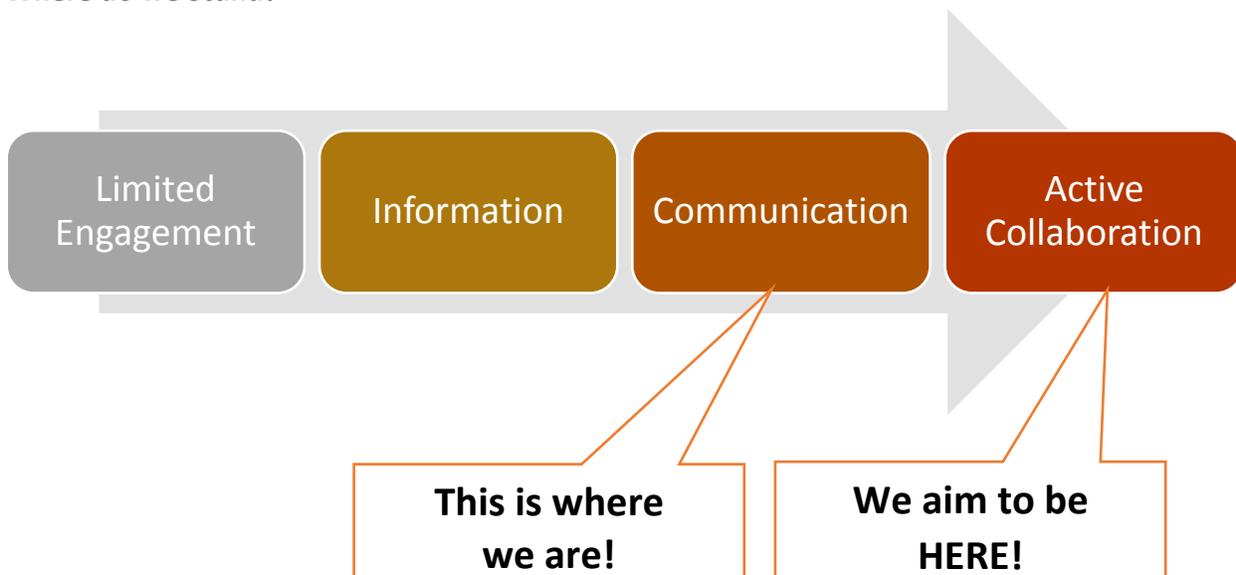
In conducting a gap analysis of AuGD's internal communication process for key stakeholders, we assessed the common practices (responsibility, content, channel, audience and the effectiveness of the communication process), and apply a rating to determine where we currently stand in our stakeholder engagement.

Our analysis of the internal communication process showed that a combined 67 per cent of the AuGD's communication process was either significantly above the norm, above the norm or consistent with the norm. The remaining 33 per cent was either below the norm or significantly below the norm.

Summary of Communication Process Gap Analysis [\(Annex D\)](#)

Rating	Description	Results %
1	Significantly above the norm	38
2	Above the norm	17
3	Consistent with the norm	12
4	Below the norm	21
5	Significantly below the norm	12
Total		100

Where do we Stand?



Strategy to use for the Relationship with Key Stakeholder

Selected Strategy to be employed in engaging with Key Stakeholders

Summary (Details in [Annex E](#))

Stakeholders	Position (Environmental Analysis)	Stakeholder Classification	Role as stakeholder	Priority 1,2,3	Responsibility (Communication Diagnosis)	Linking Strategy
Parliament	External Institutionalized Environment	Interest Group	Decision Maker	1	Executive, Senior and Middle Management	<ul style="list-style-type: none"> • Engaging • Positioning
Auditees	External Institutionalized Environment	Interest and Opposition Groups	Informer and Decision Maker	1	Senior and Middle Management	<ul style="list-style-type: none"> • Approaching • Engaging • Positioning
Internal Stakeholders	Inner Environment	Strategic Partner	Opinion Maker	1	Executive, Senior and Middle Management	<ul style="list-style-type: none"> • Engaging • Positioning
Citizens	External Non-Institutionalized Environment	Interest Group	Informer and Opinion Maker	3	Executive Management and Corporate Services	<ul style="list-style-type: none"> • Approaching • Engaging
CSO	External Non-Institutionalized Environment	Interest Group	Decision Maker	2	Executive, Senior and Middle Management	<ul style="list-style-type: none"> • Approaching • Engaging • Positioning
Cooperating Partners	External Non-Institutionalized Environment	Interest Group	Opinion Maker	2	Executive and Senior Management	<ul style="list-style-type: none"> • Engaging • Positioning
Media	External Non-Institutionalized Environment	Interest Pressure and Passive Groups	Decision and Opinion Maker	2	Executive and Senior Management	<ul style="list-style-type: none"> • Approaching • Engaging • Positioning

Communication Plan 2018-21

The Communication Plan for our Key Stakeholders

The AuGD's communication plan outlines the strategies and methodologies to be used in communicating with the key stakeholders (strategy, channel, tools, tactics, resources, scheduling).

Stakeholder: Parliament/Public Accounts Committee (PAC)					
Linking Strategy: Engaging and positioning					
Objective: Timely communication with the Parliament's PAC to facilitate effective deliberation on audit reports for effective oversight.					
Indicators:					
<ul style="list-style-type: none"> ➤ Timely submission of reports to parliament and active dialogue with PAC on audit reports. ➤ Provide timely updates on audit follow-up 					
Strategies	Techniques /Tools/Channels	Responsibility	Resources	Budget 2018/19	Scheduling
Sensitize existing and new PAC members about AuGD's work and products.	Hold periodic orientation or sensitization sessions with existing and new PAC members.	Corporate Planning & Public Education	Meeting Facility Refreshment Materials (presentations etc.)	No Cost	After the change of PAC members and periodically.
Continued consultation with PAC	<ul style="list-style-type: none"> ○ Audit verification and prepare PAC briefing presentation. ○ Attend PAC sittings to explain audit findings and recommendation. 	<ul style="list-style-type: none"> ○ Principal Auditor ○ Auditor General and support staff 	Meeting Facility Refreshment Materials (presentations etc.)	No Cost	At scheduled sitting.

Stakeholder: Auditees					
Linking Strategy: Approaching, Engaging and Positioning					
Objective: Good communication with audited entities					
Indicators:					
<ul style="list-style-type: none"> ➤ Pre-engagement letter sent to auditee and preliminary meeting held. ➤ Audit engagement letter sent and entrance meeting held. ➤ Ongoing discussions with auditee held during the course of the audit fieldwork. ➤ Draft report sent to auditee, auditee's response obtained and exit interview held. 					
Strategies	Techniques/Tools/Channels	Responsibility	Resources	Budget 2018/19	Scheduling
Continuous Communication with auditees during the audit process	Pre-engagement letter	Principal Auditor	Existing Resources	No Cost	One month prior to audit
	Preliminary meeting	Audit Team	Existing Resources	No Cost	At start of audit planning
	Audit Engagement Letter	Principal Auditor	Existing Resources	No Cost	Prior to start of fieldwork
	Hold entrance meeting	Audit Team	Existing Resources	No Cost	At the start fieldwork
	Audit Planning Report	Team Lead	Existing Resources	No Cost	At the start fieldwork.
	Sent draft report to Auditees for response	Principal Auditor	Existing Resources	No Cost	Within 10 days after the fieldwork ends.
	Hold exit meeting and sign off exiting meeting minutes	Audit Team	Existing Resources	No Cost	Within 10 working days after draft report is sent.
	Clarify responses with Auditee prior to PAC sitting	Principal Auditor	Existing Resources	No Cost	Here necessary: 2 – 5 days before PAC sitting
	Quarterly publication on governance weaknesses and audit recommendations	Corporate Planning & Public Education	Printed Materials	No Cost	Quarterly
	Production of brochures on audit types and expectations		Printed Materials	\$50,000	Annually
	Annual Service Feedback Survey		Existing Resources	No Cost	Annually
	Semiannual forums to inform, update and solicit feedback from MDAs		Printed Materials	\$30,000	Semiannually

Stakeholder: Internal Stakeholders Linking Strategy: Engaging and Positioning Objective: Enhance communication among internal stakeholders, which will foster greater awareness and understanding of internal processes and improve performance outcomes. Indicators: <ul style="list-style-type: none"> ➤ Timely and accurate dissemination of information and feedback. ➤ Staff contribution to decision-making and opportunity for staff development and performance recognition. 					
Strategies	Techniques /Tools/Channels	Responsibility	Resources	Budget 2018/19	Scheduling
Scheduled meetings to disseminate information and receive feedback	<ul style="list-style-type: none"> ○ Senior Officers' and General Staff Meetings. ○ Unit Meetings. 	<ul style="list-style-type: none"> ○ Corporate Services Division ○ Heads of Units 	Existing Resources	No Cost	<ul style="list-style-type: none"> ○ Monthly ○ Annually ○ Quarterly
Receive feedback on the effectiveness of AuGD's communication.	Internal Surveys (Survey monkey, etc.)	Corporate Planning & Public Education	Existing Resources	No Cost	<ul style="list-style-type: none"> ○ Periodically as the needs arise
Internally disseminate information and promote staff awareness	<ul style="list-style-type: none"> ○ EMC Communique. ○ AuGD's Internal Newsletter – The Audit Voice. ○ Unit Reporting Mechanisms ○ Relevant external information 	<ul style="list-style-type: none"> ○ EMC ○ Audit Voice Team ○ Head of Units ○ Human Resource Dir. 	Existing Resources	No Cost	<ul style="list-style-type: none"> ○ Monthly ○ Quarterly ○ Monthly ○ When available
Continuous training of staff for improved learning and development	Structured training programmes based on needs.	Director, HRD	Existing Resources	No Cost	Determined based on training plan
Staff Recognition initiatives	Structures initiatives for staff recognition.	Director, HRD	To be determined	No Cost	Determined based on type of recognition initiative to be developed

Stakeholder: Citizens					
Linking Strategy: Approaching and Engaging					
Objective: Keep citizens informed of the audit results and facilitate citizens' feedback					
Indicators:					
<ul style="list-style-type: none"> ➤ Public access to the AuGD's audit reports in various reader friendly formats. ➤ Facilitate citizens' feedback on audits in progress and completed audit results. ➤ Awareness of AuGD's role and need for accountability and transparency in the public sector. 					
Strategies	Techniques/Tools/Channels	Responsibility	Resource	Budget 2018/19	Scheduling
Public access to published audit reports and audits in progress.	Publish audit reports on AuGD's website and social media accounts. (Full report, summary, PowerPoint, short videos).	Corporate Planning & Public Education	Existing Resources	No Cost	Immediately after publication of audit reports
	Publish information on audits in progress on website and social media accounts for feedback.	Corporate Planning & Public Education	Existing Resources	No Cost	At the commencement of fieldwork
	Create awareness of AuGD via AuGD Mobile Application.	Corporate Planning & Public Education	AuGD Mobile Application	No Cost	2019/20
Citizens' feedback mechanisms.	Assess feedback on published reports, audits in progress and other issues via website feedback mechanism.	Corporate Planning & Public Education	Existing Resources	No Cost	Quarterly
Citizens' awareness initiatives.	Assess citizens' views on the effectiveness of AuGD's communication. (Multimedia video presentations, participation in career day, school visits, trade fairs, distribute brochures, town hall meetings,)	Corporate Planning & Public Education	Printed materials	\$374,155	Annually

Stakeholder: Civil Society Organizations (CSOs)					
Linking Strategy: Approach, Engaging and Positioning					
Objective: Involvement of CSOs to inform the audit planning processes and obtain feedback on the audit reports.					
Indicators:					
➤ Actively engage CSOs performance and special audits.					
Strategies	Tactics/Tools/Channels	Responsibility	Resources	Budget 2018/19	Scheduling
Focus Group Discussions	Invite participation in the AuGD's 3-year rolling audit-planning process.	Corporate Planning & Public Education	Existing Resources	\$30,000	Annually
	Focus group discussions on specific audit topics.	Audit Team	Meeting Room Refreshment		At pre-planning stage of the audit.
Biannual meetings	Biannual meetings with CSOs and other stakeholders to build awareness on governance issues.	AuGD Staff	Existing Resources	\$90,000	Biannually
	Assess CSO's views on the effectiveness of AuGD's communication through survey/questionnaire.	Corporate Planning & Public Education	Questionnaires	No Cost	Every 2-year

Stakeholder: Cooperating Partners (Donors, Academic and Professional Bodies)					
Linking Strategy: Engaging and Positioning					
Objective: Maintain good relationship with our cooperating partners					
Indicators:					
➤ Keep cooperating partners informed about the achievements and limitations of the AuGD.					
Strategies	Techniques/Tools/Channels	Responsibility	Resources	Budget 2018/19	Scheduling
Share information about AuGD's performance outcomes	Provision of Annual Report and SBP for their feedback	Corporate Planning & Public Education	Existing Resources	No Cost	Annually
	Annual perception survey	Corporate Planning & Public Education		No Cost	Annually
	Sensitization session (presentation on the work of the AuGD, impact of previous initiatives, limitations and scope for improvements).	Corporate Planning & Public Education	Existing Resources	No Cost	Annually
Capacity development initiatives	Identify capacity development initiatives and seek assistance.	Corporate Planning & Public Education	Existing Resources	No Cost	Determined based on Strategic Plan

Stakeholder: Media					
Linking Strategy: Approaching, Engaging and Positioning					
Objective: Promote awareness of audit reports and increased interest in AuGD's work					
Indicators:					
<ul style="list-style-type: none"> ➤ Issue press releases for all reports immediately after reports are published. ➤ Upload all audit reports on AuGD website and social media platforms within one business day after publication. 					
Strategies	Techniques/Tools/Channels	Responsibility	Resources	Budget 2018/19	Scheduling
Issue press releases for tabled reports	Review the current mechanisms in place to prepare and issue press releases.	Corporate Service & Education	Existing Resources	No Cost	April - May 2018
	Identify any additional requirements necessary to produce a press release.	Corporate Service & Education	Existing Resources	No Cost	April - May 2018
	Develop strategies to issue press release in a timely manner.	Corporate Service & Education	Existing Resources	No Cost	April - May 2018
Media Engagement	Meetings with media to build awareness on governance issues.	Corporate Service & Education	Existing Resources	\$10,000	Annually
	Production and dissemination of a media handbook to support activity above	Corporate Service & Education	Existing Resources	No Cost	April - May 2018
	Assess the media views on the effectiveness of AuGD's communication	Corporate Service & Education	Existing Resources	No Cost	Every 2-year
	Robust monitoring of media coverage related to the AUGD	Corporate Service & Education	Existing Resources	No Cost	On going
User-friendly website	Use of animations/videos to explain the AuGD's work	Corporate Service & Education	Existing Resources	No Cost	2019/20
Increase use of internet (social media presence and website)	Increase usage of the current AuGD's LinkedIn account and introduce use of other social media platforms.	Corporate Service & Education	Existing Resources	No Cost	April 2018

Comments and Feedback received from the Auditor General

The AuGD has always recognised that stakeholder engagement is important in order to achieve our operational and strategic objectives. While the AuGD has always engaged with stakeholders, the Department did not have in place a formal, approved strategy for communication and stakeholder engagement. This limitation was also cited in a SAI Performance Management Framework (SAI-PMF) Review of the AuGD.

Comments

In August 2017, the AuGD was invited to participate in an IDI Workshop on SAI Engaging with Stakeholders. The AuGD capitalized on this opportunity by selecting two officers, Ricardo Hall and Nicaria Stewart to participate in the Workshop, with an objective to develop a framework, which would formalize the AuGD's engagement strategy and improve communication and stakeholder management. Following their participation in the Workshop, they developed a stakeholder engagement action plan and delivered on the objective for my approval. During this process, Gail Lue Lim and Siran Bent-Mitchell were co-opted to conduct quality control reviews of the Engagement Plan (Annex G).

Feedback

In my review of the draft Strategic Stakeholder Engagement Plan, I was not only pleased with the layout, but most importantly, the comprehensiveness of the research and strategies, which reflect existing and new approaches to ensure efficient and effective engagement with stakeholders. The design of this Strategic Stakeholder Engagement Plan represents a starting point to a flexible stakeholder engagement approach. The next step involves the implementation of the approved Engagement Plan in April 2018 and continuous monitoring to ensure the engagement strategies, techniques, tools, channels and scheduling are consistently applied (Annex F). The AuGD is committed to making available the necessary budgetary and other resources to ensure effective stakeholder communication and engagement.

Pamela Monroe Ellis, Auditor General

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Annexes

Annex A – Analyses Stakeholders Expectations

Parliament/Public Accounts Committee	
<i>Relies on the work of the Auditor General to perform its oversight function, through the Public Accounts Committee (PAC), a sub-committee of Parliament.</i>	
Stakeholder Expectation of AuGD	AuGD's Expectation of Stakeholders
<ul style="list-style-type: none"> • Timely, relevant and accurate audit reports • User friendly and clear reports • Appropriate and practical recommendations • Adequate follow ups on entities' progress regarding issues raised • Be responsive to specific audit requests • Participation in PAC meetings • Good working relationship with PAC members 	<ul style="list-style-type: none"> • Timely deliberating on audit reports • Safeguard the independence • Supportive to the AuGD's work and financial and human resources independence • Hold public officers accountable and enabling public officers to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective action

Auditees	
<i>Rely on the AuGD's audit reports to fulfil their reporting responsibilities.</i>	
Stakeholder Expectation of AuGD	AuGD's Expectation of Stakeholders
<ul style="list-style-type: none"> • Timely audits • Practical recommendations • Good working relationship between audit team and client • Timely feedback • Technical support on issues arising • Continued dialogue throughout audit process • Balanced audit reports 	<ul style="list-style-type: none"> • Timely provision of information • Timely implementation of audit recommendations • Cooperation in the audit process

Internal Stakeholders (AuGD's Core Audit Staff and Support Staff)

Play an integral role in the execution of the AuGD's mandate.

Stakeholder Expectation of AuGD	AuGD's Expectation of Stakeholders
<ul style="list-style-type: none"> • Timely, accurate and relevant information • Tools and equipment to carry out tasks • Planned and structured training and development based on needs • Job security and satisfaction, competitive remuneration and benefits • Greater involvement in decision making • Fair performance evaluation, staff incentives, appreciation and recognition system • Proper working conditions • Timely review and update of policies and procedures and adequate sensitization of new and updated departmental policies • Wider involvement/participation of all staff in development initiatives • Greater avenues for staff to share their views and concerns with management 	<ul style="list-style-type: none"> • Commitment to quality outputs • Demonstrate professionalism and due care • Complying with the AuGD's Code of Ethics and core values

Citizens (General Public)

Use the AuGD's audit report to form an opinion on the stewardship of Accountable Officers.

Stakeholder Expectation of AuGD	AuGD's Expectation of Stakeholders
<ul style="list-style-type: none"> • Timely dissemination of tabled reports • User friendly and clear reports • Open communication with AuGD 	<ul style="list-style-type: none"> • Supportive of the AuGD's work in promoting good governance in the public sector • Become involved in the oversight of public administration by holding government and public officers to account for the discharge of their responsibilities • Become involved in the AuGD audit process by providing information on suspected breaches

Civil Society Organisations (CSOs)	
Use the work of the AuGD to advocate for good governance in the public sector.	
Stakeholder Expectation of AuGD	AuGD's Expectation of Stakeholders
<ul style="list-style-type: none"> • More meetings targeting key stakeholders to aid in better utilization of the AuGD reports • Public discussions around investigative performance audit reports to highlight key messages and promote accountability and transparency (e.g. introduction of an annual accountability day) • Simple and reader friendly reports (inclusion of glossary) • Better marketing of the reports on social media – through extracts, short videos, presentations and mobile text messaging • Press releases and conference to focus on the material issues highlighted in the reports • Structured meetings to engage CSO to create a bridge between the AuGD and the Media to publicize report findings and highlight AuGD's limitations • Need to improve the perception of the role of the AuGD to strengthen accountability and transparency in the public sector • Improve the AuGD's feedback mechanism (for audits in progress and published reports) with social media 	<ul style="list-style-type: none"> • Supportive of the work of the AuGD • Be an active voice in publicizing the findings and opinions • Be a pressure group to encourage the implementation of audit recommendations • Be a pressure group in ensuring that Parliament, through the PAC, performs its oversight function in effectively deliberating the audit reports

Cooperating Partners (Donors, Academic and Professional Bodies)	
Rely on the AuGD's audit reports to inform their strategic decisions.	
Stakeholder Expectation of AuGD	AuGD's Expectation of Stakeholders
<ul style="list-style-type: none"> • Good governance including accountability and transparency in the use of financial support • Appropriate audit scrutiny of project funds • Adoption and application of approved standards • Collaboration and participation in educational and professional initiatives 	<ul style="list-style-type: none"> • Support the institutional development of the AuGD through advancement in technology • Support the capacity building of the AuGD through training and knowledge sharing initiatives • Encourage the AuGD's financial and human resources independence

Media	
Communicates the results of the AuGD audits to the citizens, while promoting their own agenda	
Stakeholder Expectation of AuGD	AuGD's Expectation of Stakeholders
<ul style="list-style-type: none"> • Timely dissemination of published reports • User friendly and clear reports • Open communication with AuGD 	<ul style="list-style-type: none"> • Accurate and unbiased reporting on audit findings • Timely reporting of audit results, thereby enabling the public to hold government and public sector entities accountable

Annex B – Results of the AuGD SWOT Analyses

Parliament – Public Accounts Committee (PAC)

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Strong relationship with PAC • Participation in PAC meetings • Effective briefing of PAC prior to sitting 	<ul style="list-style-type: none"> • Limited sensitisation of Parliament/PAC members 	<ul style="list-style-type: none"> • Strong legislative framework • Stable political environment • Active PAC 	<ul style="list-style-type: none"> • PAC not holding public officers accountable • PAC members may lack relevant expertise

Auditees

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Good communication with auditees during the audit process 	<ul style="list-style-type: none"> • Delays in completing audit assignment • Delays in submitting audit reports to Auditees in some cases 	<ul style="list-style-type: none"> • Auditees becoming more appreciative of AuGD's reports 	<ul style="list-style-type: none"> • Unwillingness of Auditees to accept and implement audit recommendations • Auditees sometimes feel that audit reports are not balanced • Delays or non-submission of information by Auditees • Unacceptable/unsuitable working condition at Auditees

Internal Staff

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • High level of organisational independence • Quality control and assurance processes • Timely submission of reports to Parliament • Qualified staff and low turnover • Quality audit and user friendly reports • Good relationship with stakeholders • Good reputation and credibility • Strong Organisational Structure • Incorporating technologies in our work • Access to training opportunities 	<ul style="list-style-type: none"> • AuGD does not have full autonomy over staff employment and appointment, which are essential to obtaining full independence • Inadequate follow-up of audit recommendations • Inefficiencies in audit processes and use of resources (Staff) • Lack of full staff commitment • Delays in finalizing reports 	<ul style="list-style-type: none"> • Increase use of technology 	<ul style="list-style-type: none"> • AuGD does not have full autonomy over staff employment and appointment, which are essential to obtaining full independence • Inadequate financial resources • Imbalance between available human resources and demands to meet statutory responsibilities • IT infrastructure downtime and cyber security

Citizens

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Active website allowing feedback • Access to AuGD • Communication Strategy and Policy • Viewed as impartial and objective 	<ul style="list-style-type: none"> • Limited awareness of AuGD's role • Limited use of social media • No face-to-face engagement with citizens 	<ul style="list-style-type: none"> • Greater use of social media and other technologies 	<ul style="list-style-type: none"> • Limited public awareness of AuGD's role

Civil Society Organizations (CSOs)

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> Engagement of CSOs in the planning phase of audit assignments 	<ul style="list-style-type: none"> Inadequate engagement of CSOs 	<ul style="list-style-type: none"> Supportive CSOs dealing with transparency and accountability Demand and interest for quality audit reports Willingness of CSOs to highlight AuGD's audit results and advance the AuGD's agenda 	<ul style="list-style-type: none"> CSOs used the results of AuGD's audits to promote their agenda Attempts to influence AuGD's work to support their agenda

Cooperating Partners

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> Active engagement with Cooperating Partners to obtain support for institutional capacity development 	<ul style="list-style-type: none"> Limited engagement with Cooperating Partners to provide updates and follow-up on previous support initiatives 	<ul style="list-style-type: none"> Willingness of Cooperating Partners to provide support through collaborative efforts 	<ul style="list-style-type: none"> Over reliance on Cooperating Partners for support

Media

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> Revised communication policy Development of media handbook Public Education Director and Communication Officers in place 	<ul style="list-style-type: none"> Limited engagement of media 	<ul style="list-style-type: none"> Strong media presence and influence Strong press freedom 	<ul style="list-style-type: none"> Selective and sensationalized media coverage

Circumstances that could lead to reduction in Weaknesses and Threats

Are there opportunities that can help us reduce our weaknesses?

YES

- Training opportunities through working collaboratively with cooperating partners may help to improve efficiency.
- Keen media interest in AuGD's audit reports provides opportunities to improve the level of media engagement and increase awareness of the AuGD's role.
- Increase social media presence to improve engagement.
- Financial and technical support from cooperating partners may aid in improving AuGD capacity.

Do we have strengths that can help us reduce the effect of some threats?

YES

- Strong legislation and good relationship with auditees serve to assist in timely submission of information.
- Strong AuGD leadership and active CSOs encourage PAC members to become more active in deliberating audit reports, resulting in auditees being held accountable and more responsive to audit recommendations.
- AuGD's website facilitates dissemination of audit reports and work of the AuGD.

Do we have weaknesses we can do nothing about and will therefore affect our strategy?

YES

- The AuGD not being fully independent can impact the execution of strategy.

Annex C – Classification of Key Stakeholders based on functions

STRATEGIC PARTNERS
<i>Those stakeholders who support AuGD's work, almost in any situation or moment</i>
AuGD's Staff – Management and staff continuously support the executing of strategic objectives and mandate.
INTEREST GROUPS
<i>Those stakeholders who share similar interests with the AuGD in certain issues</i>
Parliament – has interest in the work of the AuGD to ascertain an independent view of MDAs' performance and whether there is compliance with laws and regulations in executing their mandate. AuGD's audit reports aids Parliament in providing proper oversight of MDAs.
Auditees – Rely on audit reports for an independent assessment of their performance.
Citizens – Rely on the AuGD's audit reports to be informed of the performance of MDAs and the use of public funds for the public good. Also, to be informed about the impact of decisions being taken by Parliament in implementing AuGD's recommendation.
Civil Society Organisations – Rely on AuGD's independent reports to be informed on MDAs performance and the use of public funds to drive their own mandate.
Cooperating Partners – Have interest in the work of the AuGD and wants to ensure that AuGD has the capacity to execute its mandate so that their own agenda can be promoted. Want to know that the AuGD conducts its functions in compliance with international standards and best practices.
Media - Rely on AuGD's independent reports to validate or vindicate their opinion, to promote their agenda and to hold public officials accountable.
PRESSURE GROUPS
<i>Those stakeholders who exert pressure over AuGD because the issues of concern are not in their favour.</i>
Civil Society Organisations – have their own agenda and may seek to influence AuGD's audit programme.
Media – May report unfavourably in order to exert pressure on the AuGD to achieve own agenda.
OPPOSITION GROUPS
<i>Those stakeholders who are against AuGD's positions regardless of reason</i>
Auditees - May not support the AuGD's work if they perceive that audit findings will have negative impact.
Civil Society Organisations – May not support the AuGD's work and discredit audit reports that do not support their agenda.
PASSIVE GROUPS
<i>Those stakeholders who are not active but share common issues with the AuGD that can encourage public/political or media activism</i>
Civil Society Organisation – We are not aware of all groups and what their focuses are.
Media – has selective interest to promote their own agenda.

Annex D – Results of the diagnosis of AuGD’s Internal Communication Process

Stakeholder: Parliament

Gap	Who	Say What	How	To Whom	What For
1	Auditor General	Audit findings and opinion	Audit and Annual Reports	Speaker of the Houses of Parliament	Tabling Reports
3	Auditor General	Results of audit reports and follow-up of actions taken by Auditees to implement recommendations	Public Accounts Committee Briefing Pack	Clerk of the Houses of Parliament	Provide updates on implementation of audit recommendations
1	Auditor General and Support staff	Providing explanations and/or clarifications on audit findings and opinion	Attend sitting of PAC meeting	PAC Members	Discuss audit findings and implementation of recommendations

Stakeholder: Auditees

Gap	Who	Say What	How	To Whom	What For
1	Principal Auditors	Request information from Auditee	Pre-engagement letter	Permanent Secretary, Head of Department, Senior Management	To assist in obtaining knowledge of the entity as part of the audit planning
1	Audit Team	Ask questions relating to the entity's operations and performance	Preliminary meetings	Senior Management	Fact-finding to obtain greater understanding of the entity's operations
1	Principal Auditors	Outline the audit scope, timing, responsibilities of management and auditors	Audit engagement letter	Permanent Secretary, Head of Department	To outline the terms and conditions of the audit engagement
3	Audit Team	Inform auditees of the audit focus, key audit questions and key risks identified	Presentation at Entrance meeting	Permanent Secretary, Head of Department, Senior Management	Inform management
1	Audit Team	Evidence gathering	Review documents, interviews and discussions during fieldwork	Auditee staff	To obtain sufficient and appropriate evidence to support the audit findings, opinions and conclusions
1	Principal Auditors	Inform auditees of the preliminary audit findings, opinions, conclusions and recommendations	Draft audit report and Exit Meeting	Permanent Secretary, Head of Department, Senior Management	To verify accuracy of report contents and obtain management responses
4	Principal Auditors	Review of implementation of audit recommendations.	Audit Follow-up	Permanent Secretary, Head of Department, Senior Management	Assess the extent of the implementation of audit recommendations

Stakeholder: Internal Staff (AuGD's Staff)

Gap	Who	Say What	How	To Whom	What For
2	Auditor General	Highlight AuGD's performance and constraints; obtain feedback and the way forward	Annual General Meeting (AGM)	All Staff members	Staff awareness and involvement
1	Auditor General/Deputy Auditor Generals	In-house matters and updates	Monthly Senior Officers' Meeting	Senior Officers	Staff awareness and involvement
4	Deputy Auditor Generals/Principal Auditors	In-house matters and updates	Quarterly Unit Meetings	Unit Staff members	Staff awareness and involvement
5	Director Corporate Service	Recognition of performance	Staff Recognition Initiatives	Staff members	Motivation of staff
2	Director Corporate Service/Director HRD	Training and development opportunities	Email and or direct communication	Respective staff members	Increase technical capacity of staff

Stakeholder: Citizens

Gap	Who	Say What	How	To Whom	What For
4	Director – Corporate Services & Public Education	Highlight awareness and good governance	Audit reports uploaded to AuGD's website and LinkedIn account	Public	Promote the role of the AuGD and good governance in the public sector
1	Director – Corporate Services & Public Education	Audit findings and opinion	Audit report uploaded to AuGD's website and LinkedIn account	Public	Communicate the audit report to public and obtain feedback

Stakeholder: Civil Society Organisations

Gap	Who	Say What	How	To Whom	What For
5	Auditor General/Deputy Auditor Generals	Raise governance issues in the public sector	Adhoc meetings	Head of the Organisation	Improve perception, accountability and transparency
2	Principal Auditors	Invitation to focus group discussions	Focus group meetings at audit-planning phase	Head of the Organisation	To obtain qualitative evidence from a strategic perspective on study topics
4	Principal Auditors	Audit results	Copy of audit reports	Focus group participants	Keep participants informed about the outcome of audits

Stakeholder: Cooperating Partners

Gap	Who	Say What	How	To Whom	What For
2	Auditor General	Communicate the institutional and capacity development needs of the AuGD	Formal (letter, meetings) Informal (telephone and face-to-face discussions)	Head of Organisation or designated individuals	Financial and technical support for institutional and capacity development
4	Auditor General	Give feedback on the results of institutional and capacity initiatives	Meetings	Head of Organisation or designated individuals	Share information on performance outcomes resulting from institutional and capacity development.

Stakeholder: Media

Gap	Who	Say What	How	To Whom	What For
5	Director – Corporate Services & Public Education	Audit findings, opinions and recommendations	Via Parliament	Media houses	Communicate the audit results to the public
3	Auditor General/Deputy Auditor Generals	Highlight misrepresentation in media reports	Written and verbal	Media houses	Retraction and correction

Arrangements in place to engage with stakeholders



Communication Policy

- Provides a framework for internal and external communication and the procedures for the dissemination of information.



- Audit Manuals

- The audit manuals compile the audit policies, procedures, and guidelines for the execution of audits and communicating with auditees in keeping with the International Standards of Supreme Audit Institutions (ISSAI).



Website and Social Media

- The AuGD's website and LinkedIn account facilitate two-way interaction with all stakeholders. Stakeholders can subscribe to AuGD's website and LinkedIn account to get the latest updates and leave feedback.



Focus Group

- The AuGD convenes focus groups with stakeholders from the public and private sectors, including Civil Society Organisations, to obtain qualitative evidence from a strategic perspective on study topics.



Internal Communication Mechanisms

- The AuGD engages internal stakeholders (Staff) using various methods such as its Annual General Meeting (AGM), Monthly Senior Officers' Meeting, Periodic Unit and Group Meetings, EMC Monthly Communique, Internal Newsletter - The Audit Voice, Internal Monthly Economic Report (IMER), internal memoranda. Documented information is disseminated predominantly by emails and via the AuGD's intranet platform.

Annex E – Selected Strategy to be Employed in Engaging with Key Stakeholders

Stakeholder: Parliament		
Role: Decision Maker		
Position	External Institutionalized Environment	Parliament is at this level because of the legal framework.
Stakeholder Classification	Interest Group	Parliament has interest in the work of the AuGD to ascertain an independent view of the performance of the MDAs and if they are complying with laws and regulations in executing their mandate. AuGD's audit reports aids Parliament in providing proper oversight and accountability of MDAs.
Priority	Priority 1	Engaging with Parliament is a high priority, as the AuGD requires the Parliament to hold auditees accountable to encourage good governance in the public sector.
Responsibility (Communication Diagnosis)	<ul style="list-style-type: none"> ○ Auditor General ○ Deputy AGs ○ Principal Auditors ○ Director, Public Education 	These individuals play a critical part in dealing with the Parliament to achieve the AuGD's strategic objectives. Engaging the Parliament requires experience and knowledge of AuGD internal processes.
	<ul style="list-style-type: none"> ○ Directors, Audit ○ Senior Auditor 	Their responsibilities are critical to manage and follow up all the planned activities.
Linking Strategy	<ul style="list-style-type: none"> ○ Engaging ○ Positioning 	Parliament has developed a working relationship with the AuGD. The AuGD will therefore need to use engaging and positioning strategies to achieve greater audit impact through implementation of audit recommendations.

Stakeholder: Auditees		
Role: Informer and Decision Maker		
Position	External Institutionalized Environment	The AuGD has a constitutional mandate to review the financial and operational performance of the Auditees. Auditees also rely on the AuGD's independent assessment as a tool to improve accountability and efficiency.
Stakeholder Classification	<ul style="list-style-type: none"> ○ Interest Group ○ Opposition Group 	<ul style="list-style-type: none"> ○ As an interest group, Auditees rely on audit reports for an independent assessment of their performance. As an opposition group, Auditees may not support the AuGD's work if the audit findings will have negative impact.
Priority	Priority 1	Engaging Auditees is critical in the audit planning, fieldwork, reporting and follow-up processes.
Responsibility (Communication Diagnosis)	<ul style="list-style-type: none"> ○ Principal Auditors ○ Directors, Audit ○ Senior Auditors 	These individuals play a critical role in ensuring the engagement of Auditees and the execution of audit assignments.
Linking Strategy	<ul style="list-style-type: none"> ○ Approaching ○ Engaging ○ Positioning 	<ul style="list-style-type: none"> ○ The AuGD approaches and engages Auditees during audit process. ○ The AuGD monitors the implementation of audit recommendations, which is the positioning strategy.

Stakeholder: Internal Staff		
Role: Opinion Maker		
Position	Inner Environment	Internal stakeholders are AuGD staff. Their role directly support the AuGD's constitutional mandate and strategic and operational objectives.
Stakeholder Classification	Strategic Partner	Management and staff continuously support the AuGD in executing its constitutional mandate and achieving its strategic and operational objectives.
Priority	Priority 1	Engaging with the internal stakeholders is necessary to build mutual understanding to ensure the achievement of AuGD's strategic objectives.
Responsibility (Communication Diagnosis)	<ul style="list-style-type: none"> ○ Auditor General ○ Deputy AGs ○ Principal Auditors ○ Corporate Services ○ Directors, Audit ○ Senior Auditors ○ Other staff 	<p>These individuals play a critical role in ensuring the achievement of the AuGD's strategic objectives in executing its constitutional mandate.</p> <p>AuGD staff play a critical role in ensuring that the AuGD publishes quality audit reports.</p>
Linking Strategy	<ul style="list-style-type: none"> ○ Engaging ○ Positioning 	<ul style="list-style-type: none"> ○ The AuGD engages internal stakeholders during its operational processes. ○ AuGD uses the positioning strategy to aid in fulfilling its constitutional mandate through managing and achieving its strategic objectives.

Stakeholder: Citizens		
Role: Decision and Opinion Maker		
Position	External Non-Institutionalized Environment	The relationship with citizens was not created by any legal requirements.
Stakeholder Classification	Interest group	Citizens rely on the AuGD's independent reports to be informed as to the extent to which public resources are being used efficiently and economically to their benefit.
Priority	Priority 3	Citizens can provide information on activities within the public that may be useful.
Responsibility (Communication Diagnosis)	<ul style="list-style-type: none"> ○ Auditor General ○ Deputy AGs ○ Corporate Services 	The AuGD provides platforms via its website and LinkedIn account for citizens to be informed of audit results and give feedback. Citizens can also write directly to the Auditor General about their concerns.
Linking Strategy	<ul style="list-style-type: none"> ○ Approaching ○ Engaging 	<ul style="list-style-type: none"> ○ The AuGD approaches citizens through its website, LinkedIn account and the media. ○ AuGD needs to use the engaging strategy to create direct communication with citizens to build awareness.

Stakeholder: Civil Society Organisations		
Role: Decision Maker		
Position	External Non-Institutionalized Environment	CSOs are at this level as their role indirectly supports the AuGD strategic objectives to understand the auditee.
Stakeholder - Classification	<ul style="list-style-type: none"> ○ Interest group ○ Opposition Group ○ Pressure group ○ Passive group 	CSOs rely on AuGD's independent reports to be informed on public entities performance and the use of public funds to drive their own mandate.
Priority	Priority 2	Engaging with the CSOs is necessary in the audit process to gather greater understanding of the auditee environment to better plan the audit assignment.
Responsibility (Communication Diagnosis)	<ul style="list-style-type: none"> ○ Principal Auditors ○ Audit Directors ○ Senior Auditors ○ Audit Teams 	These individuals play a critical role in ensuring the engagement of CSOs in the execution of audit assignments to produce reports that highlights issues in the public interest.
Linking Strategy:	<ul style="list-style-type: none"> ○ Approaching ○ Engaging ○ Positioning 	The AuGD currently approach and engage CSOs during its audit process and uses the positioning strategy to better achieve its strategic objectives to produce relevant reports.

Stakeholder: Media		
Role: Decision and Opinion Maker		
Position	External Non-Institutionalized Environment	Media is at this level as their role indirectly supports the AuGD's strategic objectives to inform the public of audit results.
Stakeholder Classification	<ul style="list-style-type: none"> ○ Interest group ○ Pressure group ○ Passive group 	<ul style="list-style-type: none"> ○ The media relies on the AuGD's independent reports to validate or vindicate their opinion to promote their agenda and to hold persons accountable. ○ Media is also passive as all are not known to the AuGD and may have little or no interest in our work.
Priority	Priority 2	Engaging with the media is high priority as AuGD requires the media to accurately disseminate AuGD audit findings and opinions to the public and to influence corrective actions and decisions in implementing audit recommendations.
Responsibility (Communication Diagnosis)	<ul style="list-style-type: none"> ○ Auditor General ○ Deputy AGs ○ Principal Auditors ○ Director Public Education 	These individuals play a critical role in managing the publication of audit reports, monitor feedback and engaging the media to ensure the dissemination of credible information.
Linking Strategy:	<ul style="list-style-type: none"> ○ Approaching ○ Engaging ○ Positioning 	<ul style="list-style-type: none"> ○ AuGD needs to use the approaching strategy to create closer linkages with the media. ○ AuGD needs to use the engaging and positioning strategies to better achieve its strategic objectives to inform the public of its products.

Annex F – Monitoring the implementation of the Strategic Stakeholder Engagement Plan

Parliament

Techniques /Tools/Channels	Planned	Actual	Lessons learnt, Challenges etc.
Hold periodic orientation or sensitization sessions with existing and new PAC members			
Audit verification and prepare PAC briefing presentation			
Attend PAC sittings to explain audit findings and recommendation			

Auditees

Techniques /Tools/Channels	Planned	Actual	Lessons learnt, Challenges etc.
Pre-engagement letter to Auditees			
Preliminary meeting with Auditees			
Audit Engagement Letter			
Hold entrance meeting			
Draft report sent to Auditees for response			
Hold exit meeting and sign off meeting minutes			
Clarify responses with Auditee prior to PAC sitting			

Internal Stakeholder

Techniques /Tools/Channels	Planned	Actual	Lessons learnt, Challenges etc.
Senior Officers' and General Staff Meetings			
Unit Meetings			
Internal Surveys conducted			
EMC Communiqué			
AuGD's Internal Newsletter – The Audit Voice			
Unit Reporting Mechanisms			
Relevant external information disseminated			
Number of training held			
Staff recognition			

Citizens

Techniques /Tools/Channels	Planned	Actual	Lessons learnt, Challenges etc.
Number of reports published on website and social media.			
Number of Summary PowerPoint and short videos published on website and social media.			
Audits in progress published on website and social media accounts for feedback			
Awareness on AuGD's Mobile Application			
Number of assessment conducted on citizens' views on the effectiveness of AuGD's communication			
Number of citizens' awareness initiatives conducted			

Civil Society Organisations (CSOs)

Techniques /Tools/Channels	Planned	Actual	Lessons learnt, Challenges etc.
Number of focus group held			
Biannual Meetings held			
Number of assessment conducted on CSOs' views on the effectiveness of AuGD's communication			

Cooperating Partners

Techniques /Tools/Channels	Planned	Actual	Lessons learnt, Challenges etc.
Number of Sensitization session held			
Assistance sought for capacity development initiatives			

Media

Techniques /Tools/Channels	Planned	Actual	Lessons learnt, Challenges etc.
Number of press releases sent			
Biannual meetings held			
Use of animations/videos used on website and social media			
Number of social media accounts usage			

Annex G – Stakeholder Engagement Team

<p>Ricardo O. Hall Principal Auditor</p> <ul style="list-style-type: none">• Responsible for conducting research, design and development of the Stakeholder Engagement Plan.	<p>Nicaria O. Stewart Director, Audit</p> <ul style="list-style-type: none">• Responsible for conducting research, design and development of the Stakeholder Engagement Plan.	<p>Siran Mitchell Bent Director, Corporate Planning & Public Education</p> <ul style="list-style-type: none">• Conducts quality control review of the Stakeholder Engagement Plan.	<p>Gail Lue LIm Deputy Auditor General</p> <ul style="list-style-type: none">• Conducts quality control review of the Stakeholder Engagement Plan.
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