



Auditor General's Department

Strategic Business Plan

FY 2019 - 2022

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CONTENTS

Message from the Auditor General	4
Executive Summary	5
1 Strategic Considerations for the period 2019 - 2022	6
1.1 Strategic Consideration	6
1.1.1 Compliance Audits	6
1.1.2 Audit of Appropriation Accounts and Financial Statements	6
1.1.3 Financial Statement Audits (public bodies)	6
1.1.4 Performance Audits	7
1.1.5 Special Investigations.....	7
1.1.6 Economic Assessments.....	7
1.2 Strategic Objectives	8
1.3 Contribution to GoJ National Development Plan, VISION 2030	8
2 The Department.....	9
2.1 Vision, Mission and Values.....	9
2.1.1 Vision and Mission Statement.....	9
2.1.2 Our Values	10
2.2 Roles and Responsibilities: Mandate	10
2.3 Organizational Chart	12
2.4 Resource Allocation.....	12
2.5 Human Resources Capacity Plan	13
3 Situational Analysis	14
3.1.1 SWOT Analysis.....	14
3.2 Current Organisational Performance.....	16
4 Plans and Priority Programmes	18
4.1 Our Audit Products.....	18
4.1.1 Objectives 1 & 2.....	18
4.1.2 Summary of key activities to be undertaken	18
4.2 Our Internal Controls and Procedures.....	19
4.2.1 Objective 3	19
4.2.2 Activities Summary of key activities to be undertaken	19
4.3 Ethics and Core Values	20
4.3.1 Objective 4.....	20

4.3.2	Summary of key activities to be undertaken	20
4.4	Resource Management	20
4.4.1	Objective 5	20
4.4.2	Summary of key activities to be undertaken	20
4.5	Detailed Activity Plan (Table 4)	21
5	Financial Model	28
6	Measurement and Evaluation of Organisational Performance	32
6.1	Risk Mitigation Strategies	32
6.2	Monitoring and Evaluation Plans	32
7	Appendices.....	39
7.1	Operational Plan Fy 2019 – 2020	40
7.2	Appendix 2: Training Plan for FY 2019 – 2021	46
7.3	Appendix 3: Procurement Plan	48
7.4	Appendix 4: Communication Plan FY 2019 - 2020	50

MESSAGE FROM THE AUDITOR GENERAL

The Strategic Business Plan for the three-year period, 2019 – 2022, aims to consolidate the efforts and achievements of the previous period. Great effort has been made to ensure that the Auditor General's Department maintains its relevance by meeting the needs of all our stakeholders.

In keeping with the vision of the AuGD to contribute to "*a better country through effective audit scrutiny*", this Strategic Business Plan (SBP) focuses on improving our audit products to positively impact and influence public financial management and governance practices of the Government of Jamaica. In order to successfully achieve this, there will be a strategic focus on strengthening the internal business processes that support the audit function. Overall, the SBP is anchored to the role of the AuGD in contributing to the efforts of the Government of Jamaica to achieve the goals of the National Development Plan – Vision 2030, and the United Nation's Sustainable Development Goals (SDGs).

Pamela Monroe Ellis

EXECUTIVE SUMMARY

The Auditor General's Department, otherwise referred to as the Department and or AuGD, has sought to continue in its efforts to realise the intended outcome of its five strategic objectives, which were redefined in the last Financial Year.

The five strategic objectives seek to:

- Deploy resources to high-risk operational areas of the public sector through conducting audits based on cross-cutting issues;
- Strengthen and support the Department's internal governance frameworks - as well as the Departments ability to execute its mandate in an efficient and effective manner;
- Support capacity building within the Department to allow for a workforce that is able to complete its deliverables in keeping with industry best practice;
- Continue our interaction with key stakeholders as a means of communicating the results of our audits and soliciting feedback on our audit reports.

The indicators included in this plan have been amended in keeping with our intention to increase accountability within our daily operational activities and provide transparency in the publication of our audit reports.

1 STRATEGIC CONSIDERATIONS FOR THE PERIOD 2019 - 2022

The Department will remain committed to its defined strategic considerations presented in its Strategic Business Plan FY 2018 -2021. These considerations have seen some achievements in the FY2018/2019 necessitating adjustments both to the timeline of activities as well as the means of measurement. The means of determining the Department's performance in achieving its objectives have also been revamped to allow for greater accountability and means of verification for activities completed in support of the stated objectives.

As required of all Government entities, the Departments' strategic objectives are aligned to the National Outcomes as defined in the National Development Plan 2030. The UN SDG Goals are therefore factored into the Departments' strategic considerations as they are aligned with GoJ National Outcomes.

1.1 STRATEGIC CONSIDERATION

1.1.1 Compliance Audits

This audit is undertaken to determine whether reliance can be placed on Internal Controls and whether entities are compliant with established legislation, regulations, policies, guidelines and standards. Given the persistent delays by Ministries, Department and Agencies (MDAs), we will commence to carry out compliance audits government-wide on a thematic basis. In the short term it is our intention to subsume the Compliance Audit Unit within the Appropriation Accounts and Financial Statements Units.

1.1.2 Audit of Appropriation Accounts and Financial Statements

By the Constitution, the Department is tasked to audit annually, the appropriation accounts of Ministries, Departments and Agencies. However, the fulfilment of this task is hampered by the delays faced by Executives in preparing the appropriation accounts for audit resulting in a serious backlog, as many entities have not submitted accounts for several years. Consequently, Parliament is not provided with recent information on the financial performance of the Executive. Further, because some of our audits relate to accounts of several years ago, therefore, the relevance of these audits are undermined.

In our last SBP FY 2018 -2020 submission we indicated our intention to partner to with the Public Accounts Committee (PAC) and Ministry of Finance to develop a collaborative strategy to address the backlog in auditing financial statements. This has been finalised under an eighteen months' Public Sector Efficiency Programme (PSEP) geared at seeing a total of 163 Financial Statements and 270 Appropriation Accounts, completed by June 2019.

1.1.3 Financial Statement Audits (public bodies)

The Department certifies the statements of 30 of the approximately 160 public bodies. A significant part of the audit capacity of the Department is allocated for this effort. For the remaining time of the current PSEP project, we will continue to negotiate with the Ministry of Finance, to have low risk audits outsourced to private audit firms to reduce the burden these mandatory audits places on the Department's limited capacity. This would allow the Department to allocate its resources based on a risk analysis of the entire audit universe.

1.1.4 Performance Audits

Our performance audit practice has been significantly strengthened over the last three years. We believe that our reports are well appreciated by the PAC and have resulted in a positive impact on public sector governance in Jamaica.

This FY 2018/2019 we will continue to extend our performance audits to include more cross-cutting issues, a recommendation arising from the SAI PMF review; as well as from recognised emerging risks. We will continue to use the risk-based approach to select our areas of focus, in line with the Government National Development Plan strategies and analyse whether the Government is achieving these outcomes economically, efficiently and effectively.

1.1.5 Special Investigations

The Department continues to be responsive to the needs of our key stakeholders and the general citizenry. For this reason, we have deployed dedicated resources to respond to requests by the Parliament and other stakeholders, as well as to allow for the assessment of, and investigation into the use of public resources.

1.1.6 Economic Assessments

Section 48 of the FAA Act mandates the 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 following will be undertaken to fulfil this responsibility:

- Review the Fiscal Policy Paper to ensure consistency with prudent fiscal management
- Comment on the reasonableness of the deviation of outturn from previous fiscal year fiscal targets
- Certify public bodies as part of selected public bodies (commercial activities)
- Identify minimal contingent liabilities in public-private- partnerships (PPPs).

In a context of the Fiscal Responsibility Framework, public entities are required to demonstrate prudent financial management of resources in accordance with the Public Bodies Management and Accountability (PMBA) Act. To inform Parliament and guide the Public Accounts Committee (PAC) in their review of the financial performance of public bodies, the EAU analyses the financial statements of selected public bodies. The Department will also select entities for assessment based on the list provided by the Finance Minister that is proposed for possible commercialisation, as well as those that pose risks to fiscal sustainability.

1.2 STRATEGIC OBJECTIVES

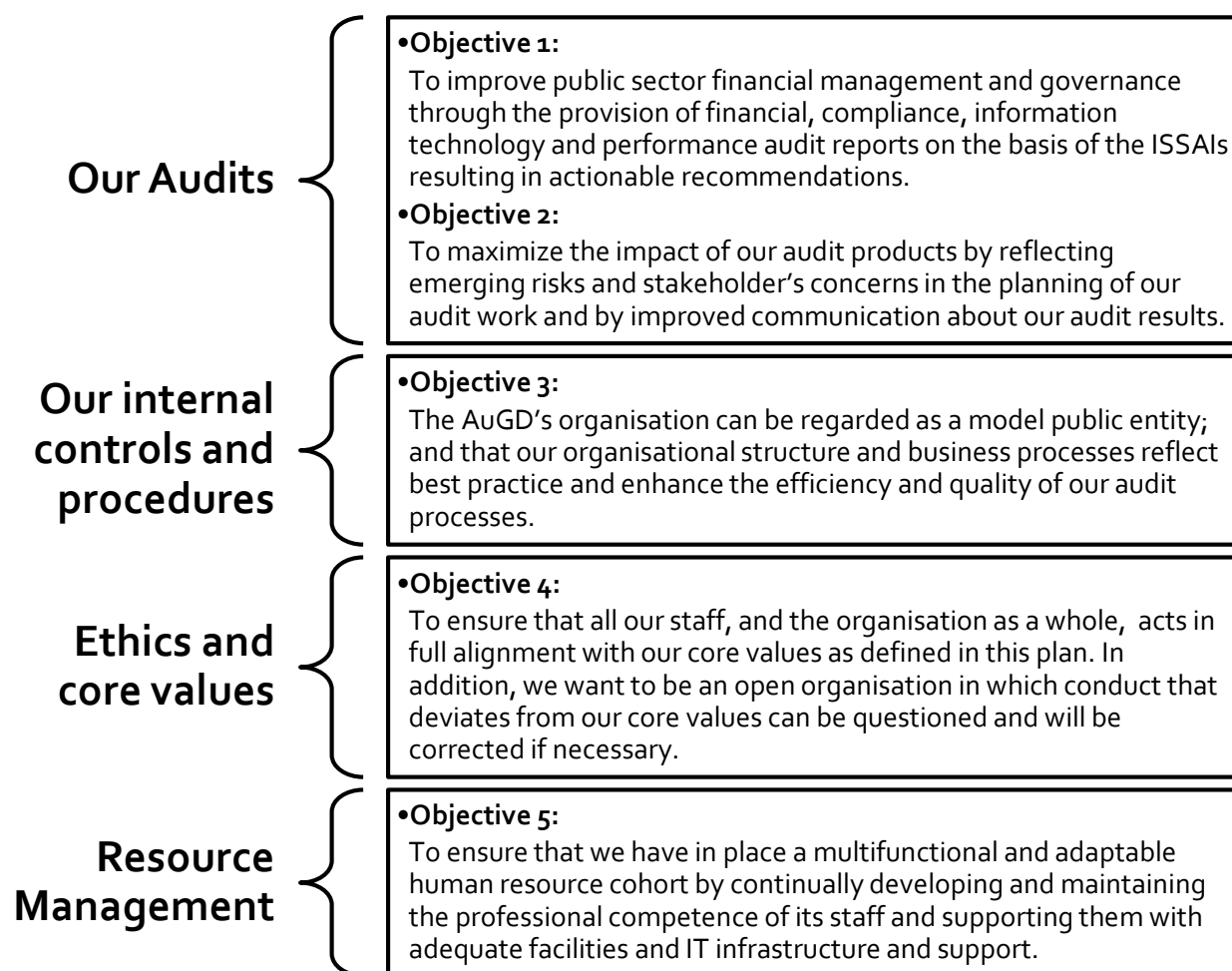


Figure 1: The Departments' Five Strategic Objectives

1.3 CONTRIBUTION TO GOJ NATIONAL DEVELOPMENT PLAN, VISION 2030

The Department continues to support the National Development Plan Outcome Number 6, Effective Governance and by extension Jamaica's efforts to meeting the agreed Sustainable Development Goals 2030.



Figure 2: Department's alignment to National Development Goals 2030 and United Nations Sustainable Development Goals

2 THE DEPARTMENT

2.1 VISION, MISSION AND VALUES

Our Strategic Plan is centred on our vision, mission, mandate and values.

2.1.1 Vision and Mission Statement

Vision

- A better country through effective audit scrutiny

Mission

- To conduct and make public, high quality audit and produce recommendations that are relevant to our auditees, the Parliament and the citizens.

2.1.2 Our Values

We carry out our work based on the following core values, five of which were redefined alongside two new values to support the strategic direction of the Department.



Figure 3: The Departments' Core Value

2.2 ROLES AND RESPONSIBILITIES: MANDATE

The Constitution of Jamaica mandates the Department to conduct audits of all public sector entities; this includes all Ministries, Departments and Agencies. Section 122 of the Jamaican Constitution gives the Auditor General the task of auditing the accounts of all government bodies, including those entities and projects on which Public Money is spent. This is confirmed by Section 30 of the Financial Administration and Audit (FAA) Act, Section 13.A.1 of the Public Bodies Management and Accountability Act (PBMAA, 2001) and the Parish Council's Act.

There are, however, some entities, which must be included each year in our audit portfolio, as the applicable legislation requires an audit of these entities on an annual basis. Accordingly, the mandate of the Department to undertake financial and compliance audit for the financial year 2019-2018 covers the entities contained in the summarised table below. A distinction is made between our audit universe

(which encompasses all entities that may be subject to audit by the AG) and our statutory audit tasks (which covers all entities where the relevant legislation requires them to be audited by the AG each year).

Summary of Audit Universe

<i>Entity Type</i>	<i>Audit Universe</i>	<i>DEPARTMENT Audit Plan</i>
<i>Ministries</i>	15	15
<i>Departments</i>	77	27
<i>Executive Agency</i>	12	12
<i>Fund</i>	2	6
<i>Government Company</i>	36	0
<i>Local Municipality</i>	14	14
<i>National& Public Libraries</i>	14	14
<i>Public/Statutory Body</i>	160	36
<i>Total</i>	330	124

Table 1: Audit Universe Summary

In addition to the universe listed above, the Department is required to audit projects that utilise government funds. Eight (8) such projects were added to our audit universe as of September 2017, bringing the total number of entities scheduled for an audit to 132.

Section 122(5) of the Constitution allows the Auditor General to assess the economic use of public resources and provides for the AG to undertake other functions as required to review and assess the expenditure of public funds (e.g. to conduct special investigations). This section also empowers the AG to execute performance audits in addition to financial and compliance audits.

The mandate of the Auditor General was expanded in 2010 to include an assessment of the Government of Jamaica's Fiscal Policy Paper (FPP). The FPP must comprise, as stipulated by the Financial Administration and Audit (FAA) Act, the fiscal responsibility statement, macro-economic framework and fiscal management strategy. Section 48(B) (6) of the FAA (Amendment (No.2)) Act 2010, stipulates that the Auditor General have the responsibility to comment on the fiscal management of the Government through a report, which should be tabled in Parliament. Specifically, the Auditor General is required to give an opinion on the reasonableness of the assumptions and conventions and the justification for deviations from the targets defined in the Fiscal Responsibility Paper (FRP) to be tabled with the budget by the Ministry of Finance.

2.3 ORGANIZATIONAL CHART

To support the execution of its mandate, the Department is led by the Auditor General (AG). Two Deputy Auditors Generals' support the AG, to whom the responsibility of Assurance and Performance Audit have been given. The Economic Assessment Unit is headed by a Chief Economists, and this unit is tasked with activities such as the review of the Fiscal Policy Paper (FPP) and Public Private Partnerships (PPP). A third division, managed the Director Corporate Services and is mandated to manage the corporate and support services of the Department. The Internal Audit and Quality Assurance Audit Units, serves to support both the internal governance practices of the Department and give assurance that the Department's audit practices comply with the applicable auditing standards.

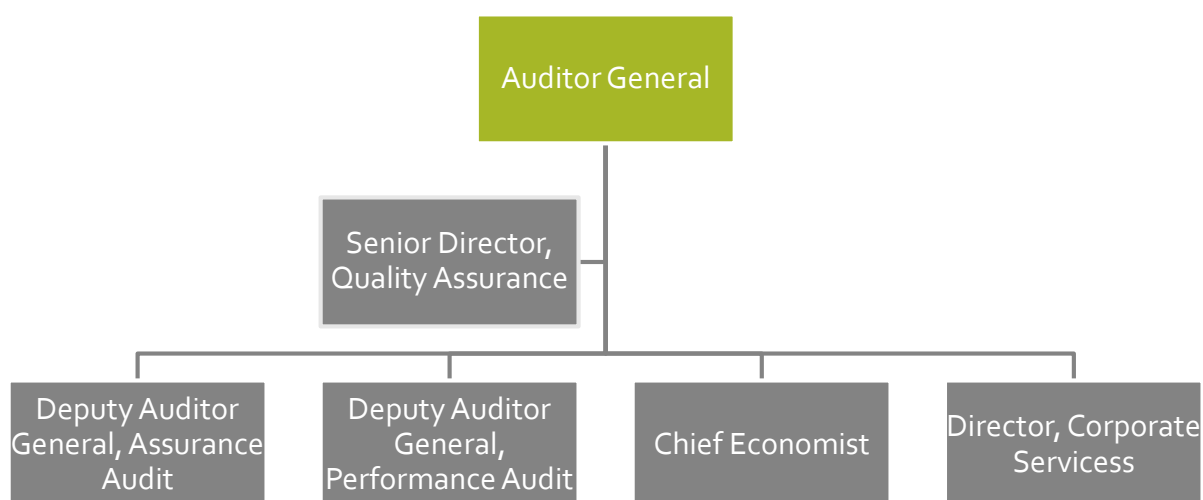


Figure 5: Department Executive Management Organisational Chart

2.4 RESOURCE ALLOCATION

The Department allocates its staff based on its annual audit plan using a risk-based approach. The annual audit plan is developed as a three-year rolling plan, in the same manner as our Strategic Business Plan, allowing for the matching of resource needs to the Departments intended outputs. As of September 2018, audit personnel were allocated as follows to facilitate a diversified mix of audits:

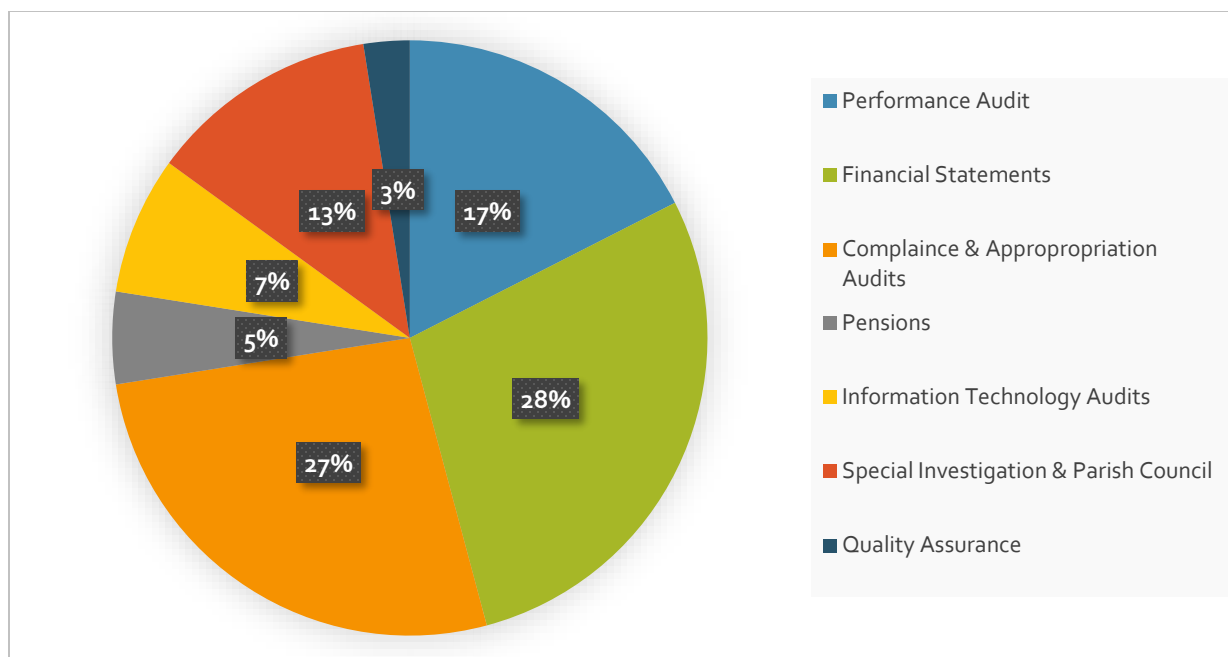


Figure 6: Resource Allocation for Audit streams

2.5 HUMAN RESOURCES CAPACITY PLAN

The Auditor General's Department, like all other GoJ entities, are guided in their recruitment based on their established posts. The Department currently has a total of 160 staff members of the 211 stated on the approved establishment.

Units/Divisions/Projects	Approved Complement	Complement as of September 30, 2018	Planned 2018/2019	Planned 2019/2020	Planned 2020/2021
Total Executive Office	9	7	7	7	7
Total Audit Staff Complement	169	125	138	148	158
Total Corporate Services	33	28	29	32	32
Grand Total Staff Complement	211	160	174	183	192

Table 2: Human Resource Capacity Plan

3 SITUATIONAL ANALYSIS

In our last reiteration of this plan the Department stated the findings from its SWOT Analysis. The Department's efforts during the FY 2018/2019 sought to address some of the weaknesses and opportunities it had identified in this analysis.

3.1.1 SWOT Analysis

Strengths	Weakness	Opportunities	Threats
<ul style="list-style-type: none"> • Internal organisational structure • Relationship with PAC • Viewed as impartial and objective • Good reputation and credibility • Good relationship with stakeholders • Communication strategy and policy • Active website allowing feedback • Quality of audits and user-friendly reports • Internal organizational structure • Approachable and accessible • Incorporating technology into our work • Timely submission of reports to Parliament • Qualified staff and low staff turnover • Training opportunities • Quality control and assurance process 	<ul style="list-style-type: none"> • Inconsistent use of the audit management software • Reporting and communicating of completed reports to the general public of Assurance audits • Limited engagement with stakeholders • AuGD not fully independent • Inadequate follow-up of audit recommendations • Delays in completing audits • Inefficiencies in the audit process and the use of resources • Lack of full staff commitment • Limited public awareness of AuGD's role • Limited use of social media 	<ul style="list-style-type: none"> • Develop a more cooperative and effective relationship with the GoJ executive • Reinforcement of relationship with PAC • Focus resources on those areas where an audit can have the most effect • Utilize the Regional support of INTOSAI communities • Strong legislative framework • Existence of CSO dealing with transparency and accountability • Strong media presence and influence • Strong press freedom • Training and financial support through collaborative efforts • Demand and interest of AuGD's products from stakeholders • Increased use of technology • Greater use of social media • Improve website features • Stable political environment 	<ul style="list-style-type: none"> • Limitations on the independence of AuGD • Imbalance between resources available to the AuGD and demands statutory responsibilities • Delay and backlog in preparing and submitting appropriation accounts by MDAs • IT infrastructure downtime and cybersecurity • Insufficient financial resources • Imbalance between available human resources and demands to meet statutory responsibilities • Selective and sensationalized media coverage • Unwillingness of Auditees to implement audit recommendations • Delays in finalizing reports • PAC members may lack relevant expertise • Delays or non-submission of information from Auditees • Inactive PAC leading to delays in deliberating audit reports

3.1.1.1 STAKEHOLDER ANALYSIS



Figure 7: Key Stakeholder Groupings

We intend to continue our efforts to engage our stakeholders as a means of both addressing weaknesses identified in our SWOT analysis as well as in exploiting opportunities identified. During the last FY we had identified seven distinct stakeholder groups whom we intended to engage at varying levels. The results from the perception analysis will be used to define our baseline as well as inform amendments to our stakeholder engagement strategy and our communication plan for execution in the FY2019/2020 – FY2020/2021.

Our internal satisfaction survey was also re-administered to ascertain whether or not as a Department we had addressed several weaknesses and or deficiencies identified. The Department succeeded in making marginal gains in some areas. Efforts will continue in the FY2019/2020 to address the weaknesses identified.

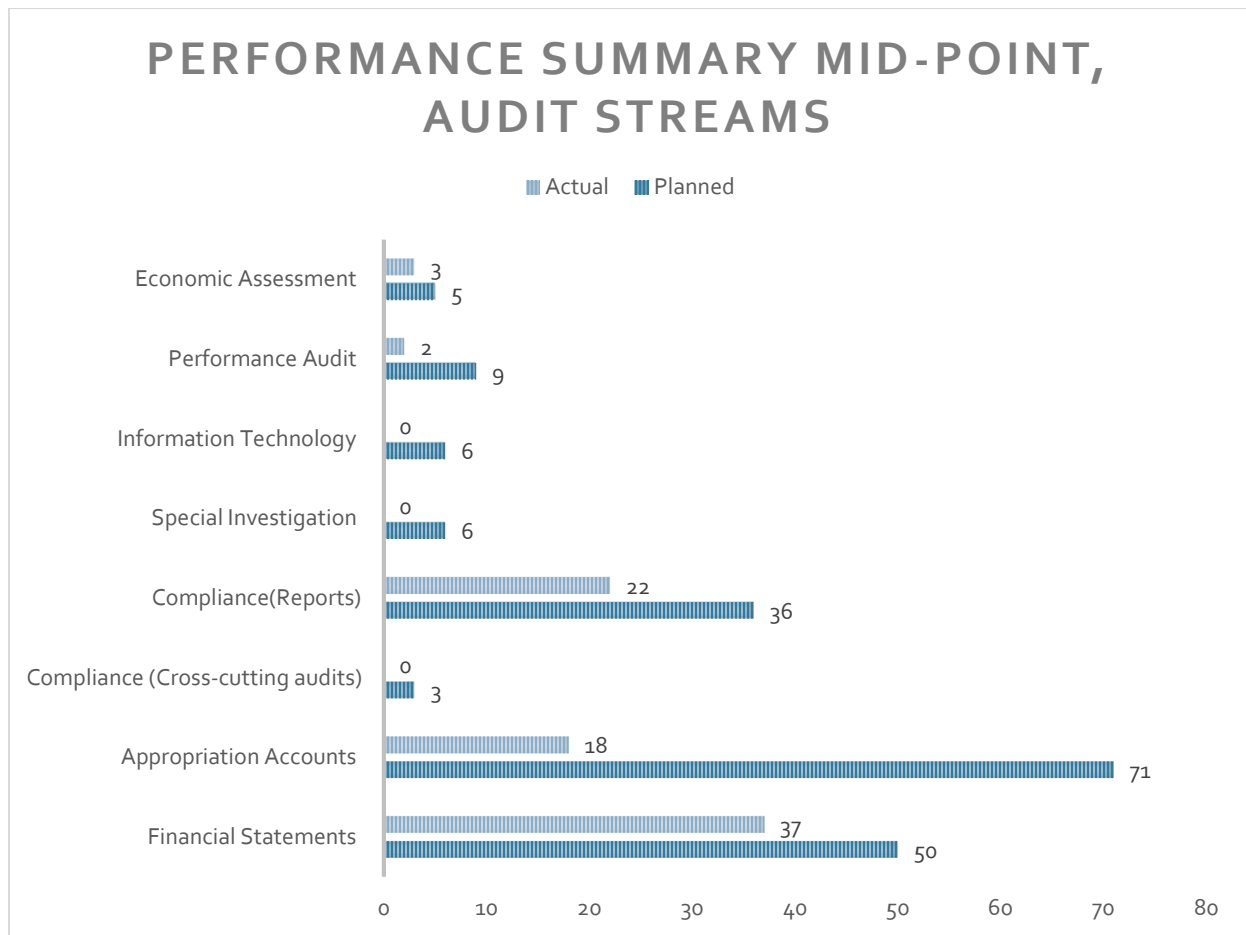
3.1.1.2 Communication Strategy

In recognising, the need to effectively engage its stakeholders, the Department will be implementing the following key activities, in accordance with established framework controls such as the GoJ Communication Policy, the Departments' Communication Policy and ISSAI 12. The full implementation of the Departments communication policy and communication plan (Appendix 7.4) will be implemented during the lifespan of this plan.

3.2 CURRENT ORGANISATIONAL PERFORMANCE

Audit Streams: Assurance, Performance and Economic Assessment

The Department continues to ensure that the audits executed and the reports presented are in keeping with the relevant standards and maintenance of our quality standards. At the midpoint of the FY the achievements for the Department in relation to its stated targets were as follows:

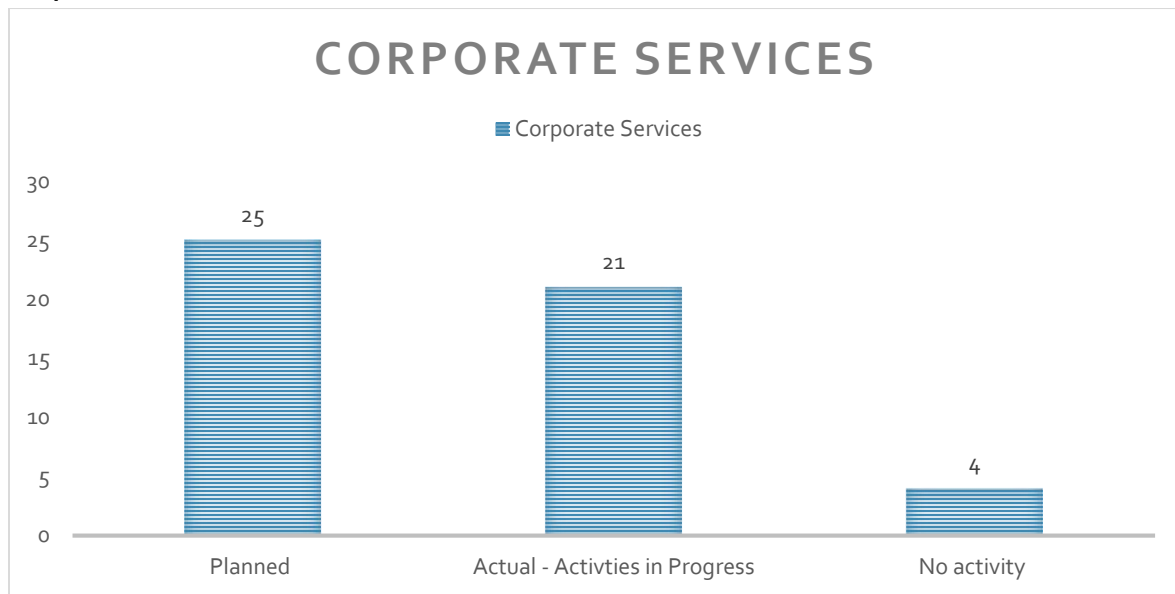


In response to our achievements to-date, several operational amendments have been made alongside the rescheduling of some audits. The Department has also sought to review its "traditional" timelines for the completion of audits as the approach being taken by the Department aims to be inclusive and cross-cutting. Examples of these audits can be seen in the Sustainable Development Goals Audit Report which was recently tabled and published by the Department.

Audit Quality

The Quality Assurance Unit was strengthened in the first quarter FY2018/2019 with the recruitment of a second officer. This has allowed the unit to adjust its annual plan to accommodate at least two audits from each audit stream for a full quality assurance assessment prior to the finalisation of the audit report. The Unit was tasked this financial year with quality checking five percentage (5%) of all audits completed.

Corporate Services



Within the Division, most activities are annual targets and as such will have to be measured as work-in progress. One significant activity being undertaken is the acquisition and installation of the PBX; this programme was supported by EGov and is scheduled to be completed in December 2019.

4 PLANS AND PRIORITY PROGRAMMES



The Departments plans, and priority programmes remain the same as defined for the FY2018/2019. The detailed activities to achieving the objectives as well as the indicators have been amended in keeping with the Departments desire to utilise indicators which present more effective measures for our targets.

4.1 OUR AUDIT PRODUCTS

4.1.1 Objectives 1 & 2

To improve public sector financial management and governance through the provision of financial, compliance and performance audit reports on the basis of the ISSAIs resulting in actionable recommendations. We also want to maximise the impact of our audit products by reflecting on emerging risks and stakeholders' concerns in the planning of our audit work and by improved communication about our audit results.

4.1.2 Summary of key activities to be undertaken

The activities under this objective have been broken down into two groups, those that related to objective 1 and objective 2.

(1) To improve public sector financial management and governance through the provision of financial, compliance and performance audit reports on the basis of the ISSAIs resulting in actionable recommendations.

- ❖ Under the Public Sector Efficiency Programme (PSEP) project, the Department, through the Ministry of Finance, will see a total of 163 statutory bodies and 270 appropriation accounts will be outsourced over an 18-month period commencing in January 2019. This project will clear the "backlog" of outstanding audits that the Department has been working with its clients to have them submit the requisite documentation allowing for their audits to be brought up-to-date.
- ❖ During the lifespan of the plan, the Department will seek to complete on an annual basis the review of the FPP, and a Financial Statement Analysis of a minimum of two entities annually.

(2) To maximise the impact of our audit products by reflecting on emerging risks and stakeholders concerns in the planning of our audit work and by improved communication about our audit results.

- ❖ All audits will be completed based on government-wide themes and activities in line with our thematic approach and the National Outcomes. Our priorities include the following themes: Governance; Project management; Resource management; Procurement and contracts management; and Information and communications technology.
- ❖ Special investigations will be completed based on emerging risks, concerns to the citizenry as well as information received from via the "whistle-blowers" act and other credible sources.

4.2 OUR INTERNAL CONTROLS AND PROCEDURES

4.2.1 Objective 3

Our objective is that the Department can be regarded as a model public entity and; that our organisational structure and business processes reflect best practice and enhance the efficiency and quality of our audit processes. This objective is geared towards increasing the controls within our internal procedures to allow for increased efficiencies in how we carry out our objectives.

4.2.2 Activities Summary of key activities to be undertaken

We will seek to review our critical processes and controls to enhance our business processes to reflect best practice and ISO 9001:2015, Quality Management Systems.

- ❖ Staff time recording system to support better management of resources and support better planning; the Department will adopt and implement a staff time recording system to generate reliable data on the staff costs for each audit. This will require the adoption of timesheets for all employees as we seek to demonstrate our core values relating to transparency and professionalism.
- ❖ At the end of this strategic period it is our intention to have the QA Unit conducting both 'hot' and 'cold' reviews of the Department's audit practice to ensure that the Department's audit reports comply with the ISSAIs that we have adopted as our audit standards.
- ❖ In an effort to effectively track statements received from our clients, we will revamp our records management system.

4.3 ETHICS AND CORE VALUES

4.3.1 Objective 4

To ensure that all our staff, and the organisation as a whole, act in full accord with our core values as defined in this plan. In addition, we want to be an open organisation, in which conduct that deviates from our core values can be questioned and will be corrected.

4.3.2 Summary of key activities to be undertaken

- ❖ The implementation of a programme of on-going monitoring of compliance and on-going reinforcement to the staff of the responsibilities imposed on them as defined in our core values and our ethics policy. As a new activity, we will develop a sensitization programme on integrity that will fully inform all of our staff to the issues involved.
- ❖ The Department will be seeking to utilise the Into-SAINT (Self-Assessment INTeegrity) tool to assess our vulnerability and resilience to integrity violations or to develop a specific policy to safeguard integrity.

4.4 RESOURCE MANAGEMENT

4.4.1 Objective 5

Our objective is to ensure that we have in place a multifunctional and adaptable human resource cohort by continually developing and maintaining the professional competence of our staff and supporting them with adequate facilities and IT infrastructure and support.

4.4.2 Summary of key activities to be undertaken

- ❖ The training and sensitisation sessions for auditors on new methodologies will be coordinated from this unit, this will include but not limited to the monitoring of Department's audit manuals and audit guidance documents to ensure that they are kept up to date at all times.
- ❖ Building on current developments within the wider INTOSAI community where the professionalisation of Audit Office staff is an issue of growing importance, the Department will prepare a strategy aimed at supporting the continued professional development of team members.
- ❖ The Department will initiate discussions with the Ministry of Finance and the Public Services Commission about securing greater operational independence for the Department in managing resources and allocating the resources it requires to discharge the full range of its responsibilities as economically, efficiently and effectively as possible.

The Department plans to carry out a detailed, comprehensive review of its IT requirements and manage the implementation of its Information Technology Strategic map.

4.5 DETAILED ACTIVITY PLAN (TABLE 4)

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			RISK ASSESSMENT				PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA
			FY2019/2020	FY2020/2021	FY2021/2022	RISK IDENTIFIED	RISK STRATEGY (ACCEPT, MITIGATE, AVOID)	Action	RISK SCORE		
6.1 Strengthen the process of citizen participation in governance	2. Maximise the impact of our audit report products by reflecting on emerging risks and stakeholders concerns in the planning of our audit reports and the by improving communication about our audit results.	Audits conducted are relevant to the needs of stakeholders	6 Special Investigation Audits	6 Special Investigation Audits	6 Special Investigation Audits	Knowledge in forensic auditing and or forensic techniques may limit execution of audit	Mitigate	Identification of capacity development programmes – both short term and long term programmes to support the development of competencies required. Identification of possible software solutions to support forensic interrogations	High	Number of audit reports issued Number of planned audits executed Number of unplanned audits executed Report posted on relevant platforms within 24 hours of tabling	HR Development Unit Special Investigation IT Unit Communication Unit
			7 New Performance Audits and 3 WIP Audits commenced in 4 th Quarter FY2018/2019	7 Performance Audits	8 Performance Audits	Delays in receipt of information especially where audits entail more than one entity – Crosscutting audits	Mitigate	Send requests for information to Entities at least 30 days prior to the start of the planning phase.	Medium	Number of audit reports issued Time planned versus time spent on an affair Report posted on relevant platforms	Performance Audit Unit Communication Unit IT Unit

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			RISK ASSESSMENT				PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA
			FY2019/2020	FY2020/2021	FY2021/2022	RISK IDENTIFIED	RISK STRATEGY (ACCEPT, MITIGATE, AVOID)	Action	RISK SCORE		
										within 24 hours of tabling Number of planned audits executed Number of unplanned audits executed	
			4 Information Technology Audits	4 Information Technology Audits	4 Information Technology Audits	Documents not submitted on time by the client Inexperienced IT audit staff Inadequate knowledge of technical intricacies of IT	Mitigate	Earlier lead time and follow-up with clients regarding documentation request Training programmes identified for team executed to support capacity within the team Continued support	Medium	Number of audit reports issued Number of planned audits executed Number of unplanned audits executed Report posted on relevant platforms within 24 hours of tabling	IT Audit Unit Communication Officer HR Development IT Unit
		Improve means of Communication	Implement measures to address shortfalls	Conduct public perception survey to determine	Redrafting/updating of communication	Low response rate from stakeholders to provide feedback to the	Mitigate	Promote platforms for interaction with the Department	Low	Increase hits to website	Communication Unit Planning Unit

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			RISK ASSESSMENT				PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA
			FY2019/2020	FY2020/2021	FY2021/2022	RISK IDENTIFIED	RISK STRATEGY (ACCEPT, MITIGATE, AVOID)	Action	RISK SCORE		
		n with stakeholders	identified from the perception survey Continued implementation of communication plan/stakeholder engagement plan	percentage change in baseline established FY2018/2019 Continued implementation of communication plan/stakeholder engagement plan	and stakeholder plan	Department via platforms				Increase in utilisation of feedback mechanisms	IT Unit HR M& A Unit Audit Units
6.5 Strengthen public institutions to deliver efficient public goods and services	1.. To improve public sector financial management and governance through the provision of financial, compliance and performance audit reports on the basis of the ISSAs resulting in actionable audit recommendations.	Execution of Assurance Audits	63 Financial Statement (FS) Audits	44 Financial Statement (FS) Audits	44 Financial Statement (FS) Audits	No Submission of documentation by entities	Mitigate	Use of the media to remind entities for submission deadlines Letters to entities requesting information in advance of scheduled audit time	Medium	Audit report issued Audit completion Report Planned versus actual time spent to complete the audit	Audit, Communication and Registry
			60 Appropriation Audits	52 Appropriation Audits	50 Appropriation Audits	Timely delay of entities in resubmitting documents returned	Accept	N/A	Medium		Audit

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			RISK ASSESSMENT				PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA
			FY2019/2020	FY2020/2021	FY2021/2022	RISK IDENTIFIED	RISK STRATEGY (ACCEPT, MITIGATE, AVOID)	Action	RISK SCORE		
			20 Compliance Audits Completed	19 Compliance Audits Completed	20 Compliance Audits Completed	Allocation of team members to complete activity when documents are returned	Mitigate	Identification of Team Lead to allow for audit completion to be actioned	Low		Audit
		To eliminate the backlog of audits	Outsourcing of FS Audits - 163 Statutory Bodies; 270 Appropriation Accounts	Outsourcing of FS Audits - 163 Statutory Bodies; 270 Appropriation Accounts	Outsourcing of FS Audits - TBD	No Submission of documentation by entities when requested	Mitigate/Accept	This will be managed by the contracted Audit Firm	Low	Number of audits completed	Deputy Auditor General – Assurance
		To increase the number of audits conducted annually	2 Financial Assessment Audits	2 Financial Assessment Audits	2 Financial Assessment Audits	Failure of entity to submit documentation requested in a timely manner.	Mitigate/Accept	Letters to entities requesting information in advance of scheduled audit time	Low	Completion rate to reduce backlog	Principal Auditors Financial Statements
			2 Compliance (Compendium) Audits	2 Compliance (Compendium) Audits	2 Compliance (Compendium) Audits	Failure of entity to submit documentation requested in a timely manner.	Mitigate/Accept	Letters to entities requesting information in advance of scheduled audit time	Low	Number of FS assessed and reports issued	Economic Assessment Unit
										Number of audit reports issued	Principal Auditors Compliance Audit
										Number of planned audits executed	Communication Unit
										Number of unplanned audits executed	IT Unit

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			RISK ASSESSMENT				PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA
			FY2019/2020	FY2020/2021	FY2021/2022	RISK IDENTIFIED	RISK STRATEGY (ACCEPT, MITIGATE, AVOID)	Action	RISK SCORE		
										Report posted on relevant platforms within 24 hours of tabling	
6.7 Strengthen the accountability and transparency mechanisms	2. The AuGD can be regarded as a model public entity with an organisational structure and business processes that reflect best practices and enhance efficiency.	Documentation of critical procedures and policies	Mapping and documentation of critical business processes	Mapping and documentation of critical business processes	Mapping and documentation of critical business processes	Failure of team members to follow documented protocols in favour of informal channels	Mitigate	Continuous reinforcement of policy/procedural adjustments via the intranet, email and sensitisation sessions	Low	Number of sensitisation sessions held	Corporate Services Division Policy Review Committee Executive Management Committee
		Quality Assurance Reviews conducted	QA completed for 8% of annual audits completed	QA completed for 10% of annual audits completed	QA completed for 10% of annual audits completed	Reports not completed as scheduled	Accept	Identification of alternative audit to QA where possible	Medium	QA completed for the designated percentage of audits completed annually	Quality Assurance Audit Streams Executive Management Committee
	3. To ensure that all our staff, and the organisation as a whole, acts in full accord with our core values as defined in this plan.	Core Values and Departments Ethics Programme executed	INTOsaint assessment Develop and implement a change management plan to address weaknesses	Continued implementation of change management plan Conduct new staff	Amend change management plan as needed. Continued reinforcement of Departments core values and ethics programme	Inadequate buy-in by senior and junior officers to support programme initiatives	Mitigate	Identification of change agents across all levels who can garner support. Frequent instances of feedback to	Low	Approved change management plan Baseline increased of at least 15% by year two in staff	Corporate Planning Human Resource Management Administration IT

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			RISK ASSESSMENT				PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA
			FY2019/2020	FY2020/2021	FY2021/2022	RISK IDENTIFIED	RISK STRATEGY (ACCEPT, MITIGATE, AVOID)	Action	RISK SCORE		
			identified in the Depts. Staff Satisfaction Survey Mapping and documentation of critical business processes	satisfaction survey				illustrate gains made		satisfaction survey	Senior Officers Group Executive Management Committee
	4. To ensure that we have in place a multi-functional and adaptable human cohort by continually developing and maintaining the professional competence of its staff and supporting them with adequate facilities and IT infrastructure and support.	Continued participation of in relevant capacity building initiatives and programmes to support execution of functional deliverables	Implementation of annual training plan and train the trainer programmes to create ripple effects in capacity building Continued forging of new relationships with local, region, international, donor bodies and training institutes.	Implementation of annual training plan and train the trainer programmes to create ripple effects in capacity building Continued forging of new relationships with local, region, international, donor bodies and training institutes.	Implementation of annual training plan and train the trainer programmes to create ripple effects in capacity building Continued forging of new relationships with local, region, international, donor bodies and training institutes.	Programme identified and executed fail to yield anticipated impact Conflicts in scheduling – availability of programme/trainer versus availability of staff members to participate in programme	Mitigate	Root cause analysis of training requested to determine critical components that must be addressed through programme Provision of training schedule early to team members to allow for better coordination between staff and HRD	Medium	Percentage of training plan completed Number of team members trained at least once per FY Training evaluation forms completed	Human Resource Development and Management All Senior Officers Communication Officer IT Unit

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			RISK ASSESSMENT				PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA
			FY2019/2020	FY2020/2021	FY2021/2022	RISK IDENTIFIED	RISK STRATEGY (ACCEPT, MITIGATE, AVOID)	Action	RISK SCORE		
		Effective IT systems to support automated processes and increased efficiencies within the Department	Continued implementation of the GoJ/AuGD ECM- RIM Project Continued support to IT based platforms utilised within the Department – Auditing, website, email Effective execution of Departments IT Policy and Security Management Policy	Continued support to IT based platforms utilised within the Department Effective execution of Departments IT Policy and Security Management Policy	Continued support to IT based platforms utilised within the Department Effective execution of Departments IT Policy and Security Management Policy Increased utilisation of e-based systems for communication and learning platforms	Increased dependency on IT may require additional resources – manpower and funding to maintain minimal downtime	Mitigate/Accept	Close monitoring of IT strategic plan and procurement activities relating to maintenance of the said plan Active preventative maintenance programme	High	System uptime percentage Production load Bandwidth utilisation Average technical support tickets closed per day Total closed support tickets versus help desk hours	IT Unit Procurement Unit Accounts and Finance Unit

5 FINANCIAL MODEL

The budget submission made is in keeping with the agreed ceiling presented by the Ministry of Finance. The Department is, however, requesting that special consideration be provided to support the activities detailed below:

- ❖ The Department requires more resources to improve the efficiency and effectiveness of its audit activities through a dedicated programme of in-house professional education and development. For this reason, the Department is requesting additional funding to support our training plan detailed in Appendix 2, section 7.2.
- ❖ Continued investment in the Departments' IT infrastructure is necessary to support better automation of critical processes related not only to its auditing functions but also to its general operating functions. One of these critical components relates to the matter to email management where we are seeking to upgrade and relocate the management of our email platform. The additional expenditure relates as well replacement of laptops and desktops at their end of life.

TYPE	CATEGORY	SUB-CATEGORY	BUSINESS UNIT	NAME	ESTIMATED COST - JMD
Equipment	Infrastructure	Security	IT	Fortigate Firewall	\$ 500,000.00
Hardware Lease	Enterprise Application	Hosting	Corporate		\$ 300,000.00
Software	Enterprise Application	Productivity	Corporate	Office 365	\$ 3,500,000.00
Software	Enterprise Application	Hosting	Corporate	E-mail Migration	\$ 1,200,000.00
Software	Enterprise Application	Hosting	Corporate	Hosted Exchange	\$ 3,500,000.00
Equipment	Infrastructure	Production	Audit	Laptops	\$ 9,000,000.00
Equipment	Infrastructure	Production	Corporate	Desktops	\$ 4,500,000.00
Equipment	Infrastructure	Networking	Corporate	Access Point	\$ 300,000.00
TOTAL					\$ 22,800,000.00

This investment will also require the provision of annual subscription fees for current software as well as additional software acquisition to support time management. These costs are detailed in the recurrent IT Procurement Plan detailed under section 7.3.

- ❖ Fourth, the Department will require GoJ to allocate additional resources to Public Bodies and Agencies to finance the audits that it contracts out. The cost of auditing services provided by private accounting firms is significantly higher when compared to the Department's costs. Outsourcing more

of the routine financial statement audits, will free resources available to the Department for higher value added audits (for example, in producing reports that deal with high level strategic issues affecting the whole of the government of Jamaica) while at the same time enabling the Department to deal with continuing problems such as auditing the backlog of accounts. Commencing January 2019, the Department will commence the outsourcing of some 433 audits. This activity is, however, being completed under the PSEP project. This project is slated to end in June 2020 and will see all MDA's Financial and Appropriation Accounts being brought to current, FY2018/2019. Once this programme is completed, however, the Department would need to continue the initiative as a means of preventing the MDAs statements falling behind schedule once again.

- ❖ The acquisition of a permanent home for the Department during the lifespan of this plan. The current home of the department is a leased facility that currently does not have adequate space for the effective housing of all team members. The high costs associated with parking is another crucial factor in the acquisition of a new and permanent home that allows for adequate parking facilities as well as office space to house the full complement of staff members.
- ❖ The acquisition of a vehicle to support the delivery of mail, documents and packages for the Department. Currently, the attendants/bearers are forced to utilise taxi services for the delivery of mail/documents/packages as well as the collection of procurement items where delivery is not possible.
- ❖ The Department plans to seek the support of its international partners to carry out (i) an interim review of its response in implementing the recommendations of the 2017 SAI PMF in 2019; and (ii) a second full SAI PMF in 2021.

To support the Department's operational activities for the life of this plan the Department, the budget request is detailed in the table below.

TABLE 6: BUDGET REQUEST

Item & Programme	Actual Expenditure 17/18 (J\$ 000)	Actual Expenditure (Year to Date) October 2018 (J\$ 000)	Estimates of Expenditure 2019/2020 (J\$ 000)	Projections 2020/21 (J\$ 000)	Projections 2021/2022 (J\$ 000)
RECURRENT					
<i>Department/Agency</i>					
Programme Name & No.					
0005 Direction & Administration	201,048,871	86,285,730	271,082,950	278,179,743	291,208,611
0103 Central Government Auditing Services	326,766,003	101,528,190	377,623,073	394,463,311	407,038,103

Item & Programme	Actual Expenditure 17/18 (J\$ 000)	Actual Expenditure (Year to Date) October 2018 (J\$ 000)	Estimates of Expenditure 2019/2020 (J\$ 000)	Projections 2020/21 (J\$ 000)	Projections 2021/2022 (J\$ 000)
0540 Local Government Auditing Services	35,808,659	30,368,662	58,722,554	61,638,018	63,750,681
0809 Statutory Audits & Special Investigations	87,132,762	76,354,961	133,770,169	139,581,202	143,975,218
Sub-total Recurrent (Department/Agency)	650,756,295	294,537,543	841,198,746	873,862,274	905,931,614
CAPITAL A					
Department/Agency					
Programme Name & No.					
Sub-total Capital A (Department/Agency)					
CAPITAL B					
Department/Agency					
Programme Name & No.					
Sub-total Capital B (Department/Agency)					
APPROPRIATIONS IN AID					
Department/Agency					
0005 Direction & Administration	9,524,677.67	4,987,510	7,000,000	5,000,000	5,000,000

Item & Programme	Actual Expenditure 17/18 (J\$ 000)	Actual Expenditure (Year to Date) October 2018 (J\$ 000)	Estimates of Expenditure 2019/2020 (J\$ 000)	Projections 2020/21 (J\$ 000)	Projections 2021/2022 (J\$ 000)
Sub-total Appropriations in Aid (Department/Agency)	9,524,677.67	4,987,510	7,000,000	5,000,000	5,000,000
TOTAL FUNDING REQUIREMENT					
Total Recurrent	650,756,295	294,537,543	841,198,746	873,862,274	905,931,614
Total Capital A					
Total Capital B					
Total Appropriations in Aid	9,524,677.67	4,987,510	7,000,000	5,000,000	5,000,000
Total Funding Requirement	641,231,618	289,550,033	834,198,746	868,862,274	900,931,614

6 MEASUREMENT AND EVALUATION OF ORGANISATIONAL PERFORMANCE

6.1 RISK MITIGATION STRATEGIES

The risks associated with critical activities of the Department have been captioned in table 4. These will be monitored on a monthly basis by the Senior Officer with direct responsibility for the activity, and on a quarterly basis by the Executive Management Committee. In instances where a mitigation strategy has not been effective, amendments will be made by the Executive Management Committee.

6.2 MONITORING AND EVALUATION PLANS

The focus of the monitoring and evaluation plan is to collect and report actual performance data on the various KPIs presented in this strategic plan. The table below highlights the critical KPIs geared at addressing current operational weaknesses within the Department.

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			PERFORMANCE INDICATOR	Monitoring Timeline	Means of Verification
			FY2019/2020	FY2020/2021	FY2021/2022			
6.1 Strengthen the process of citizen participation in governance	2. Maximise the impact of our audit reports by reflecting on emerging risks and stakeholders concerns in the planning of our audit reports and the by improving communication about our audit results.	Audits conducted are relevant to the needs of stakeholders	6 Special Investigation Audits	6 Special Investigation Audits	6 Special Investigation Audits	Number of audit reports issued Number of planned audits executed Number of unplanned audits executed Report posted on relevant platforms within 24 hours of tabling	Monthly, Quarterly and Annually	Audit Completion Reports Audit report issued
			7 New Performance Audits and 3 WIP Audits commenced in	7 Performance Audits	8 Performance Audits	Number of audit reports issued Time planned versus time spent on an affair	Monthly, Quarterly and Annually	Audit Completion Reports Audit report issued

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			PERFORMANCE INDICATOR	Monitoring Timeline	Means of Verification
			FY2019/2020	FY2020/2021	FY2021/2022			
			<i>4th Quarter FY2018 /2019</i>			Report posted on relevant platforms within 24 hours of tabling Number of planned audits executed Number of unplanned audits executed		
			4 Information Technology Audits	4 Information Technology Audits	4 Information Technology Audits	Number of audit reports issued Number of planned audits executed Number of unplanned audits executed Report posted on relevant platforms within 24 hours of tabling	Monthly, Quarterly and Annually	Audit Completion Reports, Audit report issued
		Improve means of Communication with stakeholders	Implement measures to address shortfalls identified from the perception survey Continued implement	Conduct public perception survey to determine percentage change in baseline established FY2018/2019 Continued implement	Redrafting/ updating of communication and stakeholder plan	Increase hits to website Increase in utilisation of feedback mechanisms	Annually and Bi-annually (Perception survey)	Website & social media analytics report Survey Results report

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			PERFORMANCE INDICATOR	Monitoring Timeline	Means of Verification
			FY2019/2020	FY2020/2021	FY2021/2022			
			entation of communication plan/stakeholder engagement plan	tation of communication plan/stakeholder engagement plan				
6.5 Strengthen public institutions to deliver efficient public goods and services	1a. To improve public sector financial management and governance through the provision of financial, compliance and performance audit reports on the basis of the ISSAs resulting in actionable audit recommendations.	Execution of Assurance Audits	44 Financial Statement (FS) Audits	39 Financial Statement (FS) Audits	37 Financial Statement (FS) Audits	Audit report issued Audit completion Report	Monthly, Quarterly and Annually	Audit Completion Reports, Audit report issued
			60 Appropriation Audits	52 Appropriation Audits	50 Appropriation Audits	Planned versus actual time spent to complete the audit	Monthly, Quarterly and Annually	Audit Completion Reports, Audit report issued
			20 Compliance Audits Completed	19 Compliance Audits Completed	20 Compliance Audits Completed		Monthly, Quarterly and Annually	Audit Completion Reports, Audit report issued
		To eliminate the backlog of audits	Outsourcing of FS Audits - 163 Statutory Bodies; 270 Appropriation Accounts	Outsourcing of FS Audits - 163 Statutory Bodies; 270 Appropriation Accounts	Outsourcing of FS Audits - TBD	Number of audits completed Completion rate to reduce backlog	Monthly, Quarterly and Annually	Audit Completion Reports, Audit report issued
		To increase the number of audits conducted annually						

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			PERFORMANCE INDICATOR	Monitoring Timeline	Means of Verification
			FY2019/2020	FY2020/2021	FY2021/2022			
			2 Financial Assessment Audits	2 Financial Assessment Audits	2 Financial Assessment Audits	Number of FS assessed and reports issued	Monthly, Quarterly and Annually	Audit Completion Reports, Audit report issued
			2 Compliance (Compendium) Audits	2 Compliance (Compendium) Audits	2 Compliance (Compendium) Audits	Number of audit reports issued Number of planned audits executed Number of unplanned audits executed Report posted on relevant platforms within 24 hours of tabling	Monthly, Quarterly and Annually	Audit Completion Reports, Audit report issued
6.7 Strengthen the accountability and transparency mechanisms	2. The AuGD can be regarded as a model public entity with an organisational structure and business processes that reflect best practices and enhance efficiency.	Documentation of critical procedures and policies	Mapping and documentation of critical business processes	Mapping and documentation of critical business processes	Mapping and documentation of critical business processes	Number of sensitisation sessions held Documented business processes	Annually	Sensitisation session registration sheets and material Documented policies and procedures
		Quality Assurance Reviews conducted	QA completed for 7% of annual audits completed	QA completed for 9% of annual audits completed	QA completed for 10% of annual audits completed	QA completed for the designated percentage of audits completed annually	Quarterly and annually	QA reports
	3. To ensure that all our staff, and the	Core Values and Departments	INTOsai assessment	Continued implementation of change	Amend change management plan as needed.	Approved and actioned change management plan	Quarterly /Annually (Change Mgmt. Plan)	Quarterly reports

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			PERFORMANCE INDICATOR	Monitoring Timeline	Means of Verification
			FY2019/2020	FY2020/2021	FY2021/2022			
	organisation as a whole, acts in full accord with our core values as defined in this plan.	Ethics Programme executed	Develop and implement a change management plan to address weaknesses identified in the Depts. Staff Satisfaction Survey	management plan Conduct new staff satisfaction survey	Continued reinforcement of Departments core values and ethics programme	Baseline increased of at least 15% by year two in staff satisfaction survey	Bi-annually (Staff Satisfaction survey)	Survey report and results INTOsaint Report
	4. To ensure that we have in place a multi-functional and adaptable human cohort by continually developing and maintaining the professional competence of its staff and	Continued participation of in relevant capacity building initiatives and programmes to support execution of functional	Implementation of annual training plan and train the trainer programmes to create ripple effects in capacity building	Implementation of annual training plan and train the trainer programmes to create ripple effects in capacity building Continued forging of new relationships with	Implementation of annual training plan and train the trainer programmes to create ripple effects in capacity building Continued forging of new relationships with local,	Percentage of training plan completed Number of team members trained at least once per FY Training evaluation forms completed	Quarterly and Annually	Training Evaluation Forms and Registration Sheets Training Reports

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET			PERFORMANCE INDICATOR	Monitoring Timeline	Means of Verification
			FY2019/2020	FY2020/2021	FY2021/2022			
	supporting them with adequate facilities and IT infrastructure and support.	deliverables	Continued forging of new relationships with local, region, international, donor bodies and training institutes.	local, region, international, donor bodies and training institutes.	region, international, donor bodies and training institutes.			
		Effective IT systems to support automated processes and increased efficiencies within the Department	Continued implementation of the GoJ/AUGD ECM-RIM Project Continued support to IT based platforms utilised within the Department – Auditing, website, email Effective execution of	Continued support to IT based platforms utilised within the Department Effective execution of Department's IT Policy and Security Management Policy	Continued support to IT based platforms utilised within the Department Effective execution of Department's IT Policy and Security Management Policy Increased utilisation of e-based systems for communication and learning platforms	System uptime percentage Production load Bandwidth utilisation Average technical support tickets closed per day Total closed support tickets versus help desk hours	Monthly, Quarterly and Annually	Help Desk logs System Log Reports

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTE D OUTPUT	FINANCIAL YEAR TARGET			PERFORMANCE INDICATOR	Monitoring Timeline	Means of Verification
			FY2019/ 2020	FY2020/20 21	FY2021/202 2			
			Depart ments IT Policy and Security Manag ement Policy					

7 APPENDICES

7.1 OPERATIONAL PLAN FY 2019 – 2020

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET	PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA	Quarter 1	Quarter 2	Quarter 3	Quarter 4
			FY2019/2020						
6.1 Strengthen the process of citizen participation in governance	2. Maximise the impact of our audit report products by reflecting on emerging risks and stakeholders concerns in the planning of our audit reports and the by improving communication about our audit results.	Audits conducted are relevant to the needs of stakeholders	6 Special Investigation Audits	Number of audit reports issued Number of planned audits executed Number of unplanned audits executed Report posted on relevant platforms within 24 hours of tabling	HR Development Unit Special Investigation IT Unit Communication Unit	1	2	1	2
			7 New Performance Audits and 3 WIP Audits commenced in 4 th Quarter FY2018/2019	Number of audit reports issued Time planned versus time spent on an affair Report posted on relevant	Performance Audit Unit Communication Unit IT Unit	2 and 3 Carried Forward from Q4, FY2018/2019	2	1	2

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET	PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA	Quarter 1	Quarter 2	Quarter 3	Quarter 4
			FY2019/2020						
				platforms within 24 hours of tabling Number of planned audits executed Number of unplanned audits executed					
			4 Information Technology Audits	Number of audit reports issued Number of planned audits executed Number of unplanned audits executed Report posted on relevant platforms within 24 hours of tabling	IT Audit Unit Communication Officer HR Development IT Unit	1	N/A	1	1
		Improve means of Communication with stakeholders	Implement measures to address shortfalls identified from the perception survey	Increased hits to website Increase in utilisation of	Communication Unit Planning Unit IT Unit	Production of JIS Television Feature and radio advert	Annual stakeholder forum meeting/workshop	Public Perception Survey	Execution of communication plan

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET	PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA	Quarter 1	Quarter 2	Quarter 3	Quarter 4
			FY2019/2020						
			Continued implementation of communication plan/stakeholder engagement plan	feedback mechanisms	HR M& A Unit Audit Units	Execution of communication plan		Execution of communication plan	
6.5 Strengthen public institutions to deliver efficient public goods and services	1. To improve public sector financial management and governance through the provision of financial, compliance and performance audit reports on the basis of the ISSAs resulting in actionable audit recommendations.	Execution of Assurance Audits	63 Financial Statement (FS) Audits	Audit report issued	Audit, Communication and Registry	7	17	23	16
			60 Appropriation Audits	Audit completion Report Planned versus actual time spent to complete the audit	Audit	12	16	13	19
			20 Compliance Audits Completed		Audit	4	8	4	4
		To eliminate the backlog of audits To increase the number of audits conducted annually	Outsourcing of FS Audits - 163 Statutory Bodies; 270 Appropriation Accounts	Number of audits completed Completion rate to reduce backlog	Deputy Auditor General – Assurance Principal Auditors Financial Statements	Continued execution of project	Project completion report	N/A	N/A
		Execution of Audit	2 Financial Assessment Audits	Number of FS assessed and reports issued	Economic Assessment Unit	1	1	N/A	N/A
		Execution of Audit	Fiscal Policy Review	FPP Review	Economic Assessment Unit	N/A	N/A	1	1

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET	PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA	Quarter 1	Quarter 2	Quarter 3	Quarter 4
			FY2019/2020						
		Execution of Audit	2 Compliance (Compendium) Audits	Number of audit reports issued Number of planned audits executed Number of unplanned audits executed Report posted on relevant platforms within 24 hours of tabling	Principal Auditor Compliance Audit Communication Unit IT Unit				
6.7 Strengthen the accountability and transparency mechanisms	2. The AuGD can be regarded as a model public entity with an organisational structure and business processes that reflect best practices and enhance efficiency.	Documentation of critical procedures and policies	Mapping and documentation of critical business processes	Number of sensitisation sessions held	Corporate Services Division Policy Review Committee Executive Management Committee	Identification of critical procedures within each function area Review of current documented procedures and policies relating to critical procedures	Re-engineering/Updating of current documented policies/procedures Mapping of procedures based on consultation within function executors	Mapping of procedures based on consultation within function executors	Mapping of procedures based on consultation within function executors

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET	PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA	Quarter 1	Quarter 2	Quarter 3	Quarter 4
			FY2019/2020						
		Quality Assurance Reviews conducted	Quality Assurance Audits Executed on 8% of planned annual audit target	8% of all audits conducted QA	Quality Assurance Audit Streams Executive Management Committee	Approval of annual unit plan for QA unit Execution of QA plan	Execution of QA plan	Execution of QA plan	Execution of QA plan
	3. To ensure that all our staff, and the organisation as a whole, acts in full accord with our core values as defined in this plan.	Core Values and Departments Ethics Programme executed	INTOsaint assessment Develop and implement a change management plan to address weaknesses identified in the Depts. Staff Satisfaction Survey Mapping and documentation of critical business processes	Approved change management plan Baseline increased of at least 15% by year two in staff satisfaction survey	Corporate Planning Human Resource Management Administration n IT Senior Officers Group Executive Management Committee	Development of change management plan Identification of Change Agents	Execution of plan	Execution of plan	Execution of plan
	4. To ensure that we have in place a multi-functional and adaptable human cohort by continually developing and maintaining the professional competence of its	Continued participation of in relevant capacity building initiatives and programmes to support execution of	Implementation of annual training plan and train the trainer programmes to create ripple effects in capacity building	Percentage of training plan completed Number of team members trained at least once per FY	Human Resource Development and Management All Senior Officers Communication Officer IT Unit	Execution of training plan Evaluation of training programmes Collation of training needs identified in	Execution of training plan Evaluation of training programmes	Execution of training plan Evaluation of training programmes	Execution of training plan Evaluation of training programmes

NATIONAL OUTCOME	STRATEGIC OBJECTIVE	EXPECTED OUTPUT	FINANCIAL YEAR TARGET	PERFORMANCE INDICATOR	RESPONSIBLE DIVISION/FUNCTIONAL AREA	Quarter 1	Quarter 2	Quarter 3	Quarter 4
			FY2019/2020						
	staff and supporting them with adequate facilities and IT infrastructure and support.	functional deliverables	Continued forging of new relationships with local, region, international, donor bodies and training institutes.	Training evaluation forms completed		Performance Appraisals – amendment of training plan if required			
		Effective IT systems to support automated processes and increased efficiencies within the Department	Continued implementation of the GoJ/AuGD ECM- RIM Project Continued support to IT based platforms utilised within the Department – Auditing, website, email Effective execution of Departments IT Policy and Security Management Policy	System uptime percentage Production load Bandwidth utilisation Average technical support tickets closed per day Total closed support tickets versus help desk hours	IT Unit Procurement Unit Accounts and Finance Unit	Monitoring of IT Systems Preventative maintenance of systems and equipment	Monitoring of IT Systems Preventative maintenance of systems and equipment	Monitoring of IT Systems Preventative maintenance of systems and equipment	Monitoring of IT Systems Preventative maintenance of systems and equipment

7.2 APPENDIX 2: TRAINING PLAN FOR FY 2019 – 2021

Training Programme	Financial Year						# Of Participants	Total Cost	
	2019-20				2020-21	2021-22			
	Q1	Q2	Q3	Q4					
Corporate Services									
Supplies Management		X	X	X			1	\$185,000.00	
Aligning HR Strategies with Org. Strategies							1	\$30,000.00	
Telephone Techniques & Improving Telephone Techniques	X						2	\$60,000.00	
Executive Administration Assistant	X		X				4	\$200,000.00	
Procurement Training									
Industrial Relations							6		
Service Skills for Ancillary							3 (+ Part Time)	\$120,000.00	
HR Training	X	X	X	X	X	X			
Records Management							2		
Audit									
I.T Audit			X				1	\$77,000.00	
I.T Audit-Level 3							2	\$154,000.00	
Forensic I.T Audit									
Forensic Audit		X					25 +2	\$2,000,000.00	
Basic IDEA									
Advanced IDEA									
Data Extraction Techniques									
SQL									
Cyber Security									
Information Security									
I.T Risk Management									
Risk Management									
Leadership			X				1	\$35,000.00	
Public Speaking & Presentation Skills							2+2		
Supervisory Management	X						20	\$500,000.00	
Report Writing									
Financial Programming & Policies Part 2									
Interviewing Skills (Audit Evidence)									
Evaluating Public Private Partnerships									
Audit Documentation of Working Papers									
Certified Ethical Hacker							1		
Data Analytics							1		
Forensic Accounting	X						1	\$30,000.00	
Performance Audit	X	X					2		
Negotiation Skills									

Training Programme	Financial Year						# Of Participants	Total Cost		
	2019-20				2020-21	2021-22				
	Q1	Q2	Q3	Q4						
Stress Management										
Project Management										
Performance Management								Refreshment		
Executive Management (Leadership, delegation, communication, team bldg., protocol)							Executive Staff	\$600,000.00		
General Office Protocol (Managing the portfolio, Customer Service & Professional conduct including grooming for success										
Internal Training	X	X	X	X				Refreshment		
External Training										
Government Accounting- Level 1 (modules 1-5)							5	\$900,000.00		
Government Accounting- Level 2 (modules 1-5)							5	\$900,000.00		
Government Accounting Level 3										
Audit Fundamentals-Level 1 (modules 1-4)							6	\$840,000.00		
Audit Fundamentals-Level 1 (modules 1-3)								Cost to be determined		
Aspects of Financial Statements Audit								\$275,000.00		
Microsoft Applications Excel, PowerPoint										
Retirement Planning										
Ethics Training	X	X	X	X				\$600,000.00		
Interview Techniques										
Time Management										
TOTAL									\$7,506,000.00	
Other Training										
ITEC-India							6	Per Diem		
IDI- SAI Fighting Corruption							5	Per Diem		
IDI- SAI Code of Ethics							2	Per Diem		
IDI-SAI Engaging With Stakeholders							2	Per Diem		
IDI-SAI SDGs								Per Diem		
IDI- Strategy Performance Measurement and Reporting (SPMR)							3	Per Diem		
Quality Assurance							3	Per Diem		

7.3 APPENDIX 3: PROCUREMENT PLAN

Fixed Assets, Stationery and Maintenance, Financial Year 2019/2020

SERVICE PROVIDER	ESTIMATED COSTS
Stationery & office Supplies	
0000 - NA	\$0.00
0101 - Drugs	\$165,000.00
0102 - Medical Supplies	\$10,000.00
0104 - Medical Services	\$0.00
0200 - Administrative Operations	\$0.00
0201 - Food & Drink – Catering service	\$550,000.00
0202 - Other Food and Drink	\$1,065,900.00
0204 - Ironmongery, Crockery, Utensil	\$71,500.00
0206 - Laundry and Cleaning	\$49,500.00
0207 - Bank and Other Financial Insti.	\$695,200.00
0208 - Conference Expenses	\$1,052,700.00
0211 - Postal Charges	\$8,250.00
0214 - Staff Welfare (parties, gifts	\$731,500.00
0299 - Other Administration Operation	\$1,386,000.00
0301 - Bedding	\$8,000.00
0302 - Towels, blankets, drapery, cur	\$15,000.00
0303 - Toiletries, cleaning materials	\$694,100.00
0305 - Other household items	\$60,500.00
0501 - Guard Service	\$1,540,000.00
0599 - Other Security Service	\$0.00
0701 - Subscriptions to Magazines, Ne	\$79,200.00
0801 - Paper	\$440,000.00
0802 - File Jacket/Folder	\$209,000.00
0803-Diary	\$132,000.00
0804 - Hard Cover Book	\$27,500.00
0805 - Pens, Pencils and other writing implements	\$137,500.00
0806 - Envelopes	\$137,500.00
0899 - Other Stationery and Office Su	\$1,650,000.00
0905 - Identification Cards	\$33,000.00
0999 - Other Printing and Photocopying	\$44,000.00
1003 - Delivery of Goods and Services	\$27,500.00
1101 - Local Advertising	\$55,000.00
1303 - Repair to Government Offices/B	\$0.00
1305 - Repair to Furniture and Fixture	\$66,000.00
1307 - Locksmith Services, Parts and	\$110,000.00
1399 - Other Maintenance	\$137,500.00

SERVICE PROVIDER	ESTIMATED COSTS
1401 - Lecture/ Facilitator Fee	\$0.00
1405 - Registration, Tuition, Exam an	\$1,870,000.00
1406 - Seminars and Workshops	\$792,000.00
1408- Food & Drink Training & workshop	\$346,500.00
1499- Other Training	\$143,000.00
1501- Motor Vehicle Licenses	\$16,500.00
1505 - Fitness Certificate Fee	\$11,000.00
1602- Audit Committee Fees	\$115,500.00
1604 - Accountant Fees	\$126,500.00
1606 - Police Records	\$25,000.00
1904 - Tyres & Tubes (Motor Vehicles	\$88,000.00
2104 - Computer Software Renewal Lice <i>(see details in table below)</i>	\$27,500,000.00
2105 - Computer Parts, Supplies and C	\$660,000.00
2106 - Maintenance of Telecom Equipme	\$500,000.00
2199 - Other Technology Services	\$825,000.00
2501 - Purchase of Furniture and Fitt	\$231,000.00
9999 - Other Purchases of Other Goods	\$3,740,000.00
Total	\$ 48,378,850.00

Information Technology Equipment/Renewal

COMPANY	DESCRIPTION	LICENCSE	CONTRACT/SLA TYPE	START DATE	JMD COST
Wolters Kluwer	TeamMate AM 12.1	140	Annual	July	\$ 6,900,000.00
CaseWare International	Audit Working Papers	58	Annual	January	\$ 9,660,000.00
	Audit International	58	Annual	January	
	SmartSync	58	Annual	October	
	IFAC Fee	1	Annual	January	
MC Systems	Veritas Backup Exec	1	Annual	June	\$ 50,000.00
	Veritas Backup Client	2	Annual	June	\$ 70,000.00
	ACL	4	Annual	December	\$ 500,000.00
Symptai	IDEA	4	Annual	December	\$ 500,000.00
Survey Monkey	Survey Monkey	1	Annual		\$ 50,000.00
Total					\$17,730,000.00

7.4 APPENDIX 4: COMMUNICATION PLAN FY 2019 - 2020

STRATEGY	ANNUAL TARGET/ACTIVITIES	QUARTER 1 APRIL – JUNE	QUARTER 2 JULY – SEPTEMBER	QUARTER 3 OCTOBER – DECEMBER	QUARTER 4 JANUARY – MARCH
Deliberate sensitisation/ awareness programmes for stakeholder groupings	Sensitisation of the general public on the role and work of the AuGD	<ul style="list-style-type: none"> Develop concept for a JIS feature and seek approval prior to engaging JIS on matter 	<ul style="list-style-type: none"> Production of a JIS feature on the AuGD aired during JIS Magazine feature. This feature will also be made available on the AuGD website and social media platforms 	<ul style="list-style-type: none"> Develop concept for public education campaign and seek approval for engaging relevant entities 	<ul style="list-style-type: none"> Public education campaign commences on local radio Weekly radio placements made available on the AuGD website and social media platforms
Annual Stakeholder Perception and or Satisfaction Surveys	Annual Perception and or Satisfaction Surveys for each stakeholder grouping	<ul style="list-style-type: none"> Annual Perception survey for Parliament issued in June 2018 for completion in July 2018 	<ul style="list-style-type: none"> MDA Annual service satisfaction survey issued July 2018 for completion in August 2018 CSOs – September 2018 		
Annual forums with Stakeholders		<ul style="list-style-type: none"> MDAS – May/June 2018 	<ul style="list-style-type: none"> Media – July 2018 CSOs – September 2018 	MDAs – November/December 2018	
Public access to tabled/published audit reports	Audit reports posted within 2 hours of advisory	<ul style="list-style-type: none"> Audits posted as tabled 	<ul style="list-style-type: none"> Audits posted as tabled 	<ul style="list-style-type: none"> Audits posted as tabled 	<ul style="list-style-type: none"> Audits posted as tabled

STRATEGY	ANNUAL TARGET/ACTIVITIES	QUARTER 1 APRIL – JUNE	QUARTER 2 JULY – SEPTEMBER	QUARTER 3 OCTOBER – DECEMBER	QUARTER 4 JANUARY – MARCH
	from Clerk of the House that the audit report has been tabled on all social media platforms				
Invitation of comments on audits in progress and allow for accessible feedback mechanisms	Increase awareness of the feedback mechanism on the Department's website via LinkedIn, Twitter and any other suitable medium	<ul style="list-style-type: none"> Alert to posting issued as well as posting on all platforms to solicit feedback Electronic distribution of plans to highlighting specific areas of focus for which support may be considered to cooperating partners 	<ul style="list-style-type: none"> Alert to posting issued as well as posting on all platforms to solicit feedback Follow-up with cooperating partners 	<ul style="list-style-type: none"> Alert to posting issued as well as posting on all platforms to solicit feedback 	<ul style="list-style-type: none"> Alert to posting issued as well as posting on all platforms to solicit feedback
Identification of subject area experts to serve on focus group(s) in support of the audit planning process	Focus group planning and execution	<ul style="list-style-type: none"> As required by Audit Principal 	<ul style="list-style-type: none"> As required by Audit Principal 	<ul style="list-style-type: none"> As required by Audit Principal 	<ul style="list-style-type: none"> As required by Audit Principal
Robust monitoring of media coverage related to the AUGD and its activities both	Creation of goggle alerts and daily perusing of local media platforms	<ul style="list-style-type: none"> Quarterly media reports 	<ul style="list-style-type: none"> Quarterly media reports 	<ul style="list-style-type: none"> Quarterly media reports 	<ul style="list-style-type: none"> Quarterly media reports

STRATEGY	ANNUAL TARGET/ACTIVITIES	QUARTER 1 APRIL – JUNE	QUARTER 2 JULY – SEPTEMBER	QUARTER 3 OCTOBER – DECEMBER	QUARTER 4 JANUARY – MARCH
locally and internationally.	Findings presented to the Deputy AG Corporate Services as required for escalation where necessary				