




AUDITOR GENERAL'S DEPARTMENT

STRATEGIC BUSINESS PLAN

2025/2026-2027/2028

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DOCUMENT APPROVAL AND SIGN OFF

This document has been approved as the official Strategic Business Plan and Budget of the Auditor General's Department (AuGD) for the three-year period 2025/2026-2027/2028.

The Corporate Plan and Budget has been prepared in consideration of the various relevant policies, legislation, and other mandates for which the Department is responsible.

| PREPARED BY | SIGNATURE | DATE |
|--|---|------------|
| Mr. Owen McKnight Director, Corporate Services |  | |
| APPROVED BY | SIGNATURE | DATE |
| Mrs. Pamela Monroe Ellis Auditor General |  | 2024/11/29 |

PAVING THE WAY FORWARD

Our audits drive transparency, protect public resources, and support the achievement of national development goals.

Now more than ever, we must embrace innovation and change to further strengthen our contributions.

MESSAGE FROM THE AUDITOR GENERAL

It is with great enthusiasm that I present the Auditor General's Department's Strategic Business Plan for the next three years. This plan represents not just a roadmap for our continued work but a commitment to evolve and adapt to the changes in our operating environment, ensuring that the AuGD remains at the forefront of promoting accountability and sound public financial management in Jamaica.

As a department, we recognize the critical role we play in safeguarding the integrity of public sector governance. Our audits drive transparency, protect public resources, and support the achievement of national development goals. Now more than ever, we must embrace innovation and change to further strengthen our contributions.

Building on the successes of our previous business plan and its supporting initiatives, we have made significant strides in capacity building, maintaining our ISO 9001:2015 certification, and expanding audit coverage. These achievements have laid a solid foundation, and we are now poised to take the next step forward.

As we embark on this new journey, we are fully committed to using these pillars to propel the AuGD forward. Our dedication to embracing technology and enhancing our human capital will enable us to adapt swiftly and meet the evolving needs of the public sector and the country of Jamaica.

We look forward to working together with our stakeholders and partners to achieve these goals and continue promoting accountability, transparency, and effective governance for the benefit of all Jamaicans.

Sincerely,



Auditor General

Auditor General's Department of Jamaica

ACCOUNTABILITY STATEMENT

This Strategic Business Plan for the three-year period, commencing April 1, 2025, was prepared under my direction in accordance with the policy directives outlined by the Government of Jamaica, and the authority delegated to me under Section 16 of the Financial Administration and Audit (FAA) Act. The Plan outlines the Departments strategies that contribute to the achievement of the Government's agenda, and specifically, the programmes for which appropriate monitoring and evaluation mechanisms are being deployed to ensure their timely and cost-effective implementation. The Departments' priorities outlined in this Corporate Plan were identified in context of the Government's medium-term priorities and fiscal targets. I am, therefore, committed to achieving the planned results laid out in this Strategic Business Plan.

A handwritten signature in dark ink, appearing to read 'PMEllis', followed by a horizontal line.

Mrs. Pamela Monroe Ellis
Auditor General

VISION, MISSION AND CORE VALUES

VISION

A better country through effective audit scrutiny

MISSION

To conduct and make public, high-quality audits and produce recommendations that are relevant to our Auditees, the Parliament, and the Citizens.

CORE VALUES

Independence-we will audit independently of the Executive & 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 it uses its public resources and about the impact of its audits.

Collaboration and Involvement-we seek to collaborate with and involve all stakeholders in the fulfillment of its responsibilities in a constructive manner.

QUALITY POLICY AND STRATEGIC OBJECTIVES

QUALITY POLICY

The Auditor General's Department (AuGD) is committed to producing independent high-quality assurance and performance audit reports of public sector entities and economic assessments of Government's fiscal policy papers, consistent with legislative requirements and international auditing standards. The AuGD is committed to continual improvement in meeting or exceeding customer expectations through a highly efficient, motivated, diverse, and performance-driven team.

STRATEGIC OBJECTIVES

1

Strategic Objective 1-Independent and high-quality audits to improve Public Financial Management & Governance

- **Sub-components**
- 1. Execution of Assurance and Non-Assurance Audits to strengthen accountability and promote transparency in the public sector.
- 2. Provision of actionable recommendations beneficial to citizens of Jamaica.
- 3. Keeping in mind the complexity of government efforts needed to support the achievement of national priorities (NDP-Vision 2030) and Sustainable Development Goals (SDGs).

2

Strategic Objective 2-Promote and engender change in the public service through effective stakeholder engagement

- **Sub-components**
- 1. Taking into consideration emerging risks and stakeholder concerns to maximize the impact of our work.
- 2. Enhanced partnerships with key stakeholders to improve use of public resources.
- 3. AuGD can increase its positive impact by establishing productive interactions with auditees and enhancing cooperation and communication with Stakeholders.

3

Strategic Objective 3-AuGD is a model public entity with an inclusive and engaging culture

- **Sub-components**
- 1. Our staff act in accordance with our core values and demonstrate strong professional and ethical conduct.
- 2. A multifunctional and adaptable human resource cohort.
- 3. Responding effectively to opportunities brought by technological advancement.

ROLES AND RESPONSIBILITIES

The Auditor General's Department (AuGD) of Jamaica is legally mandated to conduct statutory financial and compliance audits of government Ministries, Departments, and Agencies (MDAs), including Executive Agencies. In addition to these core responsibilities, the AuGD's enabling legislation permits several optional activities, which include:

- **Conducting financial audits upon request from public bodies or international development partners.**
- **Performing performance audits in alignment with International Standards for Supreme Audit Institutions (ISSAIs).**
- **Conducting special audits upon stakeholder request, based on risks identified in prior audits or through information provided under the Protected Disclosures Act, 2011.**

The AuGD's work is guided by Jamaica's National Development Plan, particularly Outcome 6, "Effective Governance," which is a key area of focus. Additionally, the department aligns with the United Nations Sustainable Development Goals (SDGs) 2030, aiming to support the creation of effective, accountable, and transparent institutions.

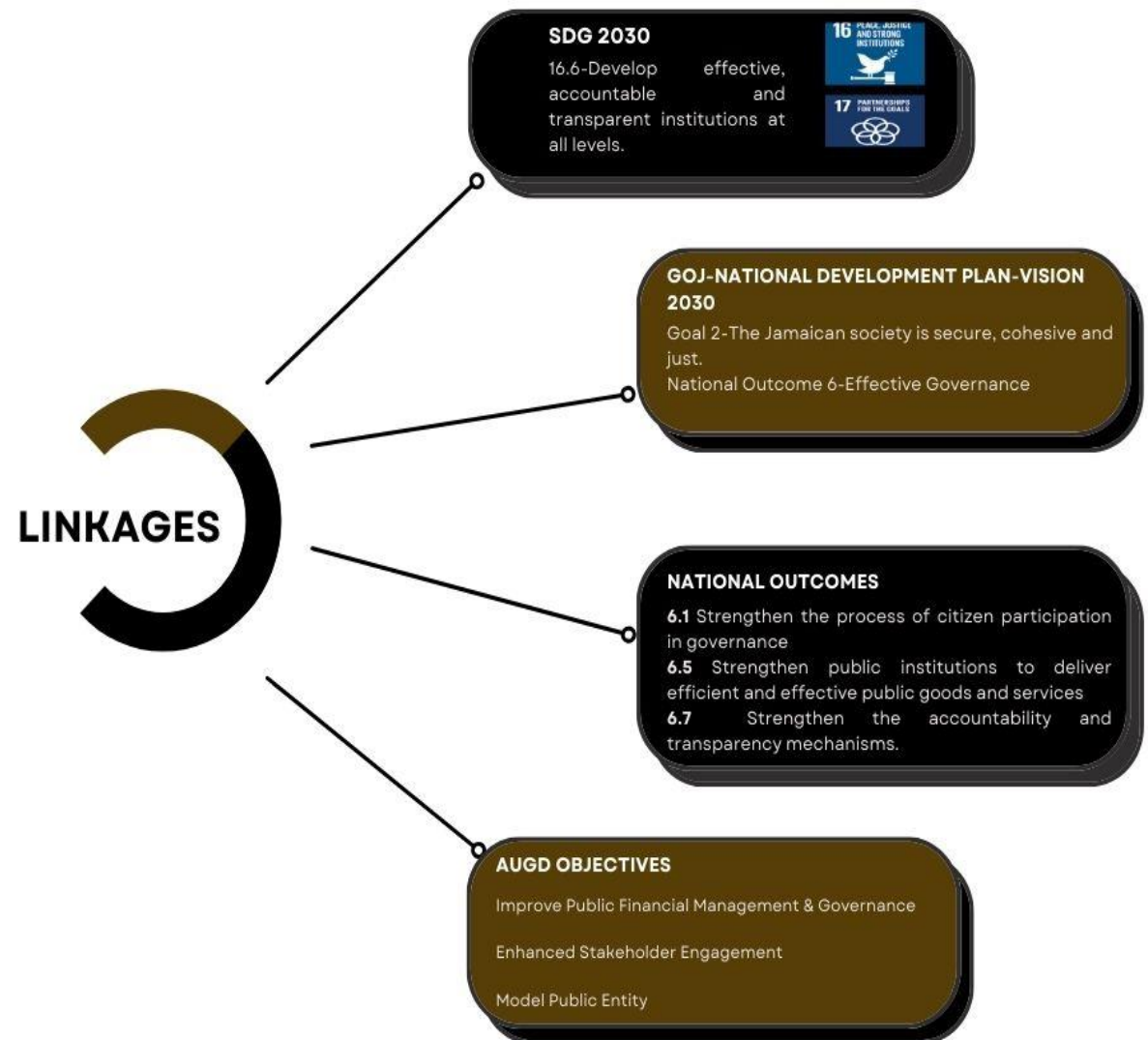


Figure 1: Linkages between AuGD's Objectives, Vision 2030 and UN's SDGs

EXECUTIVE SUMMARY

The Auditor General's Department (AuGD) of Jamaica has developed a new strategic business plan for the period 2025/26-2027/28, designed to propel the organization forward in its mission to promote transparency, accountability, and sound public financial management within Jamaica's public sector. The plan is the result of extensive stakeholder engagement, including input from both internal teams and key external stakeholders such as government ministries, civil society organizations, donors, and the public accounts committee.

This strategic business plan builds on the successes of the previous plan, which focused on enhancing human resource capacity, advancing technology adoption, and aligning audits with national goals such as Vision 2030 and the United Nations Sustainable Development Goals (SDGs). Moving forward, the AuGD has identified four key strategic priority areas that will shape its work for the next three years:

1. **Human Capital Management/Development Programmes:** Focused on ensuring the availability of a highly skilled and motivated workforce through targeted training, leadership development, and employee engagement initiatives.
2. **Leveraging Technology:** Leveraging innovative technology to optimize auditing processes, improve efficiency, and enhance accuracy across all functions.
3. **Enhancing Audit Quality:** Developing uniform audit procedures to ensure consistency, reliability, and high-quality outputs in all audits.
4. **Stronger Alliances/ Increased Stakeholder Engagement:** Enhancing collaboration with internal and external stakeholders, fostering trust, and driving the implementation of audit recommendations across government agencies.

Through these priority areas, the AuGD seeks to advance its three key strategic objectives: conducting independent and high-quality audits to improve public financial management and governance, promoting positive change in the public service, and becoming a model public entity with an inclusive, engaging culture. The plan incorporates a comprehensive framework for monitoring and evaluation, ensuring that progress is regularly assessed, and corrective actions are taken when necessary. Key performance indicators (KPIs) and a robust Balanced Scorecard have been established to track performance across financial, customer, internal process, and learning/growth perspectives.

As Jamaica continues to face evolving fiscal challenges and increasing demand for transparent governance, the AuGD's new strategic business plan positions the department to play a leading role in strengthening public sector accountability, driving efficiency, and fostering sustainable development. This plan reflects our unwavering commitment to excellence in public oversight, ensuring that the public sector remains accountable to the people of Jamaica.

ORGANIZATIONAL CHART

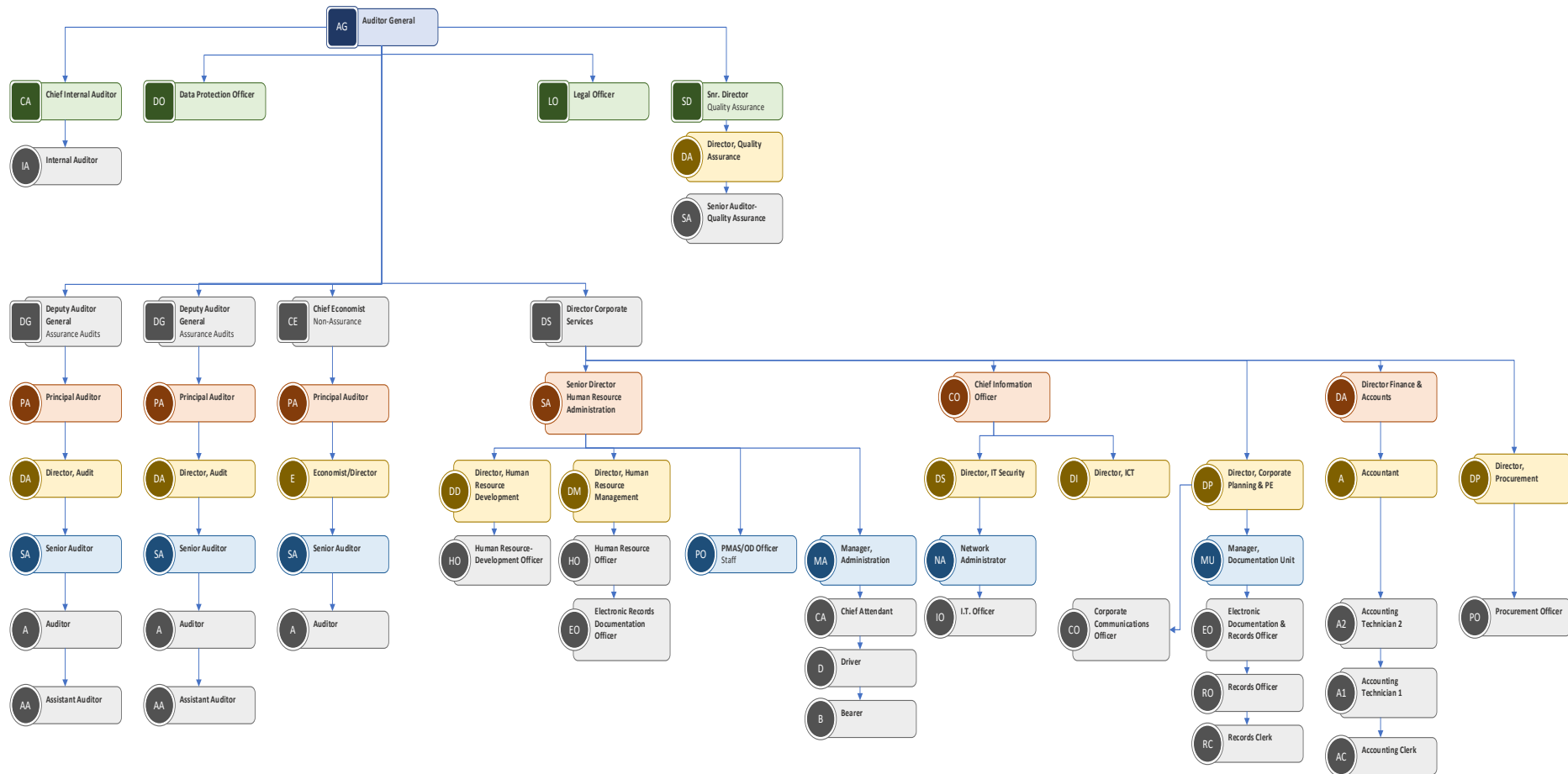


Figure 2: AuGD's Organizational Chart

REVIEW OF STRATEGIC OBJECTIVES AND PREVIOUS BUSINESS PLAN

REVIEW OF OUR STRATEGIC OBJECTIVES

Back in 2021, the Auditor General's Department (AuGD) of Jamaica had undertaken an extensive review of its then five (5) strategic objectives through collaboration with its stakeholders, both internally and externally. At the end of the process, the AuGD arrived at three (3) new well defined strategic objectives to guide its mission of enhancing public financial management, fostering change through stakeholder engagement, and setting an example as a model public entity. These objectives align with both national goals, as outlined in Jamaica's Vision 2030 National Development Plan, and global targets such as the United Nations Sustainable Development Goals (SDGs). Recently, the AuGD conducted an evaluation to assess its progress toward these strategic objectives. The evaluation gathered insights on the effectiveness of the Department's activities and identified areas for improvement based on stakeholder feedback and internal assessments.

The following assessment provides a detailed analysis of AuGD's progress for each strategic objective, highlighting achievements and recommending targeted improvements to further align the Department with its mission and enhance its impact on Jamaica's public sector.



STRATEGIC OBJECTIVE 1 - *Independent and High-Quality Audits to Improve Public Financial Management and Governance*

Insights Gained-The quality of audit reports from the Auditor General's Department (AuGD) has been well-regarded by stakeholders, demonstrating the Department's commitment to producing high-standard audits. AuGD's audit activities align with Jamaica's Vision 2030 National Development Plan and the United Nations Sustainable Development Goals (SDGs), highlighting a focused approach on both national and global development agendas.

Areas for Improvement-Audit Recommendations and Review of Thematic Framework- In response to the evolving needs of public sector governance, the AuGD recognizes the importance of not only identifying areas of improvement but also offering clear, implementable

solutions that can drive positive change in public financial management and operations. The AuGD will be undertaking a comprehensive review of its thematic framework. This review aims to ensure that the audit process is aligned with best practices and reflects the dynamic landscape of public administration. By refining the thematic areas of focus, the department seeks to enhance the relevance, clarity, and utility of its findings and recommendations.

Timeliness of Financial Statements: Delays in submission of statements by ministries, departments, and agencies (MDAs) hinder timely audit execution. Addressing these delays, possibly through targeted training and stronger collaboration with MDAs, could improve audit timeliness.

Audit Recommendations: Stakeholders noted that AuGD’s audit recommendations could be more impactful. To add greater value, the Department could focus on refining recommendations to be more actionable, specific, and aligned with stakeholders’ operational contexts, thus enhancing both audit relevance and quality.

STRATEGIC OBJECTIVE 2

Insights Gained- The quality of audit reports from the Auditor General's Department (AuGD) has been well-regarded by stakeholders, demonstrating the Department’s commitment to producing high-standard audits. AuGD’s audit activities align with Jamaica’s Vision 2030 National Development Plan and the United Nations Sustainable Development Goals (SDGs), highlighting a focused approach on both national and global development agendas.

Areas for Improvement- Strengthening Partnerships: Although engagement efforts exist, there is room to further enhance partnerships with stakeholders to increase AuGD’s positive impact on Jamaican society. Improved partnerships could result in more collaborative, solution-focused relationships with MDAs.

Corporate Brand and Image: Feedback from stakeholders suggests a need to rebrand AuGD’s image away from being perceived as “scandal generators” to being recognized as trusted advisors. A comprehensive brand overhaul could reshape public perception and build a reputation that emphasizes AuGD’s supportive role in driving public sector improvements and financial accountability.



STRATEGIC OBJECTIVE 3

KEY INSIGHTS

AuGD's workforce is skilled and adheres to ethical standards.

AREAS FOR IMPROVEMENT

Staff engagement and organizational culture

Strategic approach to training and development



STRATEGIC OBJECTIVE 3

Insights Gained- AuGD's workforce is generally skilled and adheres to ethical standards, showing alignment with the Department's core values. This solid foundation positions AuGD well to become a model entity.

Areas for Improvement-Staff Engagement and Organizational Culture: Focus group feedback indicates that staff engagement and culture require substantial enhancement. Creating a more inclusive and positive organizational culture could increase motivation, collaboration, and productivity across the Department.

Training and Development: Current training programs need to be more strategically aligned with both staff needs and emerging trends in the auditing profession. A revised approach that includes tailored development programs and anticipates changes in the auditing environment could boost staff competencies and better prepare AuGD for future challenges.

While the AuGD has made progress in many areas of its strategic objectives, opportunities for improvement remain. Enhanced audit coverage, and refined audit recommendations would strengthen audit effectiveness and quality. On the engagement front, deeper partnerships and a redefined public image could make AuGD a more influential and trusted entity. Internally, a more engaging culture and strategic training initiatives could foster a supportive environment for staff, making the AuGD a model public entity.

These steps could substantially elevate AuGD's effectiveness in fulfilling its strategic objectives and delivering value to Jamaica's public sector.

BUILDING ON THE SUCCESSES GAINED

Over the last three years, the Auditor General's Department (AuGD) of Jamaica implemented a strategic business plan focused on five key priority areas, each aligning with the department's overall mission and the national development goals outlined in Jamaica's Vision 2030. This strategic plan guided the department's actions, enabling us to meet several significant milestones and enhance operational performance. Below is a review of these priority areas and our progress:

- **Human Resource Strategic Plan**-The HR strategy focused on ensuring that the department had sufficient, skilled personnel to meet its strategic goals. By adapting to evolving economic and technological trends, we were able to successfully execute the majority of our HR plan. Initiatives such as workforce planning, recruitment of skilled auditors, and investment in employee development were central achievements. This ensured that the department remained capable of addressing both current and future operational needs.
- **Capacity Development**-We achieved our capacity building objectives by providing robust learning and development opportunities for our staff as outlined in our annual training plan. Through a series of workshops, training sessions, and certification programs, employees were equipped with essential skills, fostering an inclusive and engaging organizational culture.
- **Strategic Audit Plan Execution**-The AuGD successfully aligned its audit functions with Jamaica's Vision 2030 goals and the UN Sustainable Development Goals (SDGs). The audits conducted over the period adhered to our strategic audit plan, providing critical insights into government accountability, efficiency, and transparency. This alignment ensured that our work contributed meaningfully to national and global development goals.
- **Quality Management and Stakeholder Engagement**-Maintaining ISO 9001:2015 certification throughout the plan's duration is a testament to our commitment to quality management. We continuously reviewed and updated our operational policies and procedures to improve efficiency. Our stakeholder engagement strategy was enhanced to foster stronger relationships with external stakeholders, ensuring that their feedback was integrated into improving service delivery.
- **Information Communications Technology Strategy**-The AuGD made strides in modernizing its ICT framework. We leveraged technology to streamline audit processes and optimize internal operations. This included adopting new software tools, upgrading systems, and enhancing data analytics capabilities. As a result, employees were empowered to perform audits more efficiently, and decision-making processes became more data-driven.

OVERVIEW OF AUGD'S STRATEGIC BUSINESS PLAN DEVELOPMENT

The development of the new Strategic Business Plan was a collaborative process rooted in meaningful stakeholder engagement. We sought insights and feedback from both internal and external stakeholders to ensure our priorities reflect the needs and expectations of those we serve and work alongside.

Internally, our Executive Management Committee, along with employees across all levels, contributed their expertise and perspectives. Externally, we engaged with key stakeholders including the media, civil society organizations, donor and cooperative bodies, government ministries, departments and agencies, the Public Accounts Committee, and the academic community.

Through these interactions, we were able to establish a shared vision and identify four strategic priority areas that will guide our focus over the next three years. This inclusive approach will enable us to strengthen our contributions to Jamaica's public financial management and governance landscape.

In developing the Auditor General's Department (AuGD) business plan, a comprehensive environmental scan was conducted, employing both SWOT (Strengths, Weaknesses, Opportunities, and Threats) and PESTEL (Political, Economic, Social, Technological, Environmental, and Legal) analyses. This scan enabled the AuGD to systematically assess internal capabilities and external influences, thereby helping to define and prioritize key focus areas for the upcoming strategic period. The findings from this environmental scan, summarized in the results below, directly informed the identification of new priority areas designed to enhance audit quality, improve internal processes, and strengthen stakeholder engagement across the public sector.

ENVIRONMENTAL SCAN

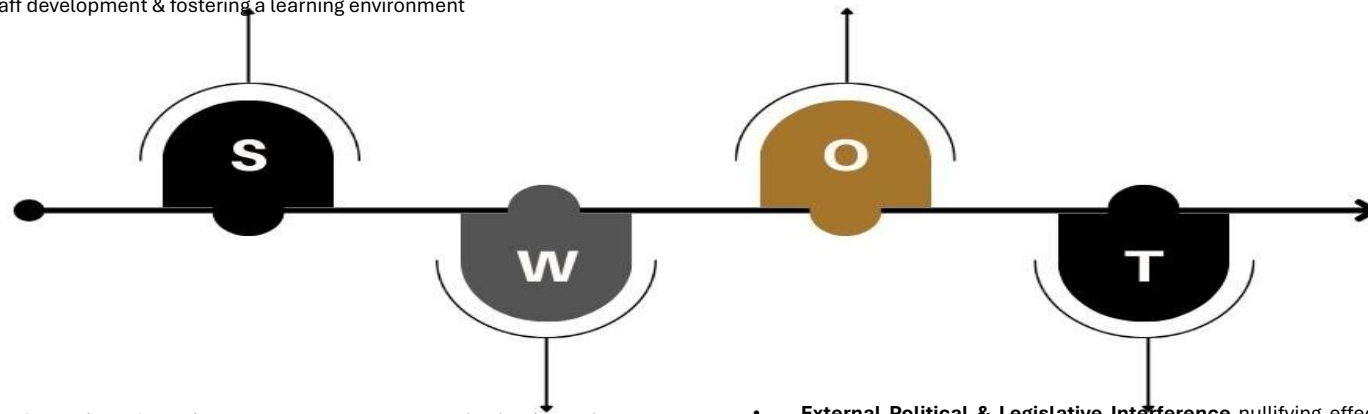
SWOT ANALYSIS

- **Reputation & Professional Expertise**-Highly skilled and knowledgeable staff; strong adherence to international standards; high credibility in the public sector for audit findings
- **Operational Efficiency & Structure**-well-established and defined processes; team collaboration and knowledge-sharing; there exists an internal review mechanisms geared towards improving audit quality
- **Technological Integration**-ongoing adoption of new technology tools such as M365; continued focus on leveraging technology for operational efficiency
- **Independence & Integrity**-established as an independent body with strong ethical standards; delivery of unbiased audit reports; robust policies and procedures that maintains public trust
- **Strong Leadership & Vision**-experienced leadership focused on growth & transformation; visionary approach towards modernizing audit processes; commitment to staff development & fostering a learning environment

STRENGTHS

- **Technological Advancements**-Increased use of AI and data analytics to improve audits; adoption of new software tools beyond current platforms like TeamMate/CaseWare; greater use of technology to enhance report presentation & operational processes
- **Collaboration & Partnerships**-forming partnerships with professional bodies, SAls, and private firms for knowledge exchange; collab with donor agencies to build audit capacity
- **Expansion of Training & Development**-creation of centralized training bank (e-learning resources) for staff; staff exchange programs locally & internationally to improve competency
- **Work-life Balance & Culture Improvement**-program development to improve staff well-being; more flexible work environment initiatives
- **Enhanced Public Relations & Branding**-increase public education & communication about AuGD's role; marketing initiatives to improve brand reputation and visibility; streamline reports to make them more visually appealing

OPPORTUNITIES



WEAKNESSES

- **Inconsistencies in Operations & Audit Approach**-lack of standardization in audit methodologies; siloed audit planning and inconsistencies in execution; poor time management & deviation from audit plans
- **Resource Constraints**-insufficient audit staff and lack of technical skills; limited budget for necessary training & technological upgrades; inadequate office space, poor working conditions and lack of breakout areas
- **Cultural & Communication Issues**-lack of staff motivation; weak communication on timelines & poor internal messaging
- **Skill Gaps & Technical Shortcomings**-lack of technical skills in emerging areas such as cybersecurity; outdated methods & techniques that impact productivity

THREATS

- **External Political & Legislative Interference**-nullifying effectiveness of audit reports due to administrative manoeuvring
- **Cybersecurity & Technological Risks**-cyber-attacks, malware & hacking attempts; rapid advancements in technology outpacing current capabilities; risk of improper adoption of AI, leading to operational disadvantages
- **Financial & Resource Constraints**-budget cuts limiting staffing & training; inability to offer competitive salaries to attract or retain talent; reliance on government funding for operations & modernization efforts
- **Staff Attrition & Demotivation**-high staff turnover due to better external compensation & opportunities; limited upward mobility;
- **Reputational & Public Perception Threats**-potential for negative media coverage damaging public trust; leaking of audit reports before officially being tabled; poor public perception undermining the credibility of audit findings

The strategic objectives and actions derived from the SWOT analysis and the identified priority areas will enable the AuGD to enhance its capacity, build resilience, and amplify its influence within Jamaica and beyond. By focusing on human capital development, technology integration, audit standardization, and stakeholder engagement, the organization can overcome its weaknesses, mitigate external threats, and capitalize on available opportunities to achieve sustainable improvements and greater societal impact.

PESTLE ANALYSIS

To arrive at the four strategic priority areas for the Auditor General’s Department (AuGD) for 2025-2028, a PESTLE analysis was conducted to assess external factors impacting the organization. This comprehensive analysis helped shape our focus on **Human Capital Management and Development Programmes, Leveraging Technology, Enhancing Audit Quality, and Stronger Alliances and Stakeholder Engagement.**

| POLITICAL | ECONOMIC | SOCIAL | TECHNOLOGICAL | LEGAL | ENVIRONMENTAL |
|--|--|--|--|--|---|
| <p>●Government Policy and Accountability: Increasing emphasis on transparency and accountability in the public sector influenced the need for expanded audit coverage and standardization of audit processes. The Government of Jamaica’s commitment to improved public sector governance aligned with AuGD’s mission, highlighting the need for Stronger Alliances to enhance collaboration with government ministries and agencies.</p> <p>●Stakeholder Expectations: Rising expectations from oversight bodies such as the Public Accounts Committee underscore the need for more systematic, efficient audits. This insight directly informed our Standardization and Streamlining of Audit Methodology priority area.</p> | <p>●Budget Constraints and Efficiency Demands: Budget limitations require the AuGD to improve efficiency without additional resources, making Technology and Automation of Processes essential to streamline auditing while optimizing limited resources. This priority also reflects an aim to improve efficiency through technology, supporting broader economic goals of public sector cost reduction.</p> <p>●Focus on Economic Recovery: In the post-pandemic environment, Jamaica’s emphasis on sustainable economic recovery has placed a premium on effective public financial management, validating our commitment to Human Capital Management and development to support audit effectiveness and contribute to fiscal accountability.</p> | <p>●Public Demand for Transparency: There is growing public interest in government accountability, with increased scrutiny from civil society and media. Addressing this through Stronger Alliances and Stakeholder Engagement will allow AuGD to foster trust and communicate audit findings more effectively, contributing to heightened accountability across public entities</p> <p>●Employee Engagement and Retention: High engagement and development opportunities are essential in retaining skilled staff, especially in light of evolving workforce expectations. Our focus on Human Capital Management and Development Programmes is critical to fostering a culture of inclusion, growth, and retention.</p> | <p>●Automation and Digital Transformation: Rapid technological advancements underscore the need for Technology and Automation of Processes to improve efficiency, data analysis, and overall audit quality. Leveraging technology is essential to enhance productivity and keep pace with best practices in audit processes.</p> <p>●Cybersecurity Concerns: Increasing digitalization of public records and services means audits need to address cybersecurity risks. Investing in technology not only enables effective audits but also helps mitigate security threats, aligning with national digital transformation goals.</p> | <p>●Regulatory Compliance: Compliance with new and evolving regulations requires AuGD to standardize processes, making Standardization and Streamlining of Audit Methodology a strategic priority. This standardization ensures that audits across public entities are consistent and aligned with regulatory requirements.</p> <p>●ISO 9001:2015 Certification: Maintaining and building on ISO certification demands that AuGD continue to improve quality management systems, reinforcing the need for consistent audit standards and process improvements under Standardization.</p> | <p>●Sustainability Initiatives: As sustainability gains prominence in government operations, AuGD’s audit coverage is expanding to include environmental programs and sustainable development goals (SDGs). This expanded scope necessitates Stronger Alliances with stakeholders to foster knowledge-sharing on environmental accountability and sustainable practices.</p> <p>●Remote Auditing Capability: Environmental changes, such as climate resilience measures, require adaptive and flexible auditing methods. Investing in Technology and Automation of Processes ensures that AuGD can perform audits effectively, even in remote and emergency conditions.</p> |

Figure 3: Results from PESTEL Analysis

CONCLUSION

The PESTLE analysis highlighted key influences that shaped the four strategic priority areas, allowing the AuGD to align its efforts with Jamaica's broader governance and economic goals. This analysis has equipped AuGD with a well-rounded understanding of external pressures and strategic needs, enabling the department to drive accountability, efficiency, and public financial management within the country.

PROGRAMMES AND SUB-PROGRAMMES

The AuGD's programmes are strategically planned and developed with alignment to Jamaica's National Development Plan *Vision 2030* and the Sustainable Development Goals (SDGs). They also incorporate considerations of emerging risks identified in the context of the Government of Jamaica's (GoJ) Medium Term Economic Programme (MEP), the Medium-Term Socio-Economic Policy Framework, and the Medium-Term Results-Based Budgeting framework.

Guided by these principles, the AuGD's programmes and sub-programmes are structured as follows:

| Programme | Sub-programme | Activities | Outputs | | |
|---|------------------------------|--|--|---|---|
| Executive Direction and Administration | Central Administration | Direction and Administration | Policy, Planning, and Internal Governance Mechanisms | Continued implementation of HR Strategic Plan | Stronger Alliances/ Stakeholder Engagement |
| | | Payment of Membership Fees and Contributions | Human Capital Management/ Development | Continued execution of ICT Strategy and Leveraging Technology | |
| Government Audit Services | Execution of External Audits | Administration of External Audit Services | Implementation of Strategic Audit Plan | Enhancing Audit Quality | |
| | Backlog Project | External Audit Services or entities that are five of more years in arrears | Current FS/Appropriation Accounts | | |

Table 1: Major programmes, sub-programmes, activities, and outputs undertaken by the AuGD

PRODUCTS AND SERVICES

Assurance Audits

Audit of Appropriation Accounts & Financial Statements-The constitution dictates that the Department undertakes annual appropriation accounts audits of Ministries, Departments and Agencies. This audit is used to determine whether reliance can be placed on internal controls and whether entities are compliant with established legislation, regulations, policies, guidelines, and standards.

Financial Statement Audits (public bodies)-the AuGD certifies the statements of public bodies. A significant part of the audit capacity of the Department is allocated for this effort.

Review of Pension Files, Family Benefits & Refunds-Pension files are reviewed as a means of verifying the computations of retirement benefits. In so doing, the accuracy of the amounts to be paid out can be verified.

Information Technology (I.T.) Audits-I.T. audits have been fully integrated into the Department's operations, reflecting the growing reliance on information and communication technology (ICT) across government entities. While ICT aims to enhance efficiency, it also introduces internal control risks that can be challenging to identify and mitigate without robust IT audit capabilities and expertise.

Non-Assurance Audits

Performance Audits-These audits are designed to positively influence public sector governance in Jamaica. Their selection is guided by emerging risks aligned with the focus areas of the Government of Jamaica's National Development Plan. The audits aim to evaluate whether Ministries, Departments, and Agencies are achieving their objectives in an economical, efficient, and effective manner.

Special Audits-The AuGD remains committed to addressing the needs of its stakeholders and the wider public. To this end, dedicated resources have been allocated to respond to requests from Parliament and other stakeholders, enabling thorough assessments and investigations into the use of public resources.

Financial Statement Assessments (FSAs)-Based on information drawn from an entity's annual audited financial statements, annual reports, and supplementary data. Key financial ratios are calculated to analyze performance trends over time and assess viability and sustainability. FSAs aim to support Parliament and the Public Accounts Committee in evaluating financial performance of public bodies within the framework of fiscal responsibility.

Economic Assessments-Section 48 of the FAA Act mandates the review of the Fiscal Policy Paper. It also identifies responsibilities in relation to the Fiscal Responsibility Framework, as well as provides opinion on the risks to the Framework. The following will be undertaken to fulfil this responsibility:

Review the FPP to ensure consistency with prudent fiscal management; comment on the reasonableness of the deviation of outturn from previous fiscal year targets; certify public bodies as part of selected public bodies (commercial activities); and identify minimal contingent liabilities in public-private-partnerships.

In a context of the Fiscal Responsibility Framework, public entities are required to demonstrate prudent financial management of resources per the Public Bodies Management and Accountability (PBMA) 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 public bodies. The AuGD 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.

CURRENT ORGANIZATIONAL PERFORMANCE

Over the years, the AuGD has faced several challenges that have directly impacted its performance and operational efficiency. A key issue is the limited availability of resources, particularly staffing, which has constrained the Department's ability to execute the increasing number of audits required annually. This resource gap affects the timely completion and thoroughness of audits across the public sector.

Additionally, delays in the submission of critical information from client entities have further impeded the Department's ability to meet established timelines. These delays disrupt workflow and compromise the efficiency of audit processes, challenging the AuGD's ability to deliver timely insights for decision-making.

Furthermore, the evolving technology landscape has presented both opportunities and risks. The need to strengthen ICT infrastructure and address the growing threat of cybersecurity attacks remains a priority, as these factors directly influence the Department's ability to safeguard data, maintain operational continuity, and adapt to modern audit methodologies.

Addressing these challenges is central to the AuGD's strategic focus, ensuring that its operations remain resilient and responsive to the needs of stakeholders while upholding the principles of transparency and accountability in public financial management.

PERFORMANCE IMPROVEMENT PLAN

| Programme/ Programme/ Major | Sub- | Strategic Performance Area | Description of Performance Issue | Required Improvements | Performance Improvement Indicator (Outcome) | Proposed Corrective Measures | Timeline | Budget (J\$'000) | Functional Agency/ Dept./ Division |
|-------------------------------------|------|-------------------------------|--|---|--|---|---------------------------|---------------------|---|
| Execution of External Audits | | Planning/Execution of Audits. | <p>Difficulty in completing audits within planned timeline.</p> <p>Shortage of human resources/staffing to effectively handle workload.</p> <p>Scope creep.</p> <p>Learning curve in use of auditing software.</p> | <p>Efficient and effective scheduling of audits within realistic timelines and resource allocation.</p> <p>Recruitment and selection of highly competent staff.</p> | <p>Reduction in the number of audits being carried as Work in Progress (WIP).</p> <p>Audits completed within quarters planned.</p> | <p>As outlined in the new strategic priority areas, specifically Enhancing Audit Quality the AuGD will be standardizing its audit methodology whilst leveraging technology.</p> <p>In addition the Department will continue to ensure:</p> <p>Robust layers of review to ensure audits are on track for completion.</p> <p>Improve approach to audits based on level of risk (high-risk audits would require more execution time and resources; Low</p> | Close of the FY 2025/2026 | 881,975 | EMC/HRMA |

| Programme/ Programme/ Major | Sub- | Strategic Performance Area | Description of Performance Issue | Required Improvements | Performance Improvement Indicator (Outcome) | Proposed Corrective Measures | Timeline | Budget (J\$'000) | Functional Agency/ Dept./ Division |
|--|------|---|--|---|--|---|---------------------------|---------------------|---|
| | | | | | | risk-less execution time). | | | |
| Audit Quality Assurance Control | | Quality Assurance | Review of audit to ascertain if all procedures and requirements of the auditing standards have been applied in the execution of the audit. | Conformity to standards and required procedures. | Reduction in number of issues raised per PA audit work reviewed. | Additional review by DAGs/PAs of working papers/audit files prior to finalisation. | Close of the FY 2025/2026 | 33,577 | QAR/EMC |
| Training and Development | | Planning and execution of AuGD's training plan. | Plan is developed without critical factors being taken into consideration – identified trainer/facilitator, availability of trainer/facilitator. | A more strategic approach in planning and execution. | Incremental Increase in the execution rate of the approved training plan. | Training and or exposure in planning methodology and strategic HR management. | FY 2025/2026 | 5,202 | HREC/HRMA |
| Preventative maintenance/management of network applications/infrastructure and security | | Execution of special projects | Delays in project executing – scheduling of activities and allowing for lead time to have dependent activities completed to support | Timely implementation of projects with defined milestones to provide added controls in monitoring and evaluation. | Completion rate of IT Projects and reduced help desk tickets relating to infrastructure and configuration matters. | Review of the ICT Strategic Plan paying special attention to cybersecurity and data protection needs. | FY 2025/2026 | 6,500 | ICT/EMC |

Table 2: The Performance Improvement Plan of the AuGD

STRATEGY MAP

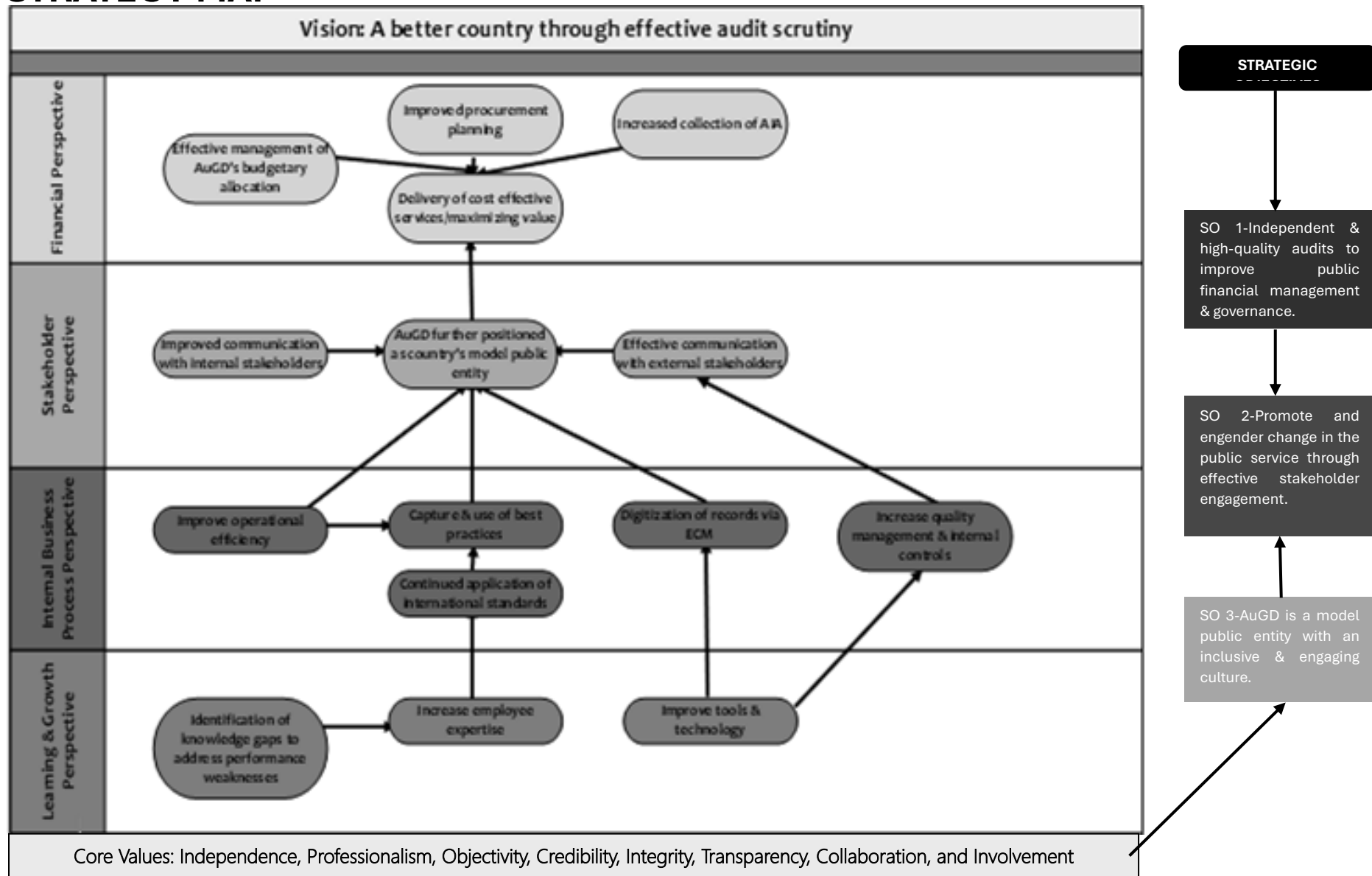


Figure 4: Overall Strategy Map

PROGRAMME IMPLEMENTATION

Execution of Audits

| | | |
|---|--|------------------------|
| <div>PROGRAMME OBJECTIVE</div> <div><ul style="list-style-type: none">SO1: Independent and high-quality audits to improve Public Financial Management & Governance.SO2: Promote and engender change in the public service through effective stakeholder engagement.SO3: AuGD is a model public entity with an inclusive and engaging culture.</div> | <div>Description & Context:</div> <div>Execution of Audits:<ul style="list-style-type: none">Assurance Based: Appropriation Accounts, Financial Statements, and Information Technology AuditsNon-Assurance Based: Performance Audits, Economic Assessments and Special Audits</div> <div>Programme Coordinator: Respective Portfolio owners</div> | |
| <div>SUPPORTING GOJ POLICY PRIORITY</div> <div>National Outcome #6: Effective Governance</div> <div>Vision 2030 National Goal 2: The Jamaican Society is Secure, Cohesive and Just.</div> <div>Vision 2030 National Outcome: 6-Effective Governance; 6.7-Strengthen Accountability and Transparency Mechanisms.</div> | <div>Sector Outcome: N/A</div> | <div>Budget No.:</div> |

| RESULTS MATRIX | | | | | | | | | | | | | |
|------------------------------|-------------------------|---|------------------------|-----------------------------|---------------------------|-----------|--|-----------|--|-----------|--|-----------|---------------------------------------|
| Programme/ Sub-programme | Intended Results | Performance Indicator | Baseline FY 2023/2024 | 2024/2025 Projected Outturn | 2024/2025 Estimate/Target | Cost (\$) | Projection (Forecast) & Costs (\$'000) | | | | | | Owner: Dept/ Div. |
| | | | | | | | 2025/2026 | Cost (\$) | 2026/2027 | Cost (\$) | 2027/2028 | Cost (\$) | |
| Execution of External Audits | Planned Audits Executed | Outcome: Number of audit reports/certificates issued | % Of audits executed | 75% Of target | 75% Of target | 881,975 | Minimum 75% Of target | 888,761 | Minimum 85% Of target | 888,761 | Minimum 85% Of target | 888,761 | Assurance / Non-Assurance Audit Units |
| | QARs Executed | Outcome: QARs completed for 10% of all audits undertaken. | % Of QARs executed | 10% Of target | 10% Of target | 33,577 | QAR completed for 12% of all audits undertaken | 33,577 | QAR completed for 12% of all audits undertaken | 33,577 | QAR completed for 12% of all audits undertaken | 33,577 | Quality Assurance Unit |
| | Backlog Audits Cleared | Outcome: 90% of statements for GoJ entities (Municipal | % Of audits/ review of | 90% Of planned audits | 90% Of target | 83,416 | Minimum 90% Of target | 77,916 | Minimum 90% Of target | 77,916 | Minimum 90% Of target | 77,916 | Designated Deputy Auditor |

| RESULTS MATRIX | | | | | | | | | | | | | |
|---------------------------------|---------------------|-------------------------------|--------------------------------|---------------------------------------|--------------------------------------|-----------|--|-----------|-----------|-----------|-----------|-----------|----------------------|
| Programme/ Sub- programme | Intended Results | Performance Indicator | Baseline FY 2023/2024 | 2024/202 5 Projected Outturn | 2024/202 5 Estimate/ Target | Cost (\$) | Projection (Forecast) & Costs (\$'000) | | | | | | Owner: Dept/ Div. |
| | | | | | | | 2025/2026 | Cost (\$) | 2026/2027 | Cost (\$) | 2027/2028 | Cost (\$) | |
| | | Corporations) are up-to-date. | financial statement s executed | complete d at close of 23/24 FY | | | | | | | | | General/ EMC |
| Staff Costs | | | | | | 998,968 | | 1,453,155 | | 1,453,155 | | 1,453,155 | |
| Cash Grants | | | | | | | | | | | | | |
| Administrativ e Costs | | | | | | | | | | | | | |

Table 3: Results Matrix for programme execution of audits

Governance and Quality Management

| | | |
|---|--|--------------------|
| PROGRAMME OBJECTIVE <ul style="list-style-type: none">SO1: Independent and high-quality audits to improve Public Financial Management & Governance.SO2: Promote and engender change in the public service through effective stakeholder engagement.SO3: AuGD is a model public entity with an inclusive and engaging culture. | Description & Context: Corporate Services and Internal Audit Functions: Programme Coordinator: Respective Portfolio owners | |
| SUPPORTING GOJ POLICY PRIORITY National Outcome #6: Effective Governance | Sector Outcome: N/A | Budget No.: |
| Vision 2030 National Goal 2: The Jamaican Society is Secure, Cohesive and Just. | Contribution to GOJ Strategic Priority: To manage the governance structures and quality management systems within the Auditor General’s Department (AuGD). | |
| Vision 2030 National Outcome: 6-Effective Governance; 6.7-Strengthen Accountability and Transparency Mechanisms. | | |

| RESULTS MATRIX | | | | | | | | | | | | | |
|--|--|--|---|--|---|-----------|---|-----------|---|-----------|---|-----------|--|
| Programme/ Sub-programme | Intended Results | Performance Indicator | Baseline FY 2022/2023 | 2023/2024 Projected Outturn | 2024/2025 Estimate/ Target | Cost (\$) | Projection (Forecast) & Costs (\$'000) | | | | | | Owner: Dept/ Div. |
| | | | | | | | 2025/2026 | Cost (\$) | 2026/2027 | Cost (\$) | 2027/2028 | Cost (\$) | |
| Training & Development | Staff performance aligned to strategic goals of AuGD. Knowledge Gaps effectively addressed. | Outcome: 75% of Annual Training Plan executed. Personal and Professional Development Plans (PDPs) completed for 75% of staff. | Minimum 75% of training plan implemented. | Minimum 75% of training plan implemented | Minimum 75% of training plan implemented | 5,202 | Minimum 85% Of training plan delivered. | 6,230 | Minimum 85% Of training plan delivered. | 6,870 | Minimum 85% Of training plan delivered. | 7,213 | Human Resource Management & Administration |
| Preventative Maintenance/ Management of Network Applications/ Infrastructure / Security | Increased operational efficiencies. Network security optimized | Outcome: AuGD's defences against cybersecurity threats increased. Preventative maintenance | 80% completion of defined deliverables. | 80% completion of defined deliverables . | Minimum 80% completion of stated targets. | 6,500 | Minimum 85% achievement of targets. | 2,793 | Minimum 85% achievement of targets. | 2,933 | Minimum 85% achievement of targets. | 3,080 | Information & Communication Technology (ICT) Unit. |

| RESULTS MATRIX | | | | | | | | | | | | | |
|-----------------------------|---|---|---|--|-------------------------------|-----------|--|-----------|-------------------------------|-----------|-------------------------------|-----------|--|
| Programme/ Sub-programme | Intended Results | Performance Indicator | Baseline FY 2022/2023 | 2023/2024 Projected Outturn | 2024/2025 Estimate/Target | Cost (\$) | Projection (Forecast) & Costs (\$'000) | | | | | | Owner: Dept/ Div. |
| | | | | | | | 2025/2026 | Cost (\$) | 2026/2027 | Cost (\$) | 2027/2028 | Cost (\$) | |
| | Reduced system downtime | executed according to schedule. Significant reductions in downtime/network disruptions. | | | | | | | | | | | |
| Quality Management | Continued monitoring of the AuGD's Quality Management System. Business processes and operational efficiencies improved | Outcome: Processes/ procedures reviewed, updated, and implemented. Corrective action items appropriately and promptly addressed. Maintenance of the Masterlist of documents and adherence to document procedures and standards. | Maintained ISO 9001:2015 Certification. | Retention of ISO certification (passing of the annual surveillance audit). | QMS Audit and System Reviews. | 574 | QMS Audit and System Reviews. | 603 | QMS Audit and System Reviews. | 633 | QMS Audit and System Reviews. | 665 | Quality System Management Team (QSMT). |
| Staff Costs | | | | | | | | | | | | | |
| Cash Grants | | | | | | | | | | | | | |
| Administrative Costs | | | | | | | | | | | | | |

Table 4: Results Matrix for Governance and Quality Management

PRIORITY AREAS FOR 2025/26-2027/28

In September 2024, the AuGD hosted a strategic retreat that brought together key stakeholders, including internal staff and external partners, as well as members of the Executive Management Committee. This collaborative retreat allowed for in-depth discussions on the department's past performance, emerging trends, and future challenges.

The feedback from stakeholders during the retreat, combined with insights from our audit work and organizational assessments, helped us identify gaps and areas of improvement. The discussions were also informed by the evolving global context, including technological advancements, changes in the regulatory environment, and the shifting expectations of stakeholders.

The strategic retreat led to the identification of four (4) new priority areas that will guide the AuGD's business plan for the next three (3) years (2025-2027). These priorities reflect our commitment to continuous improvement and modernization in alignment with Jamaica's National Development Plan (NDP) and Goals, in addition to the United Nations Sustainable Development Goals (SDGs). They are as follows:



Figure 5: The AuGD's new priority areas for the strategic business plan

Human Capital Management

Human Capital Management is critical for ensuring that AuGD maintains a skilled, motivated, and adaptable workforce capable of meeting the evolving demands of public sector auditing. With increased audit scope and stakeholder expectations, building and nurturing a talented workforce is fundamental for AuGD to maintain its impact and credibility.

The strength of AuGD's human capital directly impacts its ability to provide high-quality, independent audits, which in turn **strengthens public trust and transparency**. A well-trained, motivated team enables AuGD to deliver robust audits that inform government policy, encourage better resource management, and uphold accountability within the public sector. This, in turn, supports Jamaica's Vision 2030 goals and sustainable development initiatives by promoting a culture of accountability across government ministries and agencies.

Internally, a focused approach to human capital management fosters a positive workplace culture, improves retention, and addresses skills gaps that arise with the evolution of auditing standards and technology. Investing in professional development builds a culture of continuous learning and career growth, boosting staff morale and creating a supportive environment where employees feel valued and equipped to perform at high levels. By focusing on employee engagement, AuGD can enhance its inclusive and collaborative culture, creating a resilient, future-ready workforce.

Link to Strategic Objectives: These actions support AuGD's strategic objective to be a **model public entity** with an inclusive and engaging culture by fostering a workplace that values growth and employee satisfaction. Developing skilled staff also strengthens AuGD's capability to deliver independent, high-quality audits effectively and efficiently.

01 HUMAN CAPITAL MANAGEMENT

Human Capital Management is critical for ensuring that AuGD maintains a skilled, motivated, and adaptable workforce capable of meeting the evolving demands of public sector auditing. With increased audit scope and stakeholder expectations, building and nurturing a talented workforce is fundamental for AuGD to maintain its impact and credibility.

Actions



Talent Development and Retention: Implement structured learning and development programs focusing on audit skills, emerging technologies, data analytics, and leadership to ensure employees are equipped to handle complex audits.



Employee Engagement: Launch initiatives to foster an inclusive, engaging work culture that supports employee well-being and retention.



Succession Planning: Develop a robust succession plan to prepare future leaders, ensuring organizational continuity.



Improved Office Space: reconfiguration to increase capacity by 10% supporting recruitment activities.

Figure 6 : Activities for execution under priority area 1-Human Capital Management

Leveraging Technology

02 LEVERAGING TECHNOLOGY

Leveraging technology is essential for AuGD to keep pace with digital transformation across the public sector, enhance audit coverage, and improve efficiency in internal processes. Automation will enable more accurate, timely, and comprehensive audits, allowing the department to better fulfil its mandate with limited resources

As the public sector undergoes digital transformation, AuGD's use of technology ensures it remains a relevant and responsive oversight body. Automation and data analytics allow AuGD to broaden its audit scope and coverage, improving the efficiency and accuracy of audits. This benefits the external environment by providing stakeholders—including the public, the Public Accounts Committee, and civil society organizations—with timely, reliable audit findings that foster greater public confidence in government operations and encourage adherence to financial management standards. Leveraging technology also positions AuGD as a leader in public sector innovation, encouraging other entities to adopt similar practices.

Actions



Continued Automation of Audit Processes—continued utilization of audit management software to streamline planning, fieldwork, and reporting. Automation will reduce manual workload, increase consistency, and enhance audit quality.



Data Analytics Capability & Utilization of Artificial Intelligence—Establish data analytics tools to support more in-depth audits, enabling auditors to analyze large datasets and gain insights into complex financial and operational data.



Cybersecurity and Data Protection—Strengthen cybersecurity measures to protect audit data, ensuring confidentiality, integrity, and availability.



Establishment of resource hub/e-platform—improved knowledge sharing for use by stakeholders (internal and external)

For AuGD's internal environment, technology and automation reduce manual workloads, streamline processes, and mitigate risks associated with human error. Automation helps standardize audit workflows, which leads to increased efficiency and improved quality control. This also frees up auditors to focus on higher-level analyses, increasing job satisfaction and allowing staff to work more strategically. As technology becomes embedded in daily operations, AuGD's internal capabilities expand, creating a more resilient, agile organization that can quickly adapt to changes in audit requirements and public sector needs.

Link to Strategic Objectives: Technology investments directly align with AuGD's objective to deliver independent, high-quality audits that **improve public financial management and governance**. Enhanced technological capabilities will also drive change in the public service by setting a standard for efficient, tech-enabled auditing processes.

Figure 7 : Activities for execution under priority area 2-Leveraging Technology

Enhancing Audit Quality

A standardized and streamlined audit methodology enhances the consistency, credibility, and reliability of AuGD's work, which is critical to upholding its role as a trusted oversight authority. By adhering to internationally recognized audit standards, AuGD can produce audits that are recognized for their quality both locally and internationally, increasing confidence among stakeholders and supporting better governance practices across the Jamaican public sector. This also ensures that public sector entities understand what to expect from the audit process, facilitating compliance and cooperation.

Internally, standardization leads to more efficient, effective, and uniform auditing practices, which are essential for quality control and meeting certification standards like ISO 9001:2015. Consistent procedures reduce variability in audit outcomes, making it easier to maintain quality across teams. Standardization also streamlines training for new employees, helping them integrate more quickly and effectively into AuGD's operations. This contributes to a structured, well-coordinated audit process that enables AuGD to manage its resources efficiently and deliver high-quality audits, even as its scope expands.

Link to Strategic Objectives: This area supports AuGD's objective of providing independent, high-quality audits, which improve public financial management and governance by ensuring that all audits consistently adhere to a high standard. Standardization also contributes to AuGD's goal of **being a model public entity**, setting a benchmark for quality and reliability in public sector auditing.

03 ENHANCING AUDIT QUALITY

Standardization ensures that audits are performed with consistent quality and accuracy across the organization. This priority is essential for maintaining AuGD's credibility and efficiency, as it allows auditors to follow uniform procedures, reducing variability and errors, and ensuring that audit findings meet international standards (specifically ISSAIs).

Actions



Unified Audit Methodology: Develop a standardized audit methodology that aligns with international best practices, including a uniform checklist, standardized templates, and guidelines to enhance consistency.



Training on Standardization: Conduct training sessions for all staff to reinforce standardized practices and ensure smooth adoption of new methodologies.



Quality Control and Assurance: Enhance quality assurance processes to ensure that all audits meet high standards, reinforcing the department's ISO 9001:2015 certification.

Figure 8 : Activities for execution under priority area 3-Enhancing Audit Quality

04 STAKEHOLDER ENGAGEMENT

Building stronger alliances and increasing engagement with stakeholders is vital for enhancing AuGD's influence, transparency, and public trust. Engaging stakeholders such as the media, civil society organizations, and government ministries enables AuGD to raise awareness of its findings and promote accountability across the public sector

Stronger Alliances/Stakeholder Engagement

Strengthening alliances and engagement with stakeholders—including the public, media, civil society organizations, and government agencies—fosters transparency, accountability, and support for AuGD's mission. By maintaining an open dialogue with stakeholders, AuGD can better communicate the significance of its findings, enhance the impact of its audits, and ensure its activities align with national interests. This visibility builds public trust and reinforces the value of independent auditing as an essential component of good governance and sustainable public financial management. Stronger relationships with stakeholders also empower AuGD to influence policy and encourage a culture of accountability across the public sector.

Internally, an engaged network of stakeholders provides valuable feedback, helping AuGD tailor its priorities to meet public sector and societal needs more effectively. By maintaining close partnerships with external bodies, AuGD gains insights into emerging issues, risks, and trends in public finance, allowing it to adjust its focus areas and audit plans accordingly. Additionally, a well-connected organization is better positioned to garner support and resources for its initiatives, helping AuGD achieve its goals and sustain its operations. Through collaboration, AuGD can also identify opportunities for knowledge exchange and professional growth, benefiting its workforce and fostering a culture of shared learning.

Link to Strategic Objectives: Stronger stakeholder relationships support AuGD's objective to promote and engender change in the public service by raising awareness of public sector accountability and encouraging the adoption of best practices. **These actions also enhance AuGD's ability to deliver high-quality audits that influence positive change in public financial governance.**

Actions



Stakeholder Engagement Strategy—Revise existing stakeholder engagement strategy, including regular updates, reports, and feedback channels with external stakeholders like the Public Accounts Committee, media, and civil society groups.



Continuation of Public Education Initiatives: Conduct public awareness campaigns to inform citizens about AuGD's role and the importance of financial accountability.



Collaborations with Academia: Establish partnerships with academic institutions to conduct research on public financial management trends building capacity in the field and contributing to thought leadership.

Figure 09: Activities for execution under priority area 4- Stakeholder Engagement

EXTERNAL IMPACT



Figure 11: Intended impact upon implementation of priority areas

The Auditor General's Department (AuGD) aims to drive several pivotal external changes across Jamaica's public sector by enhancing public financial management, promoting accountability, and advancing good governance practices. Through its strategic initiatives, AuGD intends to influence the following key external areas:

| Intended Results | Objective | Impact | Expected Change |
|---|--|--|---|
| Improved Public Financial Management and Accountability and Enhanced Public Sector Accountability and Governance | Strengthen fiscal discipline and transparency across public institutions to ensure government resources are utilized effectively and responsibly. Promote adherence to policies, regulations, and best practices within Jamaica's public sector to foster a culture of accountability | By providing comprehensive and high-quality audits, AuGD highlights inefficiencies, potential misuse, and areas for improvement within government ministries, departments, and agencies (MDAs). This encourages better allocation of public funds, enabling MDAs to deliver improved services to citizens. AuGD's audits, reports, and recommendations help MDAs implement best practices in governance and accountability. Regular follow-up audits ensure that past recommendations are implemented, reducing recurring issues and fostering continuous improvement | Increased public trust in government financial management, with a more efficient, transparent allocation and use of resources in line with Jamaica's Vision 2030 goals. MDAs become more self-regulatory, with leaders holding themselves accountable for ethical and responsible governance, reducing instances of corruption and governance-related scandals |
| Strengthened Stakeholder Confidence and Public Engagement | Increase transparency and openness between public institutions and key stakeholders, including the media, civil | By increasing the frequency and clarity of communication through public reports and stakeholder engagements, AuGD enhances public | Greater civic engagement and participation, with stakeholders actively engaging in dialogue on public spending and governance issues, supporting a culture of transparency |

| Intended Results | Objective | Impact | Expected Change |
|---|---|--|---|
| | society organizations, and the general public | awareness and understanding of government performance and fiscal responsibility. | |
| Contribution to Sustainable Development and National Goals | Align audit priorities with national objectives, such as Jamaica's Vision 2030 and the United Nations Sustainable Development Goals (SDGs), ensuring that government initiatives support long-term societal well-being. | Through focused audits and recommendations on projects and sectors tied to sustainability, AuGD helps direct attention and resources toward areas that advance social, economic, and environmental progress. | More public sector initiatives that are efficient, sustainable, and equitable, with measurable contributions to poverty reduction, economic resilience, and social inclusion. |

Table 5: Expected outcomes (external environment)

Through these efforts, AuGD's work serves as a catalyst for meaningful change across Jamaica's public sector, fostering a government environment characterized by financial integrity, operational transparency, and a sustained commitment to the nation's long-term development goals.

HUMAN RESOURCE CAPACITY PLAN

The Strategic Action Plan of the Department's Human Resource and Administration Unit will be revised to ensure alignment with the Department's Strategic/Corporate Plan for FY 2025/2026 – FY 2027/28. This revision will prioritize Talent Development and Retention, Employee Engagement, and Succession Planning (Priority Area 1). Completion of this update is anticipated before the start of the new fiscal year, facilitating a seamless transition into the new business plan. This approach will also build on the progress achieved under the current Strategic Action Plan, which concludes on March 30, 2025.

Recruitment Plan

As of September 30, 2024, the Department's staff complement stands at 181, categorized as follows:

- **Established positions** – 160, including 2 posts filled by contract, representing 73.73% of established positions.
- **Temporarily established positions** – 17 posts, supporting the Backlog Audit Project and CAROSAI Administrator roles.
- **Part-time Cleaner** – 4 posts.

A review of resignations to date indicates a turnover rate of 14.36%, which is notably high for the public sector, especially in specialized roles. This rate reflects resignations from FY 2022/2023 to present. When considering resignations from 2015 onward, the turnover rate increases to 20.4%, based on a total staff count of 181. Significantly, resignations are predominantly among:

- **Mid to senior-level roles** – critical for leadership, oversight, and maintaining quality standards.
- **Experienced staff** – whose departures create knowledge gaps, increase recruitment and training costs, and potentially delay ongoing projects and initiatives.

The recruitment schedule for the current fiscal year was revised due to challenges in filling advertised vacancies, with recruitment for 21 planned positions delayed by difficulties in attracting and selecting suitable candidates. Of the 21 positions scheduled for the first two quarters, 10 have been filled.

The table below outlines the Department's recruitment strategy for the next two years. It is worth noting that some posts have been reassigned outside the gazetted organizational structure to improve efficiency and synergy in audit execution. One such adjustment involved shifting oversight of the Records and Documentation Information Unit to the Director of Corporate Planning and Public Education. The AuGD has submitted updated job descriptions and a proposed list of establishment changes to the Ministry of Finance and the Public Service (MoFPS) to streamline management within audit streams, aiming for increased operational efficiencies.

Recruitment against Establishment

| Unit/Division | Assignment of Established Positions | Staff Compliment | Anticipated Staff Compliment as of March 30, 2025 | Planned FY 2025/2026 | Planned FY 2026/2027 | Planned FY 2027/2028 | Financial Implications | Source of Funding |
|--|-------------------------------------|------------------|---|----------------------|----------------------|----------------------|------------------------|----------------------|
| | | | | | | | | BUDGETARY ALLOCATION |
| Executive Office (Internal Audit and Quality Assurance Units) | 12 | 8 | 10 | 2 | 0 | 0 | | |
| Corporate Services | 38 | 35 | 37 | 2 | 2 | 0 | | |
| Assurance Audit | 129 | 98 | 115 | 0 | 0 | 0 | | |
| Non-Assurance Audit (Performance Audit, Special Audit, and Economic Assessment Unit) | 38 | 29 | 36 | 2 | 0 | 0 | | |
| Total | 217 | 170 | 198 | 6 | 2 | 0 | | |

Table 6 : Recruitment plan against establishment

Recruitment for Temporary Established Posts

| Unit/Division | Assignment of Established Positions | Staff Compliment | Anticipated Staff Compliment as of March 30, 2025 | Planned FY 2025/2026 | Planned FY 2026/2027 | Planned FY 2027/2028 | Financial Implications | Source of Funding |
|--|-------------------------------------|------------------|---|----------------------|----------------------|----------------------|------------------------|----------------------|
| | | | | | | | | BUDGETARY ALLOCATION |
| Executive Office: CAROSAI Administrator | 1 | 1 | 1 | 1 | 0 | 0 | | |
| Corporate Services: Temporary Posts (Part Time Cleaners/Temporary Employment contracts) | 5 | 4 | 4 | 0 | 0 | 0 | | |
| Assurance Audit: Backlog Audit Project (Contract Positions) Temporary Posts (Contract) Backlog Audit Project (Assurance) | 18 | 16 | 2 | 0 | 0 | | | |
| Total | 24 | 21 | 7 | 1 | 0 | | | |

Table 7: Recruitment of temporary established posts

Capacity Development Initiatives

Capacity development remains a strategic priority for the Auditor General's Department (AuGD), focusing on enhancing skills, optimizing resources, and cultivating a workforce agile enough to meet evolving demands. To strengthen internal capabilities and support sustainable growth, we will implement targeted programs designed to empower employees to effectively achieve our strategic goals.

Our approach will emphasize fostering a high-performance culture through initiatives that equip employees with the skills, knowledge, and resources essential for success. These programs will not only enhance individual competencies but will also encourage a culture of continuous improvement, collaboration, and accountability across the Department.

Capacity Development Initiatives for FY 2025/2026

Tailored Training Programs-To address specific skill gaps, the Department will develop customized internal training programs informed by feedback from unit heads. These targeted programs will include:

- Assessing and Managing Risks
- Collecting and Assessing Evidence to Produce Sound Audit Findings
- Effective Documentation of Procedures in Line with ISSAI Standards

External Training Opportunities-The Department will continue to support staff participation in external training programs to strengthen both technical and soft skills, ensuring the team is prepared to meet current and future demands. Key training initiatives planned include:

- Leadership Development
- Emerging Technologies in Auditing

Through these capacity development efforts, the AuGD aims to build a highly skilled, adaptable workforce positioned to fulfil its mission and drive ongoing excellence within the Department.

MONITORING AND EVALUATION FRAMEWORK

Through these KPIs and the M&E framework, AuGD will be well-positioned to ensure timely and successful implementation of its strategic priorities, continuously refining its approach to achieve and sustain excellence as a model public entity:

| Priority Programmes and Projects | Policies, and | Output Performance Indicator(s) | Baseline Data | Departmental Level/Major Tasks to Realize the Objective of the Priority Policy, Programme or Project | Monitoring Frequency (Toward the realization of the objective of the priority policy programme or project) | | | | | | Monitoring Methods |
|----------------------------------|---------------|---------------------------------------|---------------------------------------|--|---|---------------------|------------|---------------------|------------|---------------------|--|
| | | | | | YEAR 25/26 | Monitoring timeline | YEAR 26/27 | Monitoring timeline | YEAR 27/28 | Monitoring timeline | |
| Human Capital Management | | 90% of training plan executed | 75% minimum of training plan executed | <ul style="list-style-type: none"> Execution of AuGD's annual training plan Training Needs Analysis Skills/Gap analysis and review of AuGD's Competency Framework | 80% | Quarterly | 85% | Quarterly | 90% | Quarterly | Quarterly Performance Reviews: Each quarter, departmental teams will report on progress toward KPIs. This review will assess both quantitative metrics (like adoption rates and audit completion times) and qualitative insights (like stakeholder satisfaction feedback). Biannual Strategic Assessment Meetings: AuGD's Executive Management Committee will |
| | | Reduction of employee turnover by 10% | Turnover rate is currently at 14.36% | <ul style="list-style-type: none"> Employee engagement and launch of relevant staff welfare initiatives geared at fostering transformative culture 100% implementation of PIP/career development and succession planning | 5% | Annually | 10% | Annually | N/A | Annually | |
| Leveraging Technology | | 80% automation of business processes | To be established | <ul style="list-style-type: none"> Continued Implementation of Enterprise Content | 40% | Quarterly | 60% | Quarterly | 80% | Quarterly | |

| Priority Programmes and Projects | Policies, and | Output Performance Indicator(s) | Baseline Data | Departmental Level/Major Tasks to Realize the Objective of the Priority Policy, Programme or Project | Monitoring Frequency (Toward the realization of the objective of the priority policy programme or project) | | | | | | Monitoring Methods |
|----------------------------------|---------------|---|-------------------|---|---|---------------------|------------|---------------------|------------|---------------------|--|
| | | | | | YEAR 25/26 | Monitoring timeline | YEAR 26/27 | Monitoring timeline | YEAR 27/28 | Monitoring timeline | |
| | | | | Management System (ECM) | | | | | | | <p>hold biannual meetings to assess performance, identify any risks to achieving KPIs, and implement corrective actions as necessary.</p> <p>Annual Report and Evaluation: A comprehensive annual report will assess progress across all priority areas. This report will evaluate KPI achievement, resource allocation, and overall alignment with strategic objectives. Recommendations for any adjustments to strategies or resources will be made based on these evaluations.</p> |
| | | 90% adoption rate for internal processes | To be established | <ul style="list-style-type: none"> Embedding ICT in AuGD's culture through consistent awareness programmes and training (as supported via plan) | 30% | Quarterly | 60% | Quarterly | 90% | Quarterly | |
| | | 100% implementation of resource hub/e-learning platform | To be established | <ul style="list-style-type: none"> Create platform to house resources (inclusive of learning and development content) and launch to facilitate knowledge sharing and strengthen engagement and collaboration | 50% | Quarterly | 50% | Quarterly | N/A | Quarterly | |
| | | Strengthening of cybersecurity/data protection capabilities | To be established | <ul style="list-style-type: none"> Continuation of cybersecurity and data protection training and sensitization Deployment of ICT/cybersecurity-based software to safeguard AuGD's data. | TBD | Monthly/Quarterly | TBD | Monthly/Quarterly | TBD | Monthly/Quarterly | |
| Enhancing Quality | Audit | Reduction in audit completion time by 25% | To be established | <ul style="list-style-type: none"> Continued utilization of audit software and | 5% | Monthly/Quarterly | 15% | Monthly/Quarterly | 25% | Monthly/Quarterly | |

| Priority Programmes and Projects | Policies, and | Output Performance Indicator(s) | Baseline Data | Departmental Level/Major Tasks to Realize the Objective of the Priority Policy, Programme or Project | Monitoring Frequency (Toward the realization of the objective of the priority policy programme or project) | | | | | | Monitoring Methods |
|--|---------------|---|-------------------|---|---|---------------------|------------|---------------------|------------|---------------------|---|
| | | | | | YEAR 25/26 | Monitoring timeline | YEAR 26/27 | Monitoring timeline | YEAR 27/28 | Monitoring timeline | |
| | | | | integration of systems <ul style="list-style-type: none"> Adherence to timelines clearly outlined in SAP via risk-based approach | | | | | | | Feedback Mechanisms for Stakeholders and Employees: Surveys, interviews, and feedback sessions with stakeholders and staff will be conducted annually to measure satisfaction, understand expectations, and refine engagement approaches as needed. |
| | | Completion of standardized audit methodology and 100% adoption across teams | To be established | <ul style="list-style-type: none"> Development of Standard Operating Procedures 100% of employees trained in the application of standards and relevant technology | 60% | Quarterly | 80% | Quarterly | 100% | Quarterly | |
| | | Increased audit coverage by X% | To be established | <ul style="list-style-type: none"> Improved audit planning Expand use of outsourced audits Rotational and cross-functional audit teams | TBD | TBD | TBD | TBD | TBD | TBD | |
| Stronger Alliances/Stakeholder Engagement | | 90% execution of revised stakeholder engagement strategy | To be established | | | | | | | | Technology-Enhanced Monitoring Tools: Implementation of a performance management system that tracks progress on KPIs in real time, allowing leadership to identify potential delays or issues early on and |
| | | 100% execution of public education campaigns and internal | To be established | | | | | | | | |

| Priority Programmes and Projects | Policies, and | Output Performance Indicator(s) | Baseline Data | Departmental Level/Major Tasks to Realize the Objective of the Priority Policy, Programme or Project | Monitoring Frequency (Toward the realization of the objective of the priority policy programme or project) | | | | | | Monitoring Methods |
|----------------------------------|---------------|--|-------------------|--|---|---------------------|------------|---------------------|------------|---------------------|--|
| | | | | | YEAR 25/26 | Monitoring timeline | YEAR 26/27 | Monitoring timeline | YEAR 27/28 | Monitoring timeline | |
| | | stakeholder campaigns | | | | | | | | | <p>allocate resources or training where required.</p> <p>Through these KPIs and the M&E framework, AuGD will be well-positioned to ensure timely and successful implementation of its strategic priorities, continuously refining its approach to achieve and sustain excellence as a model public entity.</p> |
| | | Strengthened stakeholder confidence and public engagement. | To be established | | | | | | | | |

Table 8: Monitoring and Evaluation Framework by Priority Area

BALANCED SCORECARD

The Balanced Scorecard for the Auditor General's Department (AuGD) is designed to provide a clear, structured approach to tracking our progress and ensuring alignment with our strategic objectives. Developed with a focus on the four newly identified priority areas, this scorecard integrates financial, stakeholder, internal process, and learning perspectives.

Each perspective is tied to specific, measurable objectives that reflect the AuGD's mission to enhance public financial management and governance within Jamaica. Through focused Key Performance Indicators (KPIs), the Balanced Scorecard allows us to continuously assess our effectiveness and responsiveness to the evolving needs of the public sector. By monitoring these metrics regularly, the AuGD ensures that we are maximizing our resources, engaging our stakeholders effectively, streamlining operations, and building the expertise needed for high-quality audits.

The Balanced Scorecard is a vital tool to guide the AuGD's journey toward becoming a model public entity. It highlights our commitment to transparency, accountability, and excellence in public financial oversight, while fostering a culture of continuous improvement. The strategic alignment provided by this framework enables the department to advance its mission and drive impactful change within Jamaica's public sector.

| Perspective | Strategic Priority Area | Objective | Key Performance Indicators (KPIs) | Target | Timeline |
|----------------------|---|---|---|--------------------------------|----------|
| Financial | Leveraging Technology | Optimize resource allocation and increase audit efficiency | % of audit processes automated | 80% by year 3 | 1-3 |
| | | Maximize returns on technology investment | ROI on new digital tools | Positive ROI by year 2 | 2-3 |
| Customer/Stakeholder | Stronger Alliances/Stakeholder Engagement | Enhance stakeholder confidence and engagement | Stakeholder satisfaction with AuGD's transparency | 80% satisfaction by year 2 | |
| | | Increase stakeholder involvement in audit processes | # of stakeholder engagements annually | Minimum 4 engagements annually | 1-3 |
| | | Increase stakeholder support for audit recommendations | % of audit recommendations implemented by MDAs | 75% by year 3 | 1-3 |
| Internal Processes | Enhancing audit quality | Streamline audit processes to improve consistency and quality | Completion and adoption of standardized audit methodology | 100% by year 1 | 1 |
| | | Ensure timely completion of audit engagements | % of audits completed within scheduled timeframe | 90% annually | 1-3 |

| Perspective | Strategic Priority Area | Objective | Key Performance Indicators (KPIs) | Target | Timeline |
|-------------|--------------------------------------|--|---|--------------------------|----------|
| | Leveraging Technology | Enhance accuracy and timeliness through digital solutions | % reduction in tasks | 70% reduction by Year 3 | 1 |
| | | Increase audit coverage of MDAs | % of public sector entities audited annually | 75% by Year 3 | 2-3 |
| | Human Capital Management/Development | Build capacity and expertise in advanced audit techniques and technology | % of staff trained on new audit methodologies and digital tools | 90% by Year 2 | 1-2 |
| | | Improve employee engagement and reduce turnover | Employee turnover rate | Reduced by 10% by Year 3 | 1-3 |
| | | Develop future leadership and retain skilled talent | % of positions with succession plans | 100% by Year 3 | 1-3 |

Table 9 : AuGD's Balanced Scorecard

MEDIUM TERM FINANCIAL RESOURCE PLAN

| Prog. # | Programme | Sub- Prog. # | Sub- Programme | 2023/24 | 2024/25 | 2024/2025 | 2025/2026 | 2026/27 | 2027/28 | 2028/29 |
|------------|--------------------------------------|--------------------|--------------------------|----------------|----------|-----------|-----------|----------|----------|----------|
| | | | | Actual Outturn | Approved | Revised | Estimates | Forecast | Forecast | Forecast |
| | | | | (J\$000) | (J\$000) | (J\$000) | (J\$000) | (J\$000) | (J\$000) | (J\$000) |
| 001 | Executive Direction & Administration | | Central Administration | 444,088 | 495,754 | 517,917 | 486,478 | 477,948 | 489,987 | 502,626 |
| | Government Audit Services | | Administration of Audits | 777,633 | 841,682 | 896,178 | 888,761 | 888,761 | 888,761 | 888,761 |
| | | | Backlog Audit Project | 78,206 | 71,916 | 83,416 | 77,916 | 77,916 | 77,916 | 77,916 |

Table 10: The Medium-Term Financial Resource Plan



APPENDICES

KEY STRATEGIC RISKS

Understanding potential risks in implementing strategic priorities is crucial for the Auditor General's Department (AuGD) to anticipate and proactively address challenges that could impede its goals. By identifying these risks early, AuGD can design and implement mitigating strategies that not only safeguard its resources but also ensure the consistent delivery of high-quality audits that meet stakeholder expectations.

A robust risk management approach empowers AuGD to:

1. **Enhance Organizational Resilience:** By preparing for potential challenges, AuGD can maintain stability and continuity in its operations, even as it pursues ambitious improvements in areas like technology, human capital, and stakeholder engagement. This resilience is essential for maintaining high performance and credibility, especially during times of change.
2. **Maintain Quality and Consistency:** Risk awareness allows AuGD to uphold rigorous standards across all audits, ensuring that its output remains reliable, relevant, and in line with both local and international auditing standards. Consistency in quality strengthens public trust and reinforces AuGD's role in promoting sound governance.
3. **Optimize Resource Allocation:** Proactively addressing risks supports effective resource allocation, ensuring that time, financial resources, and staff efforts are directed where they will have the most impact. This allows AuGD to work efficiently, meeting its goals without stretching resources unnecessarily.
4. **Strengthen Stakeholder Relationships:** Understanding risks, particularly in stakeholder engagement, enables AuGD to manage expectations, build trust, and foster stronger alliances. By addressing the concerns and expectations of stakeholders proactively, AuGD positions itself as a transparent and responsive entity.
5. **Position as a Model Public Entity:** Addressing risks with a structured, forward-thinking approach supports AuGD's goal of being a model public institution. This proactive stance demonstrates the Department's commitment to continuous improvement, innovation, and accountability, setting a benchmark for excellence across Jamaica's public sector.

By embedding risk management into its strategic planning, AuGD builds a resilient foundation for sustainable growth and progress, fostering a culture of accountability and adaptability that drives its mission forward.

Below is a table outlining key strategic risks associated with each priority area and the corresponding mitigating strategies for the Auditor General's Department (AuGD).

| Priority Area | Strategic Risk | Mitigating Strategies |
|--|---|---|
| Human Capital Management/Development Programmes | 1. High Employee Turnover: Limited career growth and competitive opportunities may lead to staff attrition. | <ul style="list-style-type: none"> - Develop clear career progression and retention programs. - Increase engagement initiatives to boost morale and job satisfaction. |
| | 2. Skills Gaps in Specialized Areas: Limited expertise in data analytics, cybersecurity, and IT auditing may impact audit quality. | <ul style="list-style-type: none"> - Implement targeted skill-building and certification programs. - Establish partnerships with training providers and educational institutions. |
| | 3. Succession Planning Challenges: Insufficient planning may disrupt continuity in leadership and key roles. | <ul style="list-style-type: none"> - Create a structured succession plan for leadership roles and critical functions. - Identify and mentor high-potential employees for future leadership. |
| Leveraging Technology | 1. Budget Constraints: Limited budget may hinder technology acquisition for automation, cybersecurity, and data analytics. | <ul style="list-style-type: none"> - Implement phased rollouts to align with budget cycles. - Seek donor funding and partnerships to support technology acquisition. |
| | 2. Cybersecurity Threats: Increased reliance on digital tools may expose AuGD to data breaches and cyber risks. | <ul style="list-style-type: none"> - Invest in robust cybersecurity measures, including data encryption and regular audits. - Continued cybersecurity training for staff. |
| | 3. Resistance to Technology Adoption: Staff may be reluctant to embrace new technologies, impacting productivity. | <ul style="list-style-type: none"> - Launch a structured change management program with training and continuous support. - Involve staff in technology selection to improve buy-in. |
| Enhancing Audit Quality | 1. Resistance to Uniform Procedures: Some auditors may prefer established personal methodologies, impacting standardization. | <ul style="list-style-type: none"> - Conduct training to emphasize the benefits of standardized procedures. - Actively involve staff in developing new methodologies to increase buy-in. |
| | 2. Inconsistency in Application: Ensuring consistency in applying standardized procedures can be challenging across audit teams. | <ul style="list-style-type: none"> - Implement regular quality control reviews and feedback mechanisms. - Establish cross-functional peer review teams for knowledge sharing. |
| | 3. Increased Audit Complexity: Standardized methods may not easily apply to highly complex audits, risking audit quality. | <ul style="list-style-type: none"> - Develop flexible guidelines within the standardized methodology for complex audits. - Provide specialized training for handling complex audits. |
| Stronger Alliances/Stakeholder Engagement | 1. Balancing Transparency with Confidentiality: Sharing audit findings while preserving confidentiality can be challenging. | <ul style="list-style-type: none"> - Develop communication protocols for sensitive data. |

| Priority Area | Strategic Risk | Mitigating Strategies |
|---------------|--|--|
| | 2. Diverse Stakeholder Expectations: Stakeholder groups may have conflicting or unrealistic expectations from AuGD. | <ul style="list-style-type: none"> - revamp the existing stakeholder engagement strategy with clear expectations whilst incorporating insights obtained from retreat. - Hold regular dialogues to align expectations to priority areas and overarching strategies. |
| | 3. Limited Resources for Engagement: Expanding engagement activities without sufficient resources can strain AuGD's capacity. | <ul style="list-style-type: none"> - Prioritize key stakeholder groups based on strategic importance. - Leverage digital platforms to maximize reach with limited resources. |

Table 11: Key Strategic Risks with corresponding mitigating strategies

Operational Plan 2025/2026 FY

| | | | |
|---|--|--|--------------------|
| PROGRAMME OBJECTIVE <ul style="list-style-type: none"> SO1: Independent and high-quality audits to improve Public Financial Management & Governance. SO2: Promote and engender change in the public service through effective stakeholder engagement. SO3: AuGD is a model public entity with an inclusive and engaging culture. | | Description & Context: <p>Execution of Audits:</p> <ul style="list-style-type: none"> Assurance Based: Appropriation Accounts, Financial Statements, and Information Technology Audits Non-Assurance Based: Performance Audits, Economic Assessments and Special Audits <p>Programme Coordinator: Respective Portfolio owners</p> | |
| SUPPORTING GOJ POLICY PRIORITY National Outcome #6: Effective Governance | | Sector Outcome: N/A | Budget No.: |
| Vision 2030 National Goal 2: The Jamaican Society is Secure, Cohesive and Just. | | Contribution to GOJ Strategic Priority: The AuGD, by the execution of audits will promote a culture of openness and accountability; improved transparency in the public service, ensuring sound public financial management is maintained. | |
| Vision 2030 National Outcome: 6-Effective Governance; 6.7-Strengthen Accountability and Transparency Mechanisms. | | | |

| Programme/ Sub Programme | Intended Results | Performance Indicator | Targets and Projected Expenditure (J\$'000) | | | | | | | Owner: Division/Unit | |
|------------------------------------|------------------------------|---|---|------------|---|------------|---|------------|---|----------------------|--|
| | | | Quarter 1 | | Quarter 2 | | Quarter 3 | Quarter 4 | | | |
| | | | April-June | Cost | July- September | Cost | October- December | Cost | January- March | Cost | |
| Execution of External Audits | Audits Executed | Outcome: Number of audit reports issued; Time planned versus time actual time to complete audit | Execution of planned audits | 222,190.25 | Execution of planned audits | 222,190.25 | Execution of planned audits | 222,190.25 | Execution of planned audits | 222,190.25 | Assurance/ Non- Assurance Audit |
| | Enhanced audit quality | | Development of Standard Operating Procedures | | Development of Standard Operating Procedures | | Development of Standard Operating Procedures | | Development of Standard Operating Procedures | | |
| | | | 100% of employees trained in the application of standards and relevant technology | | 100% of employees trained in the application of standards and relevant technology | | 100% of employees trained in the application of standards and relevant technology | | 100% of employees trained in the application of standards and relevant technology | | |
| | QAR Executed | Outcome: QAR completed for | Execution of QAR annual work | | Execution of QAR annual work | | Execution of QAR annual work | | Execution of QAR annual work | | QAR Unit |

| Programme/ Sub Programme | Intended Results | Performance Indicator | Targets and Projected Expenditure (J\$'000) | | | | | | | | Owner: Division/Unit | |
|--------------------------------|---------------------|---|---|--------|-----------------------------|--------|-----------------------------|-----------|-----------------------------|--------|----------------------|--|
| | | | Quarter 1 | | Quarter 2 | | Quarter 3 | Quarter 4 | | | | |
| | | | April-June | Cost | July- September | Cost | October- December | Cost | January- March | Cost | | |
| | | 10% of all audits undertaken | | | | | | | | | | |
| | Backlog Project | Outcome: 90% of GOJ entities audits are current | Execution of audit schedule | 19,479 | Execution of audit schedule | 19,479 | Execution of audit schedule | 19,479 | Execution of audit schedule | 19,479 | Designated DAG | |

Table 12 : Operational plan 25/26 FY for audits

| | | | |
|---|--|--|--------------------|
| PROGRAMME OBJECTIVE <ul style="list-style-type: none"> SO1: Independent and high-quality audits to improve Public Financial Management & Governance. SO2: Promote and engender change in the public service through effective stakeholder engagement. SO3: AuGD is a model public entity with an inclusive and engaging culture. | | Description & Context: Corporate Services and Internal Audit Functions: Programme Coordinator: Respective Portfolio owners | |
| SUPPORTING GOJ POLICY PRIORITY National Outcome #6: Effective Governance | | Sector Outcome: N/A | Budget No.: |
| Vision 2030 National Goal 2: The Jamaican Society is Secure, Cohesive and Just. | | Contribution to GOJ Strategic Priority: To manage the governance structures and quality management systems within the Auditor General's Department (AuGD). | |
| Vision 2030 National Outcome: 6-Effective Governance; 6.7-Strengthen Accountability and Transparency Mechanisms. | | | |

| Programme/ Sub Programme | Intended Results | Performance Indicator | Targets and Projected Expenditure (J\$'000) | | | | | | | Owner: Division/Unit | |
|---|---|--|--|---------|--|---------|--|-----------|--|----------------------|--|
| | | | Quarter 1 | | Quarter 2 | | Quarter 3 | Quarter 4 | | | |
| | | | April-June | Cost | July- September | Cost | October- December | Cost | January-March | Cost | |
| | | | | | | | | | | | |
| Human Capital Management | Training plan executed | 75% minimum of training plan executed | Execution of AuGD's annual training plan Training Needs Analysis Skills/Gap analysis and review of AuGD's Competency Framework | 1,557.5 | Execution of AuGD's annual training plan Training Needs Analysis Skills/Gap analysis and review of AuGD's Competency Framework | 1,557.5 | Execution of AuGD's annual training plan Training Needs Analysis Skills/Gap analysis and review of AuGD's Competency Framework | 1,557.5 | Execution of AuGD's annual training plan Training Needs Analysis Skills/Gap analysis and review of AuGD's Competency Framework | 1,557.5 | |
| Leveraging Technology | Strengthening of cybersecurity /data protection capabilities | | Continuation of cybersecurity and data protection training and sensitization Deployment of ICT/ cybersecurity- | 21,231 | Continuation of cybersecurity and data protection training and sensitization Deployment of ICT/ cybersecurity- | 21,231 | Continuation of cybersecurity and data protection training and sensitization Deployment of ICT/ cybersecurity- | 21,231 | Continuation of cybersecurity and data protection training and sensitization Deployment of ICT/ cybersecurity- | 21,231 | |

| Programme/ Sub Programme | Intended Results | Performance Indicator | Targets and Projected Expenditure (J\$'000) | | | | | | | Owner: Division/Unit | |
|---|--|--|---|---------|---|---------|---|-----------|---|----------------------|--|
| | | | Quarter 1 | | Quarter 2 | | Quarter 3 | Quarter 4 | | | |
| | | | April-June | Cost | July- September | Cost | October- December | Cost | January-March | Cost | |
| | | | based software to safeguard AuGD's data. | | based software to safeguard AuGD's data. | | based software to safeguard AuGD's data. | | based software to safeguard AuGD's data. | | |
| Stronger Alliances/ Stakeholder Engagement | Increased awareness on role and function of AuGD Improved stakeholder relationships | 90% execution of revised stakeholder engagement strategy | Strengthening alliances and engagement with stakeholders—including the public, media, civil society organizations, and government agencies—fosters transparency, accountability, and support for AuGD's mission | 1,312.5 | Strengthening alliances and engagement with stakeholders—including the public, media, civil society organizations, and government agencies—fosters transparency, accountability, and support for AuGD's mission | 1,312.5 | Strengthening alliances and engagement with stakeholders—including the public, media, civil society organizations, and government agencies—fosters transparency, accountability, and support for AuGD's mission | 1,312.5 | Strengthening alliances and engagement with stakeholders—including the public, media, civil society organizations, and government agencies—fosters transparency, accountability, and support for AuGD's mission | 1,312.5 | |
| Special Initiatives (ECM) | Automation of business processes and increased operational efficiency | 80% of business processes automated | Continued Implementation of Enterprise Content Management System (ECM) | 5,000 | Continued Implementation of Enterprise Content Management System (ECM) | 5,000 | Continued Implementation of Enterprise Content Management System (ECM) | 5,000 | Continued Implementation of Enterprise Content Management System (ECM) | 5,000 | |

Table 13 : Targets against strategic priority areas