



STRATEGIC DEVELOPMENT PLAN 2020-2024



TABLE OF CONTENTS

| | |
|-------------------------------------|-----------|
| ACRONYMS & ABBREVIATIONS | 1 |
| INTRODUCTION | 2 |
| BACKGROUND | 3 |
| OUR MANDATE | 3 |
| OUR PEOPLE | 3 |
| OUR WORK | 3 |
| OUR CORE VALUES | 4 |
| INSTITUTIONAL ENVIRONMENT | 5 |
| PUBLIC FINANCIAL MANAGEMENT | 5 |
| STAKEHOLDER CAPACITY | 5 |
| EMERGING RISKS | 6 |
| STRATEGIC PRIORITIES | 7 |
| MORE ABOUT OUR PRIORITIES | 8 |
| OUTCOMES | 8 |
| OUTPUTS | 9 |
| CAPACITIES | 11 |
| ANNEX | 16 |
| IMPLEMENTATION MATRIX | 17 |
| RISK MITIGATION STRATEGIES | 19 |
| MONITORING & EVALUATION PLAN | 22 |
| SWOT ANALYSIS | 25 |
| ORGANISATIONAL STRUCTURE | 26 |

ACRONYMS & ABBREVIATIONS

| | |
|-------------------------|--|
| AMIS | audit management information system |
| CSO | civil society organisation |
| GICA | Gambian Institute of Chartered Accountants |
| GPPA | Gambia Public Procurement Authority |
| HR | human resources |
| ICT | information and communications technology |
| IFMIS | integrated financial management information system |
| IT or IT/IS audit | information technology audit (the examination of IT systems) |
| MDAs | ministries, departments and agencies |
| MoFEA | Ministry of Finance and Economic Affairs |
| NA | National Assembly |
| NAO | National Audit Office |
| PESTLE | political, economic, social, technological, legal and environmental (a method of analysis) |
| QA | quality assurance |
| SAI | supreme audit institution (the universal name for national audit offices) |
| VAT | value-added tax |

INTRODUCTION



The National Audit Office has now been granted autonomous status in line with the Constitution of the Republic of The Gambia after the promulgation of the National Audit Office Act in 2015. Over the last 4 years we have been making every effort to continue the transformation agenda which began in 2000 when the office was granted semiautonomous status. Some reasonable achievement has been made in the areas of accommodation, increased government funding and an attractive remuneration package. There is also increased awareness of and appreciation for our role in enhancing sound financial governance.

However, there remains more work to be done to further consolidate the gains to attain the aspirations of the Constitution. The modest achievements noted above have not only increased the public profile of the office but also raised public expectation even higher. We must therefore pursue our mandate with renewed vigour to fulfil the aspirations of the Constitution and be a model institution in The Gambia.

The purpose of this Strategic Development Plan is to set out NAO's priorities for the next five years and help us fulfil our mission: **To provide independent professional audit services to the people of The Gambia on the economic, efficient and effective use of public resources.**

The outcomes we will work toward, the outputs we will deliver and the capacities we must therefore build were all selected with our vision in mind: **To enhance accountability and transparency in the use of public resources for the benefit of the citizenry.** They will help us not only deliver better audit reports, but also function better as an office and as a key component in our country's public financial management ecosystem.

The strategic priorities described in the following pages are based on a comprehensive needs assessment, looking across all the domains of our work, as well as analysis of stakeholder expectations and the institutional environment in which we operate. They also draw directly from The Gambia National Development Plan (2018-2021), AU Agenda 2063 and the United Nations Sustainable Development Goals (Agenda 2030).

This is our third five-year Strategic Development Plan. It was crafted by a 14-person team of NAO staff, representing a wide variety of roles and perspectives. We held consultations on the emerging priorities with key stakeholders both in and outside the Government and shared an early draft with all NAO staff members for open comment. The version you see here was validated by a workshop including high-level representatives from the National Assembly, Office of the President, MoFEA, Directorate of Internal Audit, professional bodies, CSOs, media and development partners.

A handwritten signature in dark ink, appearing to read 'Karamba Touray'.

Karamba Touray
Auditor General

BACKGROUND

OUR MANDATE

The National Audit Office (NAO) is established under section 159(1) of the Constitution of the Republic of The Gambia as the Supreme Audit Institution (SAI) to assist the Auditor General in the performance of the functions conferred on him or her by the Constitution or any act of the National Assembly.

The Auditor General has the responsibility to audit the accounts of all Government institutions, Local Government Authorities and other public bodies. The functions of the Auditor General and NAO are described in detail in section 160 of the 1997 Constitution.

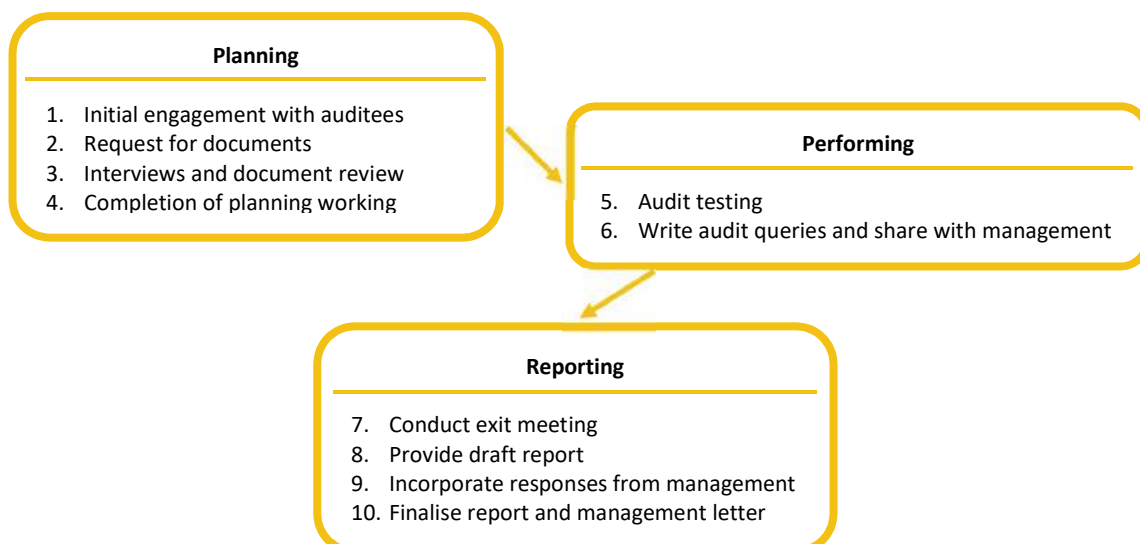
NAO was granted autonomous status by the National Assembly through the National Audit Office Act 2015. Our stakeholders expect us, as a public institution, to be effective in our operations. Consequently, we must modernise to meet the demands and challenges in our work.

OUR PEOPLE

NAO is headed by the Auditor General assisted by an advisory board and a senior management team (the organogram is attached as an annexure). There are 117 staff at present. This includes 71 technical staff, two-thirds of whom have undergraduate degrees in accounting or a related field, a few are ACCA holders and the rest of the technical staff are studying in various disciplines. We expect to increase the staff number to 250 in the next two years in order to effectively execute our mandate.

Female staff currently occupy 43% of our technical positions. As an equal opportunity employer, the office does not discriminate based on gender, ethnicity or physical disability and we are committed to recruiting more female employees to ensure gender balance in the staff compliment, including in senior management.

OUR WORK



OUR CORE VALUES



Integrity

We will always be honest and straightforward without undue influence. NAO requires staff to be honest and show a consistent and uncompromising adherence to strong ethical principles and values.



Professionalism

We are committed to excellence by constantly updating relevant knowledge and skills and upholding ethical behaviour and values towards work.



Teamwork

We apply collective skills and knowledge in achieving our vision



Accountability

We commit to be held responsible for our actions in terms of resources entrusted to the office and our mandate to relevant stakeholders.



Relevance

We will do our best to be consistently important and vital to citizens by improving the standard of our work and diversity in our operations, resulting in making a difference in the lives of citizens.

INSTITUTIONAL ENVIRONMENT

PUBLIC FINANCIAL MANAGEMENT

The Government of The Gambia has had some significant achievements in public financial management over the last few years that NAO can build on:

- The introduction of the IFMIS accounting system for timely preparation and management of Government accounts
- The introduction of the VAT, which has simplified the tax system, broadened the tax base and improved compliance
- The establishment of the Directorate of Procurement under the Ministry of Finance and Economic Affairs, which is responsible for the Procurement cadre—from employment to training and governance—with the aim of ensuring value for money in procurement transactions
- The establishment of the Directorate of Internal Audit to strengthen the internal controls, risk management and emerging risk within Ministries, Departments and Agencies

STAKEHOLDER CAPACITY

Stakeholder capacity is a critical factor in our work. Limited knowledge of our mandate and audit requirements can affect the timing and quality of the information that auditees provide. Misunderstandings of audit findings can result in poor follow up action by auditees and the National Assembly, and hurt NAO's credibility with the media, civil society and the public.

Unfortunately, our external consultations have revealed that the mandate, role and responsibilities of NAO are not always clearly understood, and many of our key stakeholders do not have the capacity to read and interpret audit reports. To address this, we have developed new strategies to engage stakeholders with a view to having a greater impact on the lives of citizens.

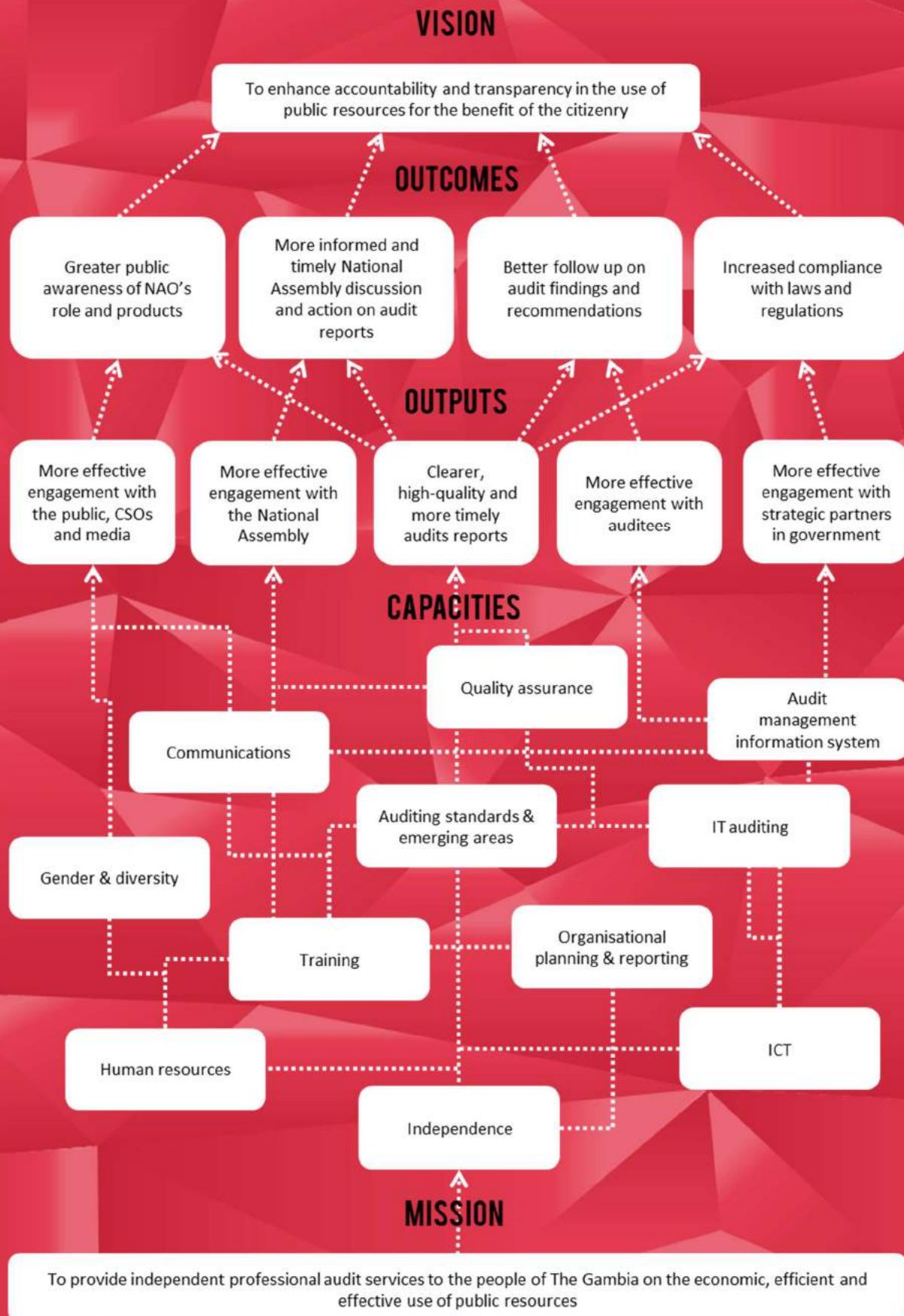


EMERGING RISKS

A PESTEL analysis identified the following as the most significant external factors and emerging risks affecting our work:

- Due to limited resources coupled with inflation, the Government may not be able to provide all the resources needed for NAO to fulfil its mandate
- With the increase in donor support across the Government, NAO may not have the capacity and resources to conduct timely audits on those projects
- NAO may not have enough resources to monitor all outsourced audits
- NAO may not have the technical know-how to conduct audits on new emerging areas in audit such as extractive industries, environment and the like
- Rapidly shifting changes in accounting software continue to pose monumental challenges as auditors will be required to update their skills to cope with the changes
- Frequent changes to regulations will pose a challenge to normal operating procedures and auditing standards
- Repeated commandeering of service vehicles poses challenges in the execution of scheduled duties
- Interconnected social networks due to the small size of the country, whether family or locational, may appear to threaten the objective exercise of auditing
- The appointment of AG by the President instead of the National Assembly could compromise his independence, especially if the person calculates short-term benefits of continuous occupancy of the office over long-term national interests
- Duplication of functions between National Audit and Internal Audit offices could potentially, perhaps inevitably, breed inefficiency and opportunities for playing different units against each other

STRATEGIC PRIORITIES



MORE ABOUT OUR PRIORITIES

OUTCOMES

These four outcomes are the medium- and long-term external changes that we as an institution want to contribute to over the next five years.

Better follow up on audit findings and recommendations



It is important that auditees understand and are compelled to act on our reports. Our work can only make an impact if our findings and recommendations are implemented.

Follow up action to date has been inconsistent and it is important that NAO prioritises support for auditees in this area. Better follow up actions will improve Government operations and the judicious utilization of public resources. It will also assist in the realisation of our vision of more accountability and transparency in The Gambia.

Greater public awareness of NAO's role and products

Limited knowledge about NAO's role, mandate and audit requirements can affect our credibility with the media and civil society. It is imperative upon NAO to win public support in its drive towards the attainment of our own priorities as well as those set out in the National Development Plan, including restoring good governance and investing in our people. Thus, NAO should re-imagine its public relation strategies so as not only to credibly locate itself in public discourse, but also enlighten the public about its many functions.



Raising awareness helps in educating citizens and helping them to understand our mandate, how the audit process works and what specific findings mean for them. It contributes by putting pressure on government entities to take corrective actions on our audit recommendations to enhance accountability and transparency in the use of public resources.

Increased compliance with laws and regulations



It is the responsibility of NAO to ensure that public officers are accountable for their stewardship in complying with relevant laws and regulations in the management of public funds. These laws and regulations—including those on public financial management and procurement—are used by our auditors to examine whether public officers use funds for their intended purpose.

Past reports have identified serious failures in complying with rules and regulations on financial records and reporting in particular. Increased compliance would increase the judicious, efficient, effective and economic use of public resources.

More Informed and timely National Assembly discussion and action on audit reports

National Assembly is our main stakeholder established by law. Both NAO and National Assembly monitor the proper use of public funds. The National Assembly is responsible for overseeing budgets and NAO provides professional, impartial and independent audit reports to complement their work.



Timely discussion of audit reports by the National Assembly will support better implementation of audit recommendations and increased accountability in The Gambia.



OUTPUTS

These five outputs are the external products and stakeholder interactions we will deliver to facilitate the achievement of the priority outcomes above.

Clearer, high-quality and more timely audits reports



Most of our stakeholders, struggle to understand our reports due to their limited understanding of auditing vocabulary. Clearer audit reports will enable the public to understand and interpret audit reports, thus minimizing misinterpretation of findings.

NAO's credibility depends on the quality of the reports we produce. It is therefore important for our reports to be of high quality that will stand the test of time. Timely audit reports will ensure that actions are taken in a timely manner to minimise wastage of public funds. NAO is currently working towards clearing backlogs of government accounts. Once it is cleared, we will report on current year.



More effective engagement with auditees



Our engagement with auditees in the past has been quite limited and, as a result, getting required documents has at times been difficult. More systematic engagement will not only lead to improved document access, but also build the capacity of auditees to understand audit findings and recommendations. This will help them meet the expectations of NAO relative to their use of public resources thereby reducing instances of negative audit queries.

More effective engagement with strategic partners in government

Our engagement with some key partners in government (e.g., Internal Audit and GPPA) has also been limited. At times, conflicting understandings of our roles and relationships—which should be based on complimentary efforts to enhance accountability—has led to confusion and inefficiencies. More engagement will reinforce our complementarity. It will also build greater understanding of NAO's strategic role in the management of public resources and hopefully win their support.



More effective engagement with the National Assembly



NAO has not done that much work with the National Assembly in the past and this has been a missed opportunity given how critical they are in ensuring that audit reports are acted on. If a permanent channel of communication is established, it will create a solid foundation for collaboration visa-a-vis the control, management and scrutiny of limited public resources as well as timely application of any sanctions if the need arises.

More effective engagement with the public, CSOs and media

Educating citizens through CSOs and media will help them understand what our mandate is, how the auditing process works and what specific findings mean for them.



This will not only raise awareness of the importance of our work, but also enhance their capacity and appetite for scrutiny of state expenditure, thus increasing accountability. It will also raise awareness and credibility of audit findings among the CSOs, the media and general public, which will in turn ensure probity of office holders in the discharge of their duties.



CAPACITIES

These eleven capacities are the powers, systems and competencies we will strengthen to facilitate the production of the priority outputs above. Though some of these capacities—like Auditing and Quality Assurance—are focused on delivering one specific output (in this case audit reports), all were identified by working backward from the desired outcomes and outputs. Consequently, many are cross-cutting and will contribute to multiple outputs and help us function more efficiently, effectively and economically as an organization.

Audit management information system



NAO being the supreme audit institution of The Gambia has the mandate to conduct audits of all Ministries, Departments and Agencies, as well as local councils and donor projects. This has brought about significant challenges related to the archiving, security and timely retrieval of audit related documents.



To manage this information, we must develop a computerized audit management information system (AMIS) in which data storage, protection and legitimate access is enhanced effectively and efficiently. The system will further keep track of auditors work efficiency including time spent on auditing.

Major activities:

- Development of new procedures to follow up on audit findings and recommendations
- Finalisation and rollout of the new AMIS

Auditing standards & emerging areas



Auditing is the core of what we do, and it is critical that we build our capacity to conduct them to the highest standards. NAO must therefore train and update the knowledge and skills of existing staff and/or recruit new staff with the necessary competencies to be able to not only conduct audits but also customize new auditing manuals and guidelines. This capacity building will help NAO align and apply internationally accepted standards and improve the credibility of our audit reports, thus assisting in the fulfilment of our mandate.

Major activities:

- Pilot audits
- Customisation of available AFROSAI-E manuals
- Development of guidelines on emerging areas such as extractives industries, environmental impacts and gender

Communications



Strategic communication is critical for NAO to ensure our key stakeholders (e.g., National Assembly, auditees, Directorate of Internal Audit, law enforcement, media and civil society) understand what we do, how we do it and how it is relevant to them. Though we already have some channels of communication with stakeholders, we need to do much more to improve their understanding of our role in improving public finance management.



Major activities:

- Hiring of a new communications expert and development of a new policy and strategy
- Better use of ICT including publication of reports on the website and launching of social media profiles

Gender & diversity



The building of a diverse and gender balanced workforce will make NAO a safe space for the realization of female empowerment. In addition, diversification could lead to better results especially if rewards, promotions, and other motivational policies are applied equally regardless of gender, ethnicity or physical challenges. This will make NAO an inclusive environment hopefully leading to greater work satisfaction and productivity.

Major activities:

- Identification of a gender focal person and development of a new gender & diversity policy
- A performance audit on a gender-related topic

Human resources

NAO does not have any dedicated Human Resources Unit. This work is usually done by auditors in addition to their regular duties. Establishing dedicated human resources unit



will help management in employee resourcing, training, deployment and quality decision making vis-a-vis the optimal utilization of manpower in the organization.



NAO also lacks formal systems for human resources. As the institution grows, it is critical that we put this system in place, including: HR strategy; clear job descriptions, terms of reference, and recruitment criteria; a competency framework; and better implementation of the appraisal system.

Major activities:

- Hiring of a new Director of Corporate Services and establishment of a HR function
- Development of a new HR policy, strategy and management information system

ICT

A good ICT infrastructure has the potential to harmonize activities in the workplace via the setting up of a reliable communication network across different levels and units of NAO and making our day-to-day work more efficient. Internal stakeholders have noted that,



especially as office processes formalise, there have been some gaps in internal communications and that manual archiving and non-electronic communication can be slow.



We have invested considerable time and money in improving our ICT systems over the last year and are confident they can handle our needs in the near-term. However, it is critical that we continue to develop this infrastructure to suit our operations and that our staff receive adequate training.

Major activities:

- Revision of the ICT policy and development of a new strategy
- ICT training for all staff
- Further development of ICT infrastructure

Independence



To operate as a truly independent oversight actor, NAO must have financial and administrative autonomy. Though this autonomy is generally guaranteed to the office in law, in practice we do not have full control over the budget that is submitted to the National Assembly nor the ability to apply for additional funds throughout the year.

Reinforcing our independence is imperative to build public confidence in the impartial discharge of our duties and responsibilities.



Major activities:

- Advocate for stronger independence provisions in the constitution and greater financial autonomy
- Better coordination of external support

IT auditing

IT auditing involves the examination and evaluation of an institution's information technology infrastructure, policies and operations. IT audits determine whether there are measures to protect corporate assets and ensure data integrity and availability are aligned with the institution's overall objectives.



This is a new audit area for NAO. It is also one that has become increasingly important as the Government's financial management system is being upgraded from the current version of Epicor 9 to Epicor 10. This system will also include a variety of new modules and complex integrations with other planning, recordkeeping and other software. This means we must build our IT auditing capacity by training a specialised unit to perform credible audit exercises in this area.



Major activities:

- Training of new IT auditors and the development of the ICT systems as needed
- An IT pilot audit and subsequent customisation of the manual

Organisational planning & reporting



Organisational planning is critical for ensuring that NAO is running as effectively, efficiently and economically as possible, and that everything we do is based on our new strategy. This will ensure effective management of resources both human and material.

In previous years, the absence of annual operational plans linked to our strategy made it difficult to ensure progress was being made toward the achievement of our long-term goals. Therefore, it is important for us to have an operational plan each year and strong monitoring systems to help identify areas where we are lacking and adjust our activities accordingly. It will also help us improve our annual reporting so that we can be accountable to stakeholders.

Major activities:

- Development of holistic operational plans complemented by new unit-level plans
- Development and rollout of a new monitoring and evaluation system, and the launch of our first annual performance report

Quality assurance



We recognize that the quality of our work directly affects our credibility and ability to fulfil NAO's mandate. Higher-quality audit reports can also lead to greater public understanding of our findings and recommendations.

We currently have no quality assurance unit or dedicated staff, and quality reviews are carried out by members of the management team with many other competing times demands, thus leading to considerable delays in the completion of audit assignments.



Major activities:

- Identification/appointment of dedicated QA staff
- Training, development of new policy and manual
- Development and implementation of the first annual QA plan

Training

We are unlikely to have the budget to hire all the required technical and support services staff that we need. This makes it even more important that we invest significantly in training for existing staff, leverage expert support and put systems in place to help us work as efficiently as possible.



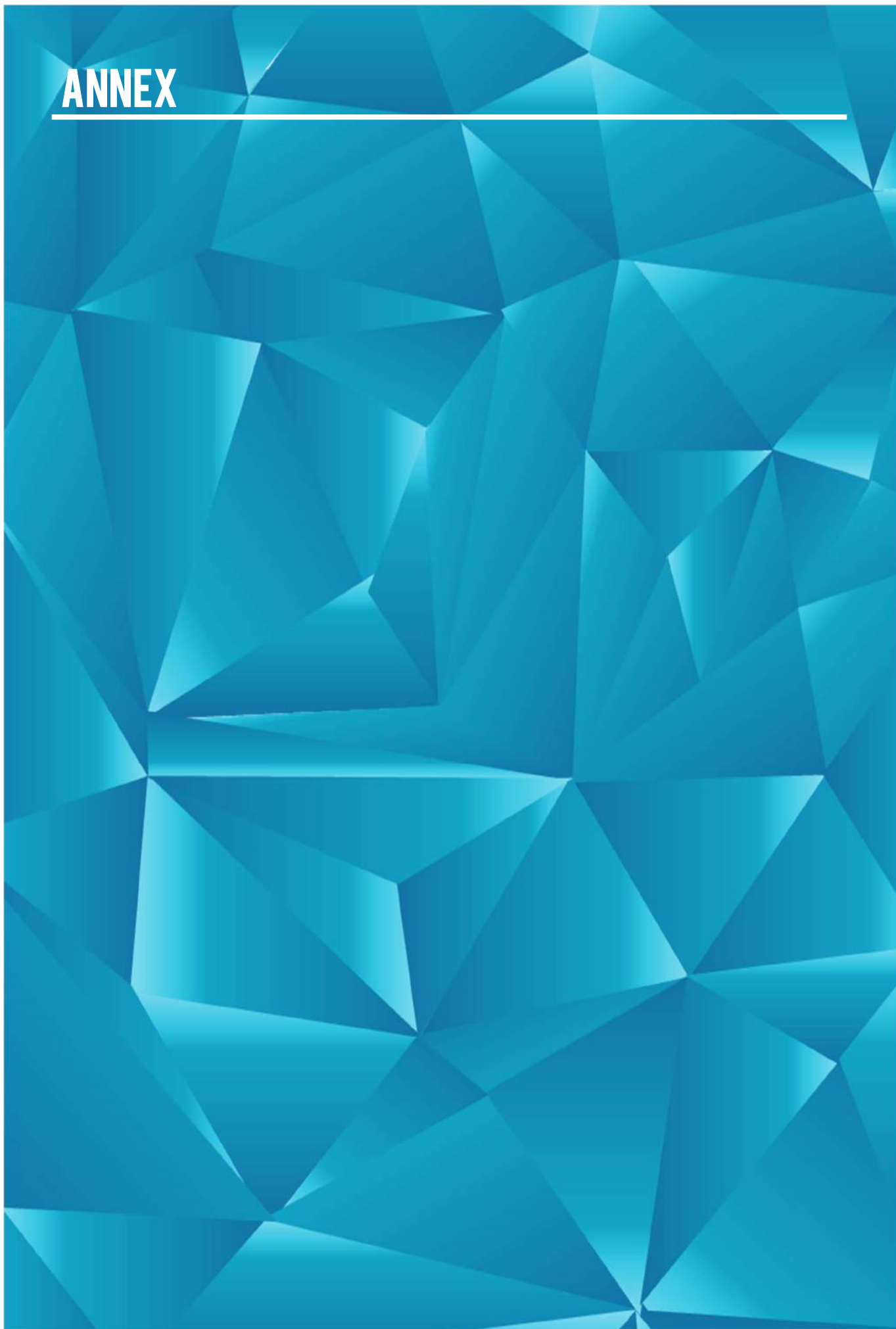
Training in synchrony with the strategic plan will build staff capacity to better discharge their duties. Training should translate into employee performance and increased productivity at work.

Together, it will lead to better service delivery.

Major activities:

- Hiring of a new training officer and training of trainers
- Revision of training policy
- Development of project proposals for external support

ANNEX



IMPLEMENTATION MATRIX

The following table presents how our strategic priorities will be implemented in practice, including responsibility assignments, annual milestones and the resources needed.

Prioritisation
critical
high priority
medium/low priority

| Capacity | Responsibility | Milestones | | | | | Resources |
|--|-----------------|--|--|---|--|--|--|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Audit management information system | AB SS | <ul style="list-style-type: none"> • New procedures for follow up on audit findings and recommendations • New AMIS | <ul style="list-style-type: none"> • All relevant staff trained on the new AMIS | | | | <ul style="list-style-type: none"> • Staff time |
| Auditing standards & emerging areas | AT OPS BT | | <ul style="list-style-type: none"> • Customised FAM • Customised CAM • Customised PAM | <ul style="list-style-type: none"> • All relevant staff trained on the customised manuals • Guidelines for auditing emerging areas | <ul style="list-style-type: none"> • All relevant staff trained on the guidelines for auditing emerging areas | <ul style="list-style-type: none"> • Reviewed (and if necessary revised) FAM, CAM and PAM | <ul style="list-style-type: none"> • Staff time • External expertise • Funding for workshops, regional training and vehicles for field work |
| Communications | EMD | <ul style="list-style-type: none"> • New communications officer/expert • Publication of past reports on the website (all published when submitted thereafter) • New intranet • New communications tracking database | <ul style="list-style-type: none"> • New communications unit or function | <ul style="list-style-type: none"> • New communications policy • New communications strategy • Launch of NAO social media profiles on major platforms | | | <ul style="list-style-type: none"> • Staff time • External expertise • Funding for workshops and printing |
| Gender & diversity | BSD AS | <ul style="list-style-type: none"> • New gender focal person | <ul style="list-style-type: none"> • New gender & diversity policy | <ul style="list-style-type: none"> • New internal gender & diversity issues awareness campaign | | <ul style="list-style-type: none"> • First performance audit on gender | <ul style="list-style-type: none"> • Staff time • External expertise |
| Human resources | PMN AM | <ul style="list-style-type: none"> • New corporate services director | <ul style="list-style-type: none"> • New HR unit or function • All HR and support staff trained on support services • First comprehensive staff skills assessment (annually thereafter) • First coordinated induction programme (at least annually thereafter) | <ul style="list-style-type: none"> • New HR policy • New HR strategy • New HR management system | | <ul style="list-style-type: none"> • All staff have annual professional development plans (annually thereafter) | <ul style="list-style-type: none"> • Staff time • External expertise • Funding for regional training |

| Capacity | Responsibility | Milestones | | | | | Resources |
|-------------------------------------|----------------|---|--|--|---|--|---|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | |
| ICT | AJ | <ul style="list-style-type: none"> Revised ICT policy | <ul style="list-style-type: none"> All relevant staff trained on the ICT policy New ICT strategy | | | | <ul style="list-style-type: none"> Staff time Funding for ICT assets |
| Independence | SMJ | <ul style="list-style-type: none"> Engage the CRC for stronger independence provisions in the constitution Engage the National Assembly for lump sum budget disbursement New external support plan and submission of any necessary project proposals | | | | | <ul style="list-style-type: none"> Staff time External expertise |
| IT Auditing | AB SS | <ul style="list-style-type: none"> IT auditors trained in IT/IS auditing | <ul style="list-style-type: none"> Assessment of ICT systems needed to conduct IT/IS audits Development of ICT systems to conduct IT/IS audits | <ul style="list-style-type: none"> Pilot IT/IS audit | <ul style="list-style-type: none"> Customised IT/IS audit manual | | <ul style="list-style-type: none"> Staff time Funding to upgrade ICT systems |
| Organisational planning & reporting | AM SMJ | <ul style="list-style-type: none"> First operational plan (annually thereafter) New audit plan at unit level (annually thereafter) New M&E system First annual performance report (annually thereafter) | | | | <ul style="list-style-type: none"> Review implementation of this SDP Conduct a holistic needs assessment Develop next SDP | <ul style="list-style-type: none"> Staff time External expertise |
| Quality assurance | BT BMJ | <ul style="list-style-type: none"> New QA unit or function | <ul style="list-style-type: none"> QA staff trained on quality assurance New QA policy New QA manual | <ul style="list-style-type: none"> First annual QA plan (annually thereafter) First annual QA review completed (annually thereafter) | | | <ul style="list-style-type: none"> Staff time External expertise Funding for regional training |
| Training | BSD | <ul style="list-style-type: none"> Development of project proposals for external support New training officer | <ul style="list-style-type: none"> First training of trainers (annually thereafter) | <ul style="list-style-type: none"> Revised training policy First general skills training and technical update (annually thereafter) | | | <ul style="list-style-type: none"> Staff time External expertise Funding for materials |

RISK MITIGATION STRATEGIES

NAO is committed to managing risks well and in accordance with the Government's Enterprise Risk Management Policy.

The following table presents the most significant risks we have identified related to the successful implementation of this plan, as well as associated mitigation actions (most of which are embedded in the outputs and capacities).

These risks and mitigation actions will be reviewed regularly to ensure they are relevant and managed effectively in our day-to-day work.

| Priority | Risk | Mitigation |
|--|---|--|
| Outcomes | | |
| Better follow up on audit findings and recommendations | Auditees may be unwilling or unable to act on audit findings | Work with Internal Audit to support action on findings and recommendations |
| | Auditees may lack interest in acting on recommendations or there could be political interference | Highlight follow up actions in the next report |
| | | Engage the National Assembly to push for follow up actions |
| Greater public awareness of NAO's role and products | Media and other stakeholders may lack interest in our work or not understand findings | Ensure our reports are clear, timely and relevant to the everyday lives of citizens |
| | Media may do selective reporting based on their interest or pursuance of their specific agenda | Conduct regular public outreach, including direct presentation of our work (e.g., press conferences, radio programs and workshops) |
| Increased compliance with laws and regulations | Political and executive interference by the National Assembly and the executive | Highlight compliance issues in the next report |
| | Lack of interest in complying due to lack of consultations as the laws and regulations were developed, or lack of sensitization | Engage the National Assembly to push for compliance or review the framework |
| | Lack of capacity in understanding the laws and regulations | Provide training to auditees on their legal and regulatory obligations |
| More informed and timely National Assembly discussion and action on audit reports | National Assembly Members may lack interest in audit reports or not understand findings | Ensure our reports are clear, timely and relevant to the everyday lives of citizens |
| | | Provide regular training to the FPAC/PEC and engage them to discuss reports in a timely manner |
| | There could be political reasons that certain audit reports will not be discussed | Publish all submitted reports for public interest |
| Outputs | | |
| Clearer, high-quality and more timely audits reports | The quality of audit reports could suffer from weak auditing skills or poor quality control | Invest in our auditing capacity with emphasis on quality control procedures |
| | | Establish a strong quality assurance system |
| | Delay in submission of information by auditees | Engage with auditees to help them understand their reporting obligations and audit timelines |
| | | Highlight submission delays in the audit reports |
| | Inadequate budget disbursement from finance | Engage the National Assembly for financial autonomy |
| More effective engagement with auditees | Uncoordinated communications with auditees could cause confusion and undermine the credibility of NAO staff | Invest in our auditing capacity with emphasis on communication procedures |

| Priority | Risk | Mitigation |
|---|--|--|
| More effective engagement with strategic partners in government | Poor documentation of communication could result in duplication of efforts and even hurt the legitimacy of audit reports | Invest in our auditing capacity with emphasis on documentation procedures Enforce proper use of the AMIS |
| | There could be confusion about roles and responsibilities (e.g., between NAO and Internal Audit) | Clarify roles and responsibilities in communication products and in face-to-face engagements |
| | Limited time and budget for workshops | Participate as often as possible in joint workshops and events organised by others |
| More effective engagement with the National Assembly | Unclear or inconsistent messaging could cause confusion among NAMs | Invest in our communications capacity and allocate National Assembly engagement responsibilities thoughtfully |
| | Limited time and budget for workshops | Seek appropriate external support when required |
| More effective engagement with the public, CSOs and media | Unclear messaging could undermine public outreach efforts | Invest in our communications capacity with emphasis on clear and accessible presentation |
| | Limited time and budget for outreach, workshops and communication products | Use the website and social media as much as possible |
| | | Seek appropriate external support when required |
| Capacities | | |
| Audit management information system | Staff may be reluctant to adopt the new AMIS and to make more time to electronically document all audit activities | Provide training on the AMIS with emphasis on the importance of good documentation and the overall time saving benefits |
| | The system could crash and cause data loss or slow down auditing processes | Back up data regularly, invest in a strong infrastructure and ensure the support team is adequately resourced |
| Auditing standards & emerging areas | Budget constraints could limit the effectiveness of technical training to cover expert trainers or access to regional programmes | Prioritise training of in-house trainers and invest in our training capacity Seek e-learning opportunities and appropriate external support when required |
| | It could be difficult for the correct staff members to be involved in the customisation of the manuals due to competing priorities | Build flexibility into the manual customisation process and multiple opportunities for feedback from those unable to be directly involved |
| | Communications | It may be difficult to recruit a highly skilled communications staff |
| The communication needs maybe more than one communications officer can manage | | |
| Gender & diversity | | Some staff may at first resist measures to support gender equity, diversity and inclusion |
| | Conducting a performance audit on a gender and diversity-related topic may require resources and expertise not available in-house | Seek appropriate external support when required |
| Human resources | The quality of HR systems may be limited by weak internal expertise in this area | Leverage regional HR capacity building programmes |
| | Key HR systems such as those for appraisals continue to be unimplemented due to limited management time | Enforce the appraisal procedures and link proper implementation to managers’ own performance evaluations |
| ICT | Staff may be hesitant to adopt new ICT tools | Provide regular training on ICT tools with emphasis on the overall time saving benefits |
| | ICT systems could malfunction and lose critical data | Back up data regularly, invest in a strong infrastructure and ensure the support team is adequately resourced |

| Priority | Risk | Mitigation |
|--|---|---|
| Independence | The Constitutional Review Commission may not reassign the AG's appointment to the National Assembly | Engage the CRC as much as possible before they make their final determination and otherwise communicate this risk to stakeholders |
| | The Ministry of Finance and Economic Affairs may not be able to provide the appropriated budget at start of the financial year or in full | Engage the National Assembly on the need for financial autonomy |
| IT Auditing | Auditees may not understand IT/IS audit findings | Make time to communicate the purpose and approach of IT/IS audits |
| | | Ensure IT/IS audit findings and recommendations are written in clear and accessible language |
| | IT auditors might leave NAO once trained | Invest in professional development and a warm working environment to incentivise retention |
| | | Effective bonding system in line with the training policy |
| Organisational planning & reporting | Monitoring and evaluation procedures could go unimplemented due to limited management time | Ensure the monitoring and reporting procedures and tools are as straight-forward and user-friendly as possible |
| | Unrealised annual targets could demotivate staff | Developing realistic plans based on the available human and financial resources |
| Quality assurance | Weak technical knowledge could limit the quality of the QA reviews in-house | Leverage regional QA capacity building programmes |
| | QA on outsourced audits could prove particularly difficult | Seek appropriate external support when required and consider joint audits and on-the-job training with international firms |
| Training | The training unit might be restricted by limited funds for training materials and equipment | Invest in high-quality, reusable materials and equipment to maximise their use |
| | Staff might leave NAO once trained | Invest in professional development and a warm working environment to incentivise retention |

MONITORING & EVALUATION PLAN

The following table presents the indicators we will use to measure progress on the plan.

The indicators for the *capacities* and *outputs* will be measured on an annual basis and published in the annual performance report. Because these priorities will also be embedded in operational plans, progress will also be reviewed as part of in-year monitoring of annual activities, including during the regular management meetings and in internal reports.

The indicators for the *outcomes* will be measured twice: at the mid-point of the 2019-2024 period and six months prior to the end.

This mid-term review will be an opportunity for us to reassess the relevance and effectiveness of the indicators and revise them as needed. The final review will also allow us enough time to reflect on the successes and challenges of this plan, and to apply lessons learned in the next one.

| Priority | Indicator | Targets | | | | | |
|--|---|-------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| Outcomes | | Baseline | 2020 | 2021 | 2022 | 2023 | 2024 |
| Better follow up on audit findings and recommendations | Percentage of audit recommendations acted on in the previous year (source: AMIS) | Not tracked | 30% | 35% | 40% | 45% | 50% |
| Greater public awareness of NAO's role and products | Number of major newspaper articles, radio and TV programmes in the most recent year that referenced NAO's work (source: communications tracking database) | Not tracked | 10 | 15 | 20 | 25 | 30 |
| Increased compliance with laws and regulations | Number of major findings related to non-compliance in the most recent year's management letters of the audit of the government accounts and MDA's (source: AMIS) | Not tracked | 50 | 50 | 45 | 45 | 40 |
| More informed and timely National Assembly discussion and action on audit reports | Percentage of submitted audit reports that are discussed by the National Assembly (source: AMIS) | Not tracked | 50% | 65% | 70% | 75% | 80% |
| Outputs | | Baseline | 2020 | 2021 | 2022 | 2023 | 2024 |
| Clearer, high-quality and more timely audits reports | Number of days after the deadline that the annual audit report is submitted to the National Assembly (source: annual audit report) | Not tracked | No more than 120 days | No more than 90 days | No more than 75 days | No more than 60 days | No more than 30 days |
| More effective engagement with auditees | Percentage of audits where the key communications are properly documented (source: AMIS) | Not tracked | 40% | 50% | 65% | 70% | 75% |
| More effective engagement with strategic partners in government | Number of workshops and meetings held with the Internal Audit Directorate, Public Procurement Authority, Inspector General of Police and other government entities (source: communications tracking database) | Not tracked | 2 | 2 | 3 | 3 | 3 |
| More effective engagement with the National Assembly | Number of workshops and significant meetings held with the National Assembly (source: communications tracking database) | Not tracked | 2 | 2 | 3 | 3 | 3 |

| Priority | Indicator | Targets | | | | | |
|---|--|---|---|------|------|------|------|
| More effective engagement with the public, CSOs and media | Number of radio programmes and workshops with CSOs and media (source: communications tracking database) | Not tracked | 3 | 3 | 3 | 3 | 3 |
| Capacities | | Baseline | 2020 | 2021 | 2022 | 2023 | 2024 |
| Audit management information system | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as the timeliness and scope of the information recorded in the system (source: leadership assessment and AMIS data) | See the needs assessment report for detailed baseline information | See the implementation matrix for annual milestones | | | | |
| Auditing standards & emerging areas | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as the quality, timeliness and scope of the audits conducted across the different audit types (source: leadership assessment and AFROSAI-E QA reports) | | | | | | |
| Communications | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as major impacts from improved communications (source: leadership assessment) | | | | | | |
| Gender & diversity | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as the representation of diverse perspectives in decision-making positions (source: leadership assessment) | | | | | | |
| Human resources | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as staff satisfaction as measured by an annual survey and adherence to HR policies and procedures (particularly around appraisals and professional development) (source: leadership assessment and annual staff satisfaction survey) | | | | | | |
| ICT | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as staff satisfaction as measured by an annual survey (source: leadership assessment and annual staff satisfaction survey) | | | | | | |
| Independence | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as the timeliness and completeness of appropriated funds received from the Government (source: leadership assessment) | | | | | | |
| IT Auditing | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as the delivery of IT/IS audit reports (source: leadership assessment) | | | | | | |

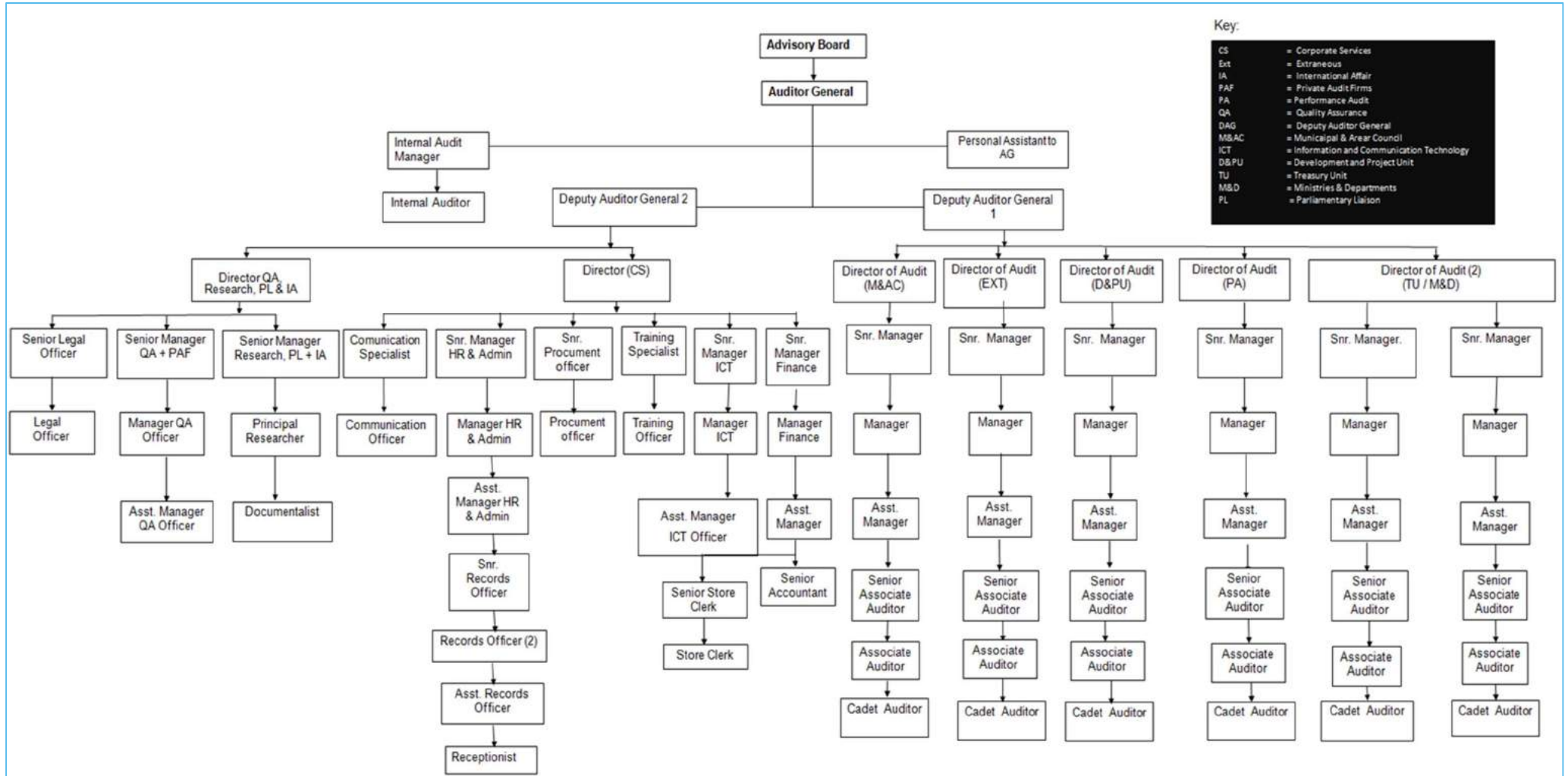
| Priority | Indicator | Targets | |
|-------------------------------------|--|---------|--|
| Organisational planning & reporting | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as adherence to the operational plan and to monitoring and evaluation procedures (source: leadership assessment and monitoring data) | | |
| Quality assurance | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as the scope of the QA reviews (source: leadership assessment) | | |
| Training | Qualitative assessment of progress on the planned milestones, stakeholder feedback and relevant findings from any external evaluations, as well as staff satisfaction as measured by an annual survey (source: leadership assessment and annual staff satisfaction survey) | | |

SWOT ANALYSIS

The following table presents the strengths, weaknesses, opportunities and threats we identified during the strategic planning workshop and that informed this strategic plan.

| Strengths | Weaknesses |
|--|--|
| <ul style="list-style-type: none"> • Good governing legislation and a clear mandate • Good service rule • Committed leadership • Young and motivated workforce • Competent auditing skills and quality audit reports produced • Good quality training policy • IT unit established • No competitors in public sector auditing • Functioning website • New office building large enough to recruit more staff | <ul style="list-style-type: none"> • Financial autonomy limited by delayed and inadequate disbursement of funds • Organisational structure not aligned to needs • Limited staff capacity in numbers and skills • Few IT auditors • Limited management time to supervise work • Audit manuals not yet customised • Too many audits outsourced • No quality assurance unit • No mechanism to track action on audit recommendations • Limited engagement with other oversight partners in government • Limited advocacy skills to lobby for independence and other issues • No MIS • Inadequate ICT infrastructure and no ICT strategy • Ineffective use of the website • Weak internal communication • No performance measurement system • No HR, gender or communication policy • Lack of diversity in gender, age and qualifications • Difficulty in recruiting qualified women |
| Opportunities | Threats |
| <ul style="list-style-type: none"> • Newfound democracy including freedom of expression • Constitutional review is an opportunity to strengthen independence • Growing National Assembly and public interest in our work • Engagement of CSOs • Media presence at National Assembly deliberations on audit reports • Existence of other oversight partners in government • Some faster and more thorough responses to audit queries and draft reports • Regional and sub-regional meetings and workshops, and relationships with sister SAls • Committed development partners, though few | <ul style="list-style-type: none"> • AG is appointed by the President rather than the National Assembly • Limited understanding among CSOs and media can mean misrepresented findings and pressure to go beyond audit mandate • Auditee misunderstanding of audit processes and their reporting obligations • Late submission of financial accounts • Auditee failure to comply with laws and regulations • Auditee inaction on audit recommendations • Elections can mean less capacity and connections in the National Assembly • Risk of political interference on audit findings and recommendations |

ORGANISATIONAL STRUCTURE



NATIONAL AUDIT OFFICE

Bertil Harding Highway
Kanifing Institutional Layout, Kanifing, KSMD
The Gambia