

Communication and Stakeholders Engagement Strategy

**NATIONAL AUDIT OFFICE
REPUBLIC OF THE GAMBIA**



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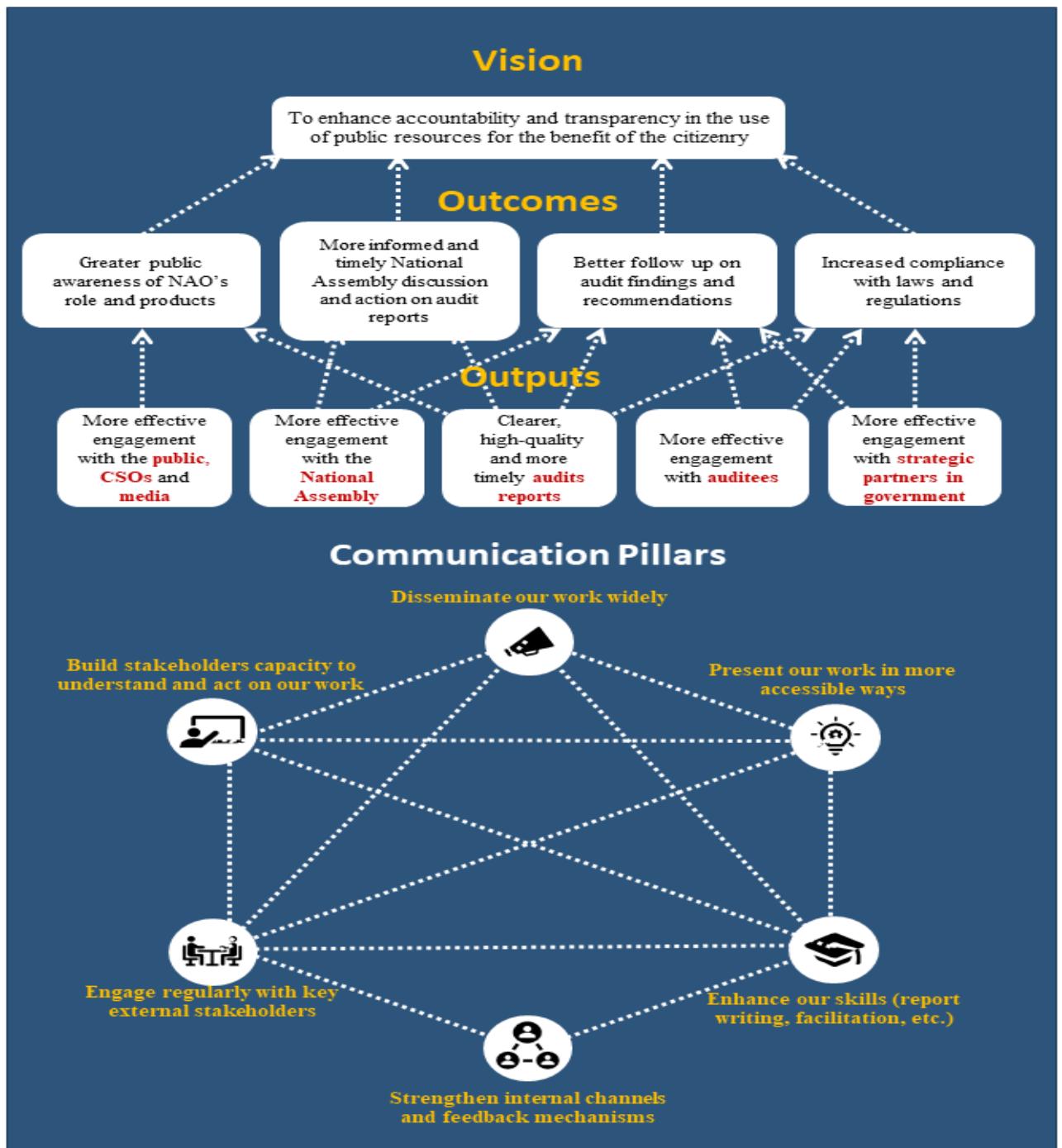
Acronyms and Terms

NAO	National Audit Office
AG	Auditor General
SAI	Supreme Audit Institution
SDP	Strategic Development Plan 2020-2024
SES	Stakeholders Engagement Strategy 2019-2023
NA	National Assembly
CSOs	Civil Society Organizations
SWOT	Strengths, Weaknesses, Opportunities and Threats
NAMs	National Assembly Members
APR	Annual Performance Report
ICT	Information and Communication Technology
FPAC	Finance and Public Accounts Committee
PEC	Public Enterprise Committee
GoTG	Government of The Gambia
MDAs	Ministries, Departments and Agencies
AG's Report	Auditor General's reports are the yearly GoTG audited accounts mandated by the constitution
Constitution	Constitution refers to the 1997 constitution of the Republic of The Gambia

Overview

I. Strategy Visualization

Communication and Stakeholder Engagement Strategy



II. Background

The purpose of the Communication and Stakeholders Engagement Strategy is to create opportunities for the National Audit Office (NAO) and stakeholders to work together to meet the communication challenges of present and future. While the NAO continuously pursues active engagement where relevant, this document will help the office to achieve progress in communication and ensure that our work is relevant and visible. It identifies the key stakeholders and sets out our six communication pillars and analyse tactics for the next four (4) years (2021-2024), performance indicators to measure impact and relevance, timelines and resources required for implementation.

The NAO was established by the 1997 Constitution of The Republic of The Gambia as the Supreme Audit Institution (SAI) to assist the Auditor General (AG) in the performance of their duties. The Constitution mandates the Auditor General to audit, submit and publish the yearly audited accounts of the Government of The Gambia (GoTG). The AG has the responsibility to audit the accounts of all Government institutions, local government authorities, the courts, State Owned Enterprises (SOEs) and other public bodies. As interests in transparency, governance and accountability of public officials and institutions grow, there appears to be an increase in demand and level of responsibility for the NAO as well. This includes increasing standards and channels of communication to fulfill our mandate and ensure the effective and efficient use of public resources.

As part of our communication capacity development process, the office has created a communication unit, developed a communication policy that was rolled out in October 2020, and has also worked on this strategy. Our work is grounded by our vision, mission, core values and Strategic Development Plan 2020-2024 (SDP) which sets our strategic priorities. Communication has been included as one of the office's priorities in our new SDP.

III. Domestic Laws, Policies and Foundations

The communication responsibilities of the NAO are guided by laws, frameworks, and international standards. These ensure that our roles and responsibilities for communication are clear and impactful to our stakeholders, especially the citizens of The Gambia.

The NAO's mandate is drawn from:

- **1997 Constitution of the Republic of The Gambia**
- **National Audit Office Act 2015**
- **National Audit Office Strategic Development Plan 2020-2024**
- **National Audit Office Communication Policy¹**

¹ The NAO policy, SDP and other documents are available on our website for further reference: <https://nao.gm/publications/>

- **Code of Ethics**

IV. Relevant Standards and Guidance

NAO is part of various international organizations and bodies that have set standards and provided guidelines on how we engage with stakeholders. Among these are also national standards and foundations that safeguard public engagement and audit impact for SAI's. This strategy is also aligned to those principles, in particular:

- **The Gambia National Development Plan 2018-2021**
- **Financial Regulations 2016**
- **Public Finance Act 2014**
- **Lima Declaration**
- **Mexico Declaration on SAI Independence**
- **Value and Benefits of SAIs**
- **Principles of Transparency and Accountability²**
- **African Organization of Supreme Audit Institutions -English speaking (AFROSAI-E) Communication Handbook**
- **Institutional Capacity Building self-assessment Framework (Criteria) - ICBF**
- **Supreme Audit Institution – Performance Management Framework (Criteria) – SAI-PMF³**

² All professional pronouncements and principles are available here: <https://www.issai.org/professional-pronouncements/>

³International guidelines and standards can be accessed here: <https://afrosai-e.org.za/category/publications/>

Current Situation

The NAO has a wide variety of stakeholders and operates in a challenging political, economic, social, technological, and legal context. The NAO's Stakeholders Engagement Strategy (SES) 2019-2023 has been incorporated into this strategy and will be regarded as one document moving forward. The main reference for this strategy is the SDP; this strategy will help to achieve measurable success around communication and stakeholder engagement. In developing the SES, SDP and this strategy, NAO held engagements with its stakeholders and conducted an environmental and a Strength, Weaknesses, Opportunities and Threats (SWOT) analysis. These assessments done revealed the challenges of stakeholders and are reflected on the SDP outputs, which have been aligned to this strategy as shown by the tactics.

I. Key identified stakeholders

The strategy will address the needs of key stakeholders over the next four years prioritized by NAO. The reason for choosing these stakeholders have been formulated and they are:

a. NAO Staff

Our staff are the NAO's greatest asset. The SAI requires adequate staff with requisite skills to fulfill the AG's mandate in carrying out audits and reporting its findings in a manner that can be understood by the public. Therefore, it is of greatest importance that staff are trained and engaged, their concerns discussed, and doubts cleared for effective and efficient service delivery to our external stakeholders.

b. National Assembly

National Assembly (NA) is our main stakeholder established by law. The NAO monitors the proper use of public funds and resources through professional and independent audits, and the NA provide political oversight on budgets and audit recommendations. It is therefore important for the relationship between NAO and the NA to be nurtured. This will improve their understanding of audit reports before they are discussed, and their willingness to follow-up on recommendations. The NAO also needs the NA to discuss reports in time, so citizens have access to these documents as mandated by the constitution.

c. Media

Good media relations are essential for the success of our efforts to deliver the NAO's messages and work to the public. The media can raise awareness to citizens about findings by reporting on audit reports and enhance understanding of our mandate. It will also enhance public capacity and interest for scrutiny of state expenditure, and consequently foster accountability.

d. Civil Society Organizations (CSOs):

Including CSOs in our outreach strategy will help build stronger governance and accountability at all levels. CSOs can be used as advocacy and pressure groups or watchdogs for the implementation of audit recommendations, greater autonomy and financial independence of the NAO. NAO can leverage on the power of CSOs to promote accountability and citizen participation on matters of public financial management.

e. Internal Audit Directorate:

The Internal Audit Directorate (IAD) is responsible for reviewing the internal controls at the Ministries, Departments and Agencies (MDAs). Collaborating with IAD could strengthen internal controls and shorten NAO's audit time as reliance could be placed on their work. They can also help to follow up on the implementation of the NAO's audit recommendations at various MDAs.

II. Environmental Analysis

The needs and expectations of the NAO's key stakeholders were thoroughly reviewed during the development of NAO's, SES and SDP, and several issues relating to stakeholder engagement emerged. The environmental analysis proved that while there are many stakeholders that contribute to our efforts to have greater audit impact, only a few re engaged. It is important that the needs and expectations of all stakeholders, including NAO's are met and aligned with the strategy. These alignments will later be reflected on the six communication pillars that were drawn from the SDP outputs. The tactics will address the most pressing needs of the key stakeholders identified for the next four years that are considered priority for the NAO. See Annex for more details about the environmental analysis and stakeholder needs.

III. SWOT Analysis

SWOT analysis showed factors that NAO can leverage on for stakeholder engagement and areas that can be improved on. Some of the needs in the environmental analysis are reflected on the SWOT analysis and in turn addressed by the communication pillars.

Details of these are captured in the SWOT Analysis below:

Strengths

- The NAO Act
- The NAO service rule
- NAO Communication policy
- The NAO SDP
- Young active and highly motivated workforce
- NAO willingness to strengthen stakeholders' engagement
- NAO has a website that could be used to interact with stakeholders
- Good recent experiences hosting radio programmes and stakeholder workshops
- Organizational planning and reporting processes include a wide range of staff
- Presence of a communications officer

Weaknesses

- Reports are not published on time on the NAO website or accessible to the public
- Limited report writing skills of staff to produce more engaging reports
- Poor internal communication -and information sharing tools
- Irregular general staff meetings
- No handing-over notes by officers travelling, on vocations, resigning etc.
- No communication unit
- Absence of the NAO on social media
- Inadequate follow up mechanism on audit recommendations
- Limited staff capacity in terms of skills
- Inadequate media and stakeholder relation skills for staff and management
- Improper supervision and monitoring of staff
- NAO staff and management are not fully aware of the benefits of stakeholder engagement

Opportunities

- Constitutional mandate
- Support from development partners
- Media presence at National Assembly committee deliberations has increased public awareness of work of NAO
- Taking part in regional and sub-regional meetings, workshops, and trainings with participant from sister SAIs.
- Availability of manuals with competent and skilled staff in conducting audits
- Existence of CSOs and media's interests in working with the NAO
- Growing public interests on accountability and transparency of public offices and officials
- Draft constitution includes timeline for NA discussion of audit reports submitted

Threats

- Appointment and dismissal of AG is done by the President
- Media can misinterpret audit findings
- Lack of financial independence
- Untimely discussion and follow up on audit reports and recommendations by the National Assembly
- Delay in releasing funds by Ministry of Finance and Economic Affairs
- Lack of willingness from the executive to implement NAO's recommendations
- Late submission of accounts for audit
- Stakeholders are not regularly engaged or informed about NAO work
- Limited capacity and understanding of our mandate and audit reports

Strategy

I. Key Messages for stakeholders

NAO will guarantee that there is consistent messaging to its stakeholders going forward as captured in the SDP and communication pillars. The messages to the relevant stakeholders will be specific and clear; the stakeholder list is available in the Annex. These messages will be reviewed regularly to ensure they reflect the changing circumstances in The Gambia.

a. Internal Stakeholders

- NAO will make staff and institution interest-based decisions to assist us in fulfilling our mandate and promoting accountability and transparency of public resources.
- The NAO will adapt good organization and internal communication practices that will lead to the publication of timely and high-quality audit reports.
- NAO is open to feedback and criticism from staff to improve organizational procedures in delivering our mandate.
- The office will provide performance feedbacks and professional development for staff where it is always applicable.
- NAO will promote professional work standards to boost performance of staff through relevant training programs.
- NAO is committed to its open-door policy for internal staff for constructive engagement.

b. External Stakeholders

- NAO is committed to provide support and assistance to national assembly committees to facilitate their oversight functions and ensure accountability of public resources through the discussion of reports and follow-up of recommendations.
- Throughout the audit process, NAO will professionally support the auditees in their roles to fulfill their requirements to ensure proper public resource management.

NAO will work toward constructive engagement with its external stakeholders.

- NAO is willing to partner and support Civil Society Organizations to understand our work and be equipped with enough information to work with the public and ensure accountability through scrutiny of public offices and officials.

II. Communication pillars of the strategy

The communication pillars have been drawn from the SDP after reviewing the outputs as well as the SWOT analysis presented above. These pillars will help the NAO to achieve our strategic priorities set in the SDP as well as to address the needs and challenges of our stakeholders. COVID-19 has greatly affected stakeholder engagements planned for 2020 which would have served as an introduction of the NAO to its key stakeholders. While NAO will aim to adhere to guidelines for the protection of its staff and stakeholders, we will also take the opportunity when available to strengthen stakeholder relation. We will also navigate other means of engagement either digitally or on social media.

The pillars are:

- Disseminate our work widely
- Engage regularly with external stakeholders
- Build stakeholder capacity to understand and act on our work
- Present our work in more accessible ways
- Enhance our skills
- Strengthen internal communication channels and feedback mechanisms

a. Disseminate our work widely

Unfortunately, our external consultations have revealed that the mandate, role, and responsibilities of the NAO are not always clearly understood. NAO will work to ensure that the public are aware about the office's mandate and work. By engaging widely with citizens, public participation in matters of governance and resource management will be boosted. This pillar is built on CSO, media and public relationship and it will help the NAO gain trust and achieve its output for "*more effective engagement with the public, CSOs and media.*"

Tactics		Timeframe	Resources	Performance Indicator
<i>Share strong and consistent messages and boost information with media</i>	Press briefings, statements, and conferences	Within the year when reports are submitted and/or published	Staff time, press statement templates, refreshments	2 times annually
	Media Appearances	Frequently throughout the year for the AG and unit heads	Media contacts	2 times annually
	Launch social media accounts	In the first quarter of 2021	Phone, data, content, photos, images/graphics	NAO on Twitter and LinkedIn by December 2021
<i>Leverage on social and digital media</i>	Make postings and hold public discussions	Post two times a month	Staff time, audit reports, data, content	Public engagement on reports published within the year
	Facilitate national and community radio programmes	Bi-annually for reports produced in every second quarter in the year	Staff time, content, air-time spot Vehicles, housing and feeding of staff (3) for local community radios	10 radio programmes produced both nationally and locally every year. Local radios starting in 2022
<i>Improve the visibility of the office</i>	Use of Information, Education and Communication (IEC) materials about the NAO and it's work e.g. brochures, posters, infographics calendars, laptop stickers, pop-ups, billboards, newsletters.	When necessary for events, meetings, trainings etc.	Staff time, printing, design, billboard rental	Documented branding materials yearly and 2 billboards up by 2023
	Regularly update website and send reports electronically	Throughout the year when reports are discussed and published	Reports and other documents, ICT staff time	Website update reports produced quarterly and reported on during the operational planning meetings
	Partner with media and CSO's to disseminate the AG's findings	Bi-annually	Resource person fees	Report findings documented in newspapers every year

b. Engage regularly with key stakeholders

The inadequate engagement with stakeholders has led to numerous challenges faced by the NAO which has and limited the impact of our work. This pillar will help us evaluate stakeholder interests through a wide range of engagement approaches. Frequent and documented engagement can boost performance and increase impact of audit findings and recommendations.

Tactics		Timeframe	Resources	Performance Indicator
<i>Place the NAO as willing and ready to engage stakeholders in its work</i>	Hold meetings, discussions, and seminars with media, CSOs, academia, NA, auditees, and strategic government partners	When reports are submitted, published, and distributed or when engagement is relevant	Venue, facilitators, refreshment	2 activity reports and photos documented, tracked, and reported in the APR
<i>Emphasize on the importance of a timely audit process and reports</i>	Organize NAO Open House Visits	Once every year	Staff time, printed IEC materials, stations,	Open House Visits reports with recommendations from stakeholders starting in 2022
<i>Promote open door policy with public and other stakeholders</i>	Produce television Talk Shows with CSOs	End of the fiscal year	Staff time, TV airtime	2 TV programmes aired annually starting in 2022
<i>Hold more stakeholder engagement and sensitization campaigns with the public</i>	Hold community outreach	Once every year	Staff time, content plan, Vehicles, housing and feeding of staff (3)	1 outreach report with public engagement on findings affecting specific communities starting in late 2022

c. Build stakeholder capacity to understand and act on our work

Stakeholder capacity is a critical factor in our work as limited knowledge of our mandate and audit requirements can affect the timing and quality of the information that auditees provide. The public and the media being key stakeholders do not have the capacity to read and interpret audit reports. This affects the impact of our work towards improving the lives of citizens. This pillar will help us extend support to our key stakeholders and achieve greater results on timely report publications, understanding and reporting of our work by media, and follow-up of audit recommendations.

Tactics		Timeframe	Resources	Performance Indicator
<i>Increase capacity and understanding of media and CSOs on reports and findings</i>	Hold workshops, and trainings with media, CSOs, academia, National Assembly, auditees, and strategic government partners	Within the year	Venue, facilitators, refreshment	2 activity reports and photos documented, tracked, and reported in the APR
<i>Support the NA to interpret audit reports and follow-up on recommendations</i>	Share notice to auditees and other stakeholders from the NAO about regulations, their mandates, and other issues of concern	When necessary	Staff time	Documented e-mails or letters sent by the AG to stakeholders
<i>Train media on AG's reports terms and meanings</i>	Participate in Finance and Public Accounts Committee meetings with experts and NAO staff	When reports are submitted and during discussions	Staff time	2 activity reports with documented recommendations and proof of timely tabling of reports

d. Present our work in more accessible ways

Misunderstandings of audit findings can result in poor follow up action by auditees and the NA, in turn weaken the NAO's credibility with the media, CSOs and the public. NAO will provide easy to understand communication products for the public to access. This pillar will allow for the easy dissemination of the most important findings to the citizenry for greater impact. Accessibility is key for SAI. It will also support our SDP output for *“better follow up on audit findings and recommendations.”*

Tactics		Timeframe	Resources	Performance Indicator
<i>Relate the findings and reports of the office to communities in simplified terms and languages</i>	Publish an Annual Performance Report	Six months after the end of the fiscal year	Staff time, printing, NAO financial statements	Report printed and submitted to the NA annually
	Partner with CSOs and develop summarized citizen friendly reports	After reports have been submitted and discussed	Staff time, printing, design	1 summarized portable report produced annually
<i>Develop and disseminate easy-to-understand communication tools and products about the NAO and our work</i>	Produce audio-visual series of explainers	Throughout the year in local languages	Animation design and production, distribution tools	Public engagement with audio-visuals. 1 video produced by December 2021

e. Enhance our skills

The NAO will continue to provide relevant training to technical and support staff to fulfill its mandate. This pillar will focus on internal workforce skills for greater stakeholder engagement achievement. Development of relevant staff skills are linked to all our outputs, thus increase in capacity will lead to success of our priorities.

Tactics		Timeframe	Resources	Performance Indicator
<i>Improve staff skills to produce timely and clear audit reports</i>	Provide editorial support to staff responsible for writing audit reports	Throughout the year	Staff time	Improved and more user-friendly audit reports with graphics, charts, tables etc.
<i>Improve the communication capacity of staff and knowledge about the goals of the office</i>	Develop manuals and conduct internal trainings on report writing for staff	Once a year	Venue, facilitator, refreshment, stationery	1 training report developed with report writing guidelines starting in 2022
	Build management and staff media relations and stakeholder engagement skills	One training of senior management and relevant staff on communication skills	Venue, facilitator, refreshment, stationery	1 Activity report and improved interaction between management/staff and media or other stakeholders by December 2021

f. Strengthen internal communication channels and feedback mechanisms

Our weaknesses on the SWOT analysis have showed the internal gaps that when addressed can ease procedures, improve internal relations for the publication of efficient and quality products. This pillar will place the NAO as a transparent institution internally, for greater staff value and motivation to fulfill our mandate. This will also ensure that the office benefit from different staff perspectives to yield better results and decisions.

Tactics		Timeframe	Resources	Performance Indicator
<i>Enhance communication systems and structures in place</i> <i>Develop and strengthen internal feedback mechanisms</i>	Hold regular staff meetings within units and at office level	Weekly, quarterly and bi-annually	Staff time	Meeting reports produced and shared to all staff
	Disseminate information about senior management scheduled meetings i.e. agenda, issues to be addressed	Before the meeting	Staff time	Share meeting resolutions/minutes with staff
	Review staff needs and propose information sharing tool	In the third quarter of 2021	Staff time	New internal communication tool by 2022
	Develop a complaints and feedback mechanism	One off meeting held to collect recommendations	Staff time, surveys, one-on-one interviews,	Develop mechanisms and implement by December 2021
	Include staff in all planning and decision-making processes	When necessary	Staff time	Reports of consultation with staff on decisions or processes
	Develop other communication and stakeholder's engagement strategies	While implementing this strategy	Staff time	Strategies developed and roll-out by 2024
	Proposal for more staff and capacity for the establishment of communication unit	Throughout the year when necessary	Staff time	1 additional staff in communication unit by December 2021. Continuous training and peer support for unit staff

Implementation

I. Communication Unit

The communication needs of the office and plans to improve its stakeholder engagement are numerous. The unit is responsible for managing stakeholder relations both internally and externally. However, there is only one communication staff that was hired in 2019. As the office works on improving its capacity in dealing with the public, there is need for collaboration across all units. With the current structure and capacity of the Communications function, there is need for the assistance and collaboration of senior management, managers/supervisors and other staff within the office that deal with the public and other stakeholders.

The Communication Unit at NAO is responsible for managing and strengthening both internal and external communication. The Communication Unit staff are responsible for:

- Implementing and reviewing the NAO Communication and Stakeholder Engagement Strategy;
- Developing communication related documents including policies, strategies, annual performance reports, simplified audit reports, communication products, operational plan activities;
- facilitate internal communication and staff capacity to handle stakeholder relations;
- Ensuring that the public and the NAO's expectations are coordinated and there is understanding between the two by developing communication products that are accessible;
- Responding to and serving as the main point of contact for media and provide information to the public including reports, updates on the work of the office and other news;
- Giving advice to the AG on stakeholder engagement matters, especially on media – related issues.
- Managing and handling the NAO website, official e-mails, and social media accounts.
- Working with the ICT unit to regularly update the website to meet stakeholder needs and expectations;
- Initiating, implementing, and executing activities relating to stakeholder engagement:

Ideally, the Communication Unit should always consist of at least two staff including the head of communications to carry out the full communication and stakeholder engagement responsibilities and duties on behalf of the NAO. The office will continue to provide support to improve the capacity of the staff in the unit, and when needed provide peer relation support and assistance to deliver the strategy.

II. Annual Operational Planning

This strategy will be incorporated into the Annual Operational Plan for implementation for the relevant years showed on the performance indicator. This will also give the unit the opportunity to report on communication specific activities quarterly to management and mitigate challenges as we proceed.

III. Collaboration with other NAO Staff

To execute its functions and the pillars highlighted in this strategy, the Communication Unit will require the support and collaboration of certain teams within the office.

- **Senior Management;**
- **Information and Technology Unit;**
- **Monitoring and Evaluation Staff; and**
- **Human Resources**

IV. Other strategies and policies to consider

Further strategies or policies will be developed to ensure efficient internal and external communication. These communication related strategies will guide how we deliver the pillars in this strategy and make the unit functions easier to manage.

a. Brand Strategy

The NAO will always endeavor to be an independent and impartial institution. The AG and staff will be branded so that they are visible, and NAO positioned as a trustworthy institution responsible for ensuring public resource management. The brand strategy will provide details on how the NAO will stay relevant as the SAI of The Gambia as it fulfills its constitutional mandate.

b. Crisis Communication Strategy

As SAI and based on our environment and context, the office will have clear plans to mitigate both internal and external communication risks and crisis. The Communication Policy has already defined and gave basis on what can be considered as crisis situations. The Communication Crisis strategy will outline response and management mechanisms to meet stakeholder needs during pressing times.

c. Social Media Policy/Strategy

Social Media can be a great tool for engagement but making the decision to go social is crucial for institutions like the NAO. It is important to provide set standards and guides on how social platforms created by the office that are clear and yield productivity. In addition, quarterly content documents will be developed as a strategy for usage and engagement on those platforms.

Monitoring, Evaluation and Reporting

It is important to evaluate the success of our communication and stakeholder engagements as highlighted in this strategy. This way, we can determine what worked well, and how NAO can approach the strategy differently to ensure greater impact. The assessments done during evaluation will also be reflected on and addressed in the future strategy documents.

The NAO Communication and Stakeholders Engagement Strategy will be reviewed along or while the new SDP is being drafted. This is to ensure that the strategy pillars and tactics are always aligned to the SDP and the office strategic priorities.

At every point, the strategy will be monitored and evaluated as shown in the performance indicators in the pillars section. The different stakeholder's engagement impact will be evaluated and reported on. This will be done using surveys, interviews, submission of feedbacks and in the Annual Performance Report. Other monitoring tools such as social media analytics will also be used to determine the reach and engagement of our online audience.

The benchmarks for assessing the success of internal communication tactics include:

- Improved methods and channels of sharing and receiving of information
- More involvement of staff in decision making processes and procedures within the NAO and improved working relations on all levels
- Enhanced skills to ensure clear and high-quality audit reports are produced
- Well documented and feedback collection mechanisms within the NAO
- Better informed and aware staff on media and stakeholder relations skills

The benchmarks for determining the success of NAO's external communication tactics include:

- Better understanding of findings and timely discussion of audit reports by the NA
- Improved relations with strategic government partners to ensure the appropriate start and finish time of the audit process and acting on recommendations
- Well informed media about audit meanings and findings
- Widely publicized audit reports and findings
- Confidence and trust of the public and CSOs in the NAO and its work

Annex

I. List of stakeholders

No.	Stakeholders
1	National Assembly/Parliament
2	Media
3	Civil Society Organizations /Public
4	Staff of NAO
5	Auditees/Audited Entity
6	Inspector General of Police
7	Attorney General Chambers
8	Ministry of Finance and Economic Affairs / Accountant General's Department
9	Cooperating/Development Partners
10	Directorate of Internal Audit
11	Personnel Management Office
12	Office of the President
13	Academic/Professional Institutions
14	Professional Bodies
15	Private Audit Firms
16	Executive

II. Environmental Analysis

Stakeholder	Stakeholder Expectations of the NAO	NAO Expectations of the Stakeholder
Staff	<ul style="list-style-type: none"> ○ To provide security of tenure, better remuneration and training opportunities ○ Conducive working environments (health and safety) and more involvement in NAO activities ○ Capacity building and career growth ○ Motivation (incentives) and recognition of efforts from management ○ Proper retirement benefits ○ Mutual understanding (e.g., respect) ○ Enhance proper internal communication structures 	<ul style="list-style-type: none"> ○ To take ownership and comply with policies, regulations, rules and ethics ○ To be professional, dedicated and committed during audits and all other stakeholder engagements ○ Production of quality and timely reports ○ Familiarize themselves with policy documents ○ Cooperating with management in carrying out NAO mandate ○ Willingness to stay overtime for exigencies of duties
Auditees	<ul style="list-style-type: none"> ○ To be professional in carrying out audits ○ To provide objective, quality, timely and reader friendly reports ○ To provide constructive recommendations that are implementable ○ Confidentiality in using information from auditees 	<ul style="list-style-type: none"> ○ To maintain proper books of account ○ Timely presentation of credible financial statements for audit ○ To provide unfettered access to records and provide reliable and timely information ○ Timely responses to audit queries and management letters ○ To cooperate during audits and implement audit recommendations ○ To comply with financial and procurement regulations
National Assembly/Parliament	<ul style="list-style-type: none"> ○ To submit budget proposals timely ○ To provide timely, quality and user-friendly reports ○ To comply with the standards required to carry out audits and produce report ○ To build technical capacity of FPAC/PEC members to be able to analyze audit reports ○ To send copies of reports to the National Assembly especially audit reports on suspected fraud ○ To support NAMS in carrying out their activities ○ Carry out more performance audits as it enables verification by NAMS for timely and appropriate actions 	<ul style="list-style-type: none"> ○ Timely and adequate budget approval ○ To support the implementation of NAO's strategic development plan ○ Discuss audit reports timely and follow up the implementation of recommendations ○ Be professional in conducting their duties and responsibilities ○ Maximum support and collaboration for NAO's financial independence ○ Collaboration for proper scheduling of institutions for appearance at the FPAC/PEC

	<ul style="list-style-type: none"> ○ Establish a permanent communication channel between NAO and the NA 	
Executive	<ul style="list-style-type: none"> ○ To provide quality, timely and user-friendly reports ○ To comply with the standards required to carry out audits and produce report 	<ul style="list-style-type: none"> ○ To recognize and appreciate the independence of NAO and allocate adequate resources ○ To ensure the implementation of audit recommendations issued by the NAO ○ To comply with financial and accounting standards and enforce internal controls
Media	<ul style="list-style-type: none"> ○ Translate technical terms for easy understanding and reporting ○ Briefing on reports that are presented and discussed at the NA 	<ul style="list-style-type: none"> ○ Positive coverage of NAO's activities ○ Fair presentation of content of reports ○ Disseminate information in a professional and timely manner ○ Promote accountability and public confidence through high quality audit messages
Cooperating Partners	<ul style="list-style-type: none"> ○ Make best use of funds provided and effective implementation of the projects to achieve results ○ Adhere to donor requirements and provide timely reports ○ Adhere to international standards 	<ul style="list-style-type: none"> ○ Provide both technical and financial support ○ Limited interference in NAO's activities ○ Facilitate and share experiences during NAO trainings ○ Provide remote technical services when necessary
CSOs/Public	<ul style="list-style-type: none"> ○ Increase citizen/CSOs participation in our audit outputs ○ Establish complain handling mechanisms ○ To capacitate CSOs to be able to interpret and understand audit reports ○ Good quality and timely reports ○ Public awareness about the NAO functions and products 	<ul style="list-style-type: none"> ○ To help raise public awareness of our product and need to be more independent ○ To use them as advocacy, pressure groups or watchdogs for greater autonomy of financial and administrative independence ○ To put pressure on Government MDAs and PEs to implement audit recommendations and take corrective action where appropriate
IGP	<ul style="list-style-type: none"> ○ Timely reporting of suspected frauds ○ To explain our reports for better understanding ○ Provide training on interpretation of audit finding 	<ul style="list-style-type: none"> ○ Timely investigation on suspected fraud and necessary actions ○ Timely feedback on outcome of investigation
Attorney General Chambers	<ul style="list-style-type: none"> ○ Quality audit reports ○ Appear as witnesses where audit reports are taken to court 	<ul style="list-style-type: none"> ○ Timely provision of legal advice ○ Expediting court proceedings where audit reports are taken to court

Ministry of Finance/AGD	<ul style="list-style-type: none"> ○ Carry out timely quality audits and provide financial statements on time ○ Advise them on financial related matters 	<ul style="list-style-type: none"> ○ Timely release of funds approved for NAO. ○ Implementation of audit recommendations ○ Copy the AG on all public financial matters ○ Timely submission of the consolidated GoTG account for audit
Internal Audit	<ul style="list-style-type: none"> ○ Close collaboration ○ Provide guidance on technical issues 	<ul style="list-style-type: none"> ○ To follow up on our audit recommendations at their various MDAs ○ Ensure that internal controls are working effectively ○ Expect sharing of their annual audit plans with NAO
Personnel Management Office	<ul style="list-style-type: none"> ○ Quality and timely reports ○ Guidance on HR audits 	<ul style="list-style-type: none"> ○ Guidance on human resource matters
Office of the President	<ul style="list-style-type: none"> ○ Carry out timely completion of quality report ○ Timely submission of budget estimates ○ Timely submission of request for travel 	<ul style="list-style-type: none"> ○ Matters of concern are included in the request for special audits ○ Timely provision of comments on NAO budget
Academic /Professional Institutions	<ul style="list-style-type: none"> ○ Access to timely and quality audit reports ○ Absorb students on internship/attachment 	<ul style="list-style-type: none"> ○ Provide quality training for NAO staff ○ Access to research findings and reports ○ Help in identifying outstanding students for possible recruitment
Professional bodies	<ul style="list-style-type: none"> ○ Payment of annual subscriptions for technical staff ○ To outsource audits to only accounting and audit firms that are registered with Gambia Institution of Chartered Accountants (GICA) 	<ul style="list-style-type: none"> ○ Providing professional advice on technical issues ○ Provision of information on the registration of audit and accounting firms
Private audit firms	<ul style="list-style-type: none"> ○ Provide a level playing field for award of contracts for outsourced audits ○ Frequent and timely quality control reviews 	<ul style="list-style-type: none"> ○ Audits carried out on behalf of the Auditor General are of high quality ○ Firms collaboration on expectations ○ Brief NAO on audit findings especially if they are to appear FPAC/PEC ○ Where necessary discuss with NAO on audit outcomes before concluding an audit ○ Notify the AG about suspected cases of fraud or other malfeasance in a timely manner