

# STRATEGIC PLAN 2025 - 2029



# Foreword Message from the Auditor General



**Modou Cessay**

With the start of the strategic period (2025 – 2029), I want to reassert my vision of transforming the National Audit Office (NAO) into a model institution within the public service. This transformation aims to enhance our ability to efficiently and effectively fulfil our constitutional mandate as The Gambia’s supreme audit institution, promoting accountability and transparency in public service delivery and resource management.

Our strategic intent for the next five (5) years also seeks to complement the National Development Plan (NDP) 2023 – 2027 priorities for the NAO. The NDP highlights amongst others, the need to strengthen the administrative and financial independence of the NAO to deliver on its mandate and to strengthen the relationship between the NAO and the National Assembly for greater oversight of the audit reports.

The demand and rising expectations of their citizens on the supreme audit institutions to improve transparency and accountability in the public sector, have significantly increased over the years, thus warranting SAIs to be dynamic in the delivery of their mandates to meet the expectations of their citizens on public financial audit issues.

As a result, the NAO also recognises the need to continuously enhance its institutional capacity to deliver quality audit services. The office has a committed leadership to steer its affairs, coupled with an increase in the number of a dynamic, passionate and professional workforce as well as strategic reforms including expanding our audit streams to cover emerging and specialised areas.

Our value chain for this new strategic plan is anchored on the vision and mission of the NAO in contributing to a sound public financial management system through quality assurance service delivery on public institutions and government programmes, as well as robust and results-driven stakeholder engagement activities to discuss and educate on public finance management topics. I therefore reiterate our openness to strengthen our relationships and collaboration with all stakeholders, domestically and internationally.

Amid an uncertain future due to the emerging impacts of climate change and other global issues, we are cognisant of the need to be adaptable to change and to strengthen our institutional capabilities including investment in technology and digitisation and other specialised and technical skillsets.

In meeting the needs of the changing public sector auditing environment, I would also like to recognise and commend the institutional partners who have been supporting the NAO in its strategic journey over the years. This new strategy offers increased opportunities for collaboration and we count on the usual support for its successful implementation.

To the management and staff of the NAO, I implore everyone to continue the teamwork and dedication. We count on the support of all and sundry as we commence implementing this strategic vision to enhance accountability and transparency of public resources for better service delivery to the citizens.

A handwritten signature in black ink, appearing to read 'Modou Cessay', enclosed within a large, loopy oval shape. The signature is positioned above a horizontal dotted line.

**Modou Cessay**  
Auditor General

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# Abbreviations/Acronyms

<b>AFROSAI-E</b>	<b>African Organisation of English-speaking Supreme Audit Institutions</b>
<b>AG</b>	<b>Auditor General</b>
<b>AGD</b>	<b>Accountant General’s Department</b>
<b>CSOs</b>	<b>Civil Society Organisations</b>
<b>DAG</b>	<b>Deputy Auditor General</b>
<b>DIA</b>	<b>Directorate of Internal Audit</b>
<b>ESG</b>	<b>Environment, Social and Governance</b>
<b>GAM-SEAT</b>	<b>Gambia SAI Enhancement Audit Tool</b>
<b>GMD</b>	<b>Gambian Dalasi</b>
<b>ICT</b>	<b>Information, Communication and Technology</b>
<b>IS</b>	<b>Information System</b>
<b>IT</b>	<b>Information Technology</b>
<b>ICBF</b>	<b>Institutional Capacity Building Framework</b>
<b>IDI</b>	<b>INTOSAI Development Initiative</b>
<b>INTOSAI</b>	<b>International Organisation of Supreme Audit Institutions</b>
<b>ISSAIs</b>	<b>International Standards of Supreme Audit Institutions</b>
<b>M&amp;E</b>	<b>Monitoring and Evaluation</b>
<b>NAO</b>	<b>National Audit Office</b>
<b>NA</b>	<b>National Assembly</b>
<b>NDP</b>	<b>National Development Plan</b>
<b>PESTLE</b>	<b>Political, Environment, Social, Technology, Legal and Economic</b>
<b>PMF</b>	<b>Performance Management Framework</b>
<b>SDGs</b>	<b>Sustainable Development Goals</b>
<b>SWOT</b>	<b>Strengths, Weaknesses, Opportunities, Threats</b>

# Background: National Audit Office at a Glance

## About the Auditor General and the NAO

The National Audit Office (NAO) was established pursuant to section 159(1) of 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 the functions conferred on him or her by the Constitution or any act of the National Assembly.

The NAO gained its autonomous/independent status as an office in the public service through the NAO Act 2015 which was enacted by the National Assembly in December 2015.

## Legal Framework

The 1997 Constitution of the Republic of The Gambia provides relevant provisions about the NAO and the Auditor General as follows:



**Section 158:** establishes the position of the Auditor General as the head of the National Audit Office



**Section 159:** establishes the National Audit Office as an office in the public service



**Section 160:** states the functions conferred on the Auditor General

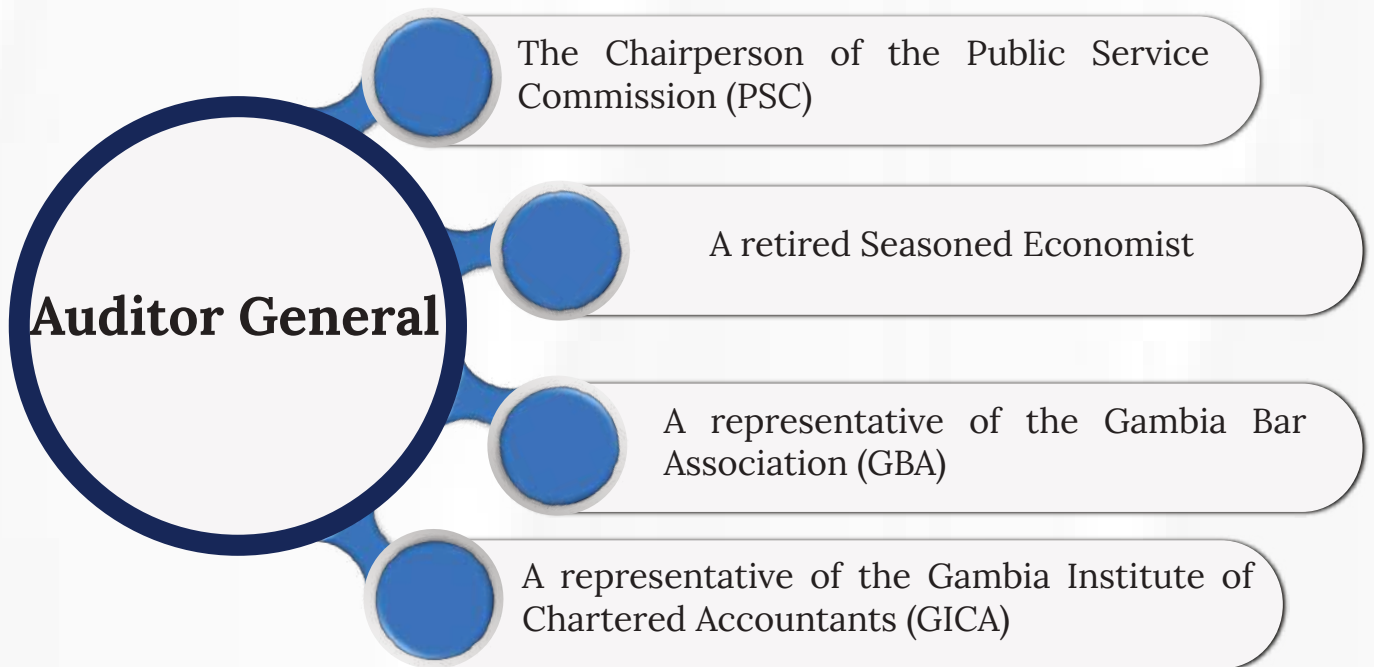
The primary function of the AG is to audit and report on public accounts, including those of the government, courts, the National Assembly, state-owned enterprises, etc. The reports should be submitted to the National Assembly within six months of the end of each financial year for discussion. These reports highlight irregularities and other matters of importance and are made public after parliamentary discussion or, in cases of 'undue' delay as provided for in the 1997 Constitution.

The NAO Act 2015 further expands on the provisions of the 1997 Constitution covering the establishment of the board of NAO, the provision to outsource audits, reporting on its performance and audited financial statements, amongst others.



# Governance

The NAO has a governing board which comprises five (5) members, including the Auditor General who serves as the chairperson of the Board. The other four members are individuals comprising:



Additionally, the Auditor General as the head of the NAO is supported by Deputy Auditor Generals (DAGs) for the office's operational affairs.

## Vision Statement

To enhance accountability and transparency in the use of public resources for the benefit of the citizenry.



## Mission Statement

To provide independent professional audit services to the people of The Gambia on the economic, efficient and effective use of public resources.

# Core Values

## Relevance

We endeavour to be consistently relevant to citizens by improving the standard of our work and diversity in our operations, resulting in making a difference to the lives of citizens through quality audit reports.

## Professionalism

We discharge our duties through impartiality, confidentiality, diligence and integrity in line with ethical and standard procedures using highly qualified, competent and skilled staff across the establishment.

## Collaboration

We continuously strengthen our engagement with stakeholders at national, regional and international levels to yield greater audit impact and understanding of our work.

## Innovation & Embracing Change

We encourage innovation and adapt to value-adding ideas and processes, to improve our service delivery and align to emerging issues at national, regional and international levels.



# Assessment Summaries and Stakeholder Engagements

## Assessment Tools & Environmental Scanning

In developing this strategic plan, initial steps undertaken by the NAO entailed a holistic self-assessment of its current situation leveraging both the INTOSAI's SAI Performance Measurement Framework (SAI PMF) and AFROSAI-E's Institutional Capacity Building Framework (ICBF) assessment tools.

These assessments provided a solid foundation for understanding the NAO's current performance level on the different domains assessed, highlighting its key strengths and areas for improvement.

By using both the SAI PMF and the ICBF assessment tools which are conducted every five (5) years and annually respectively, the office was able to identify performance gaps some of which will be addressed in line with the results framework of this strategic plan. This will include strengthening areas where performance is good and closing the gaps in the areas that need to be improved.

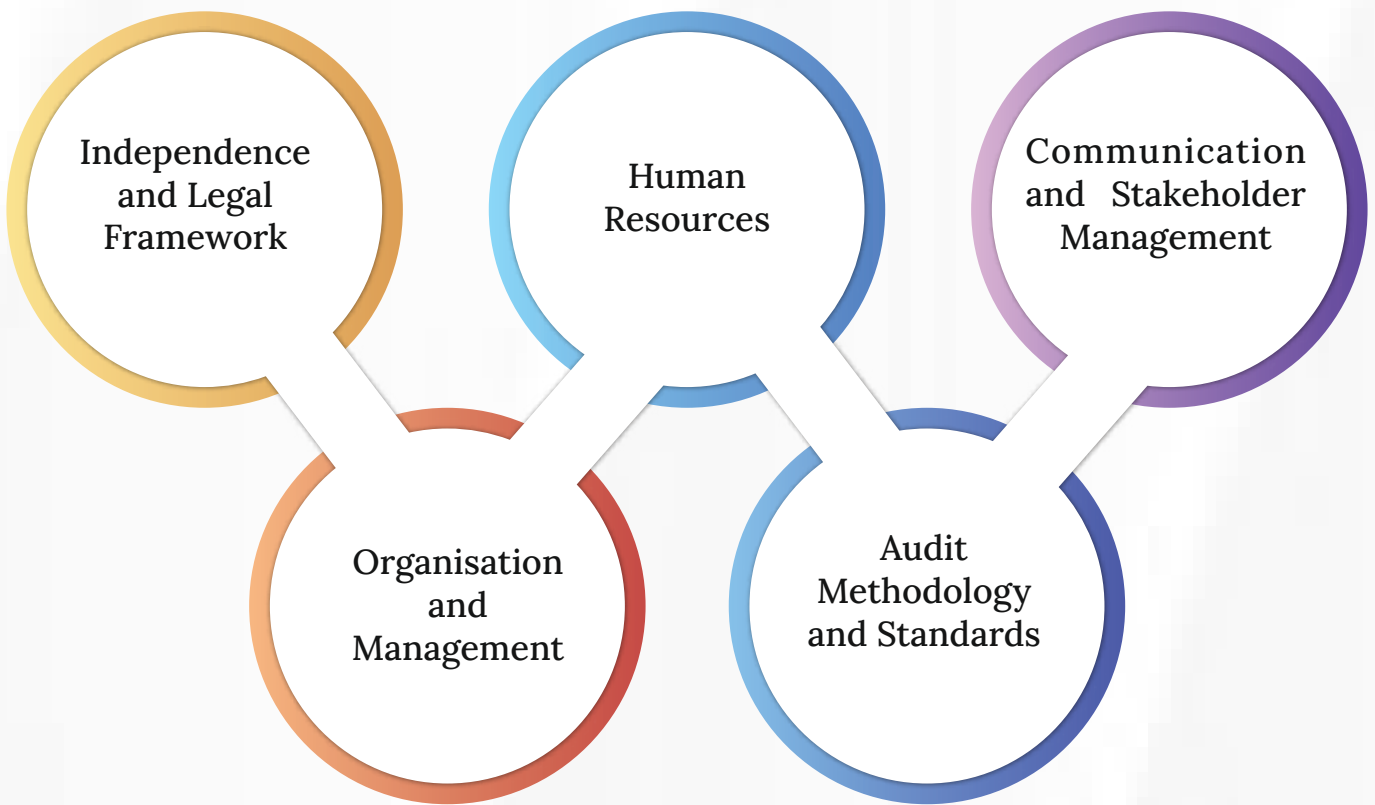
The SAI PMF assessment focuses on six core domains namely:



Each domain was evaluated against a set of indicators, dimensions and criteria, which were scored to provide a snapshot of the office's performance across these areas.

The results enabled the identification of both strengths and weaknesses, which were later incorporated into a SWOT analysis.

Similarly, the ICBF self-assessment questionnaire covers five key domains namely:



This assessment helped to further pinpoint on an annual basis, areas where the office is excelling, as well as areas requiring attention.

The combined findings from the SAI PMF and ICBF assessments were synthesised into strengths, weaknesses, opportunities, and threats (SWOT) analysis and a PESTLE-E analysis (Political, Economic, Social, Technological, Legal, Environmental, and Ethical), both of which provided valuable insights into the internal and external factors affecting the office's performance.

The processes were inclusive, ensuring that the SWOT were identified alongside the external factors that might present risks or create opportunities for the NAO in the implementation of this strategic plan.

# Stakeholder Analysis

We conducted a stakeholder mapping to identify key stakeholders and their level of power and interest in the work of the NAO.

Subsequently, we collected the views and expectations of these stakeholders through focused group discussions, surveys and bilateral meetings.

The stakeholders engaged included representatives of: civil society organisations (CSOs), media and academia; directorates of the Ministry of Finance and Economic Affairs (Accountant General’s Department, Public Finance Management, Budget Directorate, and the Directorate of Internal Audit), Office of the Inspector General of Police (IGP), National Assembly committees, auditees, development partners and other domestic and international partners.

We also interacted with the board members, Management and staff of the NAO.

The stakeholder groups mentioned above, played an integral role in shaping the development of this strategic plan and it includes the broader expectations of the stakeholders.

Thus, the combination of the SAI PMF, ICBF self-assessments, stakeholder views and expectations and other reviewed documents (institutional quality review and last strategic plan) all provided a comprehensive picture of NAO’s institutional performance.

These informed the development of this strategic plan designed to build on the NAO’s strengths, address its weaknesses, and effectively respond to external opportunities and challenges.



# Strategic Priorities (Outcomes, Outputs and Capacities)

## Strategic Impact:

For the strategic period of 2025 to 2029, we aim to contribute to *‘enhanced public sector governance and risk management for effective public service delivery’*.

This desired impact is based on the understanding that sound public sector financial management and service delivery can be achieved through robust governance structures and processes, along with effective risk management measures.

## Strategic Outcomes:

Our strategic impact is earmarked to be realised through our attribution to the following strategic outcomes:

### Enhanced Independence of the NAO

INTOSAI Principle 10 establishes the independence of Supreme Audit Institutions (SAIs), highlighting that it is the foundation for SAIs to effectively fulfil their mandates.

Although the Constitution of The Gambia and the National Audit Office Act of 2015 clearly define the operational functions of the Auditor General, there is still a greater need to further strengthen the broader aspects of independence for the NAO. This includes enhancing its financial, functional, and administrative independence to align with good practices.

## Increased Public Trust in the NAO

Public trust is essential for solidifying the relevance of a Supreme Audit Institution (SAI). Therefore, increasing public trust in the NAO as a strategic priority aligns with a key objective of INTOSAI-P12: ***Being a model institution through leading by example.***

By striving to be a model public institution, we will continually demonstrate our relevance and credibility in fulfilling our mandate through quality audit reports, effective communication & stakeholder engagement activities, and implementing effective SAI risk assessment, operational planning, monitoring, and reporting.

## Improved Public Sector Financial Reporting

This strategic outcome aims to address the ongoing financial reporting challenges; fundamental among them,

- I. The absence of a clear and standardised national framework for financial reporting.
- II. Late submission and non-submission of Financial Statements.
- III. Submission of substandard financial statements.

The NAO will continue to collaborate with key stakeholders to tackle these fundamental issues, intending to enhance public sector financial reporting.



## Improved Management of Public Resources

The NAO aims to implement mechanisms that would strengthen its institutional capacities to conduct quality, timely, and relevant audits; enhance its reporting to the National Assembly as well as institute mechanisms to effectively follow up on the implementation of audit recommendations.

This strategic goal aligns with INTOSAI P12: ***‘Value and Benefits of Supreme Audit Institutions (SAIs) in Making a Difference to the Lives of Citizens.’***

### Strategic Outputs:

The strategic outputs are those interventions or ultimate products/results within the NAO's control that would influence and contribute to achieving the above strategic outcomes.

The outputs include:

#### NAO Bill 2024

The NAO Bill 2024 seeks to strengthen the governance and operational independence of the NAO to effectively deliver on its mandate. This output thus contributes to *‘enhanced Independence of the NAO.’*



#### Development of Regulations

The new strategy identifies the development of regulations to provide guidelines for the application of the NAO Act thereby providing greater understanding of the provisions of the Act and contributing to further strengthening of NAO's Independence and mandate.





## Increase Audit Coverage

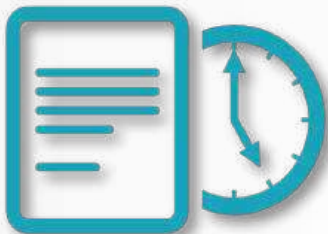
This output would mainly contribute to the attainment of : *Increased Public Trust in the NAO; Improved Public Sector Financial Reporting; and Improved Management of Public Resources.*

In addition to conducting the three main types of public sector auditing (Financial, Compliance and Performance), the NAO is also reforming its audit services which now include forensics auditing and other thematic areas related to Environmental, Social and Governance, (ESG) and Sustainable Development Goals (SDGs) criteria (identified as emerging audit areas) as well as gradually take-over the outsourced audits of State-owned Enterprises, projects and agencies.



## Quality, Timely and Relevant Audit Reports

The audit report which is the primary product of the NAO is the cornerstone on which it's relevance and credibility is based.



As a result, in line with International Standards for Supreme Audit Institutions (ISSAI 130 – 199), the NAO aims to build on the quality of its audit reports, improve the timelines for the completion of audits and audit relevant topics that are important to the livelihood of the Gambian citizens, whilst contributing to issues of global focus through the different audit disciplines.

These interventions will contribute to the attainment of: *Increased Public Trust in the NAO, Improved Public Sector Financial Reporting and Improved Management of Public Resources.*



## Auditor General's Annual Report

Section 160 (d) of the 1997 Constitutions requires the Auditor General to submit a report to the National Assembly on the accounts audited and draw attention to any irregularities in the accounts and any other matter which the AG wishes to bring to the notice of the NA.

In addition, section 20 (4) of the NAO Act 2015 requires the Auditor General to submit an annual detailed audit paragraphs to the National Assembly. This report should detail any outstanding issues and provide recommendations for improving the internal controls of the audited institutions, along with any other matters the Auditor General deems necessary.

Thus, the Auditor General's annual report will help in the monitoring and follow-up on the audit recommendation. To prepare this report, a structured tracking and monitoring system will be developed to compile the audit findings and other important information for the notice of the NA.

This output aligns with one of the key priority areas outlined in the National Development Plan (NDP) 2023–2027, which emphasises the need to develop a mechanism for monitoring the implementation of the Auditor General's audit recommendations by the National Assembly.

## Audited Financial Statements and Performance Report of the NAO



To build public trust and lead by example, the NAO must be accountable to the public for how it uses and manages the resources appropriated by the National Assembly for its operations. Consequently, we aim to strengthen our internal governance systems to ensure the timely production and publication of NAO's audited financial statements and annual activities, in accordance with INTOSAI P12 and P20.

This output is a significant component for the realisation of: *Increased Public Trust in the NAO and it also aligns with Section 21 of the NAO Act 2015.*

# Results-driven Stakeholder Engagements

Effective and focused engagement with stakeholders is central to the implementation of this strategic plan and achieving all the desired outcomes.

Advocacy and results-driven engagements are needed to:

- Strengthen public sector financial reporting – for the development of a clear and standardised financial reporting framework for more accountable and transparent public sector financial reporting.

- Enhanced service delivery and greater audit impact in the governance of public institutions and better service delivery in the lives of citizens.



- Enhance NAO's independence (financial, functional and administrative) through legislative reforms.

- Support greater public understanding of the mandate, functions and work of the NAO.

- Enhance auditees and other key stakeholders' understanding of their responsibilities in the audit cycle for greater audit impact.

## Simplified Audit Products

We understand that audit reports can be technical and lengthy for many stakeholders, thus, limiting public interaction with the reports. To improve accessibility for stakeholders, we are committed to enhancing the creation and publication of diverse simplified products, utilising digital communication tools and formats to reach our target audience in both English and local languages.

This initiative would support the realisation of : *'Increased Public Trust in the NAO'* when stakeholders understand the work of the office as well as the contents of the audit reports.



# Focused Capacity Areas/Strategic Enablers

The key capacity areas, also known as the strategic enablers, encompass the internal skills, structures, processes, and knowledge necessary to the achieving strategic outputs. Due to their overarching nature with respect to the various outputs, we have summarised below several significant activities that will be implemented at the operational level to strengthen NAO's institutional capacity and address existing gaps.

## NAO Governance Systems

SAIs need to maintain good governance in line with principle 9 (Ensuring good governance of SAIs) of INTOSAI P12. As the pillar that holds all other structures and systems of the operations of the NAO, we will continue to strengthen our governance systems by ensuring an effective internal control activities, control environment, risk management, information and communication and monitoring all processes of the NAO.

Strengthening this capacity area will facilitate the attainment of the desired strategic outputs and outcomes highlighted above. The following areas will be prioritized:

### Major activities

- Strengthen the leadership and management skills of NAO's Management team.

- Experience sharing with other SAIs and partners on leadership and management skills.



- Strengthen the M&E systems to report on NAO's performance regularly.

- Establish effective internal control environment (internal audit, risk assessment framework and policy, finance and procurement, etc).

# Independence

Strengthening the NAO's independence is fundamental in establishing public trust and credibility in its audit reports. Although the establishment of the office and the functions of the AG are well spelt out in the 1997 Constitution of the Gambia and the NAO Act 2015, there is still a need to advocate for legal amendments.

This would further strengthen and safeguard NAO's functional, administrative, and financial independence in line with good practices ( e.g. Lima declaration) and the AFROSAI-E Model Law for SAIs to effectively deliver on their mandates.

This capacity area is quite significant for the realisation of the strategic outcomes as the pillar on which the foundation of the SAI's existence, relevance and credibility are based.

The key areas of intervention to strengthen this capacity include:

## Major activities

- Finalise the drafting and submission of the NAO Bill 2024 which push for legislative reforms on NAO's independence.



- Strengthen the capacity of NAO's legal unit for the smooth implementation of the NAO Act and of developing Regulations for the Act.

- Regular and proactive stakeholder engagement activities with relevant stakeholders to advocate for legislative reforms on NAO's administrative and financial independence in line with the Model Law for SAIs.



# Audit Standards & Methodology

We are cognisant that the quality of our audit reports informs our relevance, credibility and trust in the eyes of the stakeholders. Thus, as the core function of the NAO, it is prudent that we continuously build our institutional capacities to conduct audits that will produce quality audit reports on thematic areas, and adapt to changes in the public sector auditing environment.

This will facilitate earning public trust as well as effective oversight by the National Assembly on public finance management.

## Major activities





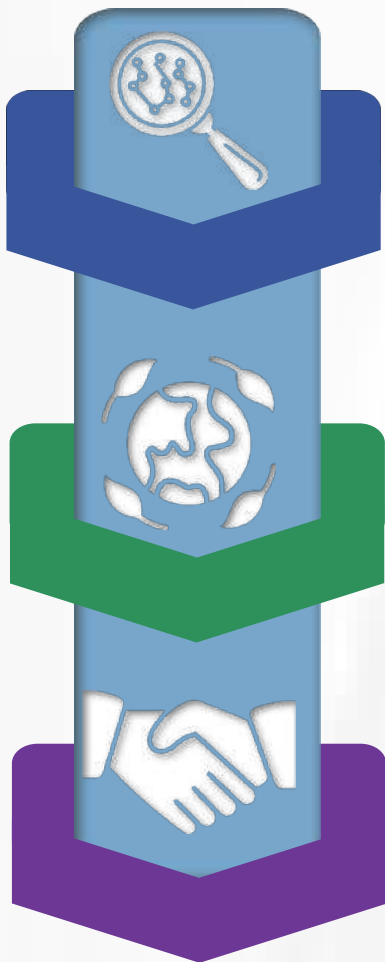
# Emerging & Specialised Audit Areas

This capacity area further compliments the three main public sector audit types (financial, compliance and performance). As the public sector auditing landscape continues to evolve, so does the public's demand and expectations on SAIs to expand their audits into emerging and specialised areas for a broader accountability spectrum.

Thus, to adapt to the emerging audit areas, the NAO plans to strengthen its institutional capacity to increase its audits on emerging areas relating to environmental/climate, infrastructure/construction, forensics, information systems, amongst others.

This also goes to show ongoing relevance for the work of the NAO and greater oversight on public financial management and service delivery.

## Major activities



- Enhance audit capacity in Forensics and Information systems auditing.

- Strengthen capacity in the audit of Environmental, Social and Governance-related issues (ESG) and the Sustainable Development Goals (SDGs) in the different audit types.

- Enhance experience sharing and research with other SAIs and partners on emerging and specialised audit areas.

# Human Resources & Professional Development

The NAO recruits its staff directly and has a dedicated Human Resources Unit that manages its staffing, professional development, and overall staff welfare. Thus, this capacity area contributes to the NAO's ability to conduct quality audit and non-audit services as well as being seen as a model institution in the public sector.

The significance of the role of HR in the SAI is further reinforced by the INTOSAI Lima declaration (INTOSAI-P1 Section 14) which recognises that an effective Supreme Audit Institution (SAI) depends on its capacity to recruit and retain highly skilled and motivated staff.

To enhance this capacity area, the activities include:

## Major activities

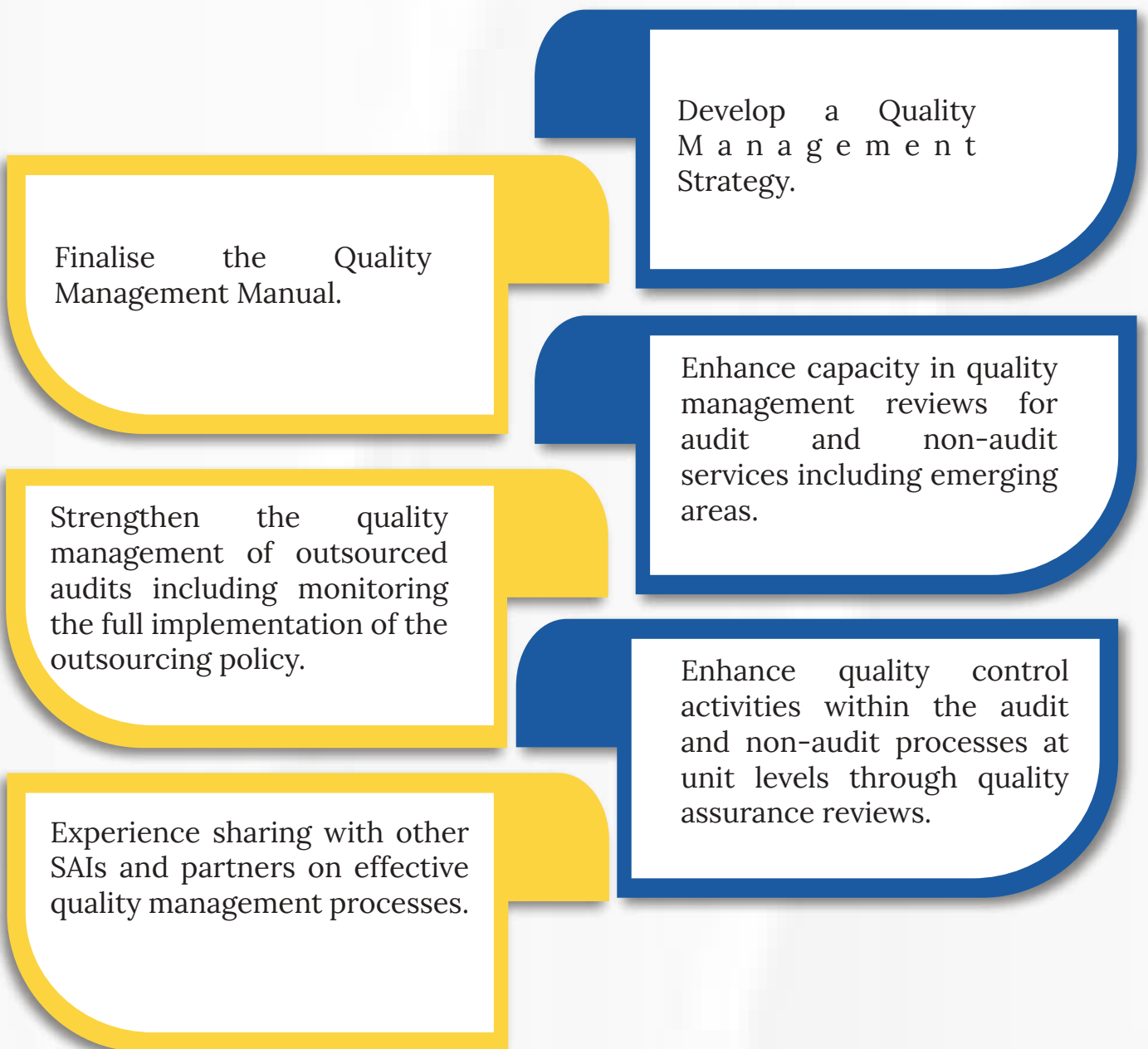
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- Strengthen performance management system, including digitisation.
  - Update the Code of Ethics in line with ISSAI 130.
  - Enhance overall capacity of the HR unit in professional development and also experience sharing with other SAIs and partners.
  - Develop Competency Framework (including job descriptions, staff talent acquisition and retention measures).
  - Finalise and approve the draft HR Strategy and Policy.
  - Facilitate training of staff in relevant professional disciplines.

# Quality Management

With the establishment of a dedicated quality management unit, we have also developed policies on quality management and outsourcing. These are geared towards enhancing our audit and non-audit services to yield the desired high-quality service delivery. This will result in clear, reliable and useful reports, and other non-audit outputs.

This capacity thus contributes to enhancing our internal control environment and systems to produce the desired strategic outputs for the realisation of the strategic outcomes.

## Major activities



# Communications & Stakeholder Engagement

Communication and stakeholder engagement stand as a fundamental component of this strategy's successful implementation. This is because all the strategic outcomes highlight an element of effective and results-driven stakeholder engagement interventions and enhancing communication. Strengthening this institutional capacity would therefore be of paramount priority to support the core audit and other non-audit service deliveries.

## Major activities



# Information and Communication Technology (ICT)

We have embraced digitisation and adopted technological innovations to ensure the smooth functioning of our audit and non-audit operations. A key advancement in our process is the implementation of the AFROSAI-E SAI Enhancement Audit Tool (A-SEAT) customised as the GAM-SEAT for the NAO, which automates our audit workflow from planning to reporting. Our ICT unit has recently undergone reform, now focusing on information systems audit, in-house ICT support, and system security.

Embracing digitisation is a strategic initiative that aligns with global technological advancements. Strengthening our ICT capacity impacts nearly all identified strategic outputs and is essential for sustaining our audit and non-audit processes.

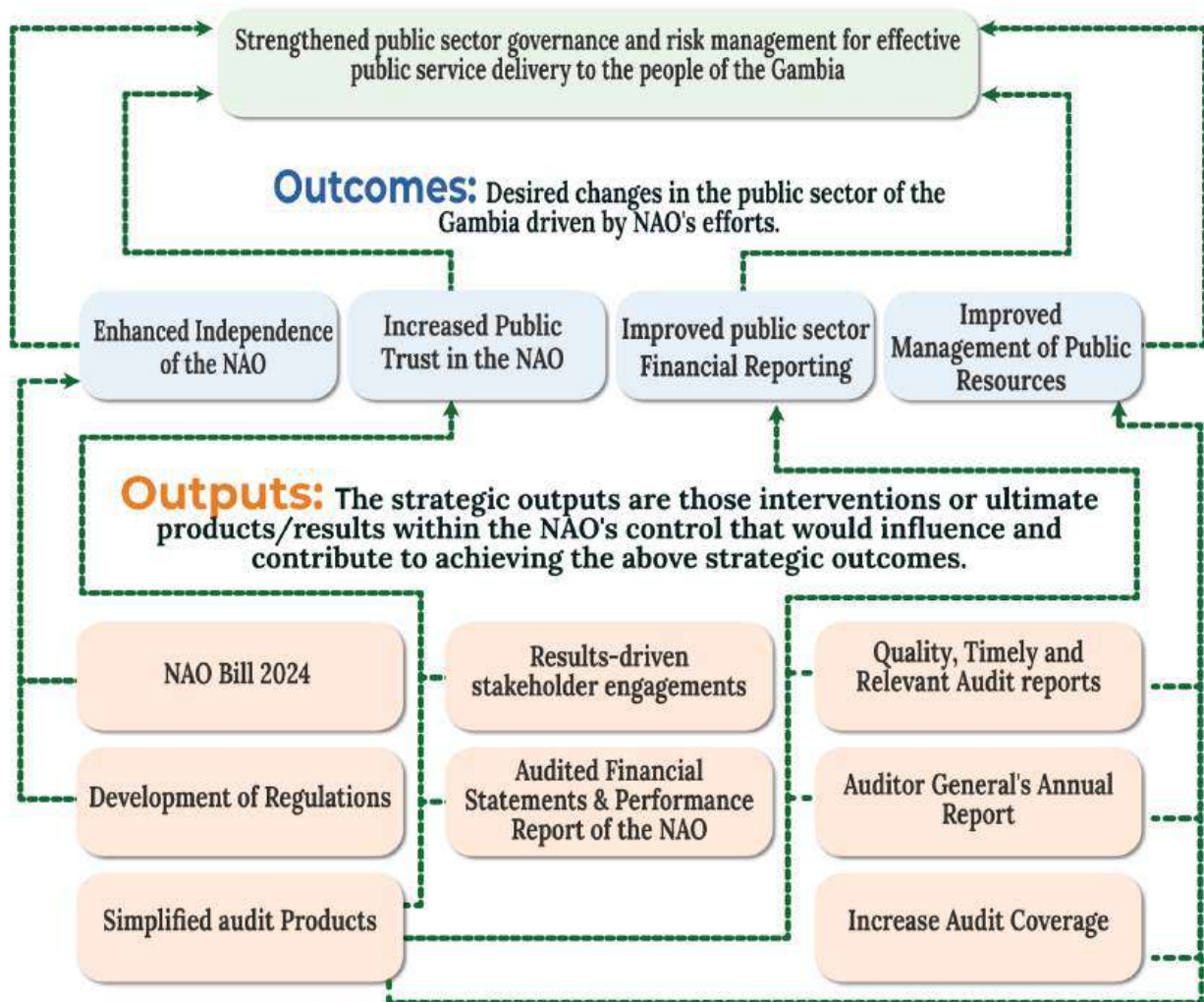
## Major activities

	Strengthen the customised audit management system (GAM-SEAT usage and functionalities) and the automation of non-audit processes.
	Enhance institutional capacity in Information Systems Audit.
	Finalise and approve the ICT and IS strategy and policy.
	Strengthen the capacity of the ICT unit and systems to facilitate remote work for staff.
	Develop an audit recommendations tracking and monitoring system.
	Explore the integration of Artificial Intelligence (AI) in the audit and non-audit process.
	Enhance experience sharing on ICT and IS auditing with other SAIs and partners.



# Theory of Change Illustration

**Impact:** The long-term change in the Gambia's public sector.



**Capacities:** Skills, knowledge, structures, and processes needed to produce the key strategic outputs.





# Risk Assessment & Mitigation

Strategic Outcomes	Risks	Risk Rating	Mitigation Measures
<b>Enhanced Independence of the NAO</b>	<ul style="list-style-type: none"> <li>Changes in laws or regulations affecting the NAO's mandate and operations.</li> </ul>	High	<ul style="list-style-type: none"> <li>Proactively engage with stakeholders to advocate for legal provisions aligned with good practices with the SAIs.</li> </ul>
<b>Increased Public Trust in the NAO</b>	<ul style="list-style-type: none"> <li>Likely negative public perception of the NAO.</li> </ul>	High	<ul style="list-style-type: none"> <li>Continuous engagement with stakeholders on the mandate and products of the NAO including work of the NAO and the DIA.</li> <li>Continuous engagement with National Assembly to ensure audit reports are discussed and audit recommendations are implemented on a timely manner.</li> <li>Production of quality and timely products.</li> </ul>
	<ul style="list-style-type: none"> <li>Unethical behaviour by NAO management and Staff.</li> </ul>	High	<ul style="list-style-type: none"> <li>Updating of the Code of Ethics and annual sensitisation and compliance in line with ISSAI 130.</li> <li>Robust internal control mechanisms to enforce ethical and professional standards.</li> <li>Staff development, motivation and welfare programmes</li> </ul>
	<ul style="list-style-type: none"> <li>Production of low-quality audit reports.</li> </ul>	High	<ul style="list-style-type: none"> <li>Increase training of staff in areas of accounting and auditing standards.</li> <li>Improve supervision and review of audit engagements.</li> <li>Perform quality assurance review on high-risk audits.</li> </ul>
<b>Improved Public Sector Financial Reporting</b>	<ul style="list-style-type: none"> <li>Absence of a defined National Financial Reporting Framework leading to preparation of sub-standard financial statements and use of different financial statements frameworks by similar institutions.</li> </ul>	High	<ul style="list-style-type: none"> <li>Continuous engagement with stakeholders (National Assembly, Ministry of Finance and Economic Affairs, Accountant General and Auditees) developed a national reporting framework.</li> </ul>

Strategic Outcomes	Risks	Risk Rating	Mitigation Measures
•	• Delay in submission of financial statements.	High	• Continuous engagement with relevant stakeholders including the use of press releases, report to NA, etc .
	• Inappropriate application of the audit standards and methodology by the auditors.	High	<ul style="list-style-type: none"> <li>• Customisation of the audit manuals.</li> <li>• Continuous capacity development of auditors on the audit standards and methodology.</li> <li>• Increase supervision and review.</li> <li>• Improve the system of quality management.</li> </ul>
Improved Management of Public Resources	• Delay in completing audit assignments leading to a smaller number of audit reports produced for a given year.	High	<ul style="list-style-type: none"> <li>• Strengthen internal capacity</li> <li>• Proactive engagement with auditees on the audit timelines including but not limited to: <ul style="list-style-type: none"> <li>▶ communicate audit timelines with the auditees at the start of the year indicating the date the audit will take place and request auditees to response to that effect.</li> <li>▶ under-take “state of preparedness review” to be performed by a unit member before the deployment of audit team to confirm if information/documentation needed is readily available for audit.</li> </ul> </li> </ul>
			• Increase supervision and review of audit assignments Reinforcement of the Legal framework and audit mandate to ensure compliance and access to necessary information.
	• Cyber security threats.	High	<ul style="list-style-type: none"> <li>• Put in place off-site backup disaster recovery/business continuity plans.</li> <li>• Acquisition of license programs and software.</li> <li>• Continuous updating of IT systems.</li> </ul>
	• Inadequate financial resources to operationalise NAO's Mandate.	High	• Regular engagement with key stakeholders to improve/strengthen funds flow for operational activities financial independence.
	• Outbreak of a national disaster or pandemic.	High	• Put in place disaster recovery/business continuity plans
	• Ineffective follow-up mechanisms.	High	• Stakeholder engagement initiatives.
		High	• Enhance capacity to develop sustainable follow-up systems.

Whilst recognising that risk is mostly associated with problems leading to potential crisis for or within the SAI, we also recognise the opportunities that present from the risks.

As a result, whilst anticipating that mechanisms will be in place to appropriately address the above risks from resulting to crisis situations, we will equally embrace the opportunities for improvement.

## Monitoring and Evaluation Framework

To measure the success of this strategic plan, elements of the monitoring and evaluation framework are designed as follows:

- Indicators for the outcomes will be measured at the mid-term 2026 – 2028 and towards the end-term 2029.
- Indicators for the outputs and capacities will be measured annually and published in the annual activity report of the NAO and other internal reporting.

NAO - SP 2025 _2029 RESULTS FRAMEWORK			Targets (Milestones)				
Strategic Outcomes & Outputs	Indicator (s)	Baseline	Y1 - 2025	Y2- 2026	Y3 - 2027	Y4 - 2028	Y5 - 2029
<b>Outcome 1: Enhanced Independence of the NAO</b>	Enacted NAO Act 2025	NAO Act 2015	New Act 2025				
<b>Output 1: NAO Bill of 2024</b>	NAO Act	Bill (Draft)	NAO Act				
<b>Output 2: Stakeholder engagement (Advocacy with national and international stakeholders for legal amendments to enhance NAO's financial and operational independence of NAO.)</b>	Number of advocacy meetings held with relevant stakeholders on NAO independence.	2	At least 2	At least 2	At least 2	At least 2	At least 2
<b>Output 3: NAO Regulations</b>	Draft regulations for the NAO Act	No regulations		Regulations developed			

Strategic Outcomes & Outputs	Indicator (s)	Baseline	Y1 - 2025	Y2- 2026	Y3 - 2027	Y4 - 2028	Y5 - 2029
<b>Outcome 2: Increased Public Trust in the NAO</b>	Percentage of Stakeholder feedback confirming trust in the NAO - Measured through regular public opinion surveys.	No public opinion survey yet			65%		85%
	Percentage of positive media coverage about the NAO's work - Tracked through media sentiment analysis.	Not tracked		At least 10%	At least 20%	At least 30%	At least 40%
<b>Output 1: Timely and quality audited financial statements and performance report of the NAO published</b>	Annual performance report prepared and submitted to NA on time and published.	APR submitted (yearly)	1	1	1	1	1
<b>Output 2: Results-driven stakeholder engagement (internal and external)</b>	Number of stakeholder engagements	3	At least 2 external and 1 internal engagement	3	3	3	3
	Score of SAI 25 from SAI PMF	3			4		4
	NAO's ICBF Score Domain 5 (Work Stream- impactful stakeholder relationship management)	2.8	2.8	3	3	4	4
<b>Output 3: Simplified audit products</b>	Number of simplified audit products produced annually.	At least 3	At least 3	At least 3	At least 3	At least 3	At least 3
	Percentage User Satisfaction Feedback on the simplified products.	Not tracked			At least 30%		At least 50%
<b>Outcome 3: Improved public sector financial reporting</b>	Percentage of Public Sector entities preparing and submitting FS in line with acceptable framework on time.	Not tracked	At least 20%	At least 30%	At least 40%	At least 50%	At least 60%
	Percentage of financial audit recommendations that have been implemented.	Not tracked		At least 20%	At least 30%	At least 40%	At least 50%
	PEFA score of the Pillar 6 - Ind. 29 : Accounting and Reporting	D+ (PEFA 2022)			A Score of C or higher (PEFA undertaken)		
<b>Output 1: Timely and quality financial audit reports produced</b>	Percentage of NAO mandated financial audits completed annually.	55%	60%	65%	70%	75%	80%

Strategic Outcomes & Outputs	Indicator (s)	Baseline	Y1 - 2025	Y2- 2026	Y3 - 2027	Y4 - 2028	Y5 - 2029
	Percentage of FS that passed the preliminary review (presentation)	Not tracked	40%	50%	60%	70%	80%
	Number of audit reports with clean opinion annually	Not tracked	At least 10%	At least 12%	At least 15%	At least 17%	At least 20%
	Percentage of submmitted financial statements which were audited by the NAO within the statutory deadline.	21%	25%	35%	45%	55%	65%
<b>Output 2: A highlight on the status of financial reporting in the AG's Report</b>	Number of NA Resolutions/ Recommendations issued on financial reporting	No such Report yet	1	1	1	1	1
<b>Output 3: Effective engagement activities with key stakeholders</b>	Number of stakeholder engagement activities on financial reporting including targeted meetings with NA, MoFEA and AGD during the strategy period.	1	At least 1 engagement	At least 1 engagement	At least 1 engagement	At least 1 engagement	At least 1 engagement
	Net Promoter Score (NPS) on how likely the engaged stakeholders are to recommend a resolve on financial reporting to others.	Not tracked		At least 10%	At least 20%	At least 30%	At least 40%
<b>Outcome 4: Improved management of public resources</b>	PEFA score of the Pillar 7- Ind. 30: External scrutiny and audit	D+ (PEFA 2022)			At least C or Higher		
	ICBF Domain 5 (comms. & stakeholder enggmt.)	2	3				4
	Percentage of audit recommendations implemented	Not tracked		At least 20%	At least 30%	At least 40%	At least 50%
<b>Output 1: Increased audit coverage including emerging areas (all audits)</b>	Score of SAI 8 from SAI PMF (Audit Coverage)	Various (as per 2023 Assesment F-3, P-4, C-3)				4	
	Score of ICBF Domain 4 (Audit Standards & Methodology)	2	3	3	4	4	4
	Percentage of statutory audit backlogs on received but unaudited Financial Statements	Not tracked	At least reduced by 50%	At least reduced by 60%	At least reduced by 70%	At least reduced by 80%	At least reduced to 90%

Strategic Outcomes & Outputs	Indicator (s)	Baseline	Y1 - 2025	Y2- 2026	Y3 - 2027	Y4 - 2028	Y5 - 2029
Output 2: Quality audit reports produced	SAI PMF indicators relating to audit process and quality (SAI 9 - 17)	Various (as per 2023 SAI PMF Results)	Improvement in all scores				
	SAI Score on ICBF Domain 4 (WS-quality and value-adding audits)	2.6			4	Maintain Score	Maintain Score
	Percentage of audit reports that passed the QA Test annually	Not tracked	At least 50%	At least 60%	At least 70%	At least 80%	At least 90%
Output 3: Auditor Generals' Annual Report on unresolved audit findings	NA actions on the AG's Annual Report	Not tracked	Extent of Auditees' implementation of NA resolutions/recommendations				
	Percentage of unresolved audit findings submitted to NA and discussed annually	Not tracked		75%	70%	60%	50%

NAO - SP 2025 _2029 RESULTS FRAMEWORK			Targets (Milestones)				
Focused Capacity Areas:	Broad Performance Indicator (s)	Baseline (SAI PMF & ICBF Scores - 2023)	Y1- 2025	Y2- 2026	Y3- 2027	Y4- 2028	Y5- 2029
<b>SAI Governance</b>							
Enhance NAO's Governance systems ( Internal Control, M&E, Finance, Procurement and Risk Management Systems & Processes)	SAI PMF Score (SAI 3, SAI 4 & SAI 6) and ICBF Domain 1 & 4	SAI PMF - SAI 3: 2 , SAI 4:2 , SAI 6: 2 ICBF - D1 : 2.4, D2: 2.1	Increase in relevant scores of key instutional assesment tools (ICBF & SAI PMF)				
Enhance NAO's financial planning and reporting (upskilling)							
Training for Leadership and management	Number of leadership trainings attended by relevant staff annually	Not tracked	4	3	3	3	3
	Level of Leadership Competency Improvement in decision making, strategic thinking and team mgt among participating staff during strategy period.		As per targeted assesments and report for NAO leadership				
Enhance experience sharing and exchange programs with other SAIs and external agencies	Number of initiatives/good practices studied and adopted or shared by NAO Gambia from experience exchange with sister SAIs	0	At least 1	At least 1	At least 1	At least 1	At least 1

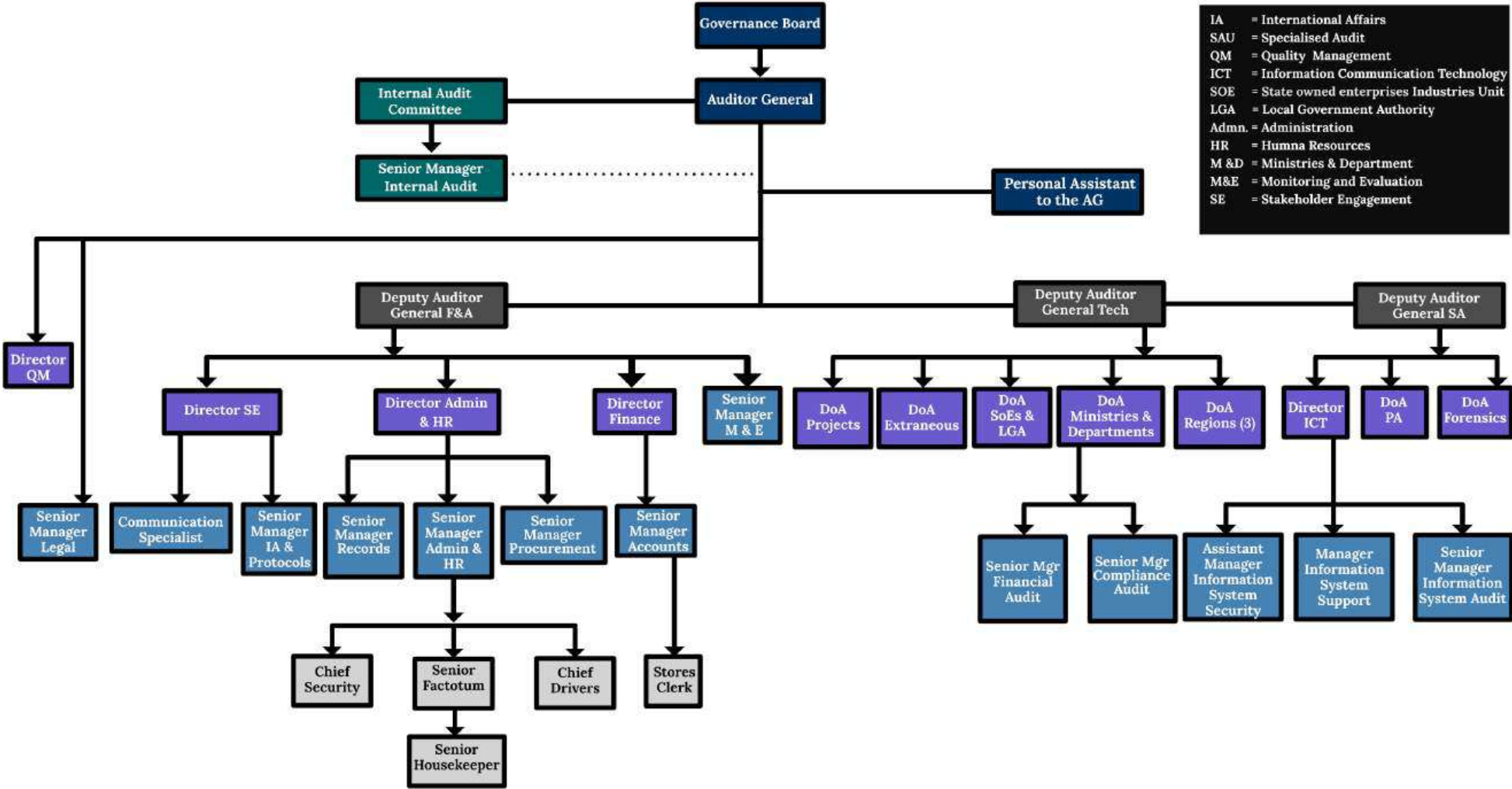


Focused Capacity Areas:	Broad Performance Indicator (s)	Baseline (SAI PMF & ICBF Scores - 2023)	Y1 - 2025	Y2- 2026	Y3- 2027	Y4- 2028	Y5- 2029
	Number of experience exchange visits held by NAO Leadership, Internal Audit and M&E Units including Project Mgt. team annually.	0	At least 1	At least 2	At least 2	At least 2	At least 2
<b>Independence</b>							
Finalize drafting and submission of the NAO Bill 2024	SAI PMF 1 & 2 and ICBF Domain 1	SAI PMF - SAI 1:3 , SAI 2:4 ICBF - D1: 2.4	Increase in relevant scores of key institutional assesment tools (ICBF & SAI PMF)				
Advocacy interventions on NAO's financial independence							
Strengthen the capacity of NAO Legal unit and in developing Bye-laws (regulations) for the NAO Act							
Strengthen the legal framework of NAO in line with the Model Law for SAIs							
Regular and proactive stakeholder engagement activities	SAI PMF 24 & 25	SAI PMF - SAI 24: 3, SAI 25 : 3	Increase in relevant scores of key institutional assesment tools (ICBF & SAI PMF)				
<b>Audit Standards &amp; Methodology</b>							
Customize audit manuals	SAI PMF 9 - 17 and ICBF Domain 4	SAI PMF Score on SAIs 9 - 17. ICBF - D4: 2.5	Increase in relevant scores of key institutional assesment tools (ICBF & SAI PMF)				
Capacity upskilling on relevant auditing and financial accounting standards and topics identified at unit operational levels							
Sharing experience and research with other SAIs and partners on public sector auditing, and application of the audit standards and methodology	Number of initiatives/good practices studied and adopted or shared by NAO Gambia from experience exchange with sister SAIs	0	At least 1	At least 2	At least 2	At least 2	At least 2
<b>Emerging &amp; Specialized Audit Areas</b>							
Enhance capacity in Forensic auditing and IS	ICBF Domain 4	ICBF - D4: 2.1	Increase in relevant scores of key institutional assesment tools (ICBF & SAI PMF)				
Strengthen capacity in the audit of Environmental Social & Governance related issues as well as Sustainable Development Goals in the different audit types							
Enhance experience sharing and research with other SAIs on Emerging & Specialized Audit Areas	Number of initiatives/good practices studied and adopted or shared by NAO Gambia from experience exchange with sister SAIs	0	At least 1	At least 1	At least 1	At least 1	At least 1

Focused Capacity Areas:	Broad Performance Indicator (s)	Baseline (SAI PMF & ICBF Scores - 2023)	Y1 - 2025	Y2- 2026	Y3- 2027	Y4- 2028	Y5- 2029
<b>HR &amp; Professional Development</b>							
Finalization & approval of NAO HR Strategy and policy (ongoing)	SAI 22 & 23 and ICBF Domain 3	SAI PMF - SAI 22 : 2 ,SAI 23 :3 ICBF - D3: 2.1	Increase in relevant scores of key insttutional assesment tools (ICBF & SAI PMF)Strengthen and digitalize the NAO Performance Management System				
Strengthen and digitalize the NAO Performance Management System							
Faciltate training of staff in relevant professional desciplines							
Update NAO Code of Ethics in line with ISSAI 130	ISSAI 130 (SAI PMF 4 - Dimension 1) , ICBF Domain 2	SAI PMF - SAI 4 (D1) : 0, ICBF - D2: 2.6					
Develop comptency framework (including staff talent acquisition and retention measures)	NAO Competency Framework (CF) developed, approved and rolled out within strategy period.	Not tracked	The Competency Framework approved and implemented				
Enhance overall capacity of the HR Unit including experience sharing with other SAIs on Human Resoures Management and Development.	Number of capacity building initiatives/ good practices studied and adopted or shared by NAO Gambia from experience exchange with sister SAIs	0	At least 1	At least 1	At least 1	At least 1	At least 1
<b>Quality Management</b>							
Enhance capacity in QM reviews for audit and non-audit services including Emerging Areas	SAI PMF 4 (Dimensions 1) & SAI PMF 5 , ICBF Domain 4	SAI PMF - SAI 4, (D1): 0,SAI 5: 2 ICBF - D4: 2.1	Increase in relevant scores of key insttutional assesment tools (ICBF & SAI PMF)				
Enhance quality control reviews within audit and non-audit processes at unit levels							
Strengthen the selection and QM of outsourced audits including monitoring full implementation of the ousourcing policy							
Develop a QM Strategy	Approved and rolled out QM Strategy by mid-term of the strategy	None	Developed and rolled out strategy implemented				
Finalization of the QM Manual	Approved and rolled out QM Manual by end of Y1 of the strategy	Draft	Developed and rolled out strategy implemented				
Enhance experience sharing on QM Processes with others SAIs and partners	Number of initiatives/good practices studied and adopted or shared by NAO Gambia from experience exchange with sister SAIs	1	At least 1	At least 1	At least 1	At least 1	At least 1

Focused Capacity Areas:	Broad Performance Indicator (s)	Baseline (SAI PMF & ICBF Scores - 2023)	Y1 - 2025	Y2- 2026	Y3- 2027	Y4- 2028	Y5- 2029		
<b>ICT</b>									
Strengthen the audit management system (GAMSEAT usage and functionalities) and automation of non-audit processes	SAI PMF 21 , ICBF Domains 4 (2.1) & 2 (2.6)	SAI PMF - SAI 21: 3 ICBF - D4 : 2.1, D2 : 2.6	Increase in relevant scores of key institutional assessment tools (ICBF & SAI PMF) Develop the audit recommendations tracking and monitoring system						
Enhance institutional capacity in Information Systems (IS) Auditing									
Enhance ICT systems to facilitate remote work for NAO staff									
Explore the integration of AI in the audit and non audit processes									
Finalization and approval of ICT & IS Strategy and policy									
Enhance experience sharing on ICT and IS Audit with other SAIs and partners	Number of initiatives/good practices studied and adopted or shared by NAO Gambia from experience exchange with sister SAIs	1	At least 1	At least 1	At least 1	At least 1	At least 1		
<b>Communications</b>									
Enhance capacity of communications unit (people, skills and systems) with a special focus on digital communication technologies.	SAI PMF 24 & 25 , ICBF Domain 5	SAI PMF 24 : 3, SAI 25: 3 ICBF - D5: 2.6	Increase in relevant scores of key institutional assessment tools (ICBF & SAI PMF)						
Strengthen skills in results -driven stakeholder engagements (internal & external)	SAI PMF 24 & 25 , ICBF Domain 5	SAI PMF 24 : 3, SAI 25: 3 ICBF - D5: 2.6	Increase in relevant scores of key institutional assessment tools (ICBF & SAI PMF)						
Communications and stakeholder engagement strategy & policy	Strategy and policy developed, approved and implemented within the strategy period.	1	Both strategy and policy developed and implemented						
Enhance experience sharing on stakeholder engagement & communications with other SAIs and partners	Number of initiatives/good practices studied and adopted or shared by NAO Gambia from experience exchange with sister SAIs	1	0	At least 1	At least 1	At least 1	At least 1		

# Organizational Structure



- IA = International Affairs
- SAU = Specialised Audit
- QM = Quality Management
- ICT = Information Communication Technology
- SOE = State owned enterprises Industries Unit
- LGA = Local Government Authority
- Admn. = Administration
- HR = Humna Resources
- M & D = Ministries & Department
- M&E = Monitoring and Evaluation
- SE = Stakeholder Engagement

# Financing of the Strategic Plan

For this strategic period 2025 - 2029, based on the results framework outputs and capacities elements, we estimated a total of GMD1,616,922,900.00 (One Billion, Six Hundred and Sixteen Million, Nine Hundred and Twenty-two Thousand, Nine hundred). This is estimated in United States Dollars – USD23,098,899 (Twenty-three Million and Ninety-eight thousand, eight hundred and ninety-nine).

The estimated breakdown of the activities of the strategic outputs identified for the respective outcomes as follows:

Outcomes	Key Outputs	Estimated costs (GMD)	Estimated costs (USD)
Enhanced Independence of the NAO	• NAO Bill and Regulations	3,984,000	56,914.29
	• Stakeholder engagement (advocacy engagement for legislative reforms)	93,306,820	1,314,180.56
Increased Public Trust in the NAO	• Audited Financial Statements & Performance reporting	349,389,280	4,920,975.77
	• Simplified reports development and dissemination	750,000	10,563.38
	• Stakeholder engagements	4,832,000	68,056.33
Improved Public Sector Financial Reporting	• Preparation of AG's annual audit report	250,000	3,521.12
	• Stakeholder engagements	3,632,000	51,154.92
Improved Management of Public Resources	• Quality, timely and relevant audit services (across all audit disciplines)	822,197,360	11,580,244.51
	• Development of a tracking & monitoring systems	701,000	9,873.23
	• Increase audit coverage	341,526,790	4,810,236.47
<b>Estimated Totals</b>		<b>1,620,569,250</b>	<b>24,139,901.14</b>

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