

Strategic objectives	Key Activities/projects	Ref	Success Indicators	Ouput	Start date	End date	Q1	Q2	Q3	Q4	Status	Responsibility	Resource Allocation	Priority	Risks	Mitigation
To have the draft audit Legislation approved	Revisit the Draft Audit Legislation	1.1.1	Revised draft Audit Legislation	Third draft completed	June	Sept					Pending	Top management	Human resource, Financial		Work load	spread workload in terms of time and people
To establish a body to follow up the work of the OAG	Request Government to establish a body that will follow up implementation of audit recommendation	1.2.1	The body is established and functional	Established body	Jan	Dec						AG	Human resource, overhead expense		The body may not be established	
To enhance and design mechanisms that uplift the performance of the OAG	Solicit office management training with partners	2.1.1	a) Number of training delivered by partners	3 mgt trainings per year	Jan	Dec						HRD	Human resource, finance		Budget constraints and time	secure external funding
			b) Number of staff trained	30 staff trained												
	Report on performance of the OAG	2.1.2	SAI performance reports produced	Standardized SAI performance report	Oct	Dec						Communication Officer	Human resource and Overhead expenses		Time Constraint	
	Design a guideline on the process and stages of planning in the OAG	2.1.3	a) Approved guideline document	Documented planning guideline.	Jan	Feb						Technical Committee	Human resource, Over head		Resistance to change	
			b) Adherence to guideline in preparing plans													
Design a system or policy for monitoring and evaluating the strategic and operational plans	2.1.5	a) Documented system and policy	Documented monitoring & evaluation system.	Feb	Mar						Technical committee	Human resource, Overhead		Resource Constraint		
		b) Monitoring and evaluation reports per year	Two monitoring and evaluation reports	June & Dec.												

	Develop a delegation system	2.1.7	Approved and implemented delegation system and policy	Implementation of the delegation system and documented policy	Jan	Jan					Technical Committee	HR		None	
	Update the job description of the OAG	2.1.9	updated job descriptions	Assign updated job descriptions	April	August					Technical Committee	HR		Time Constraint	
	Revise the code of ethics	2.1.16	a) Approved SAI's code of ethics	Documenetd SAI's code of ethics	Feb	Feb					HRD	HR			
To have an established process for Managing Change	Establish Change management team	2.3.1	representation from each department in the change mgt team	Established change management team	Jan	Feb					AG	Human resource		Shortage of manpower	
	Develop and implement a change management policy	2.3.2	Documented change management policy	change management policy	April	Nov					Head of Change management team	Human resource, finance		Time Constraint	
To enhance the IT support function	Prepare IT strategy	2.4.1	Approved strategy document	Documented IT Strategy	May	June					Head of IT	Human resource, finance		Time Constraint	
	Prepare IT audit strategy	2.4.2	Approved strategy document	IT Audit strategy document	Aug	Nov									
	Update the IT security policy	2.4.6	a) Approved and documented policy document	IT Policy	Jan	Mar					IT	HR/Finance		Time Constraint	
b) Number of staff trained in the policy	training workshop														
c) Reduction in number of IT incidents	report		Nov	Dec											

To establish professional Accountancy	Organize annual CPD	2.5.1	Number of professionals attended	1 workshop	Aug	Sept						HRD	HR/Finance		Budget constraint	
To upgrade and retain the human resource of the OAG	Request additional staff and increase budget accordingly	3.1.1 & 3.1.2	Number of new employees per year	20 new recruits	Jan	Dec					pending	AG	human resources (AG)		Change of government policy	Strategic lobbying by the AG
			Increased budget to cover new recruits	requested increase in the budget equivalent to the salaries of 20 new recruits	Jun	Jun						pending	Finance and Admin	human resources (finance and admin, AG, DAGs)		Request may not be approved
To improve the staff development and training policies	Improve the staff development and training policies of the OAG	3.2.1.	Updated policy documents	Updated staff development policy and updated training policy	Aug	Nov					pending	HRD	human resources		Time Constraint	Delegate some work to the technical team
To design a system for identifying gaps among staff and improve the technical, managerial and professional skills and competences	Design and implement an annual training needs analysis of employees	3.3.1	Training needs analysis conducted	Training needs analysis report	Feb	Mar					pending	HRD	human resources			
	Prioritize the needs to deliver training	3.3.2.	List of priorities is approved	Approved list of priorities	Apr	Apr					pending	HRD	human resources			
	Prepare annual in-house, distance and external training packages for various levels of OAG staff	3.3.3	a) Number of approved training packages	6 in-house packages, 20 distance learning packages, and 1 abroad study package	May	Jun						pending	HRD	human resources /Finance		
b) Number of staff trained			65 staff trained in-house, 20 staff trained distance, 1 staff study abroad	Jan	Dec							ongoing	HRD	human resources / finance		Time Constraint

To establish a system that evaluates, and follow-ups result of trainings conducted	Design an evaluation and follow up system for trainings conducted	3.4.1	Implemented evaluation and follow-up system	Documented system	Feb	Apr					pendin g	HRD	human resource			
	Assess the performance and impact of audit trainings	3.4.2	a) Annual evaluation at SAI level	25 percent decrease in the time it takes to conduct audits / 70% audits completed in the planned timeframe	Dec	Dec					pendin g	HRD	human resources			
			b) Increase in the quality of audit reports	20% fewer recommendations from the QAU	Nov	Dec						pendin g	QAU	human resources		
To introduce a mechanism that motivates staff and a system that enhances the welfare of employees	Provide educational opportunities for employees	3.5.2	a) New lines of educational opportunities	2 new lines of educational opportunitis	Jan	Dec					ongoin g	HRD	human resources			
			b) Increase in the number of staff benefiting from educational opportunities	1 Academic Education beneficiary - 15 ACCA students	Jan	Dec						pendin g	HRD	human resources		Budget Constraint/unavailability of local colleges

To establish a performance audit and IT audit functions and permanent Quality Assurance Unit	Fully equip/operationalize the Performance Audit function (prepare laptops, job descriptions, office, etc.)	4.1.1.	a) No. of PA reports per year	4	April	June				pendin g	PA	Human Resource, Finance/equipment	Resource constraint	1. PA training to increase availability of HR 2. Look for external financiers	
			b) Percentage of PA audit reports from total audits	10%											
			c) Number of total PA staff	2											
To enhance the quality of audits and coverage by following the ISSAs and introducing modern techniques	Customize and implement AFROSAI-E manuals	4.3.1.	a) Number of staff attended in roll-out program	Audit manuals (FA, CA,PA)	January	February				pendin g	Technical committee	Human Resource, Finance	Time /manpower Constraint	1. Delegation 2. request AFROSAI-E in country training	
			b) No. of audit reports issued	Audit reports	November	December									
	Provide continuous training on audit working papers	4.3.2.	a) Number of trainings per year	a) 3 trainings b) 165 training certificates	Jan	Dec					pendin g	HRD	Human Resource, Finance	Time /manpower Constraint	1. Delegation 2. request AFROSAI-E in country training
			b) staff trained per year												
Design and implement a system for supervision and evaluating all audit assignments	4.3.3	a) No of audits completed within agreed time and budget	40 Audit Reports and management reports completed within 5 months	Aug	Oct					Pandin g	Technical committee	Human Resource	Time /manpower Constraint	Delegation	
		b) No. of evaluation reports per year	24 Supervision and evaluation reports per Director												
To establish a system for following up audit recommendations	4.5.1 Establish a system for following up audit recommendation	4.5.1	a) system established and implemented	Tracking system completed and communicated to the Audit Departments	Oct	Nov				Pandin g	Technical committee	Human resource	Time Constraint/manpower	Delegation	
	4.5.3. Engage Audit clients for implementing recommendations (such as conducting seminars)		4.5.3.	a) Number of meetings	1 meeting per year	June	Aug				Pandin g	AG/ DAGs			Human Rrsource, Finance
b) Number of stakeholders attended	30 stakeholders														
To engage with the media and other	Prepare stakeholder engagement strategy document		a) Approved Stakeholder enagement strategy	Stakeholder enagement strategy	Jan	Feb				pendin g	Communication	Human	Time	1. Delegation	

stakeholders to increase the awareness of the public	Get media coverage in EriTV, radio, and newspaper	5.2.1	b) successful publication in the identified media channels	2 EriTV features, 2 radio features, 2 newspaper features	Mar	Nov					Pending	Communication Head	Resource, Finance		Constraint/manpower	2. Prioritization of Stakeholders
Department of Administration, Social services and Local Government																
1. Admin and General Services - Audits																
To enhance adherence to ISSAIs and increase audit coverage	Zoba Maekel Administration	2.1	Audit assignment completed within agreed timeline and backlog reduced	Budget year covered	Jan	March						Zeray	Human resources		Resource constraint	Flexible plans
	MoF Administration department			Budget year covered	April	June					Zeray	Human resources		Resource constraint	Flexible plans	
	Treasury Zoba Makel			Budget year covered	Aug	Oct					Zeray	Human resources		Resource constraint	Flexible plans	
	Ministry of Justice			Budget year covered	Jan	Feb					Ghirmatsion	Human resources		Resource constraint	Flexible plans	
	Attorney General			Budget year covered	Jan	Feb					Ghirmatsion	Human resources		Resource constraint	Flexible plans	
	Min of information			Budget year covered	March	May					Matheos	Human resources		Resource constraint	Flexible plans	
	2. Social services - audits															
To enhance adherence to ISSAIs and increase audit coverage	Min of Labour and Human welfare - Budget & projects	2.1	Audit assignment completed within agreed timeline and backlog reduced	Budget year covered	Jan	Feb						Matheos	Human resources		Resource constraint	Flexible plans
	Commision sport and culture			Budget year covered	Jan	Apr.					Tesfay	Human resources		Resource constraint	Flexible plans	
	Min of Labour and Human welfare -Zoba Maekel			Budget year covered	May	July					Tesfay	Human resources		Resource constraint	Flexible plans	
	Eritrean Museum			Budget year covered	Aug	Oct					Tesfay	Human resources		Resource constraint	Flexible plans	
	Min of Labour and Human welfare - Budget			Budget year covered	June	Oct					Mathous	Human resources		Resource constraint	Flexible plans	

3															
Local governments- audits															
To enhance adherence to ISSAIs and increase audit coverage	Zoba Southern Red Sea	2.1	Audit assignment completed within agreed timeline and backlog reduced	Budget year covered	Jan	June					Amanuel	HR and finance		Resource constraint	Flexible plans
	Zoba Anseba			Budget year covered	April	Oct					Yohannes	HR and finance		Resource constraint	Flexible plans
	Northern Red Sea			Budget year covered	July	Oct					Amanuel	HR and finance		Resource constraint	Flexible plans
	Zoba Gash Barka			Budget year covered	June	Oct					Ghirmatsion	HR and finance		Resource constraint	Flexible plans
4															
Special Investigation															
	MLHW -Projects	2.1			Jan	Mar				Yohannes	Human Resource		Resource constraint	Flexible plans	
Department of Revenue, Economy and Defence															
1															
Revenue - audit Division															
To enhance adherence to ISSAIs and increase audit coverage	Customs post office	2.1	Audit assignment completed within agreed timeline and backlog reduced	Budget year covered	June	Aug				Henock	Human resource		Resource constraint	Flexible plans	
	Customs Masawa,			Budget year covered	Aug	Nov				Yacob	Human resource		Resource constraint	Flexible plans	
	Airport customs Asmara,			Budget year covered	Feb	May				Henock	Human resource		Resource constraint	Flexible plans	
	Customs railway			Budget year covered	Feb	Jul				Yacob	Human resource		Resource constraint	Flexible plans	
	University of Asmara			Budget year covered	Sep	Dec				Henock	Human resource		Resource constraint	Flexible plans	

4															Special investigation														
To enhance adherence to ISSAIs and increase audit coverage	Inland revenue (4 sites)	2.1	Audit assignment completed within agreed timeline and backlog reduced	Quality of findings	Jan	Jan	■						Yacob/Henock		■	Resource constraint	Flexible plans												
	MoD Logistics			Quality of findings	Jan	Jan	■					Solomon		■	Resource constraint	Flexible plans													
	Public technical service (R&E)			Quality of findings	Apr	May		■				Kibrom		■	Resource constraint	Flexible plans													
	Public technical service (Oil & Lubricant)			Quality of findings	Jan	Feb	■					Kibrom		■	Resource constraint	Flexible plans													
	Public technical service (Inventory)			Quality of findings	Jan	May	■	■				Ghebretinsae		■	Resource constraint	Flexible plans													
5															Performance Audits - Projects														
To enhance adherence to ISSAIs and increase audit coverage	IRD zoba maekel	2.1	Audit assignment completed within agreed timeline	Quality of findings	Jan	June	■	■					Semereab	Human resources	■	Resource constraint	Flexible plans												
	MoA IFAD project			Quality of findings	July	Dec			■	■		Haileab	Human resources/Financial	■	Resource constraint	Flexible plans													
	MoE - Projects (PMU)			Quality of findings	July	Dec			■	■		Semereab	Human resources/Financial	■	Resource constraint	Flexible plans													
	MoE - Zoba Maekel			Quality of findings	Jan	June	■	■				Haileab	Human resources/Financial	■	Resource constraint	Flexible plans													
Finance and Administration division																													
To enhance and design mechanisms that uplift the performance of the OAG	Design And implement logistical management process to ensure effective support function		Effective Logistical support	Full Logistical support	Jan	Dec	■	■	■	■		Pending	Terhas	Human resources/Financial	■	Budget constraint	Find alternative financing sources												

Legends for prioritization
 High
 Medium
 Low