THE STATE OF ERITREA

OFFICE OF THE AUDITOR GENERAL

STRATEGIC PLAN 2024-2028

DECEMBER 2023

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ACRONYMS

ACCA	Association of Certified and Chartered Accountants
AFROSAI-E	African Organization for Supreme Audit Institutions – English-speaking countries
ASC	Audit Service Corporation
API	African Professionalization Initiatives
CA	Chartered Accountant
CAATs	Computer-Assisted Audit Techniques
CPE	Continuous Professional Education
CRISP	Crisis Risk Management for SAI Performance
CSF	Critical Success Factors
EU	European Union
HR	Human Resources
HRD	Human Resource Development
i-CAT	ISSAIs Compliance Assessment Tool
KPI	Key Performance Indicators
ICBF	Institutional Capacity Building Framework
IDI	INTOSAI Development Initiative's
INTOSAI	International Organization of Supreme Audit Institutions
IntoSAINT	Integrity Self-Assessment Tool

ACRONYMS

IS	Information Systems
ISQM	International Standard on Quality Management
ISSAIs	International Standards of Supreme Audit Institutions
M&E	Monitoring and Evaluation
MDP	Management Development Program
MERL	Monitoring Evaluation Reporting Learning
MoFND	Ministry of Finance and National Development
OAG	Office of the Auditor General
PAC	Public Accounting Committee
PESA	Professional Education for SAI Auditors
QAR	Quality Assurance Review
QMS	Quality Management System
SAI	Supreme Audit Institution
SAI PMF	Performance Management Framework
SEAT	SAI Enhancement Audit Tool
SoAQM	Systems of Audit Quality Management
SPT	Strategic Planning team
UN	United Nations
UNDP	United Nations Development Program

FOREWORD BY THE AUDITOR GENERAL

I am pleased to present the Office of the Auditor General's (OAG) strategy for 2024 to 2028. The strategy sets a roadmap for the OAG to strengthen accountability, transparency, and integrity in the government and public sector entities.

The 2024 to 2028 strategy operates under three strategic outcomes that focus on delivering quality audit recommendations, strengthening structures, systems, and processes, and enhancing stakeholder engagement.

The 2024 to 2028 strategy operates under three strategic outcomes that focus on delivering quality audit recommendations, strengthening structures, systems, and processes, and enhancing stakeholder engagement. In terms of Proclamation No. 37/1993 and Legal Notice No. 14/1993 Article 2/25, the Office of the Auditor General of the state of Eritrea is mandated to audit all government institutions. Based on INTOSAI P – 12,

> *"SAIs should demonstrate ongoing relevance by responding appropriately to the challenges of citizens, the expectations of different stakeholders, and the emerging risks and changing environment in which audits are conducted."*

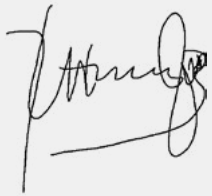
In this strategy, the OAG will increase the quality and coverage of financial audits and strengthen regulatory systems that aim at revealing deviations from the accepted standards and violations of principles of legality, efficiency, effectiveness, and economy of financial management. As the Eritrean government invests in several public services and programs, performance audits become critical. The OAG will also gradually move to auditing the environmental and climate change issues adversely affecting citizens' livelihoods.

The OAG's work relies on the competency of staff. Therefore, we should invest in

developing knowledge, skills, abilities, and personal attributes that contribute to enhanced employee performance, ultimately resulting in the OAG's success. To ensure this, we will work closely with the Human Resources Coordination Center to reduce the vacancy gap. We will also work with technical partners, trainers, and other accredited institutions to build more staff capacity. Central to this is the Professionalization of OAG staff, which will involve the development of skills, identities, norms, and values associated with becoming part of a professional group. Therefore, the OAG will partner with specific accredited institutions that will enable staff to acquire both professional and technical knowledge and develop an understanding of their roles that permits them to function as professionals in their fields.

The Quality Management System (QMS) will ensure quality activities and results that comply with the appropriate strategic arrangements to achieve our outcomes. We will also uphold a quality culture where staff and other implementers follow quality guidelines and consistently take quality-focused actions.

I would like to thank the OAG staff who have shown ownership of this strategic plan from the development stage onwards. Their commitment, professionalism, and willingness to work together are critical to its success. I also sincerely appreciate the support of all our partners and look forward to continuing our partnership as we strive to improve the lives of our citizens.



GHEREZGIHER GHEBREMEDHIN,
AUDITOR GENERAL

BACKGROUND INFORMATION AND OAG ENVIRONMENT

An audit office was established during the Italian Colony named *"Controlere Generale Di Conti"*. When Eritrea was under British Administration, the office was called the Office of the Auditor General and continued up to the Federation era. The powers and duties of the office were defined by Proclamation No. 137/57 under the auspices of the United Nations (UN). Its functions were to control government assets, revenue, and expenditure.

The office became a branch office of the OAG of Ethiopia when Eritrea was forcefully annexed by Ethiopia in 1962. After the independence of Eritrea in 1991, a new office named the Office of the Auditor General (OAG) was established by Proclamation No. 23/1992 in May 1992. It became the Supreme Audit Institution in Eritrea. This was later repealed and replaced by Proclamation No. 37/1993.

The mandate of the OAG was spelled out in Legal Notice 14/1993 Article 2/25, which is to audit or cause all government institutions, parastatals, and state-owned enterprises to be audited. In addition, the OAG had an additional mandate to set the auditing standards in Eritrea, to impound books of accounts if it believes that there are fraudulent activities, to advise the Ministry of Finance where necessary, and to issue certificates of competence to private auditors and accountants.

Parastatals and State-owned enterprises are being audited by the Audit Service Corporation (ASC), which provides its professional audit services on a fee basis and works autonomously under the general supervisory control of the Auditor General. At present, there are 177 audit clients served by the OAG.

The OAG developed two strategic plans, the first from 2007 to 2011 and the second from 2019 to 2023. During those strategic periods, the OAG made progress in several areas. Audit manuals were customized using the International Standards of Supreme Audit Institutions (ISSAIs), developed policies, and guidelines. The organizational structure was revised to fit the substantial increase in human resources and link with strategic priority areas. Staff were trained to enhance professional capacity.

Beyond performing financial and compliance audits, the OAG upgraded its functions by establishing new divisions and units, such as the Quality Assurance and Performance audit divisions and Internal Audit and Information System functions. Its staff participation in the regional training also greatly impacted its professional endeavors. Overall, the image and the impact of the audit services provided and the stakeholders' awareness and confidence in the OAG, have enabled it to be a dependable Audit Institution. The OAG score based on the Institutional Capacity Building Framework (ICBF) State of the Region survey has improved over the past five years of the strategic planning period.

The OAG received funds from the government through an annual budget allocated by the Ministry of Finance and National Development to conduct its audit activities. The OAG has also obtained additional funds from development partners for specific projects.

SUMMARY OF THE PROCESS FOR DEVELOPING THE STRATEGY AND OF THE RESULTS OF THE ANALYSIS OF CURRENT PERFORMANCE

The current strategic plan is the third OAG's strategic plan from 2024 to 2028. It was prepared after assessing the previous strategic plan implementation status and identifying the unimplemented programs.

A Strategic Planning Team (SPT) was set up to develop the plan comprising top and middle management members chaired by the Auditor General. The SPT initially collected materials for preparing the strategic plan and referred to several SAIs' strategic planning documents. Starting in May 2023, the SPT continuously discussed the approach and content of the strategic plan document. Its members' individual assignments were discussed, and collective decisions were reached on every issue.

A SWOT Analysis workshop was conducted to secure ownership and collect broader input from all staff members. In the workshop, the SPT identified and polished the critical priority areas. The essential issues were clarified in the continuous meeting of the SPT. Different stakeholders were also consulted.

The approach in preparing this document was based on the new Strategic Management Handbook for Supreme Audit Institutions of the IDI. Initially, training on the new IDI guidelines was conducted by AFROSAI-E experts. The training was instrumental in understanding the concepts and frameworks for preparing the strategy. However, it was blended to fit the environment we are operating in. AFROSAI-E's ICBF was used to identify the critical capacities instead of the SAI Performance Measurement Framework. Stakeholders were also analyzed to determine their expectations from the OAG and OAG's expectations of them.

The vision, mission, and core values were formulated. The relevant outcomes were identified to contribute to the impact the OAG aspires to, which was later broken down into outputs, capacities, and activities related to the OAG's business. Output, outcome, and impact indicators that measure the quality and quantity of the desired results were also set. The capacities identified in the results framework were the basis for formulating the strategic goals and objectives/priorities to be achieved from 2024 to 2028. The goals and objectives are presented in explanatory narratives.

To make the strategic document complete, all the other requirements are fulfilled. Performance Indicators were designed, and the Monitoring Process and Implementation Matrix were prepared. The results framework of the OAG Strategy, Performance Measurements, Reporting Arrangements, Monitoring of Performance, Risks and Assumptions, Resourcing considerations, the Results of the SWOT Analysis, and Stakeholders Analysis are presented in separate narratives and schedules.

When the plan is operationalized annually, it will enable the OAG to produce sustainable audit results that can bring about positive change in the management of public resources of government entities. Eventually, we believe that this will positively impact the lives of citizens.

RESULT OF STAKEHOLDERS' AND SWOT ANALYSIS

The OAG conducted a survey on 30 audit clients selected randomly. Based on the responses provided by the audit clients, the OAG identified strategic issues such as the need to reduce its audit backlogs, strengthen the performance audit, strengthen its professionalization scheme, strengthen follow-up on implementation of audit recommendations, and strengthen its communication mechanisms.

The OAG's development of its third strategic plan involved a comprehensive SWOT Analysis, wherein strengths, weaknesses, opportunities, and threats were identified through staff brainstorming and group discussions, supplemented by insights from the OAG's Culture Value Assessment of 2021.

On positive strengths, the legal mandate grants the OAG independence and autonomy in structuring its processes and activities. The OAG has implemented policies and procedures to enhance its organizational structure, staff competence, and audit services, with dedicated teams to facilitate policy implementation. It has a committed management and staff, emphasizing continuous development through its Human Resource Development Division.

The analysis also revealed several areas of improvement. The need to establish an IS Audit and conduct a compliance audit, strengthen various audit functions, enhance risk management, introduce staff health and safety measures, implement change management, and establish a System of Audit Quality Management comprises the main weaknesses identified by the OAG staff. Additionally, there is a recognized need for organizational development planning and sustainable training programs.
On the side of opportunities and threats, the analysis concluded that the government of Eritrea is committed to support OAG by providing financial and human resource. In addition, external partners like AFROSAI-E and IDI assist the OAG through training and technical support. However, challenges include the absence of approved Audit Legislation and limited internet connectivity, potentially impacting the OAG's efficiency in achieving its goals. The details are attached in the annex.

VISION
AND MISSION

The following state the Vision, Mission, and Core Values of the OAG:

VISION STATEMENT

"To be a model Audit Institution that contributes to effective and efficient service delivery of public institutions for a positive impact on the lives of citizens."

MISSION STATEMENT

"The OAG exists to support government institutions in improving their service delivery through its professional and impactful audit services."

CORE VALUES, BELIEFS, AND GUIDING PRINCIPLES

Ethical Behavior, Professionalism, Teamwork, Accountability, and staff empowerment.

ETHICAL BEHAVIOR:

The OAGs and its staff members should be honest in performing their professional services and have high personal discipline.

PROFESSIONALISM:

Staff must develop and maintain high professional competence and expertise to consistently provide high-quality audit services.

TEAMWORK:

The OAG believes that cooperation among the staff members and client collaboration are vital indicators of success.

ACCOUNTABILITY:

The OAG should be accountable and transparent in its work. Regular communications should be made to the relevant stakeholders through reports and briefings in discharging its mandate and efficiently utilizing its resources.

CORE VALUES, BELIEFS, AND GUIDING PRINCIPLES

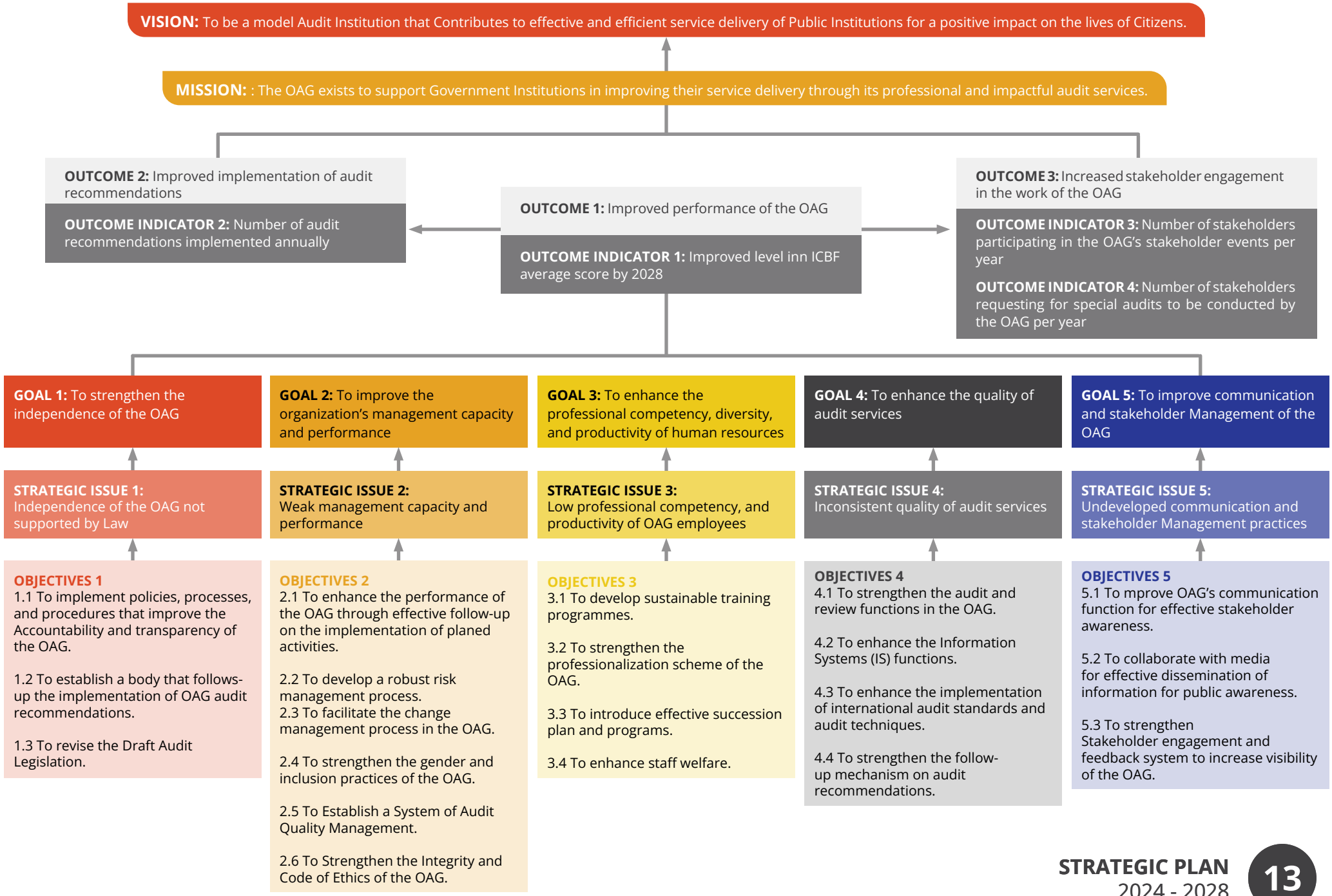
Ethical Behavior, Professionalism, Teamwork, Accountability, **and Staff Empowerment.**

STAFF EMPOWERMENT:

The OAG will proactively guide and empower its staff to share their ideas and actively support their self-development journeys. Particular attention will be given to fostering the advancement of female colleagues to address managerial disparities at both middle and top levels. Notably, the OAG has instituted mandatory Continuous Professional Development, underscoring its commitment to enhancing the skills and knowledge of its workforce.

RESULT-BASED FRAMEWORK

INCLUDING THE VISION, MISSION, AND STRATEGIC OBJECTIVES OF THE OAG


VISION: To be a model Audit Institution that Contributes to effective and efficient service delivery of Public Institutions for a positive impact on the lives of Citizens.
MISSION: : The OAG exists to support Government Institutions in improving their service delivery through its professional and impactful audit services.
OUTCOME 2: Improved implementation of audit recommendations
OUTCOME INDICATOR 2: Number of audit recommendations implemented annually
OUTCOME 1: Improved performance of the OAG
OUTCOME INDICATOR 1: Improved level inn ICBF average score by 2028
OUTCOME 3: Increased stakeholder engagement in the work of the OAG
OUTCOME INDICATOR 3: Number of stakeholders participating in the OAG's stakeholder events per year
OUTCOME INDICATOR 4: Number of stakeholders requesting for special audits to be conducted by the OAG per year
GOAL 1: To strengthen the independence of the OAG
GOAL 2: To improve the organization's management capacity and performance
GOAL 3: To enhance the professional competency, diversity, and productivity of human resources
GOAL 4: To enhance the quality of audit services
GOAL 5: To improve communication and stakeholder Management of the OAG
STRATEGIC ISSUE 1: Independence of the OAG not supported by Law
STRATEGIC ISSUE 2: Weak management capacity and performance
STRATEGIC ISSUE 3: Low professional competency, and productivity of OAG employees
STRATEGIC ISSUE 4: Inconsistent quality of audit services
STRATEGIC ISSUE 5: Undeveloped communication and stakeholder Management practices
OBJECTIVES 1
1.1 To implement policies, processes, and procedures that improve the Accountability and transparency of the OAG.
1.2 To establish a body that follows-up the implementation of OAG audit recommendations.
1.3 To revise the Draft Audit Legislation.
OBJECTIVES 2
2.1 To enhance the performance of the OAG through effective follow-up on the implementation of planed activities.
2.2 To develop a robust risk management process.
2.3 To facilitate the change management process in the OAG.
2.4 To strengthen the gender and inclusion practices of the OAG.
2.5 To Establish a System of Audit Quality Management.
2.6 To Strengthen the Integrity and Code of Ethics of the OAG.
OBJECTIVES 3
3.1 To develop sustainable training programmes.
3.2 To strengthen the professionalization scheme of the OAG.
3.3 To introduce effective succession plan and programs.
3.4 To enhance staff welfare.
OBJECTIVES 4
4.1 To strengthen the audit and review functions in the OAG.
4.2 To enhance the Information Systems (IS) functions.
4.3 To enhance the implementation of international audit standards and audit techniques.
4.4 To strengthen the follow-up mechanism on audit recommendations.
OBJECTIVES 5
5.1 To mprove OAG's communication function for effective stakeholder awareness.
5.2 To collaborate with media for effective dissemination of information for public awareness.
5.3 To strengthen Stakeholder engagement and feedback system to increase visibility of the OAG.

RESULT FRAMEWORK

The overall impact of the OAG is to contribute to the effective and efficient service delivery of public institutions, thereby enhancing the lives of citizens.

This impact manifests through several key outcomes:

1. Firstly, there is an increase in the implementation of audit recommendations, indicating the tangible influence of audit insights on organizational practices, in line with principle 2 of INTOSAI P-12.

2. Secondly, the OAG experiences improved performance, reflecting the organization's commitment to continuous enhancement and excellence in its operations.

3. Lastly, there is a notable increase in stakeholder engagement with the OAG's work, highlighting the growing recognition of the OAG's vital role in ensuring transparency, accountability, and the overall improvement of public services for the benefit of citizens. This aligns with pillar 3 of INTOSAI P-12 on demonstrating ongoing relevance to citizens, Parliament, and other stakeholders.

In achieving the desired outcomes, the OAG has identified five interdependent goals with relevant strategic objectives to be implemented within the five-year strategic plan period.

GOAL 1:
TO STRENGTHEN THE INDEPENDENCE OF THE OAG

After its establishment by Proclamation No. 37/1993, the mandate of the OAG was spelled out in Legal Notice 14/1993 Article 2/25. The Eritrean Constitution also states that an Audit Legislation be prepared. Based on the provision, the OAG drafted an Audit Legislation in 2003, revised it in 2010 and 2019 and submitted it for approval. However, it is not yet approved. Despite the delay in approval, the OAG has been conducting its audits based on the draft document.

The legislative body that houses the Public Accounting Committee (PAC) currently is not functional. In the absence of a PAC, the OAG should look for an alternative body that enforces the implementation of audit recommendations.

Therefore, to legally secure its independence, the OAG has planned to work for the achievement of the following three objectives:

OBJECTIVE 1.1
To Implement Policies, Processes, and Procedures that Improve the Accountability and Transparency of the OAG

Although the Draft Audit Legislation has been revised several times, it still needs to be updated to include the latest requirements for an Audit Act. The OAG has been lacking certain vital ingredients of independence stated in its Draft Audit Legislation. With the approval of the Draft Audit Legislation, the OAG will become fully independent from the executive. Therefore, it will work to get approved the draft document and enact it.

OBJECTIVE 1.2
To Establish a Body that Follows up the Implementation of OAG Audit Recommendations

In the current context of Eritrea, the National Assembly has not yet been reinstated. Until that happens, one cannot expect to have a PAC that follows up on the implementation of the OAG's audit recommendations. However, it is possible to have a body that enforces the implementation of audit recommendations, monitors progress, evaluates the results, and ensures that the expected results are achieved within the government institutions. Therefore, the OAG will work to establish a body that deals with the matter.

OBJECTIVE 1.3
To Revise the Draft Audit Legislation

Independence, accountability, and transparency are essential prerequisites for the functioning of the OAG because accountability and transparency are also two critical elements of good governance.

To be a transparent organization, the OAG requires unrestricted access by the staff and other stakeholders to timely, reliable information on decisions and performance relevant to the usage of public resources. The vision, mission, values, goals, and objectives should also be shared and explained in terms of how they align with OAG's actions, decisions, and results.

To enhance its position, the OAG leadership should make accountability a core part of its work culture and create two-way feedback. However, it needs to ensure everyone follows the same, acts with a clear sense of ownership, and takes personal responsibility for decisions, actions, and failures. When enhanced, accountability can increase commitment.

The OAG should continuously promote and apply high standards of integrity and ethics for its management and staff at all levels. Where possible, it can use external and independent reviews to enhance its work's quality and credibility and communicate its activities and results promptly and comprehensively.

GOAL 2:
TO IMPROVE THE ORGANIZATION'S MANAGEMENT CAPACITY AND PERFORMANCE

The OAG must continuously strengthen its capacity through internal or external staff development schemes. Regular review and refinement of its audit practices and internal processes must also be conducted. However, the methods and procedures should be further improved. A robust governance system with effective leadership that sets the tone at the top is vital.

In addition, to discharge its duties and responsibilities appropriately and satisfy its appetite for gender inclusivity, the OAG must continuously improve its organizational setup, establish a System of Audit Quality Management, and strategize to update its audit follow-up system.

To strengthen its organization and management capacity, its strategic planning process should enable it to identify the risks encountered and find ways of mitigating them. To achieve this goal, it has formulated the following objectives:

OBJECTIVE 2.1
To Enhance the Performance of the OAG through Effective Follow-up on the Implementation of Planned Activities

To enhance its performance, one of the significant steps to be taken by the OAG is to introduce and implement an organizational development plan. The plan should include identifying the current practices, systems, and techniques that affect its journey for organizational change and bring about improvement in its performance. It should also focus on aligning its strategy and structure with the staff development plan and management processes.

The current monitoring and evaluation process should be improved, and KPIs should be introduced to measure the results. Strengthening staff knowledge and skills, upgrading relations with stakeholders, and implementing other related policies should also enhance performance.

The OAG should also create an effective governance plan by clarifying and enforcing the norms and standards in audit and other support functions. Implementing an effective governance plan will help the OAG to increase its efforts for professionalization and conformity to international standards.
Eventually, implementing good governance initiatives will improve the performance of the OAG and make it an organization that leads by example. **This will create public trust.**

OBJECTIVE 2.2
To Develop a Robust Risk Management Process

A robust risk identification process will help the OAG to identify its internal and external risks. This leads to recognizing gaps and instituting means to reduce them. In addition, high-level threats need to be addressed immediately with short-term action plans. The effectiveness of the action plans should be monitored and reviewed regularly. The plan must also include reporting and documenting the identified risks, action plans, and related matters.

To structure the risk management process, the OAG must prepare a risk management policy and crisis management plan, update the risk register, and establish a team to follow the implementation process.

OBJECTIVE 2.3
To Facilitate the Change Management Process in the OAG

In its second cycle of the strategic planning period for 2019 to 2023, the OAG worked to bring about the required change by establishing a change management team. Though some changes have happened, there is a need to make the shift dynamic and continuous. Thus, the process followed, the tools and techniques used, and how it was managed require more systematic approach and structure to realize the necessary organizational change.
The change should take place in phases and must be transparent to all employees, and all the staff need to be brought on board to secure ownership and avoid suspicion and distrust. Communicating consistently to employees by explaining why changes happen and what they will look like in practice should be clear.
The OAG should prepare a change management plan and guidelines to make the change workable, and the team should be upgraded. Consistent monitoring and evaluation are necessary.

To enhance its position, the OAG leadership should make accountability a core part of its work culture and create two-way feedback. However, it needs to ensure everyone follows the same, acts with a clear sense of ownership, and takes personal responsibility for decisions, actions, and failures. When enhanced, accountability can increase commitment. The OAG should continuously promote and apply high standards of integrity and ethics for its management and staff at all levels. Where possible, it can use external and independent reviews to enhance its work's quality and credibility and communicate its activities and results promptly and comprehensively.

OBJECTIVE 2.4
To Strengthen the Gender and Inclusion Practices of the OAG

The OAG acknowledges and will ensure that everyone deserves to be treated with respect, regardless of gender, beliefs, or ethnic group, by ensuring that its systems and processes treat all employees equally. To that end the OAG works to ensure the fair treatment of its employees.

The policy of the Government of the State of Eritrea states that women and men should be treated equally in all aspects of life and be given equal opportunities in their workplaces. That is why there is no difference in pay, education, health, and other economic issues between women and men in Eritrea.

However, the OAG goes beyond the principle of equal treatment and opportunities by aspiring to create a conducive work environment that promotes the specific needs of its female employees. Efforts have been made to make special considerations to encourage female staff to approach higher levels of management and try to solve the issues that hinder them from working during child-rearing.

However, it should do more by identifying projects that strengthen gender inclusivity and help win and upgrade women's talents, retain them, and reduce absenteeism related to family necessities and emergencies. This can make the OAG a safer, healthier, and happier workplace.

Therefore, the OAG should strengthen the already established gender focus group, upgrade its gender policy and strategy, and ensure implementation. This can enhance women's trust in the OAG and make them more productive in their daily work.

OBJECTIVE 2.5
To Establish a System of Audit Quality Management

IDI has recently introduced a System of Audit Quality Management (SoAQM) that ensures quality in the audits carried out by SAIs. Quality refers to the degree to which the audits are conducted and that the reports issued by an SAI comply with professional standards and applicable legal and regulatory requirements. Thus, the intention is to support SAIs in conducting high-quality audits based on professional standards.

The OAG has expressed interest in joining the pilot project for the SoAQM and has constituted a team that will take the pilot course. After completing the course, OAG Eritrea will commit to following the procedures indicated and implementing the introduced system in its audits.

OBJECTIVE 2.6
To Strengthen the Integrity and Code of Ethics of the OAG

In the OAG, following the Code of Ethics and demonstrating integrity indicates the commitment to organizational values in the workplace and the ethical values that guide what should be done beyond what must be done. The Code of Ethics requires the OAG and its staff to operate with integrity and uphold the highest ethical standards.

Therefore, the OAG should strengthen the implementation of the conditions specified in its 'Code of Ethics' and the integrity issues and moral principles spelled out in the ISSAIs standards. It is also necessary to revisit its Code of Ethics and establish an organ that follows up the implementation of the Code of Ethics using a self-assessment tool such as IntoSAINT to analyze its integrity risks and assess the maturity level of its integrity management process.

GOAL 3:
TO ENHANCE THE PROFESSIONAL COMPETENCY AND PRODUCTIVITY OF HUMAN RESOURCES

Delivering and promoting high-quality audit service requires sound management, strong governance, persistent dedication, and sufficient numbers of staff who possess the necessary knowledge and skills.

The OAG has provided training programs to develop and strengthen its staff's knowledge, skills, and instincts. In its revised strategic plan, the OAG is concerned with the continuous improvement of its staff members to maximize their performance, commitment, and dedicated contribution to the achievement of the desired goals and objectives by delivering sustainable training programs, professionalization, upgrading management capacity and introducing an effective succession plan and programs. To achieve these, the OAG has set out the following objectives:

OBJECTIVE 3.1
To Develop Sustainable Training Programs

Sustainable training programs are crucial to enhancing employees' skills and knowledge. Continuous and sustainable training programs are the foundation of good performance that ensures the quality of audit products. Therefore, the OAG has delivered modest in-house training using its experienced management staff as trainers. In addition, the OAG has been working closely with the AFROSAI-E and the IDI to include its staff in the regional training instituted by these organizations.

However, the absence of professional trainers has hindered OAG's aspiration for continuous in-house training, thus making it difficult to maintain. The OAG will institute well-developed revised training and development programs to attain this objective. To alleviate its shortage of trainers, the OAG will have to train its trainers and introduce mandatory Continuous Professional Education (CPE) among its staff to ensure the sustainability of its training initiatives.

OBJECTIVE 3.2
To Strengthen the Professionalization Scheme of the OAG

The OAG has been working actively to professionalize accountancy in Eritrea. With the limited funds it acquired both from the EU and later from UNDP, the OAG has been fully sponsoring accountants from government institutions, including its staff, and the private sector in the long-distance qualification examination provided by the Association of Certified and Chartered Accountants (ACCA) of the UK.

Through these objectives, the OAG will take the opportunity of the Professional Education for SAI Auditors (PESA) initiatives of the IDI, and the African Professionalization Initiatives (API) currently sponsored by the AFROSAI-E. In the last three years, professional education for the public sector has been launched by IDI and API, which aims to produce quality public sector accountants and auditors. The OAG has participated in the PESA of IDI in limited numbers. This will help it attain an adequate supply of competent, ethical, and influential professionals who support and contribute to accountability, transparency, and good public financial management in Eritrea. The OAG will implement this objective through consultations with various government institutions to speed up necessary actions.

OBJECTIVE 3.3
To Introduce Effective Succession Plan and Programs

The objective of OAG's succession and retention management is to guarantee critical positions in the OAG through effective management of vacancy risks, particularly on leadership levels and in positions identified as essential to the success of the OAG.

To achieve this objective, the OAG has established succession and retention policies. These policies must be augmented by designing and implementing detailed action plans and programs, including formal leadership training and coaching, to prepare successors for key OAG positions. The OAG will strive to identify, develop, and retain highly talented staff and diverse individuals who consider gender balance to ensure a continuous supply of successors in crucial leadership and critical positions.

OBJECTIVE 3.4
To Enhance Staff Welfare

The OAG is committed to cultivating an inspiring workplace environment that prioritizes the well-being of its employees by providing a range of social programs, policies, and services. To achieve this, the OAG is set to implement initiatives such as group life insurance, health care coverage, unpaid leave options, regular employee gatherings, sports activities, extended parental leave, daycare facilities, and additional support services. These measures are designed to enhance the overall quality of work life and reduce staff turnover by fostering improved morale and heightened productivity. By investing in the health and happiness of its workforce, the OAG aims to retain a dedicated team, ensuring the stability and effectiveness of the organization.

GOAL 4:
TO ENHANCE THE QUALITY OF AUDIT SERVICES

The OAG should prioritize impactful audits relevant to the stakeholders' needs and government priorities and respond to emerging areas. This will be achieved through continuous improvement in the quality of audits, improving efficiency using professional approaches to enhance value addition, strengthening the supervisory mechanism, following up on the implementation of audit results, and enhancing the institutional capacity to undertake audits effectively.

To achieve this goal, the following objectives are set:

OBJECTIVE 4.1
To Strengthen the Audit and Review Functions in the OAG

In the OAG, the Audit Quality Management system (QMS) has not been outgrown, although the objective to develop an audit quality assurance system was set, and handbooks were created and adopted. The audit approaches based on ISSAIs and best practices must be improved to provide quality audit services.

The OAG has encountered delays in completing audit engagements, resulting in backlogs. This is due to the challenges faced by our staff in understanding and completing the relevant audit work papers. Therefore, we should continue to increase audit coverage in financial and compliance audits and the number of assignments in performance audits. With increasing audit coverage, an appropriate risk-based approach should be applied. In addition, OAG management has to set a proper mechanism of audits to ensure that supervision is conducted adequately and promptly and that close monitoring activities are scheduled. A systematized review of audit quality in line with the recently updated Quality Management Standards (ISQM 1 and ISQM 2) is vital to ensure the quality of audits. These factors will enable the production of quality audit reports.

OBJECTIVE 4.2
To Enhance the Information Systems (IS) Functions

Using an information system is crucial and contributes positively to the performance of the OAG. The OAG believes that using IS in performing audit engagements and its other services enhances the efficiency and quality of audits and other services. Consequently, over the past few years, the OAG has invested considerable time and money in laying the foundation of its IS infrastructure. The current infrastructure should be used to support the audit functions.

With the support of the AFROSAI-E, the OAG has been trying to automate its audit processes by introducing the SAI Enhancement Audit Tool (SEAT) developed by the AFROSAI-E. With the introduction of the SEAT, the OAG trained its audit staff in using the tool and conducting pilot audits, thereby utilizing the system. Due to the tool's limitation and Eritrea's underdeveloped information technology systems, it will take time to automate OAG's audit processes fully.

One of the challenges is also associated with the unease of our staff in using IS for audit work. Thus, the OAG will enhance its human capacity in IS regarding the number and qualifications equipped to support audit quality and productivity. This will include training IS auditors and establishing the IS Audit function in the OAG.

In addition, the current local area networking will also need an upgrade to interconnect the auditors and all levels of reviewers.

OBJECTIVE 4.3
To Enhance the Implementation of International Audit Standards and Audit Techniques

Our audit processes follow applicable ISSAIs and fundamental audit principles. Based on the principles, the OAG customized the financial, compliance, performance, and information technology audit manuals based on the AFROSAI-E manuals.

However, utilization of financial, performance, and compliance audits has not been reached satisfactorily. Hence, the OAG should provide continuous training on customized audit manuals to improve staff competence. It should also strengthen the supervisory and review function to ensure compliance with ISSAI requirements.

The OAG will ensure full compliance with the ISSAIs by regularly reviewing its adherence using tools such as i-CAT and aligning them with its audit quality objectives.

OBJECTIVE 4.4
To Strengthen the Follow-up Mechanism on Audit Recommendations

The OAG recently initiated a follow-up mechanism by encouraging audit clients to prepare an action plan to implement audit recommendations. The significant findings that require corrective action are detailed along with the audit recommendations, and audit clients must prepare a schedule for the implementation based on their capacity. This approach is yet to be evaluated, and if successful, it will improve the OAG's follow-up capacity, thereby directly enhancing its impact on society. The OAG will also work with other stakeholders to improve the implementation of audit recommendations. In addition, the OAG's tracking mechanisms should be enhanced for a better audit outcome.

GOAL 5:
TO IMPROVE COMMUNICATION AND STAKEHOLDER MANAGEMENT OF THE OAG

The Office of the Auditor General (OAG) is unwavering in its dedication to enhancing communication, fostering accountability, transparency, and public engagement. This strategic goal underscores our commitment to enhancing OAG's communication for effective stakeholder engagement. By enhancing the reporting mechanisms, closely working with the media, and involving in social activities that centers community, we are strengthening our management of stakeholder engagement. By implementing the objectives and associated activities, we aim to foster greater public satisfaction with government accountability mechanisms. We firmly believe that an informed, engaged, and contented public is instrumental in upholding the principles of transparency and accountability in government operations.

This strategic goal aims to elevate OAG's communication for more effective stakeholder engagement. Its ultimate objective is to nurture a better-informed and highly engaged public, resulting in increased satisfaction with government accountability mechanisms.

OBJECTIVE 5.1
To Improve OAG's Communication Function for Effective Stakeholder Awareness

Ensuring effective accountability involves more than reporting audit results; it encompasses the management of OAG's own resources. Effective reports are characterized by their timeliness, content, presentation, clarity, and user-friendliness. Consequently, the OAG will ensure the prompt release of audit reports, offering the public immediate access to crucial information. We will improve the accessibility and transparency of audit reports, making them easily accessible and understandable for the public. To enhance report understandability, we will revise reporting templates, making them more user-friendly, allowing stakeholders to navigate and grasp audit findings effortlessly.

OBJECTIVE 5.2
To Collaborate with Media for Effective Dissemination of Information for Public Awareness

Efficient public resource management is not limited to officials; it is a shared responsibility among civil servants and the public. Fostering awareness of financial and property management principles is imperative for safeguarding public resources. Thus, we will collaborate closely with media outlets, including Haddas Eritrea, to consistently publish articles that communicate audit findings, recommendations, and their implications to the public. Additionally, we will engage the Ministry of Information to ensure comprehensive coverage of OAG activities, enhancing public awareness of our initiatives and achievements. We will actively participate in interviews and engage with various media channels to disseminate information, elucidate audit results, and address public inquiries.

OBJECTIVE 5.3
To Strengthen Stakeholder Engagement and Feedback System to Increase Visibility of the OAG

One of the challenges we confront is the delay in implementing audit recommendations, which is the primary goal of our audits. To address this, we will organize regular seminars and interactions with our audit clients to facilitate communication, address concerns, and gain a deeper understanding of the challenges associated with implementing audit recommendations. To enhance our services, we will institute mechanisms for the regular collection of feedback from both our employees and audit clients, ensuring their voices are acknowledged and valued. As a civic organization, we believe in extending our responsibilities beyond audits. We will actively engage in social responsibility initiatives that contribute to our communities, reinforcing our commitment to responsible citizenship and creating a positive visibility of the OAG.

OAG 2024-28
STRATEGY CRITICAL SUCCESS FACTORS

In developing the strategy, the Critical Success Factors (CSF) were used to examine factors contributing to or affecting the achievement of strategic results. The factors will be utilized to satisfy management information requirements, define managed information, and identify the crucial factors that must be addressed for OAG to do well. Therefore, it is felt that the CSF Analysis can be regarded as a highly suitable approach for planning and managing the strategy. The OAG identified five CSFs necessary to achieve strategic outcomes. These factors are essential in identifying opportunities, assessing risks, and the feasibility of reaching the strategic focus areas.

POLITICAL BUY-IN	Political buy-in allows the OAG to have a sufficiently broad mandate and complete discretion in discharging its SAI function. It ensures unrestricted access to information, proper audit follow-up, and other elements of independence.
STAKEHOLDERS BUY-IN	Stakeholders must be on board with the strategy's goals by publicizing strategic priority areas. Stakeholders must be updated on progress, and the OAG must be transparent. It is also essential to address any concerns or feedback from stakeholders promptly and respectfully.
AVAILABILITY OF FINANCIAL RESOURCES	The strategy's success relies on OAG's ability to apply for required funding as directly as is necessary. Financial resources include assets, equipment, and facilities.
STAFF ADOPTION, COMMITMENT, AND CAPACITY	OAG staff should be on board with the OAG's strategic direction, be fully committed to its implementation, and be given development opportunities matching the required strategic skill set.
REPUTATION OF THE OAG	The success of the OAG is primarily determined by its being a model organization that leads by example. This means that its reputation must be protected by strengthening good governance practices and transparency to avoid reputational risk.

STRATEGY PERFORMANCE MEASUREMENT AND REPORTING

The strategy monitoring system of the OAG was developed to provide regular oversight of the OAG's performance in its strategic focus area. Through routine information gathering and analysis for reporting against Key Performance Indicators (KPIs), the OAG can make decisions and communicate effectiveness and impact to stakeholders. As part of its overarching performance measurement strategy, the OAG has outlined a detailed monitoring plan, which is annexed for reference. This plan provides a structured and systematic approach to monitoring and evaluation activities, outlining specific methodologies, timelines, and sources of information to maintain a rigorous assessment process.

HOW OAG WILL **MEASURE STRATEGIC OUTCOMES**

The ICBF measures OAG strategic outcomes. The ICBF is a self-assessment tool based on international standards and best practices, which can provide the OAG with an institutional and holistic perspective of its performance. The domains are interdependent of each other and comprise five development levels, levels 1 to 5, and the scoring method will be one effective outcome measurement. The ICBF also enables the OAG to identify areas of improvement and show how these can be achieved from an institutional perspective (own capacity building).

The stakeholder satisfaction survey will complement the ICBF in measuring outcomes, which the OAG will conduct during the strategy mid-term review and at the end of the strategic period. The stakeholder satisfaction survey aligns with INTOSAI P-12 Pillar 3, where the OAG should remain relevant to citizens, parliament, and key stakeholders. The primary aim will be to assess the satisfaction of key stakeholders on how OAG is achieving its mandate, stakeholders' understanding of OAG's mandate and activities, stakeholders' satisfaction with the OAG communication, and the level of promotion of the OAG by stakeholders.

The number of audit recommendations implemented is central to OAG's work to ensure accountability and transparency of public sector funding. As a strategic outcome, audit findings and recommendations should be acted upon, and appropriate corrective action should be taken where necessary. Audit recommendations will also measure OAG audits' quality, findings, observations, and recommendations.

The outcomes of the OAG's endeavors will be rigorously evaluated twice during the implementation of the strategic plan, specifically in 2026 and 2028.

HOW OAG WILL **MEASURE OUTPUTS**

As part of the strategy, the monitoring system will measure outputs. Annexure 1 outlines tangible outputs under each strategic objective. These include but are not limited to the number of staff capacitated, technical assistance provided, policies, standards, legislative documents, the amount invested, hiring of staff, and the number of audits completed. The outputs will be the link between the strategy and annual operational plans. The OAG's yearly operational plan cycle guides targeted initiatives and activities from January to December. Within this cycle, the annual plans are carefully crafted to include specific target indicators at the output level. This deliberate structuring enables the OAG to set precise tasks for its operational endeavors, thus promoting a systematic and goal-oriented approach.

RESPONSIBLE TEAM FOR **STRATEGY AND OPERATIONAL MONITORING**

To oversee the effective implementation of these activities, the OAG has instituted a dedicated Monitoring and Evaluation Committee. The committee plays a pivotal role in scrutinizing the progress of planned initiatives, ensuring their alignment with strategic objectives, and contributing to the organization's overall success. Quarterly, the committee diligently compiles a comprehensive monitoring report, capturing the status of each activity and its alignment with the established target indicators at the output level.
These quarterly monitoring reports serve as a vital source of information for the Auditor General, providing real-time insights into the OAG's performance against set benchmarks. The Auditor General, in turn, utilizes this data to make informed decisions for necessary adjustments.

Furthermore, meticulous monitoring and evaluation are integral to the OAG's annual performance reporting. The quarterly reports compiled by the Monitoring and Evaluation Committee are seamlessly incorporated into the broader yearly performance report. This integration ensures that the comprehensive documentation accurately reflects the OAG's achievements, challenges, and progress toward strategic goals and objectives, thereby enhancing accountability and transparency in reporting.

The OAG will also conduct an external evaluation at the end of the strategy. A comprehensive assessment will gauge the impact of OAG Goals and inform strategic adjustments, thereby ensuring that the OAG remains agile and responsive to the evolving landscape of governmental audit practices. The OAG's commitment to performance measurement and reporting is not just a procedural requirement but also a dynamic and proactive approach to enhancing its effectiveness and impact in public auditing.

CAPACITIES	OUTPUTS	OUTCOMES	IMPACT
Independence and Legal Framework	Enhanced Independence of the OAG	Increased implementation of audit recommendation Improved performance of the OAG Increased stakeholder engagement in the work of the OAG	Contribute to effective and efficient service delivery of public institutions that improve the lives of citizens.
Robust risk management process	A risk management policy, regular risk assessment, and management process		
Effective change management process	Smooth implementation of new processes, procedures, and methodologies		
Strong gender and inclusion process	Balanced gender distribution among OAG management		
A Practical System of Audit Quality Management	Audit Quality Management policy and guideline		
Strong human resource (HR) management capacity	Skilled and competent audit staff		
Effective succession plan and programs	Decreased gaps in management position		
Effective audit and review functions in the OAG	Improved coverage of quality audits		
Effective IS functions			
Enhancement of the implementation of international audit standards and audit techniques			
Robust follow-up mechanism on audit recommendations	Increased number of implementations of audit recommendations		
Improve OAG's communication function for effective stakeholder awareness	Increased satisfaction of stakeholders		
Effective feedback and stakeholder engagement mechanism			
The strong relationship between the Ministry of Information and the OAG	Increases in the amount of coverage about OAG in the Media		

LIST OF ANNEXURES

ANNEX 1: Monitoring Plan Outcome Level
ANNEX 2: Monitoring Plan Output Level
ANNEX 3: SWOT Analysis

ANNEX 1: MONITORING PLAN OUTCOME LEVEL

RESULT LEVEL: OAG Outcome	Baseline	Milestone	Milestone	Milestone	Milestone	Milestone
OAG Outcome 1: Improved performance of the OAG	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Improved level in ICBF average score by 2028	2.67	2.84	3	3.2	3.2	3.4
Source: AFROSAI-E Annual Survey result	Achieved					
OAG Outcome 2: Improved implementation of audit recommendations	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Increase in the number of audit recommendations implemented annually.						
Source: OAG Annual Audit Report						
OAG Outcome 3: Increased stakeholder engagement in the work of the OAG	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Number of stakeholders participating in the OAG's stakeholder events per year						
Source: OAG Annual performance report (stakeholder engagement report)						
	2023	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Number of stakeholders requesting for special audits to be conducted by the OAG per year						
Source: OAG Annual Audit Report						

ANNEX 2: MONITORING PLAN OUTPUT LEVEL

RESULT LEVEL: OAG Output	Baseline	Milestone	Milestone	Milestone	Milestone	Milestone
OAG Output 1.1: Annual Performance Report	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
OAG distributes the Annual Performance Report timeously	May	April	March	February	February	February
Source: OAG Annual Performance Report	Achieved					
OAG Output 1.2: Annual Audited Account	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
OAG Accounts are to be audited by February						
Source: OAG Annual Performance Report	Achieved	Yes	Yes	Yes	Yes	Yes
OAG Output 1.3: A body responsible for Audit follow-up	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
An established body that follows up on the Implementation of audit recommendations	No	No	No	Yes	Yes	Yes
Source: OAG Annual Performance Report	Achieved					
OAG Output 1.4: Revised Audi legislation	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Revised Audit Legislation is documented	No	No	Yes	Yes	Yes	Yes

RESULT LEVEL: OAG Output	Baseline	Milestone	Milestone	Milestone	Milestone	Milestone
Source: OAG Annual Audit Report	Achieved					
OAG Output 2.1: Organizational Development Plan	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
An Organizational Development plan is approved	No	No	Yes	Yes	Yes	Yes
Source: OAG Annual Audit report / Technical Committee Annual report	Achieved					
OAG Output 2.2: Reward and Recognition Policy	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Annual Reward and Recognition Ceremony	No	Yes	Yes	Yes	Yes	Yes
Source: OAG Annual Performance Report	Achieved					
OAG Output 2.3: Risk and Crisis Management	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Annual Risk assessment report	No	No	Yes	Yes	Yes	Yes
Source: OAG Annual Performance Report	Achieved					
OAG Output 2.4: Change Management implemented	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Implemented new changes from the implementation of SP	0%	30%	50%	70%	90%	100%
Source: OAG Annual Performance Report	Achieved					

RESULT LEVEL: OAG Output	Baseline	Milestone	Milestone	Milestone	Milestone	Milestone
OAG Output 2.5: Improved gender distribution at management level	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Percentage of female colleagues promoted periodically	20%	25%	30%	35%	40%	45%
Source: OAG Annual Performance Report	Achieved					
OAG Output 2.6: Establishment of SoAQM	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
SoAQM is designed, implemented, and monitored	No	Partial	Yes	Yes	Yes	Yes
Source: OAG Annual Performance Report	Achieved					
OAG Output 2.7: Improved score of integrity	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
IntoSAINT results show an Improved score of integrity	To be measured in 2024					
Source: OAG Annual Performance Report	Achieved					
OAG Output 3.1: Report of training implemented	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Percentage of training covered by the annual training plan	20%	60%	70%	85%	85%	90%
Source: OAG HR report	Achieved					

RESULT LEVEL: OAG Output	Baseline	Milestone	Milestone	Milestone	Milestone	Milestone
OAG Output 3.2: Increased Number of professionals	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Percentage of staff who completed PESA, API, and other studies	27%	40%	70%	80%	80%	80%
Source: OAG HR report	Achieved					
OAG Output 3.3: Approved and implemented succession plan	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Number of Coached managers (assistant managers)	0	3	5	7	10	12
Source: OAG HR report	Achieved					
OAG Output 3.4: Report on gender-balanced promotion	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
	0	3	5	7	10	12
Source: OAG HR report	Achieved					
OAG Output 3.4: Approved and implemented Management Development Program (MDP) and SLTP	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Approved programs of management and senior leaders' development	No	No	Yes	Yes	Yes	Yes
Source: OAG HR report	Achieved					

RESULT LEVEL: OAG Output	Baseline	Milestone	Milestone	Milestone	Milestone	Milestone
OAG Output 3.5: Insurance and medical contracts signed	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Number of contracts signed with NICE and MoH	0	1	2	2	2	2
Source: Administration and Finance Report	Achieved					
OAG Output 4.1: Number of quality Audits completed	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Increase in the number of audit reports	TBD					
Source: Administration and Finance Report	Achieved					
OAG Output 4.2: Reports of QAR, review results	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
The percentage of weaknesses identified in QAR reports reduces every year	TBD					
Source: Administration and Finance Report	Achieved					
OAG Output 4.3: Automated audit processes	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Full implementation of EriSEAT	No	No	Partial	Partial	Yes	Yes
Source: Administration and Finance Report	Achieved					

RESULT LEVEL: OAG Output	Baseline	Milestone	Milestone	Milestone	Milestone	Milestone
OAG Output 4.4: Report of i-CAT results	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Full compliance with ISSAIs is shown in the result of the i-CAT report	No	No	Partial	Partial	Yes	Yes
Source: Administration and Finance Report	Achieved					
OAG Output 4.4: Engagement Quality reviews	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
	No	No	Partial	Partial	Yes	Yes
Source: Administration and Finance Report	Achieved					
OAG Output 4.5: Follow-up policy and guideline	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Percentage of audit recommendations implemented	No	30%	40%	45%	50%	60%
Source: Administration and Finance Report	Achieved					
OAG Output 5.1: Distribution of reports	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Time of Distribution of Reports	May	March	March	March	February	February

RESULT LEVEL: OAG Output	Baseline	Milestone	Milestone	Milestone	Milestone	Milestone
Source: Administration and Finance Report	Achieved					
OAG Output 5.2: Copy of media records	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Frequency of coverage of OAG in the MoI media outlets	0	2	3	6	12	12
Source: Administration and Finance Report	Achieved					
OAG Output 5.3: Seminar records	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
The frequency of seminars with stakeholders is increased	1	2	2	2	2	2
Source: Administration and Finance Report	Achieved					
OAG Output 5.4: Social Responsibility Activities Report	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Indicator definition:						
Number of Social responsibilities engaged per year	2	2	3	3	3	3
Source: Administration and Finance Report	Achieved					

ANNEX 3: SWOT ANALYSIS

STRENGTHS TO ENHANCE	WEAKNESSES IDENTIFIED	WEAKNESSES IDENTIFIED	OPPORTUNITIES TO EXPLOIT	EXTERNAL THREATS TO MONITOR	REFERENCE TO OBJECTIVES
OAG has managerial and administrative autonomy	Weak follow-up system on audit recommendations	Lack of awareness of newly developed and updated policies of the OAG	OAG mandate is not limited to specific types of audits	OAG's Audit Legislation is not approved	1.2 /___
Management and staff commitment (the will)	Absence of a knowledge-sharing platform	Lack of staff health and safety measures	OAG maintains the respect of its stakeholders, especially the auditees	OAG is not fully independent	__ / 2.4
OAG has an open-door policy	There is a lack of job rotation	Workshops and training delivered by the OAG do not include all ages and genders	There is Immunity to discharge our duties	Lack of transparency to the public	___ / 3.1
OAG maintains the respect of its stakeholders, especially the auditees	There is a lack of supervision	Lack of scholarships and other indications of educational growth	AFROSAI-E / IDI In the country and regional support	Absence of oversight body	4.1 / 3.1
Availability of relevant manuals, plans, policies, and guidelines	Non-functional IS Audit and Chartered Accountant (CA) functions	Absence of babysitters and day-care facilities	Good communication and a positive outlook of the government about the OAG	Absconding of competent staff	4.1(2) / 2.4
The existence of IS, PA, and QA functions	Weak IA, PA, and QAR functions	OAG fails to encourage employees to engage in various activities (hobbies)	Top management can communicate with government officials on supporting needs	No developed exit policy	4.1/ ___

STRENGTHS TO ENHANCE	WEAKNESSES IDENTIFIED	WEAKNESSES IDENTIFIED	OPPORTUNITIES TO EXPLOIT	EXTERNAL THREATS TO MONITOR	REFERENCE TO OBJECTIVES
Strong leadership and direction system	Management information system not implemented	No sports facilities and housing for staff coming from zones	OAG could communicate regularly with NHERI, AFROSAI-E, and other institutions for scholarships, professionalization, and other training opportunities	Inadequate budget	___ / ___
Implementing professional development and training for auditors, which is aligned with	There is no emergency backup plan	Lack of staff awareness of prevailing situations in the country		Limitation of Internet facility/Computer-based exam centre	2.1 / ___
The needs and mandate of the OAG	Shortage of vehicles to transport audit teams and files from place to place	Absence of career development- vacant supervision		The inability of the OAG to decide on the benefits of its staff	___ / 4.1 – 3.1, 3.2
OAG established a care facility in the office	Lack of facilities (USB, notebook) and comfortable or spacious workplace	Inconsistency in the application of audit templates among audit departments (e.g., Query sheet)		Inadequate human power	___ / 4.3
Availability of SAI Team, technical committee, gender Focal Team, and Change management Team	Lack of allowance for transportation & mobile cards	Slow progress in the implementation of A-seat		Restrictions on procurement policies	___ / 4.2
Engagement of OAG with media and other stakeholders	The Code of Ethics is not renewed and signed off by every staff annually	Low productivity and audit backlogs		Limitation of media outlets	2.6 / 4.1

WEAKNESSES IDENTIFIED	WEAKNESSES IDENTIFIED	REFERENCE TO OBJECTIVES
Unavailability of the organizational development plan	lack of stakeholders' awareness about OAG activities, especially PA	2.1 / 5.3
A limited number of skilled manpower	No communication unit is used to ensure good information flow within and outside of the OAG	3.1 /__
Lack of rewards and recognition system	Staff hesitates to express their ideas	3.3 / 5.3
Lack of sustainable training on the supporting staff and core business	No suggestion box in place	3.1 / 5.3
Poor engagement of the public	Unavailability of performance measurement metrics	5.3 / ___
Gender inequity at the management level	Immature risk management process	3.3 / 2.2
Undeveloped change management process	Management vacancies and unstructured promotion processes	2.3 / 3.3
Undeveloped accountability and transparency systems	No business continuity and recovery plan	1.3 / __

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