



NATIONAL AUDIT OFFICE

# STRATEGIC DEVELOPMENT PLAN

## 2014 - 2018

### THE GAMBIA





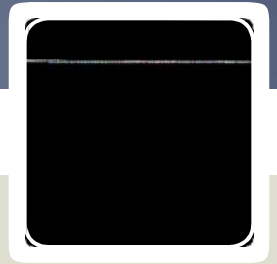


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## FOREWORD

The Gambia National Audit Office, until the advent of the 1997 Constitution, was a Government department. It was declared semi-autonomous as of January 2000 as part of the efforts to establish an independent, well resourced National Audit Office that is suitably positioned as the Supreme Audit Institution in The Gambia and able to fulfil its constitutional mandate.

Over the last 13 years we have been making every effort to take the transformation agenda forward. Some reasonable achievements have been made in the areas of increased government funding and increased awareness and appreciation of our role in enhancing sound financial governance and the work we do. However, there remains more work to be done to further consolidate the initial gains and achieve the aspirations of the 1997 Constitution. There is also the expectation by stakeholders for the National Audit Office, as a public institution, to be effective in our operations.

We have to modernise to meet the demands and challenges in our work. This modernisation certainly calls for an operating platform that is significantly, if not totally, different from the traditional civil service arrangement. It is for this reason that the autonomous status enshrined in the Constitution, when fully secured, will assist us to fully execute our mandate. We will be better placed to employ and retain specialised skills and to effectively deliver our legal mandate in accordance with international standards and best practices.

To that end a draft National Audit Bill together with a Cabinet Paper has been submitted to the Honourable Minister of Finance & Economic Affairs for onward transmission to Cabinet for consideration and approval.

This Strategic Development Plan 2014 - 2018 will respond to government initiatives; legal developments; needed staff development; planned staff recruitment; technological developments; logistical needs to meet planned developments and changes to international accounting and audit requirements. It will also assist us to:

- optimise audit coverage;
- prioritise audits using risk-based models;
- effectively utilise available staffing; and
- optimise use of available logistical resources.

This is the second Strategic Development Plan and has been finalised through thorough review of the first plan and a very rigorous consultative process with all stakeholders whose support is needed in implementing the NAO Strategic Development Plan which will enable us to be more efficient and effective, contribute more meaningfully to the good governance of our nation and be judged on our activities by our stakeholders in a balance and constructive way.

Karamba Touray  
Auditor General

## THE NATIONAL AUDIT OFFICE STRATEGIC PLAN 2014 - 2018





# INTRODUCTION

## The Constitutional Mandate

### Section 158

- (1) There shall be an Auditor General whose office shall be an office in the public service.
- (2) The Auditor General shall be appointed by the President after consultation with the Public Service Commission.
- (3) Before assuming the functions of his or her office the Auditor General shall take and subscribe to the prescribed oaths.
- (4) Subject to the other provisions of this section a person holding the office of Auditor General shall vacate his or her office when he or she attains the compulsory retirement age, or upon the termination of his or her appointment by the President.
- (5) A person holding the office of Auditor General may be removed from the office only for inability to perform the functions of his or her office (whether from infirmity of mind or body or from any other cause) or for misbehaviour or incompetence.

### Section 159

- (1) There shall be a National Audit Office in the public service of which the Auditor General shall be the head, and the other members of which shall assist the Auditor General in the performance of the functions conferred on him or her by this Constitution or any Act of the National Assembly.
- (2) Subject to any Act of the National Assembly the staff of the National Audit Office shall be appointed by the Auditor General after consultation with the Public Service Commission, and, in the case of such senior or professional staff as may be prescribed by regulations of the Public Service Commission.
- (3) The accounts of the National Audit Office shall be audited by an appropriately qualified auditor or firm of auditors appointed by the Finance and Public Accounts Committee.

- (4) The Auditor General shall submit the annual estimates of expenditure for the National Audit Office for the following financial year to the President for presentation to the National Assembly in accordance with this Constitution. The President shall cause the estimates to be placed before the National Assembly without amendment, but may attach to them his or her own comments and observations.

### Section 160

- (1) The Auditor General shall -
  - a. before any money is withdrawn from the Consolidated Fund or any other public fund, ensure that the withdrawal is in accordance with the provision charging the same on that fund or the relevant Appropriation Act or other Act of the National Assembly and that it complies with the procedures prescribed by an Act of the National Assembly;
  - b. satisfy himself or herself that money charged on the Consolidated Fund or other public fund, or appropriated by an Act of the National Assembly, and expended has been applied for the purpose for which it was so charged or appropriated, and that expenditure conforms to the authority that governs it;
  - c. at least once in every year audit and report on the public accounts of The Gambia, the accounts of all offices and authorities of the Government of The Gambia, the accounts of the courts, the accounts of the National Assembly and the accounts of all Enterprises;
  - d. within six months of the end of the immediately preceding financial year to which each of the accounts referred to in paragraph (c) relates, report to the National Assembly on the accounts and draw attention to any irregularities in the accounts audited and to any other matter which, in his or her opinion, ought to be brought to the

notice of the National Assembly;

- e. after his or her annual reports on the accounts of the Government of The Gambia, of all offices and authorities of the Government, of the courts and of the National Assembly have been discussed in the National Assembly, cause the same to be published for public information:

Provided that where there is any undue delay in the discussion of any such accounts in the National Assembly, the Auditor General may publish his or her report in advance of such discussion; and

- f) exercise such other functions as may be conferred on him or her by an Act of the National Assembly.
- (2) In the exercise of his or her functions under this Constitution or any other law, the Auditor General shall -
- a. at all times carry out economic, efficient and effective examinations to satisfy himself or herself that public funds are spent in such manner as to reduce waste, eliminate in-efficiency and maximise the benefits to be gained from the use of resources;
  - b. have power to disallow any item of expenditure which is contrary to law and to surcharge:
    - (i) the amount of any expenditure so disallowed upon the person responsible for incurring or authorising the expenditure; or
    - (ii) any sum which has not been brought into account upon the person by whom that sum ought to have been brought into account; or
    - (iii) the amount of any loss or deficiency upon any person by whose negligence the loss or deficiency has been incurred.
- (3) A person aggrieved by any disallowance or surcharge made by the Auditor General may appeal to High Court.
- (4) The Auditor General and any member of the National Audit Office authorised by him or her shall have power to

call for and inspect all books, records, returns, reports and other documents in the exercise of the functions conferred upon him or her by this Constitution or an Act of the National Assembly and to make such enquiries and to call such witnesses who, in his or her opinion have any responsibilities in relation to the accounts referred to in subsection (1).

- (5) Wherever discrepancies of a criminal or fraudulent nature are discovered during the audit of accounts by the Auditor General, he or she shall immediately cause a report of his or her findings to be submitted to the Inspector General of Police.
- (6) Where the Government holds a minority interest in any company, the Auditor General may exercise, on behalf of the Government, the power to inspect the books of account of the company and report to the Government.
- (7) In the exercise of his or her functions under this Constitution or any other law, the Auditor General shall not be subject to the direction or control of any other person or authority.
- (8) Nothing in this Constitution shall preclude the Auditor General, at the request of the head or governing body of any public body, corporation or institution referred to in subsection (1) (c), or on his or her own initiative, from carrying out any special audit of such body, corporation or institution; and where he or she carries out such a special audit, it shall be reported to the Finance and Public Accounts Committee.
- (9) The Finance and Public Accounts Committee of the National Assembly may extend the time within which any such report as is referred to in subsection (1) (d) shall be made to the National Assembly.



## The Need for a Strategic Development Plan

The NAO will face many challenges in the coming years and it will take sustained and comprehensive effort for these to be resolved. The NAO has effectively been ‘fire fighting’ the problems that have been confronting it over a number of years. These include delays in submission of annual accounts by the Treasury Directorate, difficulties in obtaining information, rising relevance of special audits and explanations from auditees and the high rate of turnover of trained and experienced staff. Under these circumstances, the organisation has not been able to take stock of the situation and consider what steps are needed to establish the NAO as a credible and respected institution.

To address the issues highlighted above it is important that the NAO should consider where we stand today, where we want to be in five years and to try to achieve the necessary progress in a considered, structured way. We have therefore

undertaken to prepare and issue this strategic development plan which sets out how we see our development needs over the coming five years.

The plan represents the outcome of considerable consultation with our stakeholders and a comprehensive and thorough review of our current situation and an honest assessment of our shortcomings and needs.



## VISION, MISSION AND VALUES

### Vision

To be a model audit institution in promoting transparency, accountability and improving the economy, efficiency and effectiveness of the use of public resources

### Mission

The NAO is an independent public audit institution which provides professional assurance to the people of The Gambia on the extent to which public resources are used economically, efficiently and effectively for the purposes intended by the National Assembly

### Core Values

- Integrity
- Independence
- Objectivity
- Professional excellence
- Commitment
- Confidentiality
- Open communication
- Co-operation
- Equal Opportunity

### Core Values Defined

#### Integrity

NAO representatives are required to maintain irreproachable standards of personal and professional conduct and to always act in the public interest.

#### Independence

All NAO representatives must be independent of audited bodies and other interested groups. In particular, all representatives must avoid any potential conflicts of interest and must also observe strict political neutrality at all times.

Representatives must not only be independent, they must be seen to be independent.

#### Objectivity

All NAO representatives must be objective in dealing with the issues and topics under review, and this objectivity must be reflected in our reports. All conclusions expressed in opinions and reports must, therefore, be based exclusively on evidence obtained and assembled in accordance with the NAO's auditing standards.

#### Professional excellence

Staff are expected to demonstrate professional competence and expertise in their work. They have a personal responsibility to maintain and develop themselves, through programmes of continuing professional and personal development.

#### Commitment

The staff of the NAO must be committed to upholding the values of the office and promoting economy, efficiency and effectiveness in the use of public resources.

#### Confidentiality

NAO representatives must not disclose information obtained during the course of our work to third parties, either orally or in writing, except for the purposes of meeting the NAO's statutory responsibilities.

#### Open Communication

We actively encourage staff to share their views and opinions both on individual assignments and on the management and organisation of the office as a whole. We are transparent in our dealings with auditees and give open and honest feedback and advice.





### Co-operation

NAO staff are required to support each other in meeting their objectives. This includes sharing experience, resources and working together for the betterment of the Office.

### Equal Opportunity

The NAO promotes an environment of equality of opportunity in which staff and stakeholders are not discriminated against on the grounds of ethnic or racial origin, disability, religion, age, gender or marital status.

To help us achieve our Mission we have prepared a Code of Conduct by which we shall ensure that all staff within the NAO are committed to implementing the core values in carrying out our work and in our relations with others.

## STRATEGIC OBJECTIVES

Our strategic objectives are:

- 1.1 To have in place an Audit Act to improve public financial governance and accountability in The Gambia which complies in all significant respects with best international requirements;
- 1.2 To provide and maintain the most effective administrative and logistical support to our staff;
- 2.1 To conduct timely regularity audits using standardised auditing practices which meet international standards and good practice;
- 2.2 To develop the capacity to respond to the changing technological environment;
- 2.3 To establish a fully functional performance audit unit;
- 2.4 To establish a quality assurance unit
- 3.1 To implement efficient human resource policies and procedures which enable staff to develop and to operate effectively;
- 3.2 To provide staff with training and other development opportunities to enable them to maximise their potential and their value to the NAO;
- 3.3 To establish the appropriate skills mix within the organisation;
- 4.1 To restructure the NAO to effectively meet its mandate;
- 4.2 To introduce annual planning of audit work;
- 4.3 To improve and develop our relationships with all external stakeholders; and
- 4.4 To establish a management information system.

To assist us in meeting our strategic objectives, we have undertaken a comprehensive analysis of our situation. We have determined from this analysis a number of key issues and initiatives for us to consider and implement over the period of this Plan. We have sought the views of our stakeholders, including civil society and the international community, using questionnaires and holding meetings and

discussions; we also held a workshop with our staff. In these ways we have endeavoured to obtain as broad a perspective as possible of the needs and expectations of all those involved in the strengthening of public accountability and corporate governance in The Gambia.

We have carefully considered the impact of the issues identified by our analysis on our constitutional role and legal responsibilities, including the obligations placed upon us as members of INTOSAI. Taking all this into account, we have prioritised the issues within a series of linked development strategies that we plan to implement over the coming five years.

### Strategic Intent

To develop a well-respected professional organisation producing relevant and timely reports on the way that the Government has collected, accounted for and used public funds, from all sources and the extent to which it has performed its tasks with due regard to economy, efficiency and effectiveness by:

- ensuring that our independence is assured;
- creating an audit institution which is properly resourced;
- revising our organisational structure;
- developing a culture that will help to motivate and retain our staff;
- developing the professional skills of our staff through a sound audit methodology and an effective training programme;
- enhancing a strong, independent image of the NAO by improving communications internally and externally;
- ensuring financial rewards to staff are commensurate with competitors; and
- establishing a stronger and closer collaborative relationship with the National Assembly.



To redefine the role of the NAO with regards to the National Assembly, the Public Accounts Committee and to civil society:

- By creating a common and realistic understanding of the impact of a stronger, independent and effective audit institution through improved communication, internally and externally; and
- By demonstrating the professionalism of the NAO through the production of relevant, high quality and timely audit reports.

### To implement our strategy, we will:

- Establish a strong commitment to constructive co-operation between our staff, our audit clients, the National Assembly, the international agencies and civil society
- Establish an effective project management structure to monitor and maintain progress of this plan
- Ensure that each of our development strategies lead to sustainable and cost-effective improvements

### The Conditions for Success

- Improved constitutional and legal provisions on independence
- Improved recruitment and retention of staff
- Assured funding
- Improved management and administrative capacity
- NAO reports which are timely and of good quality
- Improved public internal financial control
- Support of the National Assembly, the PAC/PEC and the Executive

### The Obstacles to Reform

- Sustainability of government accounting system (IFMIS) with the phasing out of the Project
- Lack of staff competence in IT auditing
- Departmental record-keeping not improved
- Inability to recruit suitable staff - trainees or middle managers
- Insufficient funding to support audit activities
- Lack of Government or National Assembly support for NAO initiatives
- Senior management in government Departments not taking the NAO seriously and not providing full co-operation
- Inadequate competence of staff in government Departments
- Potential political interference
- Required sanctions not implemented e.g. to ensure NAO recommendations are implemented
- Weak Internal Audit
- Government cultural misconception of the role of auditors

In taking all the above information into account, we have prepared an operational plan. This demonstrates precisely what activities we intend to undertake and sets out the appropriate target dates. In this way, we shall hold ourselves accountable for the required improvements which we consider must take place.

## OUR DEVELOPMENT STRATEGY

Our development strategy consists of 4 goals.

### GOAL 1 MANDATE

To secure enhanced NAO independence and operational effectiveness

### GOAL 2 METHODOLOGY

To produce high quality audit work that meets international auditing standards

### GOAL 3 MANPOWER

To have a highly motivated, qualified, productive and stable workforce

### GOAL 4 MANAGEMENT - ORGANISATION AND PERFORMANCE

To establish a modern and effective audit organisation and management system

determine: what action is required; who is responsible for it; and the target date. We will monitor overall progress of each section of the strategy in the steering committee.

The strategies in this plan have been designed to ensure that we can move forward as an effective audit institution within its five year life-cycle. We will also regularly monitor progress and update the strategies to ensure that they are achieving the required results.

The strategy is aligned to meet level 3 of the SAI capability model by 2009 (as committed to by AFROSAI-E Auditors General in their Strategic Plan for 2007-2009).

We shall ensure that we make good use of the advice and guidance available from IDI and AFROSAI-E

Each goal will be overseen by a working group of NAO staff. A NAO member of each working group will be a member of the strategic planning steering committee, which will be chaired by the Auditor General.

The responsibilities of each working group will be decided at the first meeting of the steering committee. The operational plan will be used as the basis for the work to be carried out. Each activity will be covered and, where necessary, task outlines will be prepared by the working groups to



## GOAL 1 - MANDATE

To secure enhanced NAO independence and operational effectiveness

### Strategic Objective 1.1

*To have in place an Audit Act to improve public financial governance and accountability in The Gambia which complies in all significant respects with best international practice*

The NAO's statutory responsibilities will be reviewed to ensure that all current and potential future developments are accommodated in the provisions of the proposed Audit Act.

We recognise that the legal framework 'works' in practice at present and does not prevent the Auditor General from fulfilling his duties. However, the latest version of the 'Finance and Audit Act' (F&AA) was updated in 1990 (this Act having superseded the previous Act of 1966), which was seven years prior to the enactment of the new Constitution. Also, in 2004, the National Assembly passed the 'Government Budget Management and Accountability Act' (GBMAA) which places specific requirements upon the Auditor General regarding the audit of annual accounts prepared by MoFEA. At the very least, these developments have led to some inconsistencies which need to be addressed.

We note that the GBMAA significantly amended the budget and accounting sections of the F&AA, leaving the section dealing with 'Audit' unchanged. It is therefore an appropriate time to 'modernise' the legislation to reflect the current situation in The Gambia, to reflect the aspirations of the 1997 Constitution and also to reflect external developments in the role and responsibilities of an SAI. We will consult extensively with our stakeholders so that we can place a comprehensive and agreed 'package' before the Cabinet and the National Assembly, encompassing the complete system of public financial and management control.

Overall, the current legal framework is generally acceptable and 'workable' but it does not sufficiently guarantee the NAO's and the Auditor General's basic independence, both institutional and personal. There are also some contradictions between the Constitution, the F&AA and the GBMA. We

recognise that it is a challenge for SAIs to meet all of the conditions covered in the INTOSAI and other relevant International Standards but we consider that we must ensure that the most important requirements are met, such as our independence from the executive arm of Government.

We consider, therefore, that a new audit law is required and, following the proposed review, a Cabinet paper will be prepared setting out the rationale for the amendments required to the legal framework.

There are potential risks arising from the changes that might prove to be necessary to the legal framework. Proposals could cause disquiet and unnecessary friction with the National Assembly and/or the Executive if tabled without sufficient care.

We will therefore consult widely and hold discussions with responsible officers in the Executive and prepare a strategy for the development of the NAO by which the Executive and the National Assembly can approve the establishment of an independent NAO through appropriate revisions to the legal framework.

### Strategic Objective 1.2

*To secure and maintain the most effective administrative and logistical support to the office*

#### Office Accommodation

The office which is currently used by the NAO is reasonably well located. The building is next door to the National Assembly, allowing easy access to the PAC/PEC. It is also a short distance from the MoFEA offices at the GoTG Quadrangle in the centre of Banjul.

However, we occupy the upper floor of a building which belongs to the Ministry of Trade, Regional Integration and Employment. We consider this to be a reflection of our lack of independence in reality as we are sharing office space with one of our auditees.



With the full complement, there would not be sufficient space to accommodate all our staff. Furthermore, the office has insufficient space for working papers to be stored and does not have suitable rooms for training, or conducting meetings.

GoTG acknowledges that self-contained accommodation is necessary for our staff from an ‘independence’ perspective so we can operate more effectively and clearly demonstrate that we are an important player in the development of public accountability in The Gambia.

## Transport

The NAO currently operates the following vehicles:

Type	Registration	Year	Purchased by	Fit for Trek
4X4	NAO1A	2010	UN	✓
4X4	NAO1	2008	GoTG	✗
4X4	NAO2	NA	DFID	✓
Saloon	NAO7	NA	DFID	✗

Only two of the vehicles are generally roadworthy. The NAO will need to secure reliable transportation if we are to meet our auditing obligations.

## Library of Supporting Information

Our staff do not have ready access to reference materials.

Access to the internet is also inadequate. This restricts their ability to research for technical support and information.

A suitable library facility will be put in place to address the

## IT Hardware and Software

Our current computer hardware and software is up to date and able to meet the needs of the staff to undertake either their work in the field or their report-writing responsibilities. This leads to considerable efficiencies in our working practices.

However, there is no reliable source of funding for replacement of these facilities when the need arises as these were provided by donors. We consider that we need to devise a strategy for a programme of planned replacement and renewal in this important area.

In particular, given the introduction of computerised government accounting, it is imperative that we employ Computer Assisted Audit Techniques to enable us carry out effective audits of these systems.

We shall therefore devise a strategy whereby we will:

- establish an inventory of current useable assets;
- undertake an assessment of our immediate needs; and
- prepare a business case for the acquisition of these assets.





## GOAL 2 - METHODOLOGY

To produce high quality audit work that meets international auditing standards

### Strategic Objective 2.1

*To conduct timely regularity audits using standardised auditing practices which meet international standards and good practice*

#### Audit Manual

At present the NAO has two reference documents available to our audit staff, the Public Audit Manual (which was produced as a joint initiative by the UK NAO and UK ODA in 1990-91 and the Afrosai-E Regularity Audit Manual. Both manuals provide a reasonable basis for undertaking public sector audit.

We consider that the development of a comprehensive Audit Manual is essential. Our staff will be able to refer to the requirements and guidance in the Manual and we will be more likely to achieve greater consistency in the audit work being undertaken. An Audit Manual should also be readily available to staff as a working document, not simply left on a shelf. The Audit Manual will enable audit staff to carry out audits in a thorough and professional way. It will provide auditors with:

- a consistent approach to undertaking audit work;
- clarification on the role and responsibilities of the NAO; and
- comprehensive guidance on core audit working practices and procedures.

In order to improve regularity and financial audit, we will develop a strategy to ensure that:

- All our audit reports continue to meet international standards;
- Our strategic audit planning is more rigorous and defensible;
- Our audit task planning is risk-based and defensible;
- Audit working papers meet NAO (new) corporate standards;

- Our reports are clear, well-written and understandable to stakeholders;
- Audit opinions and conclusions are clearly defined and based on good quality audit evidence;
- Our recommendations are constructive and logically derived from audit findings; and
- Our reports are timely, always within the statutory timetable.

#### Current Year Reporting

Obtaining accounting records and explanations from auditee organisations has been a major problem facing NAO auditors. For recent periods however, auditee records are less likely to have been misplaced and most responsible officers during these periods should still be in post to assist with auditor's inquiries.

Performing audits on more historical periods carries a real risk that disproportionate amount of the effort is expended in attempting to trace and obtain basic accounting records rather than the actual carrying out of audit procedures upon those records.

To facilitate a systematic, cyclical audit plan and ultimately strengthen the link between the financial year and the period of reporting, we would recruit sufficient number of staff that we consider sufficient to enable NAO to carry annual audit of all government institution on a regular basis as demanded by the constitution.

#### Backlog of Financial Statements

The Government of The Gambia has a history of backlog in the production of financial statements. Consequently, there is currently a backlog of financial statements to be audited. Currently, we have received statements for the years 2011 and 2012; the audit of 2011 financial statements was

completed in December 2013 and a draft management letter issued. We now await management response from the Treasury Directorate to finalise and move on to the audit of 2012.

We will work towards clearing the backlog while awaiting the statement for the 2013.

The audit mandate for the years from 2007 will be covered every year in a risk-assessed, structured approach to ensure that the level of audit is defensible and meets good international practice. We note that there is a need for soundly prepared annual financial statements before our mandate can be satisfactorily achieved.

We also need to take into account that the present level of resources available to the NAO is insufficient to enable us to meet our mandate to acceptable international auditing standards. Our development strategy therefore aims to ensure that our capacity (human and other) is significantly increased in the short to medium term so that we are able to meet the demanding standards expected of us.

## The Fight Against Fraud and Corruption

As in many countries throughout the world, the economy of The Gambia is vulnerable to fraud and corruption. We consider that the NAO has a role to play in combating fraud and corruption. International Standards clearly state that the onus for the prevention and detection of fraud lies with the management of an entity. However, auditors are required to plan their work in such a way as to detect material fraud and misstatement and to communicate weaknesses in controls to those charged with governance (ISA 240 and ISA 315). In practice, whilst auditors must exercise due skill and care in the performance of their work, they are not responsible for searching out activities involving fraud.

The danger in concentrating unduly on the identification of individual cases of fraud is that the underlying reasons why the fraud was possible might be overlooked so that the risk of further frauds occurring is not adequately addressed. Furthermore, historically where we do detect fraud, and pass on information to the appropriate authorities, the follow-up has been very slow.

Whenever our auditors identify breaches of legislation or other irregularities during their normal audit work they should inform the relevant authority so that appropriate action can be taken.

We have no formal written procedures to provide guidance to auditors in how to assess the adequacy of anti-fraud and corruption measures put in place by an audited body. It is good practice for SAls to develop checklists to help auditors in this work and ensure consistency of approach.

We will therefore develop a strategy to ensure that:

- Audit staff will have access to information concerning high risk areas;
- Audit staff will be aware of the correct procedures to be followed when fraud is suspected or identified; and
- NAO has effective notification, liaison and follow-up procedures with relevant government agencies.

## Strategic Objective 2.2

*To develop the capacity to respond to the changing technological environment*

### Audit Development - IT Audit

The GoTG's accounting and financial management systems is computerised in line with modern management practices and the trend towards computerisation will accelerate. It is important, therefore, that we have a clear strategy or policy for auditing IT systems.

The purpose of an IT audit is to provide reasonable assurance that control objectives are being met. Auditing of information systems applies traditional audit objectives. An effective IT audit would also encompass a review of the organisation of the IT department, system management, operating system, database management, data communications, systems development, application software, access control and physical security.

We do not have access to specialist IT audit staff to carry out IT audits or assist in regular financial or performance audits. IT auditing is therefore a key area for development in the



medium to long term. We will therefore develop a strategy to ensure that our audits of computerised accounting systems will utilise appropriate audit tools (hardware and software) and audit staff with appropriate IT knowledge and skills.

- All our recommendations are soundly based on reliable audit evidence; and
- All our recommendations are realistic and have impact.

## Strategic Objective 2.3

*To establish a fully functional performance audit unit*

### Audit Development - Performance audit

The NAO only carries out limited performance audits along with the financial audits of UNDP/ UNFPA nationally executed projects. No comprehensive performance audit work has been carried out by this office despite the 1997 Constitutional requirement. Often in SAls, this work is carried out by personnel who specialise in performance audit activity. This allows staff to build up their knowledge and expertise. This is not always the case, however, and staff members of some SAls undertake both types of audit.

We recognise that financial audit is our primary focus, but capacity needs to be steadily built to put in place a suitable performance audit capability. This is particularly important as we are required by the Constitution to undertake 'performance audits'. Service delivery is an ongoing problem within this environment and both the government and its stakeholders would benefit greatly from performance audit reports.

We therefore consider that it would be appropriate to develop a performance audit strategy to equip our staff to undertake performance audit. This will include the establishment of a performance audit unit and training for staff in the fundamentals of performance audit and the selection of topics. We recognise that performance audit activities require a significant investment in time to research and develop and we shall have regard to this fact when considering the way forward in this area.

We will develop a strategy to ensure that:

- All our reports meet international standards;

## Strategic Objective 2.4

*To establish a Quality Assurance Unit*

We have not developed a formal quality management function, nor is there a clear policy statement covering quality management. Quality assurance procedures are very limited with a focus on the review and editing of reports. We therefore consider that we should develop a quality assurance framework as an integral part of the new Audit Manual.

## GOAL 3 - MANPOWER

To have a highly motivated, qualified, productive and stable workforce

### Strategic Objective 3.1

*To provide effective administrative support and implement efficient human resource policies and procedures which enable staff to develop and to operate effectively*

In common with many GoTG entities, we face a very difficult staffing situation. Key challenges include:

- a shortage of staff with professional or technical qualifications;
- a shortage of senior auditors and mid-level management to run and supervise audits;
- senior management is required to fulfil the role of senior auditors and audit managers, reducing the time available for strategic management;
- difficulties in attracting new recruits with required qualifications and experience;
- high staff turnover which dilutes the accumulation of NAO audit knowledge and experience and the benefits of training.

Compared to positions set out in the establishment list, significant vacancies still exist. Of particular concern in terms of the core activities of the NAO, only 3 out of the

required 18 Auditors, Senior Auditors and Principal Auditors are in post.

Our previous attempts to upgrade the qualifications for audit staff have had only limited success, as there is a tendency for employees to leave the NAO as soon as they achieve any form of qualification. Since FY 2000, 21 employees with AAT qualifications and five with ACCA qualifications have left the NAO. This situation is especially problematic as the departing newly-qualified staff are experienced and trained in contemporary audit techniques.

During five of the last seven years staff turnover at the NAO has been around 20 % each year. There are several reasons for this level of staff turnover, but the reason cited by most departing staff is that salaries are uncompetitive in the public service. While this situation remains, it is likely to continue to be difficult for us to retain professionally qualified staff.

### Staff Recruitment and Retention

We consider that the present level of resources available to us is insufficient to enable us to meet our mandate under the current legislation and that the capacity of our staff has to be significantly increased if we are to fully comply with modern international auditing standards.

Establishment, Staff in Post and Vacancies at NAO

Designation	Grade	Establishment	Staff in Post	Vacant posts	Vacancy Rate
Total		81	50	31	38%
Auditor General	Fixed	1	1	-	-
Director of Audit	12	4	1	3	75%
Principal Auditor	10	4	2	2	50%
ICT Manager	10	1	1	-	-
Senior Auditor	9	6	2	4	66%
Auditor	8	8	9	-	-
Assistant Auditor	7	10	8	2	20%
Audit Trainee I	6	10	9	1	10%
Audit Trainee II	5	14	7	7	50%
Administrative staff	3-9	9	7	2	22%
Support staff	2	8	7	1	12%





We will therefore develop a strategy to ensure that:

- the staff recruitment and retention issue is addressed;
- the professional competence of our staff is strengthened;
- an Administration Manual is prepared; and
- we provide staff training in current human resource techniques to prepare and maintain personal development and training records.

#### Internal Communications

We will develop a strategy to ensure that:

- a communication policy is in place;
- we maintain excellent communications between the staff and management;
- senior management meetings are conducted on regular bases;
- General staff meeting are conducted on regular bases;
- we publish a staff newsletter; and
- staff are consulted regularly about future plans.

#### Performance Appraisal System

We will develop a strategy to ensure that:

- staff potential can be assessed and advancements made with due regard to the principles of equal opportunity and transparent administration; and
- staff remuneration can be assessed and rewarded on the basis of their contribution to the work of the NAO.

#### Time Recording System

We will develop a strategy to ensure that the audit work undertaken by NAO staff will be monitored as regards time spent on direct audit tasks and indirect tasks (such as training or meetings) so that the time spent by individuals and teams can be assessed against pre-determined budgets for each task. In this way it will be possible to establish the costs of each task so that audit fees can be agreed with and charged to appropriate clients.

### Strategic Objective 3.2

*To provide staff with training and other development opportunities to enable them to maximise their potential and their value to the NAO*

Our staff are our most important asset and it is vital that we provide them with every opportunity to develop their knowledge and skills so that they are able to make the best possible contribution to the activities of and the development of the NAO. They must also be offered the chance to develop their personal and management skills; this is particularly important as the NAO will increasingly offer management positions to staff who have demonstrated their abilities to take up the greater responsibilities of the more senior positions in the NAO.

We will develop a strategy that will provide:

- a training plan, approved each year by NAO senior management;
- implementation of training plan
- staff training in current training techniques to undertake professional management and personal development courses;
- other suitable events for NAO staff; and
- all staff with personal training plans.

#### To establish an in-house training function

It is recognised that continuous professional development within an SAI is a requirement. A fully functional in-house training facility will be put in place to support continuous staff training and development.

#### Professional Training Programme

A further measure to improve the situation at the NAO in the long term will be to encourage qualified staff to pursue long term professional accounting training directed towards the public sector. The Chartered Institute of Public Finance and Accounting (CIPFA) is the UK's public sector professional accounting body and has developed an international public sector accounting and audit training and qualification programme for use in developing and transition economy countries. This programme can be adapted to meet local circumstances, and successful completion of the Diploma

provides an access route to the professional examination of CIPFA. We consider that accountancy training focusing on the public sector will add value for an audit office. We seek to explore opportunities for CIPFA to provide these training options to NAO employees.

### Strategic Objective 3.3

*To establish the appropriate skills mix within the organisation (qualified/ unqualified, auditing/ admin, management/ non management)*

Given the broad mandate of the NAO and the types of work we are required to undertake, a suitable mix of skills should be in place in order to fulfil that mandate.

We will put in place strategies to ensure that we have the optimum mix.





## GOAL 4 - MANAGEMENT: ORGANISATION AND PERFORMANCE

To establish a modern and effective audit organisation and management system

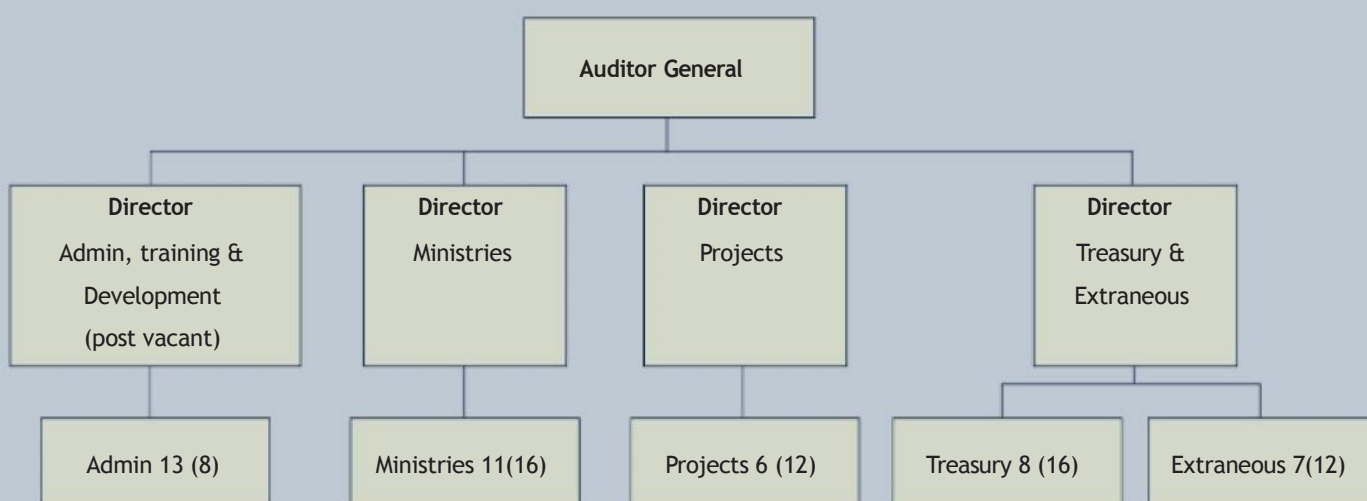
### Strategic Objective 4.1

*To re-structure the NAO to effectively meet its mandate*

The NAO is organised into four departments, one being an Administration Department (but for which the director post is unfilled) and the remaining three, each led by an Audit Director, being responsible for the audit of the activities of State entities on a functional basis. The auditors in each Department do not have areas of specialism but are required to undertake all audit tasks, set by their Director. The logistics of provincial audit activities results in our staff auditing outside their functional area of expertise (e.g., a revenue collection auditor could be responsible for auditing a regional school or health care unit).

Administrative staff are assigned to the NAO by the PMO and are formally the responsibility of our Administration Directorate. In the absence of an Administration Director, the responsibilities are shared amongst the other Directors and the Auditor General. The usual administrative support that one would expect at a modern SAI does not exist; for example, there is no training unit and no comprehensive guidance for staff on administrative matters. Owing to resource constraints, the duties and responsibilities of the NAO have been shared between the Directors in post. However, the allocation is not based on the audit or administrative 'needs' of the NAO. A diagram of our current organisation is set out below.

NAO Organisation Chart



Note : Personnel numbers above in brackets indicate established posts while those without brackets show numbers in post.

## Strategic Objective 4.2

*To enhance annual planning of audit work (including the audit of backlogs)*

### Strategic Audit Planning

Some of our audit activities are reactionary or demand-driven following requests for particular projects or activities to be audited. As we are not accustomed to receiving financial statements for auditee organisations, audits are very much focused on transaction audit rather than formulating an opinion on financial statements. This has resulted in an absence of guidance and experience in planning and conducting an audit of financial statements.

We therefore need to develop a rolling, five-year audit work plan which is based on explicit and objective risk assessment methodologies, thus ensuring audit coverage of all key audit “clients” over an acceptable timeframe. The plan must also indicate the relative priority of each of the activities so that where staffing resources are particularly restricted, these resources can still be utilised to best effect. The plan will clearly outline the resource implications of its proposals (i.e., it will specify the audit work to be undertaken, the staff to be allocated, the timing of the audits and the total volume of time to be allocated to each).

## Strategic Objective 4.3

*To improve and develop our relationships with all external stakeholders, including: the National Assembly, Government Ministries and agencies, international agencies and civil society*

Our research indicates that our stakeholders are not fully aware of some of our activities and the impact that we have on public accountability. This has consequences on the stakeholders’ views of our image.

The PAC regard the NAO as ‘its right hand’ and it expects to receive relevant and timely reports to enable them to be active and fulfil their role efficiently and effectively by following up our findings. We recognise that the National Assembly is not satisfied with the number and the timeliness

of our reports. There is considerable room for improvement in this regard and we will need to ensure that we provide them with quality reports relating to all aspects of our activity.

The Committee Members also expect our reports to be prepared in a way that enables the Committee to diagnose, digest and act upon the issues, taking into account that the Members are not always familiar with the concepts of accounting, auditing and financial management.

We appreciate the difficulties in dealing with this aspect of an SAI’s position in society and we consider that it is important for us to develop a communications strategy to address this area.

Such a communications strategy will pay attention to the possibility of raising the image of the NAO by exploiting good audit reports with potential important impacts and, indirectly, increase the attention of civil society as well as of the National Assembly.

Our communication strategy will include simple elements like logo, house style and overall visibility.

It is important for us to ensure that we have well-developed and effective mechanisms for maintaining excellent relations with external stakeholders, in particular the mass media, the National Assembly and civil society in more general terms.

We will develop a strategy which will help to minimise the ‘expectation gap’. This will include:

- An annual report on NAO activities;
- Press releases, press briefings;
- A new logo, letterhead etc.; and
- Continued active participation in INTOSAI, AFROSAI-E, IDI and similar organisations.

## Strategic Objective 4.4

*To establish a management information system*

An effective management information system is essential for management to obtain timely and accurate management information to support the decision making process.



## CONCLUSION

Our analysis has identified many areas for improvement within the NAO. It is against this background that we have decided to prepare this strategic development plan. Not everything can be fulfilled at the same time so we have attempted to prioritise our considerable needs and demonstrate how they might be fulfilled within the five-year horizon.

Our vision addresses the role of external audit as an integral aspect of public financial management and control in The Gambia and the role of an SAI in establishing a mature framework for public sector accountability, including in its relations with the National Assembly. We believe that we have identified and detailed the steps necessary to enable the NAO to become a fully independent, effective and modern SAI.

## APPENDIX A - SWOT Analysis

### STRENGTHS

We have:

- an adequate legal framework, with some limitations;
- a knowledgeable and committed staff;
- a good understanding of our audit environment;
- the NAO enjoys proper and strong reporting mechanism in an open policy environment;
- respect as the supreme audit institution of The Gambia; and
- the support of international audit community.

### WEAKNESSES

We are:

- not fully independent of the executive branch of Government;
- reliant on Government funding;
- constrained by regulations of the Government Scheme of Service;
- not routinely assessed on the quality of our audit work;
- unable to apply sanctions for failure of clients to comply with our requests or act upon our recommendations;
- suffering from staff retention problems;
- unable to implement satisfactory succession planning arrangements;
- unable to charge audit fees for 'special' audits; and
- struggling with an inflexible organisational structure.

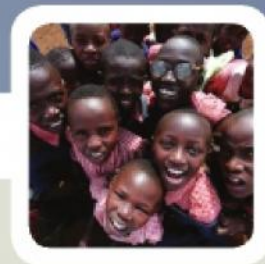
### OPPORTUNITIES

We are able to:

- benefit from donors through our interaction and auditing of their projects;
- advise the administration on ways that public internal financial control should be improved;
- benefit from the implementation of IFMIS, the Government-wide financial management information system;
- advise on improving accountability and transparency throughout Government; and
- participate in the fight against fraud and corruption in The Gambia.

### THREATS

- unable to secure a modern audit law in time which guarantees our independence
- the PAC does not maintain a vigorous interest in NAO Reports and following up recommendations
- public audits may be transferred to private sector firms
- losing trained and experienced staff to the private Sector
- unable to mobilise financial resources to finance our activities
- Stakeholder misconception of the role of the NAO



## APPENDIX B - Environmental Analysis

### ENVIRONMENTAL ANALYSIS

#### Political environment

There are strong government pronouncements on accountability however, this is not effectively reflected in practice. The government is, however, strongly committed to securing debt relief, direct budget support and improved interactions with the donor community. This will create support for strengthened accountability and greater financial governance reforms.

#### Economic environment

The government is managing a very tight budget with limited opportunities for funding. Salary increases have been minimal while the cost of living has risen steadily. This creates funding and remuneration pressures on the NAO. This also creates a potential increase in the propensity for fraud and corruption in the public sector. However, the NAO may be able to raise additional fee income from increased audits of parastatals and donor funded projects.

#### Social environment

While the level of literacy in The Gambia is increasing, there are still significant challenges in the overall awareness and civic education of the population. The media does not appear to have the capacity to report effectively and accurately on public sector financial matters. Creating a thorough understanding of the roles and responsibilities of the NAO will take a long-term, sustained effort. A more vibrant PAC, deliberations on regular, good quality, audit reports to parliament and active and effective press, will increase enthusiasm and awareness in public sector accountability.

#### Technological environment

The use of information technology in the public sector is relatively weak but with the advent of IFMIS in January 2007, which is rolled out to all governments, significant IT infrastructure has been put in place. Government business processes, regulations, personnel has been significantly impacted. The NAO has to respond adequately to the new requirements in our own methodology and technology.

#### Legal environment

The slow judicial process negatively affects the progress of the NAO as management spends much valuable time attending court proceedings.



# APPENDIX C: STRATEGIC DEVELOPMENT PLANNING MATRIX

GOAL	STRATEGIC OBJECTIVES	KEY ACTIVITIES	INDICATORS OF SUCCESS	YEAR OF ACHIEVEMENT	FUNDING SOURCE/ RESOURCE	RESPONSIBLE PERSON
				14 15 16 17 18		
1	Mandate To secure enhanced NAO independence and operational effectiveness	1.1 To have in place an audit act to improve public financial governance and accountability in The Gambia which complies in all significant respects with best international practice	1.1.1. Discuss needs with Government agencies and National Assembly		NAO	DoA(MD) Achieved
			1.1.2. Review current legal provisions and draft revised Constitutional clauses and new audit law		NAO	DoA(MD) Achieved
			1.1.3 Obtain Government approval	■	NAO	DoA(MD) Achieved
			1.1.4. Constitutional amendments and a new audit law finalised	■	NAO	DoA(MD)
		1.2 To provide and maintain the most effective administrative and logistic support to our staff	Office	■	GOTG Donors	DoA(MD)
			1.2.1 Acquisition of suitable land			
			1.2.2 Construction of an office building	■	GOTG Donors	DoA(MD)
		Transport				
			1.2.3 Assessment of the optimum fleet	■	NAO	DoA(Admin & Finance)
			1.2.4 Acquisition of required transport	■	GOTG Donors	DoA(MD)
		Library of Supporting information				
		1.2.5 Determine information requirements for library	Information requirements determined	■	Donor	AG
		1.2.6 Appoint librarian and acquire information	Librarian appointed and information acquired	■	NAO	AG





GOAL	STRATEGIC OBJECTIVES	KEY ACTIVITIES	INDICATORS OF SUCCESS	YEAR OF ACHIEVEMENT					FUNDING SOURCE/ RESOURCE	RESPONSIBLE PERSON
		IT Hardware and Software		14	15	16	17	18		
		1.2.7 Conduct an IT needs assessment	Needs assessment report	■					NA	ICT Manager
		1.2.8 Draw up an IT policy including terms for acquisition, maintenance and replacement of IT hardware	Approved IT policy in place	■					NA	ICT Manager
		1.2.9 Establish an inventory of current useable assets/ software	Inventory produced	■					NAO/Donors	ICT Manager
		1.2.10 Acquisition of these assets	Assets acquired			■			TBC	ICT Manager
2	Methodology To produce high quality audit work that meets international auditing standards	2.1 To conduct timely regularity audits using standardised auditing practices which meet international standards and good practice	Audit Manual 2.1.1 To put in place an audit manual for regularity audit based on best modern standards and guidance 2.1.2 Devise phased programme for implementation of new regularity audit working practices and procedures throughout office	■					NAO/Donors	DoA(Adm & Fin)
			Phased programme of audits devised	■					NAO	ALL
			All regularity audits undertaken on basis of new audit manual	■					NAO	DoA(MD)
		Backlog audits 2.1.3 Backlog in regularity audits cleared	Backlog audits 2011-2013 cleared by December 2014	■						DoA(Adm & Fin)
		2.1.4 Develop a strategy to ensure that financial statements are audited on a timely basis	Strategy devised	■						DoA(Adm & Fin)

GOAL	STRATEGIC OBJECTIVES	KEY ACTIVITIES	INDICATORS OF SUCCESS	YEAR OF ACHIEVEMENT				FUNDING SOURCE/ RESOURCE	RESPONSIBLE PERSON
				14	15	16	17		
	2.2 To develop the capacity to respond to the changing technological environment	2.2.1 An IT audit manual to be developed.	IT Audit manual in place		■			NAO	ICT Manager
		2.2.2 Recruit / Train IT auditor(s)	IT auditor(s) appointed		■			NAO/DFID	ICT Manager
		2.2.3 Acquisition of IDEA Software in 2010	CAATs acquired					Donors	ICT Manager
		2.2.4 Electronic Working papers (Teammate Software)	Teammate acquired		■			Donors	Achieved
	2.3 To establish a fully functional performance audit unit	2.3.1 Put in place an audit manual for performance audit based on international best practice	Performance audit manual in place	■				NAO	DoA(Adm & Fin)
		2.3.2 Establish a performance audit unit	Unit established	■				NAO	DoA(Adm & Fin)
		2.3.3 Recruit / train performance audit staff	Existing Staff trained Additional Staff recruited and trained	■	■			NAO/ADB NAO/ADB	DoA(Adm & Fin)
		2.4.1 Establish a Quality Assurance Unit.	Quality Assurance Unit established.	■				NAO/DFID	DoA
	2.4 To establish a Quality Assurance Unit	2.4.2 Develop policies and procedures on quality assurance	Quality assurance policy and procedures developed	■				NAO/DFID	DoA
		2.4.3 Quality Assurance procedures applied to NAO audits	Quality Assurance procedures applied.	■				NAO/DFID	DoA



GOAL	STRATEGIC OBJECTIVES	KEY ACTIVITIES	INDICATORS OF SUCCESS	YEAR OF ACHIEVEMENT				FUNDING SOURCE/ RESOURCE	RESPONSIBLE PERSON
				14	15	16	17		
3 <b>Manpower</b> To have a highly motivated, qualified, productive	3.1 To implement efficient human resource policies and procedures which enable staff to develop and to operate effectively	3.1.1 Develop an HR strategy	HR strategy developed	■				NAO	DoA
		3.1.2 Develop a staff Manual including new conditions of service	Staff manual produced and issued to staff		■			NAO	DoA
		Appoint officer(s) responsible for HR development	Staff appointed						
		<u>Staff Recruitment and Retention</u>							
		3.1.3 Consider ways and means of improving staff recruitment and retention	Staff numbers increase and retention improved		■			NAO	DoA
		<u>Internal Communications</u>							
		3.1.4 Develop a communication policy	Communication policy developed		■			NAO	DoA
			Communication policy implemented		■			NAO	DoA
		<u>Performance Appraisal</u>							
		3.1.5 Develop relevant staff appraisal system	Appraisal system implemented on a regular basis	■				NAO	DoA
		<u>Time Recording:</u>							
		3.1.6 Devises straight-forward time recording system	Time recording system implemented	■				NAO	DoA
		3.1.7 Appoint an officer responsible for training in the NAO	Responsible officer appointed	■				NAO	DoA

GOAL	STRATEGIC OBJECTIVES	KEY ACTIVITIES	INDICATORS OF SUCCESS	YEAR OF ACHIEVEMENT					FUNDING SOURCE/ RESOURCE	RESPONSIBLE PERSON
				14	15	16	17	18		
	3.2 To provide staff with training and other development opportunities to enable them to maximise their potential and their value to the NAO	3.2.1 Develop a training strategy	Training strategy produced	■					NAO /DFID	DoA / Achieved
		3.2.2 Update training strategy	Training strategy updated	■					NAO	DoA
		3.2.3 Prepare a training programme	Training programme produced and implemented		■				NAO	DoA
			Staff personal training plans provided	■					UNFUNDED	DoA
		3.2.4 Provide staff with personal training requirements	Fully equipped in-house training function established			■			UNFUNDED	DoA
		3.2.5 Establish an in-house training function	Fully trained trainers in place			■			UNFUNDED	DoA
			Specified number of staff trained			■				DoA
		3.3.1 Assess the required skill mix	Skills mix determined		■				NAO /Donors	DoA
4	Management - Organisation and Performance  To establish a modern and effective audit organisation and management system	4.1 To re structure the NAO to effectively meet its mandate		■					NAO /ADB	AG
		4.1.1 Review current organisational structure and propose new structure	Draft structure prepared and Senior management agree new structure							
		4.1.2 Review management responsibilities and propose new portfolios	Senior management agree new portfolios		■				NAO /ADB	AG
		4.1.3 Implement new structure and portfolios	Structure and portfolio implemented			■			NAO /ADB	AG



GOAL	STRATEGIC OBJECTIVES	KEY ACTIVITIES	INDICATORS OF SUCCESS	YEAR OF ACHIEVEMENT					FUNDING SOURCE/ RESOURCE	RESPONSIBLE PERSON
				14	15	16	17	18		
	4.2 To enhance annual planning of audit work	4.2.1 Design a system to maintain a database which monitors audit coverage 4.2.2 Formulate the approach to overall audit planning	Database produced  Planning approach formulated and implemented	■  ■					NAO  NAO	DoA  DoA
	4.3 To improve and develop our relationships with all external stakeholders	4.3.1 Put in place an external communications strategy 4.3.2 Regular sensitisation programmes on the role and activities of the NAO for all stakeholders 4.3.3 Annual NAO Activity report	External Communications Strategy produced and adopted Sensitisation workshops held.  Annual report on NAO activities	■ ■ ■	■	■	■	■	NAO  NAO  NAO	AG  AG  AG
	4.4 To establish a management information system	4.4.1 Assess management information requirements 4.4.2 Determine the timing, appropriate format for and recipient of management information	Assessment produced  New information system implemented	■  ■					UNFUNDED  UNFUNDED	AG  AG









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