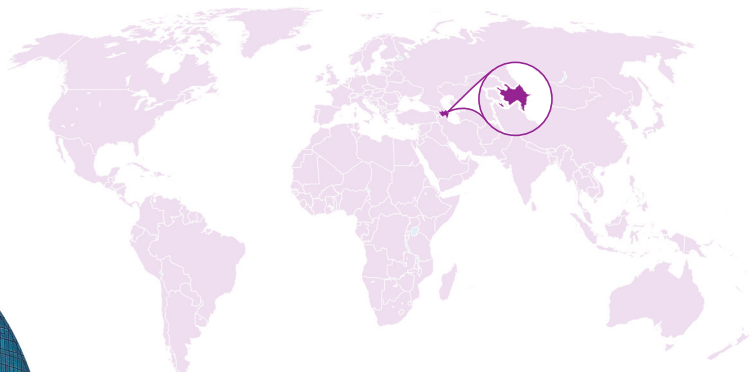


Azerbaijan – commitment and performance for strategic management in the face of challenging events



Baku



10,130,100

The Chamber of Accounts of Azerbaijan (CoA) is a relatively young Supreme Audit Institution (SAI) that is celebrating its 20th anniversary in 2021. CoA joined the Strategy, Performance Measurement and Reporting (SPMR) initiative in 2019, as part of the first cohort. Despite changes in the team composition and various challenging events, such as the COVID-19 pandemic, the CoA has demonstrated remarkable progress and results in the area of strategic management.

The CoA team was among the first ones in the initiative to finalise the report on the self-assessment against the SAI Performance Measurement Framework (SAI PMF). Throughout the evaluation process, the team worked rigorously and objectively, highlighting and analyzing the current state of the CoA's performance and the root causes thereof. In a subsequent step, a comprehensive analysis of the main internal and external stakeholders of the SAI, such as the Parliament (Milli Majlis) and other public authorities, provided supplementary information to the SAI PMF results on how to such actors view the SAI and what do they expect from its work.



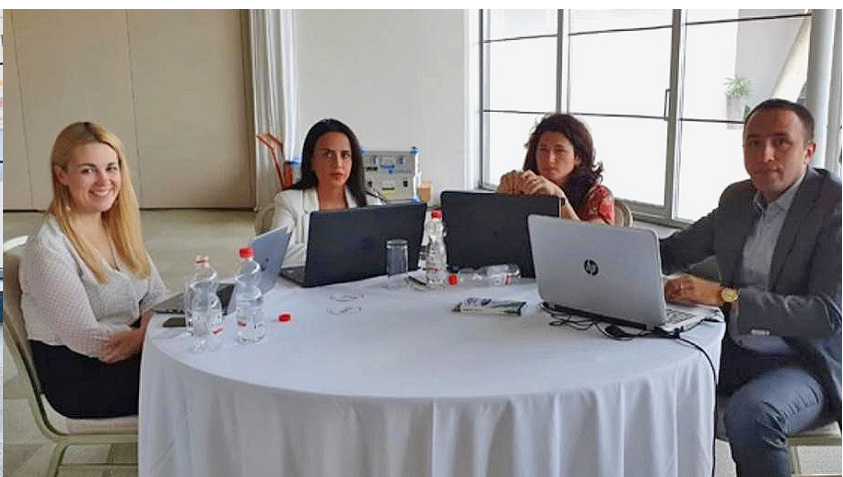
Chamber of Accounts of Azerbaijan (CoA)

In 2020, as the COVID-19 pandemic hit, the CoA team found itself in the midst of the finalization of the SAI PMF report, and in the process of developing the new strategic plan for the period 2021-2025. Despite the challenging situation, and the change in the composition of the team, work on the SAI PMF report and the strategic plan remained on track and in 2021, the CoA Strategic Development Plan was finalised.

The strategic plan sets out ambitious goals for the coming period, such as enhancing the CoA's own transparency and accountability, a focus on digital transformation, as well as continued efforts to enhance the quality of the audit work in

line with the International Standards for Supreme Audit Institutions (ISSAIs). The CoA's mandate to provide an opinion on the draft and implementation of budget law, the draft and implementation of extra-budgetary funds, as well as other fiscal issues occupy another priority area in the new SAI strategy. Through focusing on those key products, CoA aims to make a strong contribution to the implementation of Medium-Term Expenditure Framework and Results-Oriented Budgeting reforms in Azerbaijan. The SAI is also seeking to enhance its relevance and improve the confidence of its stakeholders in the results of its work.

The CoA strategy is a good example of how the SPMR approach to strategic planning works in practice. The strategic plan includes a well-structured results framework, clear indication of capacity needs and gaps in relation to each output, and a specification of a sequenced approach to closing capacity gaps over the duration of the strategic planning period. The plan considers the availability of human and financial resources. In parallel to the finalization of the strategy, the team also worked on the preparation of the first operational plan for 2021, which specifies in more detail the activities related to implementing the strategy in the first year.



CoA's team leader Ms. Vafa Mutallimova and colleagues during SPMR workshops together with the IDI adviser, Ms. Dafina Dimitrova

In 2021, the team leader of CoA's team participating in the SPMR initiative, Ms. Vafa Mutallimova, became a Board member of CoA's leadership. Ms. Mutallimova had been instrumental to CoA's successful participation, but also made sure the team continued its strong performance upon her delegating her role in the team to a colleague. Reflecting on CoA's participation in SPMR, Ms. Mutallimova remarked:

“ It was an invaluable experience for us to take part in SPMR. It provided us with the opportunity to have good-quality management information, to measure our performance against internationally recognized standards and complete an objective and comprehensive overview of the Chamber's performance for the benefit of the management and future activity of Azerbaijan SAI. We would like to thank the management and the staff of IDI for this wonderful initiative through which we prepared a SAI PFM report, drafted our Strategic Development Plan for 2021-2025 and are currently developing the Operational Plan. We have identified what we need to do in the coming years. The meetings showed us ways to improve our internal documents, gave us the opportunity to explore and leverage on the experiences of peers from different countries. Our colleagues from foreign SAIs, as well as the IDI team have become friends with whom we will keep in touch for years. We believe that the cooperation between IDI and the Chamber of Accounts of the Republic of Azerbaijan will be strengthened and we would have more chances to be involved in IDI's future initiatives and trainings. ”

Comment from SPMR advisor to the CoA team, Dafina Dimitrova:

“ Throughout its participation in SPMR, the CoA team has demonstrated consistent objectivity, perseverance and dedication to quality in their work. The resulting changes in the SAI strategic management process of the CoA, the continuous support of SAI leadership and the ambitious, yet realistic new SAI strategy will certainly make a difference to the performance of the CoA. ”



AUTHOR

Dafina Dimitrova is a senior manager at the IDI. She is responsible for the global implementation of the SPMR initiative, and has also acted as the advisor to the team of SAI Azerbaijan since the start of their participation.

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