

DRAFT

THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE



STRATEGIC PLAN FOR THE YEAR 2011/12 – 2015/16



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ABBREVIATIONS

| | |
|------------------|---|
| AAG | Assistant Auditor General |
| ACL | Audit Command Language |
| AFROSAI | African Organization of Supreme Audit Institutions |
| AFROSAI-E | African Organization of English-Speaking Supreme Audit Institutions |
| AIDS | Acquired Immune Deficiency Syndrome |
| AO | Accounting Officer |
| ARVs | Anti-Retro Virals |
| BPR | Business Process Re-engineering |
| CA | Chief Accountant |
| CAG | Controller and Auditor General |
| CBO | Community Based Organization |
| CIA | Chief Internal Auditor |
| CISA | Certified Information Systems Auditor |
| CPA (T) | Certified Public Accountant of Tanzania |
| CSO | Civil Society Organization |
| CSP | Certified Supplies Professional |
| DAHRM | Director of Administration and Human Resource Management |
| DAG | Deputy Auditor General |
| DAG-CG | Deputy Auditor General- Central Government |
| DAG-LGA | Deputy Auditor General - Local Government Authorities |
| DAG-NA | Deputy Auditor General - National Accounts |
| DAG-PA | Deputy Auditor General - Public Authorities |
| DAG-PSA | Deputy Auditor General Performance and Specialize Audit |
| D -by-D | Decentralization by Devolution |
| DCI | Director of Criminal Investigation |
| DPP | Director of Public Prosecution |
| DPU | Development Plans Unit |
| EAC | East Africa Community |
| FBO | Faith Based Organization |
| FGD | Focused Group Discussion |
| GoT | Government of Tanzania |
| HCMIS | Human Capital Management Information System |
| HIV | Human Immune deficiency Virus |
| HR | Human Resource |
| HQ | Headquarters |
| ICT | Information, Communication and Technology |
| IEC | Information, Education and Communication |
| INTOSAI | International Organization of Supreme Audit Institutions |
| IT | Information Technology |
| KPIs | Key Performance Indicators |
| KRAs | Key Result Areas |
| LAAC | Local Authorities Accounts Committee |
| LGAs | Local Government Authorities |
| LGRP | Local Government Reform Programme |
| MDAs | Ministries, Departments and Agencies |
| M&E | Monitoring and Evaluation |
| MKUKUTA | Mpango wa Kukuza Uchumi na Kupunguza Umasikini Tanzania |
| MoF | Ministry of Finance |
| MTEF | Medium Term Expenditure Framework |
| MTP | Medium Term Plan |
| NACSAP | National Anti-Corruption Strategy and Action Plan |
| NAODP | National Audit Office Development Project |
| NAOT | National Audit Office - Tanzania |
| NBAA | National Board of Accountants and Auditors |
| NGOs | Non-Governmental Organizations |
| NSA | Non State Actors |
| NSGRP | National Strategy for Growth and Reduction of Poverty |

| | |
|--------|--|
| OCAG | Office of the Controller and Auditor General |
| OPRAS | Open Performance Review and Appraisal System |
| PAC | Public Accounts Committee |
| PA&OBs | Public Authorities and Other Bodies |
| PCCB | Prevention and Combating Corruption Bureau |
| PFMRP | Public Financial Management Reform Programme |
| PLWHA | People Living With HIV and AIDS |
| PMG | Pay Master General |
| PMO | Prime Minister's Office |
| PMU | Procurement Management Unit |
| POAC | Public Organizations Accounts Committee |
| PO-SH | Presidents Office State House |
| POPSM | President's Office Public Service Management |
| PPRA | Public Procurement Regulatory Authority |
| PSRP | Public Service Reform Programme |
| PSP | Private Sector Participation |
| RAM | Regularity Audit Manual |
| RAS | Regional Administrative Secretary |
| QA | Quality Assurance |
| QC | Quality Control |
| SADC | Southern Africa Development Community |
| SAIs | Supreme Audit Institutions |
| Sida | Swedish International Development Cooperation Agency |
| SNAO | Swedish National Audit Office |
| SP | Strategic Plan |
| SWOC | Strengths, Weaknesses, Opportunities, and Challenges |
| TNA | Training Need Assessment |
| TRA | Tanzania Revenue Authority |
| TSSU | Technical Support Services Unit |
| UN | United Nations |
| URT | United Republic of Tanzania |
| USA | United States of America |
| VCT | Voluntary Counselling and Testing |
| VFM | Value for Money |

PREFACE

This Strategic Plan sets out the Vision, Mission, Core Values and Goals of the National Audit Office -Tanzania (NAOT) for the 5 years, commencing July, 2011 to June 2016. The plan also highlights the key performance indicators as standard measures of performance, and outlines the strategies to achieve the objectives.

It is important therefore that all stakeholders, including the Parliament, Government Ministries, Departments and Agencies (MDAs), Local Government Authorities, Donors, Public bodies and the public are aware and support the role, direction and focus of the external audit of the Government of Tanzania over the next 5 years.

The Strategic Plan has been prepared in line with the National Planning Frameworks that includes The Tanzania Development Vision 2025, Medium Term Plan (MTP), National Strategy for Growth and Reduction of Poverty (NSGRP-MKUKUTA II), Sector Policies and Strategies, Decentralization by Devolution (D-by-D), Budget Guidelines; and Ruling Party Election Manifesto. The National Audit Office will play a key role in the Government's overall aim of securing public accountability and transparency through the implementation of this Strategic Plan (2011/12 -2015/16) aiming at achieving socio-economic development.

The NAOT is one of the key Public Service organizations that are being restructured under the Public Service Reform Programme (PSRP), which aims at improving the quality of service delivery to the people of Tanzania. In restructuring the NAOT, the Strategic Plan is developed to accommodate a number of developments that have taken place and new challenges that will emerge. NAOT is required to address challenges in order to enhance its operational and contribute to proper collection and utilisation of public resources in particular, and to national economic growth and development in general.

Among the new developments and challenges include the Government policies that demand full accountability and transparency in the management of public resources and the widening scope of audit coverage that includes audit of the UN institutions. Other challenges include technological advancements, requiring the NAOT to apply new and modern technology and approaches in the management and conduct of audits and reporting of findings. In the light of these developments and challenges, it has become imperative for the NAOT to undergo an institutional transformation within the overall framework of the National Strategy for Growth Reduction Poverty.

Major assignments in the five-year period will be to operationalization of the Public Audit Act No. 11 of 2008; the independence of the Office will be enhanced. It will be a key goal to ensure that the addressed legal provisions are implemented. Other developments will be strengthening Information, Education and Communication (IEC) and Information, Communication and Technology (ICT) policies and strategies for enhancing communication, auditing and other assignments within NAOT.

It is with this background that we embarked upon the preparation of our Strategic Plan covering the period 2011/12 to 2015/16. This plan, as a continuation of our existing efforts, lays emphasis on improvement of service delivery mechanism, capacity building, reducing HIV/AIDS infections, enhancing collaboration with stakeholders, improving working environment, addressing independence issues of NAOT and improvement of communication.

The plan also takes care of critical areas such as strengthening procurement audits, performance audits, forensic audits, environmental audits, IT audits, special audits, effective financial audits, acquiring adequate office accommodation as an effort to ensure that auditors are not accommodated into auditees premises and effective use of financial, human resources and technology in achieving our objectives. Further more the Plan deliberately puts emphasis on our greater participation in International undertakings including the audit of the UN institutions, INTOSAI, WGEA, AFROSAI, AFROSAI-E etc. It is my sincere hope and trust that this plan will receive the necessary support from Government and all concerned parties, which is critical to its successful implementation.

I wish, therefore, to challenge the NAOT staff and all stakeholders to fully commit themselves to the implementation of the plan and to periodically monitor and evaluate its implementation, and report on its overall performance for the benefit of the people of Tanzania. It gives me great pleasure to present the Office of the Controller and Auditor General's Strategic Plan for the period of 2011/12-2015/16.

Ludovick S. L. Utouh
CONTROLLER AND AUDITOR GENERAL

EXECUTIVE SUMMARY

The National Audit Office (NAO) is the Supreme Audit Institution in Tanzania. Its mandate is enshrined under Article 143 of the Constitution of the United Republic of Tanzania (URT) of 1977 (revised 2005). The Powers and Mandate of the CAG are clearly stipulated in Sections 11 and 12 of the Public Audit Act No. 11 of 2008 and Section 44 of the Public Procurement Act No.21 of 2004.

The main function of NAOT is auditing Government revenue collection and expenditure as appropriated by the Parliament in order to bring about greater transparency and accountability in the management of public resources. The NAOT also has a critical responsibility in supporting the successful implementation of the Public Financial Management Reform Programme (PFMRP) by ensuring the required organizational development, through carrying out effective external audits and implementing modern audit techniques.

The Strategic Plan for the period 1st, July 2011 to 30th June 2016 takes forward the issues identified in the previous Strategic Plan that covered the period from 1st, July 2008 to 30 June 2011. It has also been prepared so that it builds on from the achievements of the previous Strategic Plan for continuation purposes and takes advantage of the proposed areas for improvement as identified in the different analyses taking the identified critical issues to be addressed in this plan period.

Apart from the achievements of the objectives in the previous Strategic Plan, NAOT could not achieve what was planned in some areas. The achievements and challenges faced have laid the foundation for the NAOT to modernise its financial audit methods and expertise.

The Strategic Plan (2008 - 2011) achievements provided current auditing improvements and solid building blocks for this current Plan. The specific achievements includes a continuous submission of annual audit reports for the year 2007/08, 2008/09 and 2009/10 on the statutory due date, a continuous translation of audit reports in Kiswahili, establishment of forensic audit unit, construction of office buildings in Mbeya, Singida, Lindi, Morogoro and Kilimanjaro regions, and improvement of staff skills. Apart from the achievements mentioned above, budget constraints hindered the successful completion of the Strategic Plan for the period 2008-2011 for some of the envisaged activities.

As part of the planning process we examined ourselves critically internally and externally to identify the way forward by conducting peer review exercises. NAOT also conducted situational analysis including SWOC and Stakeholders analysis. From the analysis, critical issues were identified which focused on improvement of services delivery, communication and awareness, Staff integrity, Management of change, Human Resource Management and career development, Working environment, audit quality control and assurance, Capacity building, Application of ICT, Application of audit standards, Development of competence framework, Autonomy of the Office of the Controller and Auditor General, Harmonization of audit issues among stakeholders, Enhancing collaboration with donors, HIV/AIDS and outsourcing of core and non core activities.

Basing on the critical areas above, seven objectives as listed below were identified which will be the planning guidelines for the next coming five years:

- A. HIV and AIDS infections reduced and supportive services improved
- B. Implementation of the National Anti-corruption Strategy Enhanced and corruption Incidences reduced
- C. Public Audit Service improved
- D. CAG's Independence Enhanced
- E. Capacity to carry out operations enhanced
- F. Working environment improved
- G. Internal and External Communication improved

From the above objectives, the major expected results include improved public audit service delivery, strengthening the capacity of public institutions in managing resources and accountability; improvement in the capacity of NAOT to carry out its operations; improved working environment; enhancement of the independence of the office of the CAG; reduction in the spread of HIV/AIDS; and improved communication internally and externally.

CHAPTER ONE

1. INTRODUCTION

1.1. INTRODUCTION

This Strategic Plan covers the five-year period beginning 01st July, 2011 and ending 30th June, 2016. The National Audit Office offers Audit services to Ministries, Departments, Agencies, Regions and Local Government Authorities, Public Corporations, Regulatory Bodies, and Public Authorities. The Plan aims to improve the delivery of Audit services to public service organizations which ultimately will improve management of public resources.

1.2. METHODOLOGY

The Plan was developed in a participatory workshop involving top management and senior staff taking into consideration the broad direction of the nation as guided by the Vision 2025, NSGRP, ruling Party election Manifesto, National crosscutting and Sectoral Reform Programs. The workshop was conducted through a series of plenary sessions. The results of the group work were presented in plenary and a consensus was reached.

The Plan involved undertaking a situation analysis which involved review of the Strategic Plan for the period 2008/09 - 2010/11, Stakeholder analysis, strengths and weaknesses, which are internal to the organization, as well as, identifying opportunities and challenges which are external to NAOT. The above methodologies led to identification of critical issues that formed the basis for developing the Objectives. The management then developed Core Values, Vision, Mission, Objectives, Strategies, Targets and Key Performance Indicators that formed the Plan.

1.3. PURPOSE OF THE PLAN

The purpose of this plan is to create a shared vision to NAOT staff aiming at improving the delivery of audit services to public service organizations which ultimately will improve management of public resources. The objectives are expected to be achieved in the Medium-Term, through broad strategies and expected outputs. The plan integrates the National planning priorities, sectoral priorities and the areas of improvement for NAOT, hence creating a single coherent plan. Thus, the Plan aims at providing:

- (i) an accurate account of what NAOT plans to achieve in the next five years,
- (ii) a practical framework to guide all operations.
- (iii) Guidelines to financiers who intend to contribute to our efforts on our priorities.

1.4. LAYOUT OF THIS PLAN

The following is the layout of the plan:-

CHAPTER ONE: Introduction, which covers methodology, purpose and layout of this Plan.

CHAPTER TWO: Situational analysis, which provides mandates, powers, functions and roles, Vision, mission and core values of the previous plan, performance review for the period of 2008/09 -2010/11, SWOC and stakeholder analysis.

CHAPTER THREE: The Plan, which contains Vision, Mission, Core Values, Objectives, Strategies, Targets and Key Performance Indicators; and

CHAPTER FOUR: The Result Framework, which contains the development objectives, planned outcomes, the monitoring plan, the planned reviews, the Evaluation plan and the Reporting Plan.

ANNEX 1: Organizational Chart.

ANNEX 2: Strategic Plan Matrix.

ANNEX 3: Results Framework Matrix

CHAPTER TWO

2.0 SITUATIONAL ANALYSIS

2.1 HISTORICAL BACKGROUND

Before 2001 the office was known as the Exchequer and Audit Department. The department was established under Exchequer and Audit Ordinance No. 21 of 1961. The Ordinance was later repealed by the Public Finance Act No. 6 of 2001 that established the present National Audit Office. In 2008 the Public Audit Act No. 11 of 2008 was enacted and repealed the provisions related to the audit mandate in the Public Finance Act No. 6 of 2001.

2.2 Mandate

The National Audit Office (NAO) is the Supreme Audit Institution in Tanzania. Its mandate is enshrined under Article 143 of the Constitution of the United Republic of Tanzania (URT) of 1977 (as amended from time to time). The Controller and Auditor General (CAG) is the head of the National Audit Office of Tanzania and is appointed by the President in accordance with sub section (1) of section 4 of the Public Audit Act No. 11 of 2008. The CAG is assisted by the five Deputy Auditors General (DAGs). The Powers and Mandate of CAG are clearly stipulated under sections 11 and 12 of the Public Audit Act No. 11 of 2008 and Section 44 of the Public Procurement Act No.21 of 2004.

The legal mandates of the Controller and Auditor-General are as follows:-

- a) To authorize the use of money to be paid out of the Consolidated Fund upon being satisfied that Article 136 of the Constitution of the United Republic of Tanzania of 1977(as amended from time to time) has been complied with;
- b) To ensure the money authorized to be charged on the Consolidated Fund or the money the use of which is authorized by law, have been spent for purposes connected and incurred in accordance with authorization.
- c) To audit and report on the accounts, financial statements and financial management of:
 - i. MDAs, Executive Agencies, Public Authorities and Donor Funded Projects;
 - ii. the Local Government Authorities;
 - iii. the Judiciary; and
 - iv. the National Assembly.

2.2.1 Functions

The Controller and Auditor General has been mandated by law to carry out the following functions:-

2.2.1.1 To examine, inquire into and audit the accounts submitted to him as required under the Public Finance Act, Local Government Finances Act and any other written laws and perform any other functions which he is authorized to perform on behalf of National Assembly.

2.2.1.2 To satisfy himself that:-

- (a) all accounts have been kept in accordance with generally accepted accounting principles as required by relevant laws;
- (b) all reasonable precautions have been taken to safeguard-
 - (i) The collection of revenue; and
 - (ii) The receipt, custody, disposal issue and proper use of public property, and that the laws, directions and instructions applicable thereto have been duly observed.
- (c) To satisfy himself that all expenditure of public monies has been properly authorized and applied to the purposes for which they were appropriated and that the laws, directions and instructions applicable thereto have been duly observed and provide an effective check of the assessment and collection of revenue; and
- (d) To satisfy himself that the economy, efficiency and effectiveness have been achieved in the use of public resources.

2.2.2 Powers

2.2.2.1 When performing the functions and responsibilities vested upon him by the law, the Controller and Auditor General may perform the following:-

- (a) Call upon any public officer for any explanation and information which the Controller and Auditor-General may require in order to enable him to perform those functions and responsibilities;
- (b) Summon and examine under oath any person as he may determine in connection with the receipt or expenditure of public monies or the receipt or issue of any public property affected by the provisions of this Act and in connection with any matter necessary for the proper performance of his functions;

- (c) Authorize any person eligible to be appointed as an auditor as the requirements of the Accountants and Auditors (Registration), Act, to conduct an inquiry, examination or audit on his behalf and that person or officer shall report to him;
- (d) Without payment of any fee, cause search to be made in and extracts to be taken from any book, document or record in any public office;
- (e) Seek the professional opinion or advice of the Attorney-General or any other qualified person on matters of a legal nature or of any qualified person on any accounting, auditing or other matter;
- (f) Accept as correct without further examination, or rely upon, a certificate of any other person as he thinks fit, on the accounts of any other person entrusted with the collection, receipt, custody, control or payment of public monies or public property or with the issue, sale, transfer or delivery of public property.
- (g) Acquire the services of any person who is an expert.
- (h) Use the Public Procurement Regulatory Authority and stock verifier's findings as guidance in reaching conclusions necessary for the performance of his duties.
- (i) Disallow any expenditure or payment made without due authority of the law.

2.2.3 Roles

2.2.3.1 The NAOT is the oversight body responsible for effective implementation of the PFMRP as an independent audit organization which ensures financial accountability for public funds. The PFMRP aims to address the NAOT's institutional, staffing and other resource requirements. This includes the development of capacity to carry out effective external audit and implement other audit techniques.

2.2.3.2 Provide professional advice to the Government when deemed necessary.

2.3 EXISTING VISION AND MISSION

2.3.1 Vision

To be a centre of excellence in public sector auditing

2.3.2 Mission

To provide efficient audit services in order to enhance Accountability and value for money in the collection and use of public resource

2.4 PERFORMANCE REVIEW

During the period 2008/09 - 2010/2011, the office registered achievements and encountered constraints in the course of implementing the following objectives:

Objective A: Service Improved and HIV/AIDS Infections Reduced

Achievements

Various interventions were undertaken under this objective which led to the following achievements:

- 40 peer health educators were trained,
- 255 staff were trained on HIV/AIDS awareness,
- 400 boxes of condoms were supplied,
- ARVs and nutrition food supplements were supplied to 5 staff Living with HIV/AIDS,
- 66 staff tested for HIV, and
- NAOT HIV and AIDS strategy and Action plan was developed.

Constraints

The following constraints were encountered:

- Inadequate preventive programs, and
- Inadequate awareness programs regarding care and support of staff living with HIV and AIDS.
- Peer Health Educators are not known to most of the NAOT staff
- There is a problem of dissemination of knowledge from Peer Health Educators to other staff after being trained in HIV and AIDS issues.
- Some NAOT staff fear to undertake VCT
- Number of Peer Health Educators was not sufficient
- Most of staff have not been given HIV and AIDS awareness training
- Condoms were not supplied to all NAOT offices

Way forward

- Conducting training to staff on HIV and AIDS awareness,
- Conducting training to Peer Health educators on HIV and AIDS,
- Strengthening Facilitation; Voluntary Counseling and Testing (VCT) services,
- Strengthening preventive services,
- Increasing access to Anti-Retro Viral's (ARVs), nutritional support and Home Based Care to affected staff,
- Creating mechanisms and procedures for addressing stigma and discrimination complains, and
- Strengthening Monitoring and Evaluation of HIV/AIDS programs implemented.
- Peer Health Educators should be exposed to all staff and should be given special programme to create HIV and AIDS awareness to other staff
- Peer Health Educators should be selected by all staff in their meetings to solicit the ones who are willing.
- Arrangements will be made to all staff to participate voluntarily on HIV and AIDS world day
- Staff should be educated and sensitized to undergo voluntarily HIV and AIDS testing
- Increase number of Peer Health Educators and train them
- Condoms should be supplied to all NAOT offices and made available at any particular time
- Develop HIV and AIDS strategy and program and communicate to all NAOT staff

Objective B: Service Delivery Improved

Achievements

Various interventions were undertaken under this objective which led to the following achievements:

- 5 VFM audits were conducted and reports submitted to the Parliament.
- 685 Financial audits were conducted.
- 22,236 Pension files were pre-audited.
- 15 special audits were conducted during the implementation of the SP in the various LGAs, MDAs and PA&OBs.
- 7 Annual General CAG reports were submitted to the President and tabled in the Parliament.
- 3 peer reviews conducted to NAOT
- 10 Quick wins implemented by June, 2011
- Client service charter in place
- 4 forensic audits conducted and reports submitted to Auditees
- Preparation of RAM was finalized
- There has been facilitation of Parliamentary site meetings in each year after the tabling of the CAG's Annual General Audit Reports.

Constraints

- Inadequate capacity to audit all auditable areas
- Insufficient capacity to undertake risk based audit
- The performance audit reports tabled in the Parliament have not been discussed by the Public Accounts Committee.
- Lack of manuals in some audit areas like Performance, Revenue, IT and Forensic Audits.
- Inadequate compliance to the regularity audit manual.
- Inadequate application of ICT in auditing
- Un-harmonized audit issues among stakeholders for example several audits being conducted to one client on the same area and perhaps at the same time
- Inadequate legal interpretation skills, citation in the CAG reports and general legal support in public sector auditing.
- Inadequate capacity to manage outsourced audits.
- The challenges related to fraud and corruption cases facing some auditors.
- Insufficient funds in the implementation of Strategic Action plan.
- Inadequate implementation of CAG's recommendations of Annual General Audit Reports

Way forward

NAO will continue implementing these objectives in the coming five years of the SP 2011/12-2015/16 by focusing on the following:

- Ongoing conducts of Performance audits in MDAs, LGAs and PA&OB.
- Ongoing conducts of Regulatory audits in MDAs, LGAs, RAS, Embassies and Donor Funded projects
- Ongoing conducts of forensic audits
- Ongoing conducts of special audits for Central Government, LGAs , Public Authorities
- Ongoing conducts of pre- audit of terminal benefits payment
- Ongoing capacity building to financial, forensic and Performance audits.
- Ongoing conducting Quality assurance and control review.
- Translating CAG annual reports in Kiswahili.
- Conducting peer review exercises.
- Conducting training to Parliamentary Oversight Committee members
- Working closely with auditors/ clients (MDAs, LGAs and PA&OB), the Parliamentary Oversight Committees and other stakeholders.
- Institutionalizing of the Client Service Charter.
- Conducting service delivery survey and self assessment study
- Ongoing discussions to harmonize audits with other oversight bodies
- Close follow up of impacts of trainings that are being conducted to staff
- Increase of application of expertise by staff in undertaking audits

- Sufficient funds be allocated and transferred to regions to implement Strategic Audit Action plan
- The Government has to implement CAG's Audit recommendations.
- Implementation of Public Audit Act by all relevant stakeholders.
- Prepare performance, Revenue, IT and Forensic audit manuals

C: Objective Name: Capacity to Carryout Operations Enhanced

Achievements

Various interventions were undertaken under this objective which led to the following achievements:

- 106 of the identified vacancies were filled.
- 21 staff attended postgraduate studies,
- 32 staff attended Undergraduate studies, and
- 126 Staff were facilitated to obtained CPA (T) and 6 CISA ,
- Security and cleaning services were outsourced.
- TNA was conducted
- Training program was developed
- 86 staff attended short courses in areas of auditing, financial management, planning, procurement, HR management, records mgt, secretarial, driving, etc
- 115 were trained on ACL
- 297 auditors were trained on TEAMMATE

Constraints

The following constraints were encountered:

- Non- adherence to NAO training program
- The TNA conducted was not comprehensive enough to the extent that some of key capacity building areas were not captured.
- The established audit revenue fund is yet to be operational.
- Some of staff lack entry qualifications for admission in higher learning institutions
- Delays in obtaining recruitment permit
- Lack of M&E strategy
- Lack of framework of sharing knowledge between trained staff and their fellows' staff.

Way forward

NAO will continue implementing this objective in the coming five years SP 2011/12-2015/16 as follows:

- The need to develop human resource plan
- Ongoing recruitment of qualified staff.

- The need to conduct comprehensive TNA and developing a comprehensive Training Program.
- The need to review TNA and training program annually
- Strengthening M&E.
- Conducting impact assessment on the capacity building initiatives
- Strengthening working relationship with Stakeholders.
- Strengthening resource mobilization.
- Ongoing training on IT audit
- The need to make the training programme known in advance to all NAOT staff
- Establishment of training and briefing framework among staff.
- Need for transparent in selection and approval of trainings to staff
- Ongoing training to all NAOT staff
- Provide support to staff lacking minimum qualifications for admission in higher learning institutions
- Include OPRAS training during induction courses

Objective D: Working Environment Improved

Achievements

Various interventions were undertaken under this objective which led to the following achievements:

- Construction of 5 office buildings in Singida, Mbeya, Morogoro, Lindi and Kilimanjaro regions were completed.
- Renovation of HQ building.
- 21 Offices were retooled (Shelves, desks, cabinets and furniture were fitted).
- 27 motor vehicles have been purchased.

Constraints

The following constraints were encountered:-

- Inadequate office accommodations, motor vehicles, working tools and equipments, and
- Delays in procurement process
- There is high risk during execution of audits
- There is delays of salary increment to NAOT staff
- Poor quality of furniture were procured

Way forward

- Ongoing construction and rehabilitation of office buildings,
- Constructing NAO HQ and a training centre, and
- Continuing acquisition of motor vehicles, working tools and equipment.
- There is need to pay risk allowance to Auditors when undertaking audits

- Salary increment be paid on time
- There should be equal allocation of motor vehicles
- The need to adhere to quality control in the procurement of goods and services in NAOT.
- Improve communication to regional offices and DAHRM and AAG (R) pay visits to regional offices.

Objective E: Independence enhanced

Achievements

Various interventions were undertaken under this objective which led to the following achievements:

- Public Audit Act No. 11 Of 2008 was enacted.
- Public Audit Regulations, 2009 were formulated.
- Introduction of new mechanism whereby the NAOT budget is being discussed jointly by PAC, Ministry for Finance and NAOT.
- Appointment of NAOT external auditor by PAC.

Constraints

The following constraints were encountered:-

- Inadequate resources in terms of HR, working tools, equipment, motor vehicles and office accommodation,
- To date NAOT auditors are accommodated in the premises of Auditees,
- CAG office is still operating at zonal and regional levels i.e. is yet to reach at district level, and
- Existence of Laws which impede the independence of the CAG.

Way forward

- Strengthen resource mobilization,
- Increase awareness to stakeholders on independence of the CAG, and
- The need to undertake a study on the rationalization of various laws whose provisions seems to impede the independence of CAG.
- The need for participatory audit
- Improve staff welfare
- Review of PAA of 2008

Objective F: Internal and External Communication Improved

Achievements

Various interventions were undertaken under this objective which led to the following achievements:

- Draft Communication policy in place,
- Annual communication strategy for the years 2009/2010 and 2010/2011 were developed according to the requirement of AFROSAI- E and implemented,
- 5 Auditor General Journals were published and distributed to stakeholders within and outside the country,
- 8 public awareness program were implemented,
- ICT Policy developed and in use,
- Initial steps towards development of intranet have been undertaken,
- Three years ICT strategy was developed and is in use,
- Software for management of emails and antivirus were acquired and is in use,
- Human Capital Management Information System was installed and is in use,
- NAOT website i.e. www.nao.go.tz was developed and is in use, and
- Acquisition of ACL licenses.

Constraints

The following constraints were encountered:

- Inadequate network connectivity,
- Low computer literacy among staff,
- Lack of a medium term communication strategy,
- Problem of sharing of information among divisions, units and staff, and
- Few staffs were trained in the use of intranet and official email.
- Rapid technological changes
- Inadequate protection of information/data
- Office Web Site is not updated regularly
- Official emails address have not given to all staff
- Some of regional offices has no internet connections
- Some Staff at regional levels are not aware with risk based audit and IT policy

Way forward

- Development and implementation of medium term communication strategy,
- Review and implementation of an ICT strategy,
- Conducting IEC programs to NAO stakeholders, and
- Ongoing upgrading and updating of NAOT Website.
- NAOT has to increase awareness programme through its IEC unit on the roles and functions of the CAG

- Increase use of official intranet
- Strengthen NAOT IT security
- Website should be updated regularly
- Official email addresses should be given to all staff and be used as the official means of communication within and outside NAOT.
- Install wireless internet connections to regional offices, mean while waiting for fixation of internet wires in buildings.
- Provide effective anti-virus to protect computers

Objective G: Transparency in operation with stakeholders enhanced

Achievements

Various interventions were undertaken under this objective which led to the following achievements:

- 6 Accountability fora with Parliamentary Oversight Committee members were conducted, and
- 11 International Organization of Supreme Audit Institutions (INTOSAI) and AFROSAI-E fora were attended.

Constraints

The following constraints were encountered

- Lack of effective follow-ups on implementation of resolutions and recommendations reached,
- Inadequate attendance of local participants in International fora organized within the country, and
- Lack of effective Communication to our stakeholders.

Way forward

- Ongoing organization of Local and International Fora and participation in International conferences, and
- Increase openness and transparency of NAOT functions to auditees and general public.
- Increase the awareness of the CAG's roles and functions

Objective H: Cross cutting and diversity issues internalized

Achievements:

All of the three targets under this objective were not implemented.

Constraints

The following constraints were encountered

- NAOT buildings are not user friendly to people with disabilities, and
- Gender targets were not met because few female candidates venture in the auditing field.

Way forward

- Rehabilitation and construction of NAOT buildings to accommodate the interest of people with disabilities,
- Effective implementation of Public Service diversity Management guidelines, and
- Encourage qualified women to apply for advertised posts.
- Increase gender awareness at NAOT

2.5 SWOC ANALYSIS

| SN | AREAS | STRENGTHS | WEAKNESS | OPPORTUNITY | CHALLENGES |
|----|----------------------------------|---|---|---|--|
| 1. | Human resource management | <ul style="list-style-type: none"> • Presence of qualified professional <ul style="list-style-type: none"> ○ CPA ○ CSP ○ CISA • Presence of multi-disciplinary staff Such as <ul style="list-style-type: none"> ○ Auditors ○ Lawyers ○ Engineers ○ Economists • Existence of training policy and program, and • Existence of Medical support to staff. | <ul style="list-style-type: none"> • Absence of staff regulations, • Lack of human resource plan, • Lack of placement and rotation strategy, • Lack of leave roster, • Lack of competence framework, • Lack of comprehensive induction courses, • Non compliance to OPRAS, • Lack of succession plan, and • Skewed spatial distribution of posts. • Late confirmation and promotion of new recruited staff • Inadequate dissemination and internalization of information about training policy and program offered by NAOT. • Undocumented retention strategy in NAOT | <ul style="list-style-type: none"> • Opportunities for attachment of staff to other institutions, • Availability of training opportunities within and outside the country, • Existence of emerging ICT to improve NAOT services, and • Opportunities of sharing knowledge and experience with other international organization such as AFROSAI-E, INTOSAI etc | <ul style="list-style-type: none"> • Existence of HIV pandemic, • Lack of autonomy in HR issues, and • Lack of clear policy in the public service on attraction and retention of competent staff. • Little awareness on obligation, right and responsibilities of NAOT staff • Low remuneration and terminal benefits • Limited training opportunities within and outside the country for staff due to resource limitation |
| 2. | Business process | <ul style="list-style-type: none"> • Existence of operational policies, regulations and guidelines for core and non core functions, • Existence of Public Audit Act 2008, • Existence of a reporting framework, • Existence of offices at zonal and regional levels, and • Existence of | <ul style="list-style-type: none"> • Inadequate capacity to cope with rapid technological changes, • Accommodation of NAOT auditors in Auditees premises, and • Inadequate dissemination and internalization of policies, regulations and guidelines among staff. • Inadequate | <ul style="list-style-type: none"> • Existence of emerging ICT to improve NAOT deliverance of services, • Availability of SAI's for benchmarking, and • Availability of audit software. | <ul style="list-style-type: none"> • Rapid technological changes, • High public expectations on performance of NAOT, • Inadequate implementation of CAG's recommendations, • Difficulties in obtaining data from some of auditees, and • Frequent |

| | | | | | |
|----|---|--|--|---|--|
| | | organizational structure. | communication between Zonal Offices at DSM HQ with regional offices | | changes of international accounting and auditing standards. <ul style="list-style-type: none"> Zonal offices are not located to respective zones |
| 3. | Customer relationship management & results | <ul style="list-style-type: none"> Existence of participatory audit mechanism, Existence of goodwill towards our customers, and Existence of official NAOT Website and Journal. | <ul style="list-style-type: none"> Client service charter not operational, Lack of complaints handling mechanism, and Inappropriate issuance of audit opinion | <ul style="list-style-type: none"> Opportunity to expand auditable areas to our customers , Opportunity to harness ICT in auditing services, Opportunity to benchmark audit services with other SAI's, and Existence of customer care training program. | <ul style="list-style-type: none"> Existence of knowledgeable customers and citizen who demand accountability in the use of public resources, Incomplete information provided to NAOT by Audi tees, Misinterpretati on and non compliance to laws and regulations, and Fulfilling customers' expectation. Inadequate resources to undertake participatory audit mechanism for better audit results. |
| 4. | Stakeholders | <ul style="list-style-type: none"> Goodwill of NAOT, Timely submission of report to the parliament, Timely submission of physical and financial performance report to | <ul style="list-style-type: none"> Inadequate communication with our stakeholders, and Inappropriate issuance of audit opinion | <ul style="list-style-type: none"> Existence of supportive stakeholders, Existence of strong public trust, Strong support from the highest political level and government | <ul style="list-style-type: none"> Dependence of donor funds to finance our operation, and Fulfilling stakeholders' expectation. Late or non release of funds from the |

| | | | | | |
|--|--|---|--|--|------------|
| | | <p>donors</p> <ul style="list-style-type: none"> • Membership and Participation of international audit associations such as AFROSAI, INTOSAI, etc, and • Participation in Public awareness programs such as Public Service Week, Sabasaba, etc. | | <p>as well,</p> <ul style="list-style-type: none"> • Existence of donor support, and • Existence of cooperative mass media such as TVs, radios, etc. | Government |
|--|--|---|--|--|------------|

2.6 STAKEHOLDERS ANALYSIS

NAOT has internal and external stakeholders. The internal and external stakeholders' need certain services from NAOT and they have expectations in quality levels of the services to be offered. Generally NAOT offers internal services to staff as well as offering services to customers and external stakeholders in terms of auditing, consultancy, information, etc. The list of stakeholders, the expected services and expectations are detailed below:

| s/n | Stakeholders | Services offered | Expectations |
|-----|--|--|---|
| 1 | General Public | <ul style="list-style-type: none"> Information, and Audit reports. | <ul style="list-style-type: none"> Accurate, timely audit reports, and reliable information User friendly reports, and High quality audit reports. |
| 2 | Ministries, Departments, Executive Agencies, Regions, Local Government, Public Authorities and Political Parties | <ul style="list-style-type: none"> External auditing services, Consultancy services, Audit reports, and Terminal benefits of Pre- audit services | <ul style="list-style-type: none"> Value added external audit services, High quality professional advice, Timely and high quality audit reports, Independent Auditors with high integrity, Participatory audit process, and Timely and accurate pre audit of terminal benefits. |
| 3 | Parliament | <ul style="list-style-type: none"> Audit reports, Oversight Committees briefs, Professional advice, Capacity building, and Performance reports. | <ul style="list-style-type: none"> Timely and high quality audit reports, Independent Auditors with high integrity, Timely and high quality Parliamentary Oversight Committees briefs, High quality professional advice, Timely and accurate performance audit reports, and Timely and high quality capacity building programs. |
| 4 | Donor Agencies and International Organizations | <ul style="list-style-type: none"> Audit reports, Performance reports, and Information. | <ul style="list-style-type: none"> Accurate and reliable information, Timely and high quality audit reports, Independent Auditors with high integrity, and Timely and accurate performance reports. |
| 5 | Political Parties, Non - Governmental Organizations (NGOs), CSOs, CBOs, FBOs and Special Need Groups | <ul style="list-style-type: none"> Information, Audit reports, and Performance reports. | <ul style="list-style-type: none"> Accurate and reliable information, Timely and high quality audit reports, Independent Auditors with high integrity, and Timely and accurate performance audit reports. |
| 6 | Professional Bodies (Local and International) and Academic Institutions | <ul style="list-style-type: none"> Information, and Knowledge sharing. | <ul style="list-style-type: none"> Accurate and reliable information, Compliance with professional standards, guidelines and regulations, and Relevant knowledge. |
| 7 | Private Audit Firms, Suppliers and consultants | <ul style="list-style-type: none"> Information, quality review, and business opportunities. | <ul style="list-style-type: none"> Impartial information on business opportunities, Accurate and reliable information, Clear guidelines and procedures, Timely and high quality audit review, Prompt payments, and Transparent and competitive procurement process. |

| | | | |
|----|--|--|--|
| 8 | Media | <ul style="list-style-type: none"> • Information, • Audit reports, and • Capacity building. | <ul style="list-style-type: none"> • Timely, accurate and reliable information, • Timely and high quality reports, and • Timely and high quality capacity building programs. |
| 9 | NAOT External Auditor | <ul style="list-style-type: none"> • Information, and • Financial statements. | <ul style="list-style-type: none"> • Timely, accurate and reliable information, • Timely and high quality financial statements, • Prompt payments, and • High level of cooperation. |
| 10 | Supreme Audit Institutions | <ul style="list-style-type: none"> • Information, • Learning opportunities, and • Sharing of knowledge. | <ul style="list-style-type: none"> • Accurate and reliable information, • Compliance with professional standards, guidelines and regulations, • Independent auditors with high integrity, and • Relevant knowledge. |
| 11 | Laws enforcement organs (DPP, DCI, PCCB, Judiciary etc.) | <ul style="list-style-type: none"> • Information, • Audit reports, • Evidence, and • Testimony. | <ul style="list-style-type: none"> • Timely, accurate and reliable audit reports, • Independent auditors with high integrity, • Compliance with professional standards, guidelines and regulations, and • Reliable and admissible evidence • Authentic testimony. |
| 12 | NAOT employees | <ul style="list-style-type: none"> • Training and development, • Staff welfare, • Working tools, equipments and facilities, • Information on establishment matters, • Career development and progression, • Scheme of services, standing orders and regulations, and • Counselling, coaching and mentoring. | <ul style="list-style-type: none"> • Conducive working condition, • Fair treatment, • Job safety, security and satisfaction, • Timely confirmation and promotion, • Attractive package after retirement, • Timely payment of terminal benefits, • Recognition for outstanding performance, and • High quality counselling, coaching and mentoring. |

2.7 RECENT INITIATIVES FOR IMPROVING PERFORMANCE

- Consultant for M&E engaged and business process analysis conducted,
- Financial guidelines developed and in use,
- Acquisition of land for construction of a training centre,
- 6 auditors were attached to SAs of Canada and USA,
- 3 staff undertook study tours in Malawi,
- 43 audit firms were commissioned to audit Public Authorities and other Bodies on behalf of the CAG
- Consultant was commissioned to undertake risk based audit study,
- Systems audit on IFMS was conducted,
- A new Organization structure approved and additional Divisions and Units established i.e. Public Authorities and other bodies division, Specialized Audit, IEC, Legal, PMU units, HR, and
- Installation of HCMIS.

2.8 CRITICAL ISSUES

Performance review of the previous strategic plan, SWOC Analysis and Stakeholders has identified the following critical issues which will have to be addressed in this plan:

- Inadequate implementation of the CAG recommendations,
- Existence of HIV and AIDS pandemic,
- Existence of staff with questionable integrity,
- Capacity of staff to cope with technological advancements,
- Rapid changes in auditing and accounting standards,
- Existence of provisions in other laws which impair the independence of the CAG,
- Security of auditors when undertaking their assignments,
- Attracting and retaining of qualified and competent staff,
- Broadening audit coverage,
- Strengthening of IEC on NAOT functions,
- Managing change,
- Strengthening Human Resource Management,
- Improving working environment,
- Enhancing capacity to carryout operations,
- Strengthening Parliamentary oversight committee's capacities to discuss audit reports,
- Lack of manuals in some audit areas like Performance Audit, Revenue Audit, IT audit and Forensic Audit,
- Compliance to regularity audit manual,
- Strengthening use of ICT in NAOT operations,
- Adherence to audit standards, and
- Outsourcing of core and non core activities.

CHAPTER THREE

3.0 THE PLAN

3.1 VISION

To be a centre of excellence in public sector auditing

3.2 MISSION

To provide efficient audit services in order to enhance accountability, transparency and value for money in the collection and use of public resources

3.3 CORE VALUES

3.3.1 Objectivity

We are an impartial organization, offering services to our clients in an objective and unbiased manner.

3.3.2 Excellence

We are professionals providing high quality service based on standards and best practices

3.3.3 Integrity

We observed and maintain high standards of ethical behavior and the rule of law.

3.3.4 People focus

We value each other by building a culture of equity and caring

3.3.5 Innovation

We are a learning and creative organization that constantly promotes a culture of developing and accepting value added ideas from inside and outside the organization

3.3.6 Best resource utilization

We are an organization that values and uses public resources in an efficient, economic and effective manner

3.4 OBJECTIVES

3.4.1 Objective A: HIV and AIDS Infections Reduced and Supportive Services Improved

HIV/AIDS is a national pandemic that has an implication in the supply and demand of human resource and future operations of the Government. The major effects of the pandemic are reduction of human resource through deaths from HIV and AIDS related cases, low productivity associated with unhealthy staff suffering from diseases associated with HIV and AIDS and loss of man-hours attending affected members of the family.

The above effects have an impact on the operations of NAOT. The situation necessitates the office to take initiatives to increase preventive sensitization measures, support to infected staff and strengthening of monitoring and evaluation of HIV/AIDS programs.

In view of the above situation, the office intends to make broad interventions as follows:

- (i) Strengthen preventive services,
- (ii) Establish care and supportive services for identified staff living with HIV and AIDS, and
- (iii) Strengthen Monitoring and Evaluation of HIV and AIDS programs.
- (iv) Conduct training to staff not trained on HIV and AIDS

The following outputs are expected from the above interventions:

- (i) Preventive program implemented by June, 2016,
- (ii) supportive services established and operational by June 2016, and
- (iii) Implementation of HIV and AIDS programs monitored and evaluated by June 2016.

The intended outcome from the above interventions and output will be monitored through the following outcome indicators:

- (i) HIV and AIDS incidence rate,
- (ii) Perception of people living with HIV and AIDS on quality of supportive services, and
- (iii) Perception of staff on the quality of HIV and AIDS programs.

The major results expected from the above interventions are reduction in the spread of HIV and AIDS and increase in life span of workers affected with the pandemic.

3.4.2 OBJECTIVE B: Implementation of the National Anti-corruption Strategy Enhanced and Corruption Incidences Reduced

Corruption in public life undermines good governance and economic growth, distorts national development, and retards the general welfare of the citizens, particularly the poor and the vulnerable in the society. Considering these ill effects, still NAOT will maintain zero tolerance for all acts of corruption, petty or grand, in the use of public resources, create public awareness and engage all stakeholders in preventing and combating corruption.

In addressing the implementation of the National Anti-corruption Strategy, NAOT has planned to promote the actions that focus on preventing and combating corruption.

In view of the foregoing, NAOT intends to make broad interventions as follows:

- (i) Strengthen mechanism for preventing Corruption, and
- (ii) Strengthen Monitoring and Evaluation of Ethics and corruption programs.
- (iii) Improve fringe and terminal benefits of staff
- (iv) Create awareness to staff on corruption and its impact

The following outputs are expected from the above interventions:

- (i) Plan for preventing and combating corruption within NAOT developed and implemented by June, 2016, and
- (ii) Implementation of ethics and corruption programs monitored and evaluated by June, 2016.

The intended outcome from the above interventions and output will be monitored through the following outcome indicators:

- (i) Corruption incidences rate,
- (ii) Perception of the public on the level of corruption at NAOT, and
- (iii) Number of NAOT staff sanctioned due to misconduct.

The expected results from the above interventions is for the NAOT to become zero corruption tolerance

3.4.4 OBJECTIVE C: Public Audit Services Improved

The main function of National Audit Office of Tanzania (NAOT) is auditing Government revenue collection and expenditure as approved by the relevant authorities in order to bring about greater transparency and accountability in the management of public resources. In undertaking the above function NAOT offers Performance, Regularity, Forensic and other types of audit such as Special Audit. The office concentrated only in offering Regularity and Performance audits. The focus and scope of public sector audit in Tanzania is now changing to include Forensic Audits.

Of recent the National Audit Office applied to join the United Nations Board of Auditors as the representative of the African Continent to replace the National Audit Office of the Republic of South Africa, whose tenure ends on 30th June, 2012. The office has been granted to join the UN board of Auditors with effective 1st July 2012. This is a challenging assignment that requires the office to display professionalism in this International undertaking.

In order to improve service delivery to the public, the focus will be to strengthen Participatory audit, re-engineer audits and consulting services in order to promote, enhance transparency, accountability and predictability of government performance

In view of the above situation the office intends to make broad interventions as follows:

- (i) Strengthen the capacity of MDAs, LGAs and Public Bodies to manage resources
- (ii) Institute improvement measures for MDAs , LGAs and Public Authorities with qualified audit opinions
- (iii) Adopt the risk based audit approach
- (iv) Strengthen Quality Assurance and Control of the Audit process
- (v) Introduce IT audit
- (vi) Strengthen capacity to undertake local and International auditing
- (vii) Strengthen synergies with National and International stakeholders
- (viii) Strengthen monitoring and evaluation
- (ix) Reengineer service delivery

The following outputs are expected from the above interventions:

- (i) 810 Financial Audit for LGA s conducted by June 2016
- (ii) 125 financial audits for RAS conducted by June 2016
- (iii) 250 financial audits for Ministerial Accounts conducted by June 2016
- (iv) 165 Financial Audits of Agencies Accounts conducted by June 2016
- (v) Competency Framework for Auditors developed and implemented by June, 2016
- (vi) 165 Financial Audits of Embassies and EAC Accounts conducted by June 2016
- (vii) 350 Financial Audits of Donors Funded Projects Accounts conducted by June 2016
- (viii) 830 Public Authority financial audits conducted by June 2016
- (xi) 30 Treasury Financial Audits conducted by June 2016
- (x) 5 TRA financial audits conducted by June 2016
- (xi) 35,000 Pension files pre-audited by June 2016
- (xii) 15 Pension pre-audit studies to be conducted by June 2016
- (xiii) 830 CAG reports for PA reviewed ,tabled and discussed with POAC by June 2016
- (xiv) 30 CAG reports for Treasury reviewed, tabled and discussed by June 2016
- (xv) 5 CAG reports for TRA reviewed ,tabled and discussed with PAC by June 2016
- (xvi) 25 Performance audits conducted by June 2016
- (xvii) 10 Forensic audits conducted by June 2016
- (xviii) 80 Special audits conducted by June 2016
- (xix) Guidelines for conducting Performance audit report developed by June 2016

- (xx) Guidelines for conducting Forensic audit report developed by June 2016
- (xxi) 15 Round table discussions for Public Authority with Qualified audit opinion by June 2014 developed by June 2016
- (xxii) 5 Round table discussions for Tanzania Revenue Authorities with Qualified audit opinion conducted by June 2016
- (xxiii) 10 Round table discussions for MDAs and LGAs with Pension problems conducted by June 2016
- (xxiv) 5 Round table discussions with MDAs with qualified opinions conducted by June 2016
- (xxv) 5 Round table discussions with LGAs with qualified opinions conducted by June 2016
- (xxvi) Quality Assurance and Control of 986 financial reports conducted by June 2016
- (xxvii) Quality Assurance and Control of 35 performance and specialized audit reports conducted by June 2016
- (xxviii) 5 researches conducted by June 2016
- (xxix) 5 consultancies conducted by June 2016
- (xxx) Costing policy developed and implemented by June 2016
- (xxxi) Capacity building plan for auditors developed and implemented by June 2016
- (xxxii) 40 Local Accountability fora for Parliamentary oversight bodies and stakeholders conducted by June 2016
- (xxxiii) 25 International fora attended by June 2016
- (xxvi) Service Delivery Survey conducted by December, 2012
- (xxv) Self Assessment conducted by December, 2012
- (xxvi) Client Service Charter operational zed by June, 2016
- (xxvii) 10 UN Institutions audited each year.

The intended outcome from the above intervention and output will be monitored through the following outcome indicators:

- (i) Number of CAG reports submitted to the parliament on time,
- (ii) Average time taken to undertaken audit services, and
- (iii) Perception of auditees on the quality of audit services rendered.

The expected results are improved service delivery, strengthening the capacity of public organizations in managing resources and accountability

3.4.3 OBJECTIVE D: CAG's Independence enhanced

The existence and the mandate of the office of the Controller and Auditor General (CAG) is by virtue of article 143 of the constitution of the United Republic of Tanzania of 1977 (Revised 2005) and the Public Finance Act No. 6 of 2001 (Revised 2004). Independence of the office of the CAG is a major pre - requisite in the promotion of accountability in the collection and use of public resources.

Currently, the independence of the office of the CAG is impaired due to the following constraints:

- (i) Inadequate resources in terms of motor vehicles, office accommodation, funds and Human Resources
- (ii) Lack of CAG's autonomy in the HR issues
- (iii) Various Laws that impede CAG's Independence
- (iv) Slow pace in implementation of Public Audit Act NO. 11 Of 2008.

The following outputs are expected from the above interventions:

- (i) Study on various Laws that impede on the CAG's Independence undertaken by June, 2012.
- (ii) Reviewed of the Public Audit Act and Regulations implemented by June, 2016
- (iii) 12 audit offices shifted from clients

The intended outcome from the above interventions and output will be monitored through the following outcome indicators:

- (i) Stakeholders' perception on independence of the CAG,
- (ii) Percentage of auditors residing in NAOT buildings, and
- (iii) Level of CAG's financial independence.

The major result of the above interventions is the enhancement of the independence of the office

3.4.5 OBJECTIVE E: Capacity to carry out operations enhanced

Capacity includes issues related to improving internal processes and systems, optimal manning levels, implementing public service diversity issues, organisation structure and application of modern technology and tools to enable the organisation to perform its functions effectively.

Currently, NAOT is facing the following challenges related to human resource management, having the right number of competent and qualified personnel in place, succession planning, staff development, outsourcing some of the core and non-core services, strengthening internal controls and monitoring and evaluation systems. NAOT as a public sector organisation needs to continuously improve its performance.

In view of the above situation the office intends to make broad interventions in this area as follows:

- (i) Strengthen Procurement and Supplies Management
- (ii) Strengthen provision of Legal support and advice
- (iii) Strengthen Human Resource Management Systems
- (iv) Enhance internal control systems

- (v) Enhance Risk Management
- (vi) Strengthen financial management
- (vii) Strengthen Strategic and Operational Planning
- (viii) Promote Public Private NGOs partnership in the provision of services
- (ix) Enhance public service diversity management

The following outputs are expected from the above interventions:

- (i) Procurement of goods, works and services facilitated by June, 2016
- (ii) Legal services provided to divisions and units by June 2016
- (iii) Human Resource Plan prepared and Implemented by June, 2016
- (iv) HCMIS implemented by June 2016
- (v) Training Needs Assessment conducted by December, 2011
- (vi) Medium term training and development plan developed and implemented by June, 2016
- (vii) Personnel Emolument Budget prepared by June, 2016
- (viii) New Job list prepared and implemented by June, 2016
- (xi) New Organization Structure implemented by June, 2016
- (x) Staff motivation study conducted by June, 2016
- (xi) OPRAS implemented by June, 2016
- (xii) 20 Internal Audit Reports prepared and issued to management by June 2016
- (xiii) 10 Regional Offices Internal Audit Reports prepared and issued by 2016
- (xiv) 30 Special Audits conducted by June 2016
- (xv) Internal Control Systems reviewed by June 2016
- (xvi) Risk management policy prepared by June 2016
- (xvii) Financial guidelines reviewed by June 2016
- (xviii) Accounting Operational Manual developed and adopted by June 2016
- (xix) 5 Sets of Financial Statements prepared and submitted to External Auditors by June 2016
- (xx) Accounting Functions undertaken by June 2016
- (xxi) Audit Revenue Fund Accounting system operationalized by June 2016
- (xxii) Resources mobilization strategy developed and implemented by June 2016
- (xxiii) Strategic plan reviewed by June 2016
- (xxiv) 3 Non - core functions outsourced by June, 2016
- (xxv) Public Service guideline implemented by June, 2016

The intended outcome from the above interventions and output will be monitored through the following outcome indicators:

- (i) Percentage of filled vacancies
- (ii) Perception of NAOT staff on quality of internal services rendered
- (iii) Percentage of NAOT staff who scored 1&2 in OPRAS

The major expected result from the above interventions is improvement in the capacity of NAOT to carry out its operations.

3.4.6 OBJECTIVE F: Working environment Improved

Working environment refers to office accommodation, furniture and equipment, transport facilities and other working tools. In this regards emphasis is to improve the working environment in order to motivate staff to participate effectively in achievement of the organizational objectives.

Currently, NAOT's working environment is faced with the following problems: inadequate office accommodation, inadequate transport facilities, office equipment, furniture and other working tools.

In this regard, NAOT intends to make broad interventions with the view of improving facilities and infrastructure within the NAOT's working environment.

The following outputs are expected from the above interventions:

- (i) 10 office buildings constructed by June, 2016
- (ii) 7 offices renovated by June, 2016
- (iii) Construction of training centre started by June, 2016
- (iv) 16 offices retooled by June, 2016
- (v) 50 Fwd Motor vehicles acquired by June, 2010
- (vi) Internal and External services facilitated by June, 2016

The intended outcome from the above interventions and output will be monitored through the following outcome indicators:

- (i) Percentage of staff accommodated in NAOT owned buildings,
- (ii) Staff perception on NAOT working environment, and
- (iii) Labour turnover rate.

The expected results from the above interventions are improved working environment and motivated staff.

3.4.7 OBJECTIVE G: Internal and External Communication improved

Communication includes Information, Education and Communication (IEC) and Information and Communication Technologies (ICT). These issues are high on both national and international agenda as they are enablers in driving the development effort. With regard to IEC emphasis is on enhancing awareness of stakeholders on services delivered by NAOT, strengthening the demand side of accountability and obtaining feedback. With regard to ICT, emphasis is on developing ICT infrastructure which includes data management, networking, engineering computer hardware, database and software design, the management and administration of the entire systems. Also establishing networking within NAOT and with stakeholders by developing and implementing application packages in order to improve performance and service delivery.

Although NAOT has prepared an ICT and IEC institutional policies, it has not developed strategies and plans to implement the policies. This limits effective internal and external communication and application packages in order to improve performance as well as service delivery. Thus, there is a need to develop strategies on IEC and ICT to improve day to day operations, service delivery and

understanding with stakeholders. NAOT has put forward this objective to improve its IEC and ICT.

In view of the above, NAOT intends to make broad interventions as follows:

- (i) Strengthen ICT
- (ii) Strengthen IEC
- (iii) Installation of adequate network connectivity to its branch offices.

The following outputs are expected from the above interventions:

- (i) ICT policy reviewed by June 2012
- (ii) ICT strategy reviewed and implemented by June 2016
- (iii) IEC strategy developed and implemented by June 2016
- (iv) Website and intranet updated and maintained by June 2016

The intended outcome from the above interventions and output will be monitored through the following outcome indicators:

- (i) Number of e-services,
- (ii) Number of staff using intranet and official email, and
- (iii) Level of public awareness of NAOT activities.

The expected results from the above measures are an improved internal and external communication with stakeholders.

CHAPTER FOUR

4.0 RESULTS FRAMEWORK

4.1. INTRODUCTION

This Chapter shows how the results envisaged in this Strategic Plan will be measured as well as the benefits that will accrue to NAOT clients and other stakeholders. The chapter also shows how the various interventions that are to be undertaken during the three years of the strategic planning cycle will lead to achievement of the Development Objective, how the interventions will be monitored, what kind of reviews that will be done over the period and what type of evidence based evaluation studies and analytical work to be undertaken. The studies intend to show that the interventions have either led or are leading to achievement of the intended outcomes and finally how the indicators and progress of the various interventions will be reported and to which stakeholders. The remainder of this chapter shows the overall Development Objective which is basically the overall impact of NAOT activities, beneficiaries of NAOT services and how NAOT objectives are linked to Vision 2025 and MKUKUTA. The chapter also shows the Result Chain; the Result Framework Matrix, the Monitoring Plan; the Planned Reviews; the Evaluation Plan and finally the Reporting Plan.

4.2. THE DEVELOPMENT OBJECTIVE

The Development objective of NAOT is to improve accountability and transparency in the management of public resources in MDAs, LGAs, Public Bodies and other Public Authorities. This represents the highest level of results in the NAOT result chain and will be achieved by enhancing CAG's Independence, improving public Audit Services, improving internal and external communication, enhancing NAOT Capacity, improving the working environment, enhancing implementation of national anti corruption strategy and reducing corruption incidences within NAOT and reducing HIV and AIDS infections and improving supportive services. Achievement of the above high level result will also depend on contribution of other players in namely; Parliament, Judiciary, Police, PCCB, MDAs, LGAs, Public Bodies, Other Public Authorities, NSA and the private sectors.

4.3. BENEFICIARIES OF THE NAO SERVICES

There are two levels of beneficiaries of NAOT services. The direct beneficiary of the external audit services includes Ministries, Regions, Independent Departments, and Executive Agencies, local Government Authorities, Public Authorities consultancy clients and research sponsors.

The second level is the indirect beneficiaries. This includes the general public, Development partners, Non state Actors, INTOSAI, AFROSAI, Independent Consultants, Researchers, Academic and Training Institutions, Media, other Supreme Audit Institutions, Law enforcement organs and parliamentary oversight committees. The above indirect beneficiaries use the audit reports to cater for their various needs.

4.4. LINKAGE WITH MKUKUTA AND VISION 2025

The results of this Strategic Plan derives from the implementation of seven objectives will contributes to the Tanzania Vision 2025 attributes and MKUKUTA III clusters. This strategic plan will contribute to the Good Governance attribute of the VISION 2025. This attribute focuses on upholding the rule of law, ensuring culture of accountability, combating corruption and other vices, creating performance culture and empowering citizens to make their political leaders and public servants accountable.

This strategic plan also contributes to cluster III of MKUKUTA II which aims to strengthen Good Governance and Accountability which is fundamental in shaping a favorable environment for economic growth and poverty reduction. Under MKUKUTA II, NAOT will contribute to Goal 1 which deals with ensuring systems and structures of Governance uphold the rule of law, and are democratic, effective, accountable, predictable, transparent, and inclusive and corruption free at all levels of administration. Under Goal 1 NAOT contributes to Target 1 which focuses on application of the principles of democracy, rule of law, integrity, accountability, inclusiveness, effectiveness and efficiency at all levels of administration.

Through financial, forensic and performance audits in MDAs, LGAs, Public Bodies and other Authorities, NAOT will create an environment where public institutions and organizations will improve the management of public resources in both collection and use and thus ensure values for money in tax payers monies. This will result in increased good governance and accountability in MDAs, LGAs, Public Bodies and other Authorities.

4.5. RESULT CHAIN

NAOT's result chain consists of inputs, activities, outputs and outcomes which broadly contribute to attributes to attribute 1.2.3 and cluster III above. The combination of the objectives and targets in the strategic plan, activities and inputs in the MTEF form NAOT's result chain. The basic assumption is that, there is causal linkage in the various elements of NAOT's result chain. The inputs i.e. utilization of resources will lead to achievement of the activities, which will contribute to achievement of outputs. Achievement of outputs will lead to achievement of objectives which will lead to the realization of NAOT's development objectives. Realization of NAOT's development objective in the long term will contribute to the Country's Vision 2025 and in the medium term will contribute to the achievement of MKUKUTA Goals. This chain of results will justify NAOT's use of the tax payer's money into the various interventions and thus contribute to the development of the country through improve accountability and transparency on management of public resources in MDAs, LGAs, Public Bodies and other Public Authorities.

4.6. THE RESULT FRAMEWORK MATRIX

This matrix contains NAOT's Overall development objective, objective code, objectives, planned outcomes and outcome indicators. The matrix envisions how the development objective will be achieved and how the results will be measured. The indicators in the matrix will be used to track progress towards achievement of planned outcomes and objectives. This is covered in detail in section 4.7. It should be noted that the achievement of NAOT's overall objectives will be contributed by several other players, and may not be solely attributed to interventions under this strategic plan. The result framework matrix is detailed below:

4.7 THE RESULT FRAMEWORK MATRIX

| Development Objective | Objective Code | Objective Name and Description | Planned Outcomes | Indicators |
|--|----------------|---|--|---|
| To improve accountability and transparency on management of public resources in MDAs, LGAs, Public Bodies and other Public Authorities | A | HIV and AIDS infections reduced and supportive services improved | <ul style="list-style-type: none"> • Reduced HIV and AIDS new incidences in percentages or numbers, • Improved supportive services, • Increased competence of peer health educators, and • Improved Behaviour Change Communication and Information Education Communication. • Quarterly reports with minutes and names of participants been submitted by Peer health educators. | <ul style="list-style-type: none"> • HIV and AIDS incidence rates, • Perception of people living with HIV and AIDS on quality of supportive services, and • Perception of staff on the quality of HIV and AIDS programs. |
| | B | Implementation of the Nation anti-corruption strategy enhanced and corruption incidence reduced | <ul style="list-style-type: none"> • Reduced corruption incidences, • Increased awareness of negative effects of corruption among NAOT staff, • Improved public trust, and • Improved ethical behaviour of staff. • Increased NAOT staff welfare | <ul style="list-style-type: none"> • Corruption incidences rate, • Perception of the public on level of corruption at NAOT, & • Number of NAOT staff sanctioned due to misconduct |
| | C | Public Audit services improved | <ul style="list-style-type: none"> • Timely submission of CAG audit reports to the Parliament, • Reduced time to undertake external audit, • Increased financial discipline, • Improved financial reporting, • Improved management | <ul style="list-style-type: none"> • Number of CAG reports timely submitted to parliament, • Average time taken to undertake audit services, and • Perception of |

| Development Objective | Objective Code | Objective Name and Description | Planned Outcomes | Indicators |
|-----------------------|----------------|--|--|---|
| | | | systems, <ul style="list-style-type: none"> • Improved external audit services, • Improved capacity of Parliamentary Oversight Committees, and • Improved management of public resources. • Improved quality of annual Audit report | auditees on the quality of audit services. |
| | D | CAG's independence enhanced | <ul style="list-style-type: none"> • Increased autonomy in HR matters • Increased autonomy in budget matters • Reduced number of auditors residing in auditees premises | <ul style="list-style-type: none"> • Stakeholders perception on the independence of CAG, • Percentage of auditors residing in NAOT buildings, & • Level of CAGs financial independence. |
| | E | Capacity to carryout operations enhanced | <ul style="list-style-type: none"> • Increased number of staff, • Improved internal control systems, • Increased staff competence, • Increased staff productivity, • Improved staff morale, • Improved management of NAOT resources, • Increased use of appraisal results in making HR decisions, & • Increased awareness on diversity issues. | <ul style="list-style-type: none"> • Percentage of filled vacancies, • Perception of NAOT staff on quality of internal services, and • Percentage of NAOT staff who scored 1 and 2 in OPRAS. |

| Development Objective | Objective Code | Objective Name and Description | Planned Outcomes | Indicators |
|-----------------------|----------------|--|--|---|
| | F | Working Environment improved | <ul style="list-style-type: none"> Increased NAOT owned office accommodation, Increased NAOT internal capacity to train its staff, Increased staff morale and satisfaction, Improved NAOT staff welfare, and Increased working tools. | <ul style="list-style-type: none"> Percentage of staff accommodated in NAOT owned buildings, Staff perception on NAOT working environment, and Labour turnover rate. |
| | G | Internal and external communication improved | <ul style="list-style-type: none"> Increased use of ICT in service delivery, Improved communication with external stakeholders, Proper management of ICT equipments, Increased information sharing among NAOT staff, and Increased information access to users. | <ul style="list-style-type: none"> Number of e-services Number of staff using intranet and official email Level of public awareness of NAOT activities |

4.7 MONITORING, REVIEWS AND EVALUATION PLAN

This subsection details the Monitoring Plan, Planned Reviews and Evaluation Plan for the period covering the five years strategic planning cycle which is 2011/12 - 2015/16.

4.7.1 Monitoring Plan

The Monitoring Plan matrix consist of indicators, indicator description, baseline, indicator targets values, data collection and methods of analysis, indicator reporting frequencies and the Division/Unit responsible for data collection, analysis and reporting. This Plan is comprised with 21 indicators which will be tracked quarterly and reported on annual basis. The monitoring and evaluation plan is detailed below:

| SN | Indicator and Indicator Description | Baseline | | Indicator Target Value | | | | | Data Collection and Methods of Analysis | | | | Frequency of Reporting | Responsibility for Data Collection and Analysis |
|----|---|----------|-------|------------------------|-----|-----|-----|-----|---|--|------------------------------|---|------------------------|---|
| | | Date | Value | YR1 | YR2 | YR3 | YR4 | YR5 | Data source | Data Collection Instrument and Methods | Frequency of Data Collection | Means of Verification | | |
| 1. | <u>HIV and AIDS incidence rate.</u> This indicator will be calculated using no. of newly affected staff over Total no. of staff | 2010/11 | 0.007 | 1 | 1.5 | 1 | 1 | 1 | Files from HIV and AIDS focal person | Documentary Review | Annually | Data from HIV and AIDS focal person files | Annually | DAHRM |
| 2. | <u>Perception of people living with HIV and AIDS on quality of supportive services.</u> This indicator will be calculated as no. of PLWHA satisfied with the quality of supportive services over Total no. of PLWHA. | 2010/11 | 5 | 6 | 7 | 7 | 7 | 7 | PLWHA | Questionnaire & Interview | Annually | Data from HIV and AIDS focal person files | Annually | DAHRM |

| | | | | | | | | | | | | | | |
|----|---|---------|-----|-----|-----|-----|------|------|-----------------------------|--------------------|----------|---------------------------------|----------|------------|
| 3. | <u>Perception of staff on the quality of HIV and AIDS programs.</u> This indicator will be calculated as the no. of staff satisfied with the quality of HIV and AIDS programs over the Total no. of respondents. | 2010/11 | 280 | 480 | 680 | 880 | 1080 | 1280 | NAOT staff | Questionnaire | Annually | Raw data from the questionnaire | Annually | DAHRM |
| 4. | <u>Corruption incidences rate.</u> This indicator will be calculated as the no. of corruption cases reported over the total no. of staff. | 2010/11 | 1 | 1 | 1 | 1 | 1 | 1 | NAOT administrative records | Documentary review | Annually | Data from personal file | Annually | LEGAL UNIT |

| | | | | | | | | | | | | | | |
|----|---|---------|---|-----|-----|-----|-----|-----|--|---------------------------|----------|---|----------|-------|
| 5. | <u>Perception of the public on the level of corruption at NAOT.</u> This indicator will be calculated by the no. of positive responses on the level of corruption at NAOT over the total No. of Respondents. | 2010/11 | 0 | 100 | 200 | 300 | 400 | 500 | General Public, MDAs, LGAs, Public Authorities | Questionnaire & Interview | Annually | Raw data from questionnaire and interview records | Annually | DAHRM |
| 6. | <u>Number of NAOT staff sanctioned due to misconduct</u> This indicator will be measured by the no. of staff sanctioned over the total no. of staff. | 2010/11 | 1 | 0 | 0 | 0 | 0 | 0 | NAOT staff files | Documentary review | Annually | Data from personal files | Annually | DAHRM |

| | | | | | | | | | | | | | | |
|----|---|---------|---|-----|-----|-----|------|------|--------|------------------------------|----------|---|----------|-------|
| 7. | <u>Stakeholders perception on independence of CAG.</u> This indicator will be calculated by the no. of stakeholders satisfied with the level of CAG independence over the total no. of respondents. | 2010/11 | 0 | 200 | 400 | 800 | 1000 | 1200 | Survey | Questionnaire and Interviews | Annually | Raw data from questionnaire and interview records | Annually | DAHRM |
| 8. | <u>Level of CAGs financial independence.</u> This indicator will measure CAGs financial independence determined by the operationalization of the audit revenue funds and an independent budgetary process. | 2010/11 | 1 | 1 | 1 | 1 | 1 | 1 | NAOT | Documentary review | Annually | Reports on establishment of the fund | Annually | CA |

| | | | | | | | | | | | | | | |
|-----|--|---------|-----|-----|-----|-----|-----|-----|--|--------------------|----------|--|----------|------|
| 9. | <u>Number of CAG reports submitted to the parliament on time.</u> This indicator will be measured through the date of submission of reports to the Parliament against the statutory date. | 2010/11 | 4 | 4 | 5 | 5 | 5 | 5 | CAG annual audit general reports files | Documentary review | Annually | Data from CAG annual audit general reports files | Annually | TSSU |
| 10. | <u>Average time taken to undertake audit services.</u> This indicator will be measured by taking the maximum audit time + the minimum audit time divide by 2. | 2010/11 | | | | | | | Dispatch Books/ AAGs registers | Documentary review | Annually | Data from dispatch books and AAGs registers | Annually | TSSU |
| | | MDAs | 180 | 180 | 180 | 180 | 180 | 180 | | | | | | |
| | | LGAs | 180 | 180 | 180 | 180 | 180 | 180 | | | | | | |
| | | VFM | 315 | 315 | 315 | 315 | 315 | 315 | | | | | | |
| | | PA | 75 | 75 | 75 | 75 | 75 | 75 | | | | | | |

| | | | | | | | | | | | | | | | |
|-----|---|---------|------|-----|-----|-----|-----|-----|-----|------------------------------------|------------------------|----------|--|----------|-------|
| 11. | <u>Perception of auditees on the quality of audit services.</u> This indicator will be calculated as the no. of auditees satisfied with the quality of audit services over the total no. of respondents. | 2010/11 | MDAs | 95% | 95% | 96% | 96% | 97% | 98% | MDAs, LGAs and PAOB | Survey & Questionnaire | Annually | Raw data from survey and questionnaire | Annually | TSSU |
| 12. | <u>Percentage of filled vacancies.</u> This will be measured by the total number of filled vacancies over total number of existing vacancies. | 2009/10 | 44 | 182 | 200 | 200 | 200 | 200 | 200 | Recruitment file and Estimate file | Documentary reviews | Annually | Data from recruitment file | Annually | DAHRM |

| | | | | | | | | | | | | | | |
|-----|--|---------|-----|----|-----|-----|----|----|-------------------|----------------------------|----------|--|----------|-------|
| 13. | <u>Perception of NAOT staff on quality of internal services.</u> This will be measured by total number of staff satisfied with quality of service over total number of sample size. | 2011/12 | 120 | 90 | 120 | 150 | 90 | 60 | NAOT staff | Questionnaire & Interviews | Annually | Raw data from interviews and questionnaire | Annually | PU |
| 14. | <u>Percentage of NAOT staff who scored 1 and 2 in OPRAS.</u> This will be measured by the number of staff who have scored 1 and 2 in the annual performance appraisal over the total number of staff. | 2010/11 | 0 | 20 | 30 | 40 | 50 | 60 | Staff OPRAS forms | Documentary review | Annually | Data from OPRAS forms | Annually | DAHRM |

| | | | | | | | | | | | | | | |
|-----|---|---------|----|----|-----|-----|-----|-----|---|-------------------------------|----------|---|----------|-------|
| 15. | <u>Percentage of staff accommodated in NAOT owned buildings.</u> This will be measured by the number of staff accommodated in NAOT buildings over total number of staff. | 2009/10 | 50 | 49 | 44 | 52 | 53 | 53 | Posting list and office buildings files | Documentary review | Annually | Data from posting list and office buildings files | Annually | DAHRM |
| 16. | <u>Staff perception on NAOT working environment.</u> This will be measured by the number of staff satisfied with working environment over total number of respondents. | 2010/11 | 50 | 70 | 120 | 200 | 300 | 450 | NAOT Staff | Questionnaires and Interviews | Annually | Raw data from interviews and questionnaires | Annually | DAHRM |
| 17. | <u>Labour turnover rate.</u> This will be measured by number of staff resigned over total number of staff. | 2009/10 | 1 | 1 | 1 | 1 | 1 | 1 | Staff personal files | Documentary review | Annually | Data from staff personal files | Annually | DAHRM |

| | | | | | | | | | | | | | | |
|-----|---|---------|---|-----|-----|-----|-----|------|------------------|--------------------|----------|----------------------------|----------|----------|
| 18. | <u>Number of e-services.</u> This indicator will be measured the number of services offered electronically. | 2010/11 | 0 | 1 | 2 | 2 | 3 | 4 | ICT unit files | Documentary review | Annually | Physical counting | Annually | ICT unit |
| 19. | <u>Number of staff using intranet and official email.</u> This will be measured by the number of staff using intranet and email over total number of staff. | 2010/11 | 0 | 196 | 260 | 500 | 650 | 700 | System log files | System review | Annually | Data from system log files | Annually | ICT unit |
| 20. | <u>Level of public awareness of NAOT activities.</u> This will be measured by the total number of respondents aware of NAOT activities over the total respondents. | 2010/11 | 0 | 120 | 160 | 200 | 400 | 1000 | General public | Survey | Annually | Survey reports | Annually | IEC Unit |

4.7.2 Planned Reviews

NAOT plans to carry out a total of six (6) formal reviews during the Strategic Plan Cycle, that is (5) midyear reviews and three (5) annual reviews. The reviews will be tracking progress on implementation of the milestones and targets on semi annual and annual basis. A total of thirty seven milestones will be tracked during the period of three years.

During the first year of the strategic plan (2011/12), one annual review will be conducted in June 2012. The review will focus on determining whether the planned activities are moving towards achieving the annual targets and will find out whether they are on track, off track, unknown or at risk. The reviews will be based on a total of thirteen pre-planned milestones. In addition, the review will track any changes in terms of outputs realized over the period as well as assessing issues, challenges and lessons learnt over the year and to what extent the outputs delivered are contributing towards achievement of the objectives. The review findings will be used to adjust implementation strategies whenever necessary. The respective Heads of Divisions will take a lead in the review process.

During the second year (2012/13), third year (2013/14), fourth year (2014/15) and fifth year (2015/16) eight more reviews will be undertaken i.e. two reviews per year. Like in the first year of the plan, the reviews in these years will also focus on performance against planned activities. Whereas during the second year, a total of fourteen milestones will be assessed; a total of ten milestones will be due for assessment during the third year (2013/14). Additionally, the reviews to be conducted during the third year focus on determining whether the planned outputs over the three year period have been achieved against the indicators, and if not what could have been the reasons for the under achievement. All the three years' outputs and milestones will be reviewed. The review will also assess as to what extent the achieved targets have contributed towards achievement of three year outcomes as well as issues, challenges and lessons learnt over the three years period. The

Controller and Auditor General and other Heads Of Divisions will take a lead in the review process on the completion of the strategic plan cycle.

The specific planned reviews, milestones, timeframes and the responsible Divisions/Units are detailed below:

4.7.2.1 Planned Reviews Matrix

| Years | Planned Reviews | Milestones | Timeframe | Responsible Person |
|---------|--|---|-----------------------|--------------------|
| 2011/12 | Two Reviews per year - (Mid Year and Annual reviews) | 200 NAOT staff trained on HIV and AIDS | Jan.to July 2012 | DAHRM |
| | | 100 NAO staff trained on Ethics and National Anti-corruption strategy | Jan.2011 to July 2012 | DAHRM |
| | | Study on various laws that impede CAG's independence conducted | Dec. 2011 | HEAD LEGAL UNIT |
| | | Human resources plan in place | Dec. 2011 | DAHRM |
| | | Audit finalized in 83 MDAs | Dec. 2011 | DAG(CG) |
| | | Financial Statements for 162 LGAs examined | Dec. 2011 | DAG(LGA) |
| | | Competence framework for Auditors developed | Jan. 2012 | DAHRM |
| | | ICT Policy reviewed | Feb 2012 | Head ICT Unit |
| | | ICT Strategy in place | Feb 2012 | Head ICT Unit |
| | | Quality review process of 4 performance Audit reports conducted | June 2012 | DAG(PA) |
| | | 24 tender board meetings conducted | April 2012 | HPMU |
| | | Auditor General's quarterly Journal in place | By June, 2012 | IEC-UNIT |
| | | 400 NAOT staff trained in various fields | June 2012 | DAHRM |
| 2012/13 | Two reviews per year (Mid year and Annual review) | 1 set of financial statements in place | September 2012 | FAU |
| | | 176 financial audits for LGAs and RAS conducted | March 2013 | DAG(LGA) |
| | | 136 financial audits for central government conducted | March 2013 | DAG (CG) |

| Years | Planned Reviews | Milestones | Timeframe | Responsible Person |
|--|-----------------|---|------------|--------------------------------|
| | | 70 financial audits for donor funded projects conducted | March 2013 | DAG (CG) |
| | | 166 financial audit for public authorities conducted | March 2013 | DAG(PA) |
| | | 7 financial audit for treasury and TRA conducted | March 2013 | DAG(NA) |
| | | Quality review of 329 financial audit reports conducted | March 2013 | TSSU |
| | | 2 forensic audit reports in place | June 2013 | DAG (PSA) |
| | | 5 performance audit reports in place | June 2013 | DAG (PSA) |
| | | 2 new office buildings in place | June 2013 | DAHRM |
| | | 10 motor vehicles in place | June 2013 | DAHRM |
| | | 4 internal audit reports prepared | June 2013 | CIA |
| | | 8 local accountability fora conducted | June 2013 | TSSU |
| | | 400 NAOT staff trained in various fields | June 2013 | DAHRM |
| | | 2013/14 | | Self assessment study in place |
| Service delivery survey conducted | Oct. 2013 | | | DPU |
| 5 CAG annual audit general reports prepared | June, 2014 | | | TSSU |
| 2 office buildings in place | June, 2014 | | | DAHRM |
| Auditor General's quarterly Journal in place | June, 2014 | | | IEC-UNIT |
| 400 NAOT staff trained in various fields | June 2014 | | | DAHRM |
| 4 internal audit reports prepared | June 2014 | | | CIA |
| 8 local accountability fora conducted | June 2014 | | | TSSU |
| 2 forensic audit reports in place | June 2014 | | | DAG (PSA) |
| 5 performance audit reports in place | June 2014 | | | DAG (PSA) |
| 2014/15 | | | | |
| 2015/16 | | | | |

4.7.3 Evaluation Plan

This Evaluation Plan consists of the evaluation studies to be conducted during the Strategic Planning Cycle, description of each study, the evaluation questions, methodology, timeframe and the responsible Division/Unit. NAOT intends to conduct eight evaluation studies over the period of three years with a total of fifty three evaluation questions. The evaluation studies intend to obtain evidence as to whether the interventions and outputs achieved have lead to the achievement of the outcomes as envisioned in the strategic plan outputs. The Evaluation Plan matrix is detailed below:

| S/N | Evaluation Study | Description | Evaluation Study Questions | Methodology | Timeframe | Responsible Person |
|-----|------------------|---|--|-------------|-----------|--------------------|
| 1. | Baseline study | This study will collect baseline data for the 10 indicators | <ul style="list-style-type: none"> • What is the perception of staff on the quality of HIV and AIDS programs? • What is the corruption incidence rate? • What is the perception of public on the level of corruption? • What is the stakeholder’s perception on the independence of CAG? • What is the average time taken to undertake audit services? • What is the perception of auditees on the quality of audit services? • What is the perception of staff on the quality of internal services? • What is the perception of staff on the working environment? • How many services are offered electronically? • What is the level of public awareness on NAOT activities? | Surveys | Jan. 2012 | DPU |

| S/N | Evaluation Study | Description | Evaluation Study Questions | Methodology | Timeframe | Responsible Person |
|-----|---|--|---|--|------------|--------------------|
| 2. | A study on the level of competency of auditors | The study will gather information on the strengths and gaps in terms of knowledge, skills and behaviour of external auditors | <ul style="list-style-type: none"> • What are the expected competences for external auditors at the international level? • What is the competence level of external auditors at NAOT? • What are the strengths and gaps? • What are the required competence levels at developmental and mastery levels? | Surveys | March 2012 | DAHRM |
| 3. | Study on various laws that impede CAGs independence | This study will collect and evaluate all laws that impede the CAGs autonomy from performing his statutory duties | <ul style="list-style-type: none"> • What are the issues that constitute CAGs independence? • What laws impede CAGs independence? • What are the recommendations to address the situation? • What is the perception of staff on the incentives and packages? | Documentary Reviews | March 2012 | LEGAL UNIT |
| 4. | Training needs assessment | This study will assess the training needs for NAOT staff | <ul style="list-style-type: none"> • What qualifications are required for each cadre? • What are the current training programs offered? • Are the training programs offered relevant, satisfactory and sufficient? | Documentary Reviews, Interviews and Questionnaires | April 2012 | DAHRM |

| S/N | Evaluation Study | Description | Evaluation Study Questions | Methodology | Timeframe | Responsible Person |
|-----|--|---|--|---|---------------|--------------------|
| | | | <ul style="list-style-type: none"> • What are the identified gaps between training and staff responsibilities? • Are training needs raised from operational level to managerial level? • Does NAO have effective training program and implement accordingly? • Is there transparency in implementation of TNA? • Is there transparency in terms of trainings with regards to mode of application, procedures and programs involved to NAOT staff? | | | |
| 5. | Effectiveness of Quality Control and Assurance | The study will assess the effectiveness of Quality Control and Assurance measures in the management of the NAOT's functions | <ul style="list-style-type: none"> • What are the internal stakeholders' perception on the QC and QA? • What are the external stakeholder's perception on the QC and QA? • Are the divisions and units activities adhering to the required standards? • Are the divisions and units roles and functions relevant to the current circumstances? | Compliance Inspections, Interviews and Questionnaires | February 2013 | TSSU |

| S/N | Evaluation Study | Description | Evaluation Study Questions | Methodology | Timeframe | Responsible Person |
|-----|---|--|---|---|---------------|--------------------|
| | | | <ul style="list-style-type: none"> • Is the quality improving? • What are the recommendations? • What are the standards and criteria for achieving quality control and assurance? • Are the set standards and criteria known to understandable to all staff? | | | |
| 6. | Study on effectiveness of implementation of NAOT Strategic Plan | This study intends to measure the level of achievement of expected outcomes/objectives/r results as stipulated in NAOT Strategic Plan quantitatively and qualitatively | <ul style="list-style-type: none"> • Is there a reduction in HIV and AIDS prevalence and incidence rate? • Are the HIV and AIDS supportive services improving? • How effective is the implementation of NACSAP II at NAOT? • Are the measure taken to enhance CAGs autonomy effective? • Are the external audit services improving? • Are the measures taken to enhance NAOTs capacity to carryout operations effective? • Is the working environment conducive and improving? | This study will be done through surveys | December 2013 | DPU |

| S/N | Evaluation Study | Description | Evaluation Study Questions | Methodology | Timeframe | Responsible Person |
|-----|-------------------------|--|--|---|---------------|--------------------|
| | | | <ul style="list-style-type: none"> • Are staffs satisfied with internal communication? • Are external stakeholders satisfied with the level of quality of information and transparency? • Is NAOT performance improving? | | | |
| 7. | Service Delivery Survey | The study will assess the level of external stakeholders satisfaction with the quality of services offered | <ul style="list-style-type: none"> • What are the external stakeholders perceptions on the quality of services offered? • Are the service delivery strategies effective? • Are the mechanisms used to engage NAOT stakeholders effective? • What are the gaps in engaging stakeholders in service delivery? • Is the quality of services improving? • What are the areas for improvement? • Is communication to stakeholders done in time on changes, updating? | This study will be done through surveys | December 2013 | DPU |

| S/N | Evaluation Study | Description | Evaluation Study Questions | Methodology | Timeframe | Responsible Person |
|-----|-----------------------|---|---|---|---------------|--------------------|
| 8. | Self assessment study | The study will assess organization activities and results referenced against best practices in other SAIs | <ul style="list-style-type: none"> • How is the capacity of leadership and top management? • What is the management style? • How is the quality of organizational policies and strategies? • How are organizational resources managed? • Are the staffs satisfied with the HR practices? • Do employees understand their duties and responsibilities? • Do employees abide to the rules and regulations? • Are the business processes effective? • Is the mechanism for engaging NAOT stakeholders effective? • What are the areas for improvement? • What are carrier succession plans and job rotation in NAOT for its staff? • Does NAOT implement OPRAS timely and effectively? | This study will be done through surveys | December 2013 | DPU |

4.8 REPORTING PLAN

This sub-section details the Reporting Plan which contains the internal and external reporting plans. The reporting plan is in accordance with statutory requirements, Medium Term Strategic Planning and Budgeting Manual or as may be required from time to time.

4.8.1 Internal Reporting Plan

This plan will involve preparation of various reports, i.e. Section, Division, Quarterly and Annual reports. These reports will be prepared on weekly, monthly, quarterly, annually or on demand basis as may be required from time to time. The Reporting Plan is detailed below:

| S/N | Type of Report | Recipient | Frequency | Responsible Person |
|-----|--------------------------------------|-----------|--|------------------------------|
| 1. | Sections Progress Reports | DAGs | Weekly | AAGs |
| 2. | Divisions and Units Progress Reports | CAG/AO | Weekly | Heads of Divisions and Units |
| 3. | Divisions and Units Progress Reports | CAG/AO | Quarterly | Heads of Divisions and Units |
| 4. | Quality Review and Assurance Report | CAG | Annually | HTSSU |
| 5. | Permanent Committees Reports | CAG/AO | Weekly/Quarterly / Semi annually/ Annually | Committees Chairpersons |
| 6. | Tender Board Reports | AO | Monthly | Secretary of Tender Board |

4.8.2 External Reporting Plan

This plan will involve preparation of five types of reports namely performance reports, financial reports, annual reports, project reports and three years outcome report. The reports will be submitted to various external stakeholders i.e. Presidents Office - State House, The Prime Minister's Office, Ministry of Finance, the Parliament, Development Partners and the General Public. The reports will be prepared on quarterly, semi - annually and annually or on demand basis from time to time. The reporting plan will be in accordance with the statutory requirements as directed from time to time, as well as the Government Performance reporting requirements as stipulated in the Medium Term Strategic Planning and Budgeting Manual.

| S/N | Type of Report | Recipient | Frequency | Responsible Person |
|-----|---------------------------------|---------------------------------|---------------|--------------------|
| 1. | Procurement Report | PPRA | Monthly | CAG |
| 2. | HR Development Report | Public Service Commission/POPSM | Quarterly | CAG |
| 3. | Project Reports | Development Partners/MOF | Quarterly | CAG |
| 4. | Performance Reports | PMO /MOF/ Development Partners | Quarterly | CAG |
| 5. | Mid Year Review Report | MOF | Semi Annually | CAG |
| 6. | Annual Report | MOF | Annually | CAG |
| 7. | Annual Performance Report | PO-SH/PMO/MOF | Annually | CAG |
| 8. | Final Financial Statements | NAOT External Auditor | Annually | Accounting Officer |
| 9. | CAG Annual Audit General Report | President/Parliament | Annually | CAG |
| 10. | 5 Years Outcome Report | PO-SH/PMO/MOF | 5 Year Once | CAG |

4.9 RELATIONSHIP BETWEEN RESULTS FRAMEWORK, RESULTS CHAIN, M&E AND REPORTING ARRANGEMENTS

4.9.1 Level 1-Inputs

The first level of the Result Chain tracks the allocation and use of resources on the various activities. Resources availability will be reviewed on weekly, fortnightly or monthly basis and will be reported on respective implementation reports. At this level indicators will focus on the number and quality of human resources available for various tasks, amount of time dedicated to tasks by staff and information flow between various levels. Indicators will also focus on the time spent in resolving problems, quality and timeliness of decisions, staff timeliness as well as predictability of resource flows and the alignment of resources flow to the activities and outputs.

4.9.2 Level 2 - Activities

The second level of the Results Chain focuses on realization of activities in the MTEF and linkage between activities and outputs. At this level indicators will focus on processes, activities programming and timeliness of implementation. Activities will be reviewed on weekly, fortnightly or monthly basis and will be reported on respective implementation reports. The reports will focus on quality and timeliness of the activities implemented and will suggest corrective action if the activities are not being delivered on time, to the expected quality and if are not effectively contributing towards the expected outputs.

4.9.3 Level 3 - Outputs

The third level of the Results Chain tracks the realization of the outputs that NAOT produces and which are attributed solely to NAOT. The outputs at this level will be measured by output indicators and milestones. Data collection, analysis and review of the outputs, milestones and output indicators will be done quarterly and reported in quarterly reports. The reports will focus on how the outputs produced are contributing to the outcomes, and will recommend corrective action if the outputs are not being delivered on time, to the expected quality and are not contributing to planned outcomes.

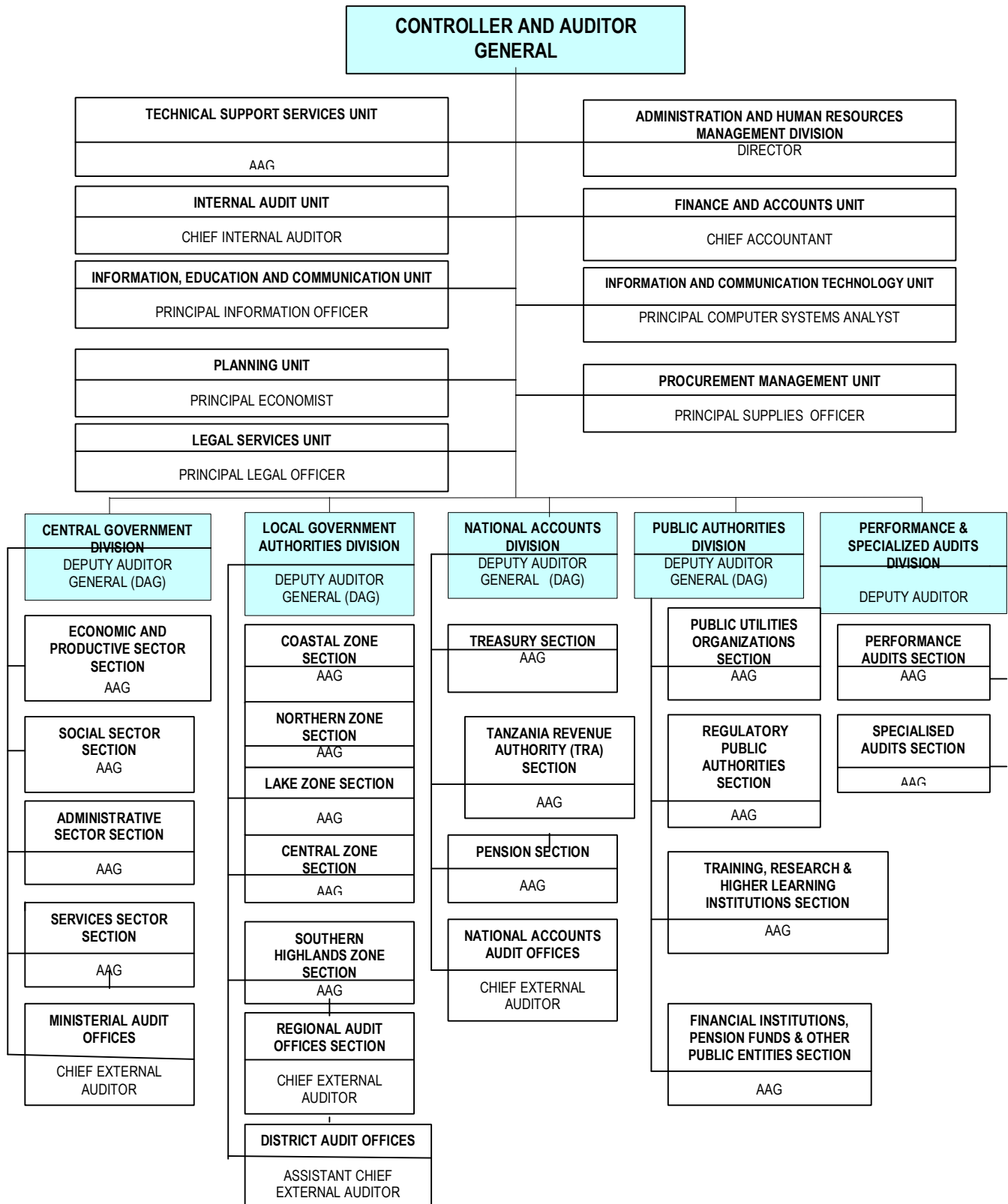
4.9.4 Level 4 - Outcomes

The fourth level of the Results Chain tracks the realization of the planned outcomes specified for each objective, though achievement of these outcomes may not be attributed to NAOT alone as there will be several players contributing to these outcomes. These planned outcomes will be measured through outcome indicators whose data collection and analysis could be done annually. Indicators at this level are reported through the annual reports or the three year outcome reports. The annual reports and the three years outcome reports will be based on either sector or specific analytical/ evidence based studies using national statistics. The reports focus on benefits delivered to NAOT clients and other stakeholders.

ANNEXTURES

ANNEX 1: ORGANISATION STRUCTURE OF NATIONAL AUDIT OFFICE (NAO)

(Approved by the President on 26th February, 2010)



ANNEX 2: Strategic Plan Matrix.

| S/N | OBJECTIVES | STRATEGIES | TARGETS | RESPONSIBLE DIVISION/UNIT | KEY PERFORMANCE INDICATORS |
|------------|--|---|--|----------------------------------|--|
| A. | HIV/AIDS infections reduced and supportive services to people living with HIV/AIDS improved | Strengthen preventive services | Preventive program implemented by June, 2016 | AHRMD | <ul style="list-style-type: none"> • HIV and AIDS incidence rate, • Perception of people living with HIV and AIDS on quality of supportive services, and • Perception of staff on the quality of HIV and AIDS programs. |
| | | Establish care and supportive services for staff living with HIV and AIDS | supportive services established and operational by June 2016 | AHRMD | |
| | | Strengthen Monitoring and Evaluation of HIV and AIDS programs | Implementation of HIV and AIDS programs monitored and evaluated by June, 2016 | AHRMD | |
| B. | Implementation of the National Anti-corruption Strategy enhanced and corruption incidences reduced | Strengthen mechanism for preventing Corruption | Plan for preventing and combating corruption within NAOT developed and implemented by June, 2016 | LSU | <ul style="list-style-type: none"> • Corruption incidences rate, • Perception of the public level of corruption at NAOT, and • Number of NAOT staff sanctioned due to misconduct. |
| | | Strengthen Monitoring and Evaluation of Ethics and corruption programs | Implementation of ethics and corruption programs monitored and evaluated by June, 2016 | LSU | |

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|----|--------------------------------|---|--|------|---|
| C | CAG's Independence enhanced | Strengthen CAG's autonomy | Study on various Laws that impede CAG's Independence undertaken by June, 2012 | LSU | <ul style="list-style-type: none"> • Stakeholders' perception on independence of CAG, • Percentage of auditors residing in NAOT buildings, and • Level of CAGs financial independence. |
| | | | Reviewed Public Audit Act and Regulations implemented by June, 2016 | LSU | |
| | | Implement Legal Sector Reform Program | Plan for implementation of Legal Sector Reform Program developed and institutionalized by June, 2016 | LSU | |
| D. | Public Audit Services Improved | Strengthen the capacity of MDAs, LGAs and Public Bodies to manage resources | 755 Financial Audit for LGAs conducted by June 2016 | LGAD | <ul style="list-style-type: none"> • Number of CAG reports submitted to the Parliament on time, • Average time taken to undertake audit services, and • Perception of auditees on the quality of audit services. |
| | | | 125 financial audits for RAS conducted by June 2016 | LGAD | |
| | | | 250 financial audits for Ministerial Accounts conducted by June 2016 | CGD | |
| | | | 165 Financial Audits of Agencies Accounts conducted by June 2016 | CGD | |
| | | | 165 Financial Audits of Embassies and EAC Accounts conducted by June 2016 | CGD | |

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|--|--|--|--|-----|--|
| | | | 350 Financial Audits of Donors Funded Projects Accounts conducted by June 2016 | CGD | |
| | | | 830 PA financial audits conducted by June 2016 | PAD | |
| | | | 30 Treasury Financial Audits conducted by June 2016 | NAD | |
| | | | 5 TRA financial audit conducted by June 2016 | NAD | |
| | | | 35,000 Pension files pre-audited by June 2016 | NAD | |
| | | | 15 Pension pre-audit studies to be conducted by June 2016 | NAD | |
| | | | 830 CAG reports for PA reviewed ,tabled and discussed with POAC by June 2016 | PAD | |
| | | | 30 CAG reports for Treasury reviewed, tabled and discussed by June 2016 | NAD | |
| | | | 5 CAG reports for TRA reviewed ,tabled and discussed with PAC by June 2016 | NAD | |

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|--|--|---|--|------|--|
| | | | 25 Performance audit report conducted by June 2016 | PSAD | |
| | | | 10 Forensic audit reports conducted by June 2016 | PSAD | |
| | | | 80 Special audit reports conducted by June 2016 | PSAD | |
| | | | Guidelines for conducting Performance audit report developed by June 2014 | PSAD | |
| | | | Guidelines for conducting Forensic audit report developed by June 2014 | | |
| | | Institute improvement measures for MDAs , LGAs and Public Authorities with qualified audit opinions | 15 Round table discussion for Public Authorities with Qualified audit opinion by June 2016 | PAD | |
| | | | 5 Round table discussions for Tanzania Revenue Authorities with Qualified audit opinion conducted by June 2016 | NAD | |
| | | | 10 Round table discussion for MDAs and LGAs with Pension problems conducted by June 2016 | NAD | |
| | | | 5 Round table discussion with MDAs with qualified opinions conducted by June 2014 | CGD | |

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|--|--|---|--|--|------|
| | | | 5 Round table discussion with LGAs with qualified opinions conducted by June 2014 | LGAD | |
| | | Strengthen Quality Assurance and Control of Audit process | Quality Assurance and Control of 986 financial reports conducted by June 2016 | TSSU | |
| | | | Quality Assurance and Control of 35 performance and specialized reports conducted by June 2016 | TSSU | |
| | | | 5 researches conducted by June 2016 | TSSU | |
| | | | 5 consultancies conducted by June 2016 | TSSU | |
| | | | Costing policy developed and implemented by June 2014 | TSSU | |
| | | | Strengthen capacity to undertake auditing | Capacity building plan for auditors developed and implemented by June 2014 | TSSU |
| | | Strengthen synergies with National and International stakeholders | 25 Local Accountability fora for oversight bodies and stakeholders conducted by June 2016 | TSSU | |
| | | | 25 International fora attended by June 2016 | TSSU | |

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|----|---|--|---|-------|---|
| | | Strengthen monitoring and evaluation | 560 Quarterly process reports prepared, submitted and reviewed by June 2016 | LGAD | |
| | | | 500 Quarterly process reports prepared, submitted and reviewed by June 2016 | CGD | |
| | | Reengineer service delivery | Service delivery survey conducted by December, 2012 | PU | |
| | | | Self assessment conducted by December, 2016 | PU | |
| | | | Client Service Charter operationalized by June, 2014 | AHRMD | |
| | | | Competency Framework for Auditors developed and implemented by June, 2014 | AHRMD | |
| E. | Capacity to carry out operations enhanced | Strengthen Procurement and Supplies Management | Procurement of goods, works and services facilitated by June, 2016 | PMU | <ul style="list-style-type: none"> • Percentage of filled vacancies, • Perception of NAOT staff on quality of internal services, and • Percentage of NAOT staff who scored 1&2 in OPRAS. |
| | | Strengthen provision of Legal support and advice | Legal services provided to divisions and units by June 2016 | LSU | |
| | | Strengthen Human Resource Management Systems | Human Resource Plan prepared and Implemented by June, 2014 | AHRMD | |

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|--|--|--|---|-------|--|
| | | | HCMIS implemented by June 2014 | AHRMD | |
| | | | Training Needs Assessment conducted by December, 2011 | AHRMD | |
| | | | Medium term training and development plan developed and implemented by June, 2016 | AHRMD | |
| | | | Personnel Emolument Budget prepared by June, 2016 | AHRMD | |
| | | | New Job list prepared and implemented by June, 2016 | AHRMD | |
| | | | New Organisation Structure implemented by June, 2014 | AHRMD | |
| | | | Staff motivation study conducted by June, 2014 | AHRMD | |
| | | | OPRAS implemented by June, 2016 | AHRMD | |

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|--|--|----------------------------------|---|-----|--|
| | | Enhance internal control systems | 20 Internal Audit Report prepared and issued to management by June 2016 | IAU | |
| | | | 10 Regional Offices Internal Audit Report prepared and issued by 2016 | IAU | |
| | | | 10 Special Audit conducted by June 2016 | IAU | |
| | | | Internal Control Systems reviewed by June 2016 | IAU | |
| | | Enhance Risk Management | Risk management policy prepared by June 2014 | IAU | |
| | | Strengthen financial management | Financial guidelines reviewed by June 2014 | FAU | |
| | | | Accounting Operations Manual developed and in place by June 2014 | FAU | |
| | | | 5 Sets of Financial Statements prepared and submitted to External Auditors by June 2016 | FAU | |
| | | | Accounting Functions undertaken by June 2016 | FAU | |

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|---|------------------------------|--|--|-----|---|
| | | | Audit Revenue Fund Accounting system operationalized by June 2014 | FAU | |
| | | Strengthen Strategic and Operational Planning | Resources mobilization strategy developed and implemented by June 2014 | PU | |
| | | | Strategic plan reviewed by June 2016 | PU | |
| | | Promote Public Private NGOs partnership in provision of services | 3 Non – core functions outsourced by June, 2016 | PMU | |
| F | Working environment Improved | Improve facilities and infrastructure | 10 office buildings constructed by June, 2016 | PMU | <ul style="list-style-type: none"> • Percentage of staff accommodated in NAOT owned buildings, • Staff perception on NAOT working environment, and • Labour turnover rate. |
| | | | 7 offices renovated by June, 2014 | PMU | |
| | | | Training Centre constructed by June, 2016 | PMU | |
| | | | 16 offices retooled by June, 2016 | PMU | |
| | | | 50 Fwd Motor vehicles acquired by June, 2016 | PMU | |
| | | | Internal and External services facilitated by June, 2016 | PMU | |

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|---|-------------------------------------|----------------|--|------|--|
| G | Internal and External Communication | Strengthen ICT | ICT policy reviewed by June 2014 | ICTU | <ul style="list-style-type: none"> • Number of e-services, • Number of staff using intranet and official email, and • Level of public awareness of NAOT activities. |
| | | | ICT strategy reviewed and implemented by June 2014 | ICTU | |
| | | Strengthen IEC | IEC strategy developed and implemented by June 2014 | IECU | |
| | | | Website and intranet updated and maintained by June 2016 | IECU | |