THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

STRATEGIC PLAN
2021/22 - 2025/26

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ABBREVIATIONS AND ACRONYMS

AAG	Assistant Auditor General
AFROSAI – E	African Organisation of English Speaking Supreme Audit Institutions
AM12	Audit Management Version 12 for Teammate
BoT	Bank of Tanzania
CAATs	Computerized Assisted Audit Techniques
CAG	Controller and Auditor General
CAM	Compliance Audit Manual
CFE	Certified Fraud Examiner
CISA	Certified Information Systems Auditor
CPA	Certified Public Accountant
CPI	Corruption Perception Index
CSOs	Civil Society Organizations
DAG - NA	Deputy Auditor General - National Accounts
DAHRM	Director of Administration and Human Resources Management
DPSC	Development Project Steering Committee
ERM	Enterprise Risk Management
EWP	Electronic Working Paper
FYDP III	Five Years Development Plan Phase III
FAM	Financial Audit Manual
GCU	Government Communication Unit
GICA	Government Institution Capacity Assessment
GoT	Government of Tanzania

HRM	Human Resources Management
ICBF	Institutional Capacity Building Framework
ICT	Information and Communication Technology
INTOSAI	International Organisation of Supreme Audit Institutions
ISO	International Organization for Standardization
ISSAIs	International Standards for Supreme Audit Institutions
IT	Information Technology
KPIs	Key Performance Indicators
LAAC	Local Authorities Accounts Committee
LGAs	Local Government Authorities
M&E	Monitoring and Evaluation
MDAs	Ministries, Department, and Agencies
MIS	Management Information System
MoFP	Ministry of Finance and Planning
MTEF MTSPB	Medium-Term Expenditure Framework Medium-Term Strategic Planning and Budgeting Manual
NAOT	National Audit Office of Tanzania
NACSAP III	National Anticorruption Strategy and Action Plan Phase Three
NBAA	National Board of Accountants and Auditors
NCDs	Non-Communicable Diseases
NSA	Non-State Actors
PAA	Public Audit Act
PAC	Public Accounts Committee
PCCB	Prevention and Combating Corruption Bureau

PEFA	Public Expenditure and Financial Accountability
PMED	Planning, Monitoring and Evaluation Division
PPP	Public Private Partnership
PSA	Production Sharing Agreement
PSC	Project Steering Committee
QA	Quality Assurance
RAS	Regional Administrative Secretary
SAIs	Supreme Audit Institutions
SDGs	Sustainable Development Goals
SLWHA	Staff Living with HIV and AIDS
SP	Strategic Plan
SWOC	Strengths, Weaknesses, Opportunities, and Challenges
TANePS	Tanzanian National e-Procurement System
TEMESA	Tanzania Electrical Mechanical and Electronics Services Agency
TNA	Training Needs Assessment
TRA	Tanzania Revenue Authority
TSA	Treasury Single Account
TSSU	Technical Support Services Unit
UN	United Nations
UNBoA	United Nations Board of Auditors
URT	United Republic of Tanzania

Statement by the
CONTROLLER AND AUDITOR GENERAL (CAG)

I am pleased to present the National Audit Office of Tanzania (NAOT) Five-Years Strategic Plan (SP) 2021/22 – 2025/26 which commences on 01 July, 2021. The Office being a Public Institution has developed this Strategic Plan in compliance with the Tanzania Public Sector Medium-Term Strategic Planning and Budgeting Manual (MTSPB) of 2008. The Office on 30 June, 2021 will complete implementation of her Strategic Plan (2016/17 – 2020/21) and therefore development of this new Strategic Plan was inevitable.

This Strategic Plan 2021/22 – 2025/26 adheres with the Constitutional mandate of the Controller and Auditor General (CAG) as per Article 143(1-6) and 136 of the Constitution of the United Republic of Tanzania of 1977 (as amended) and amplified under Section 5 of the Public Audit Act Cap 418 (R.E 2021) which among other things, stipulates the following mandate:

i. 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) has been complied with;

ii. 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; and

iii. Audit and report on the accounts, financial statements, and financial management of the Ministries, Departments and Agencies (MDAs), Local Government Authorities (LGAs), Public Authorities and Other Bodies, and Donor-Funded Projects, the Judiciary and the National Assembly.

The process of developing this Strategic Plan involved taking stock of achievements attained from various interventions undertaken during the implementation of the outgoing Strategic Plan 2016/17 – 2020/21, challenges encountered and lessons learned, to sustain the results attained and further improve the future of NAOT. Specifically, the previous vision, mission, objectives, and targets were also reviewed herein to align with current national development goals and objectives.

The critical issues to be resolved by the Office have been identified and grouped into five domains namely: Independence and Legal Framework; Audit Standards, Methodology, and Reporting; Human Resource Management and Professional Development; Organization, Management and Ethics; and Communication and Stakeholder's Management. The key transformative priorities identified in this Strategic Plan 2021/22 - 2025/26 include modernization and digitalization of NAOT business processes, enhancing capacity for financial, compliance, and performance (Value for Money) auditing.

Equally, the focus is on enhancing the capacity for conducting specialized audits such as forensic, information systems, technical, and real-time auditing. In addition, the priority is also on strengthening capacity on engagement with stakeholders and effective corporate services to support execution of external audit function under NAOT.

This Five Years Strategic Plan 2021/22 – 2025/26 is an imperative tool to guide NAOT towards the realization of my Constitutional mandate and functional roles. It is therefore my expectation that the successful implementation of this Plan will enhance good governance, accountability, transparency, and competitiveness as among the key aspirations of
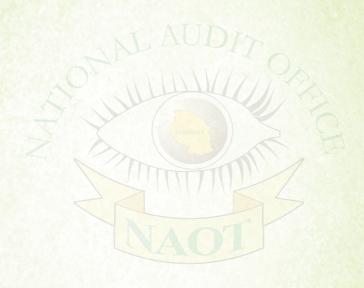
Tanzania Vision 2025; Five-Year Development Plan Phase three (FYDP III) 2021/22 – 2025/26; and International and Regional frameworks and guidelines for Supreme Audit Institutions (SAIs). In addition, the achievement of the desired outcomes will be contributed by various NAOT key stakeholders including the Parliament, Government, Judiciary, Non-State Actors, Development Partners and Private Sector in the country. In that regard, this Strategic Plan presents NAOT's endeavor and commitment to deliver stakeholders' expectations in compliance with my mandate.

Charles E. Kichere
CONTROLLER AND AUDITOR GENERAL

Chapter 1

Introduction

1.1   Background

1.1.1 National Audit Office of Tanzania (NAOT)

NAOT is the Supreme Audit Institution of the United Republic of Tanzania established by Section 20 of Public Audit Act Cap 418 (R.E 2021), headed by the Controller and Auditor General (CAG) who is appointed by the President of the United Republic of Tanzania as per Section 4(1) of the Public Audit Act Cap 418 (R.E 2021). The NAOT conducts all types of audits specified under Part iv of the Public Audit Act and performs functions, carry on responsibilities, and exercise powers of the Controller and Auditor General as stipulated under Article 143(2) of the Constitution of the United Republic of Tanzania.

1.1.2 Functions, Responsibilities, and Powers of the CAG

The functions of the CAG are stipulated under Section 10 Cap 418 of the Public Audit Act as follows:

i. To examine, inquire into and audit the accounts[1] 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 by the law. In exercising his functions of enquiring, examination, and audit of accounts, the CAG shall 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. All expenditure of public monies has been properly authorized and applied for 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. Economy, efficiency, and effectiveness have been achieved in the use of public resources.

In the performance of his functions and responsibilities, the CAG is guided by the powers provided for in Section 10(1-8) and Section 12 of the Public Audit Act Cap 418 (R.E 2021).

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[1] *MDAs; LGAs; All persons entrusted with the collection, receipts, custody, issue or payment of public monies or with receipts, custody, issue, sale, transfer or delivery of any stamps, securities, store or other public properties; all Public Authorities and Other Bodies; any Public Authority or Public body which receives funds from the Consolidated Fund or from Public monies for a public purposes; and any Public Authority or Public body required by law to be audited by the CAG.*
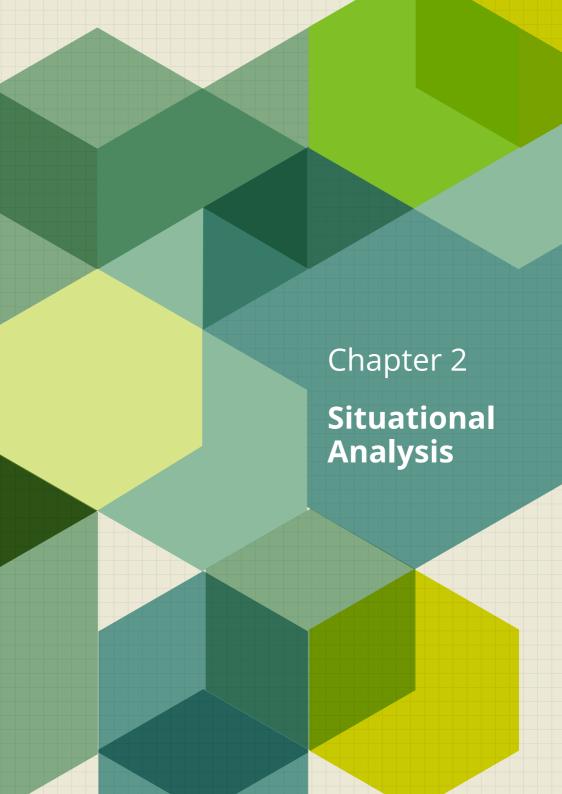
1.2 Purpose of the Plan

The purpose of this SP is to create a shared vision, mission, core values, strategies, objectives, targets, and practices among NAOT staff and her stakeholders. It aims at improving, modernizing, and digitalizing the delivery of audit services to institutions and organizations managing public resources for public service delivery. The Strategic Plan integrates the national sectoral policies and priorities to determine strategic areas of improvement for NAOT to contribute towards achieving the national social-economic objectives enshrined in vision 2025. Thus, in the next five years, this Strategic Plan aims at providing:

An account of what NAOT plans to achieve,

A practical framework to guide all NAOT operations, and

Guidelines to stakeholders to effectively contribute to NAOT's efforts to realize its priorities.

Chapter 2

Situational Analysis

2.1 Introduction

This chapter presents a review of the Strategic Plan 2016/17 – 2020/21 and its implementation to highlight the achievements and challenges about objectives and related targets. In addition, the review focused on identifying critical issues from situational analysis including stakeholder's analysis on their expectations, analysis on NAOT's Strengths, Weaknesses, Opportunities, and Challenges (SWOC) to establish potential impact in terms of services offered by NAOT. Eventually, the review identified critical issues which inform the development of the Strategic Plan 2021/22 - 2025/26.

2.2 Achievements, Constraints and Way forward.

During the implementation period between 2016/17 to 2020/21 NAOT registered achievements, constraints, and way forward at outcome and output levels:-

SN	Objective Code and Description	Achievements	Constraints	Way Forward
1.	A: HIV and AIDS infections Reduced and Supportive Services Improved.	• Improved morale for NAOT staff in voluntary counseling and testing; • Provision of supportive services to NAOT staff who declared to have been infected with HIV and AIDs; • Provision of protective gears in the fight against HIV and AIDs; • On-going training programs for HIV and AIDs	• Absence of HIV and AIDs implementation strategy	• Strengthening HIV and AIDS awareness interventions; • Strengthening HIV and AIDS awareness interventions; • Develop HIV and AIDS implementation strategy.
2.	B: Implementation of National Anti-Corruption Strategy Enhanced and Corruption incidences reduced.	• Legal research was undertaken and preliminary conceptual framework of the regulations with regards to NAOT and CAG Mandate were prepared; • Improved awareness to NAOT staff on National Anti – Corruption Strategy Action Plan III.	• Out-dated NAOT Action Plan for implementation of the NACSAP III	• Review NAOT Action Plan for implementation of the NACSAP III

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SN	Objective Code and Description	Achievements	Constraints	Way Forward
3.	C: Public Audit Services Improved.	• Improved execution of Financial Audits for LGAs, RASs, Public Authorities, MDAs, Embassies and Donor Funded Projects; • Improved execution of Performance audits, Real Time audits and Technical audits; • Improved execution of Information System audits to Government institutions; • Improved quality control and assurance; • Development of guidelines and manuals for conducting Forensic audits, Performance and Specialized audits, Extractive industry audits, Public Debts, Bank of Tanzania (BOT); Government Budget, Payroll system and Pension audits; Information Technology audits; Quality Assurance manual • Review of Regularity Audit Manual (RAM) and introduction of Financial Audit Manual (FAM) and Compliance Audit Manual (CAM); • Competency framework to Auditors; • Customization of TeamMate Modules in line with Financial Audit Manual and Compliance Audit Manual.	• Limited resources to execute audits in emerging audit areas such as extractive industry (Oil, Gas and Minerals); • Shortage of experts to undertake audits on emerging audit areas; • High usage of Information Systems to government institutions;	• Developing resource mobilization strategy; • Allocate resources for research and studies on emerging auditable areas; • Intensive trainings to auditors on emerging areas and on developed Audit Guidelines and Manuals; • On the job trainings to NAOT staff; • Increasing number of Champions on various audit areas.

SN	Objective Code and Description	Achievements	Constraints	Way Forward
4.	D: CAG's Independence Enhanced.	• Review of provisions in laws that impair CAGs' independence; • Increased number of auditors residing in NAOT own buildings; • Construction of 5 NAOT own buildings (Mara, Geita, Simiyu, Njombe and Dodoma)	• Limited resources for the construction of NAOT own buildings in some regions; • Prolonged procedures for amendments of laws that impair CAG's independence	• Improve collaboration with policy makers; • Mobilization of resources for construction of NAOT own buildings.
5.	E: Human Resources Management Capacity and Supportive Services enhanced.	• 35 staff employed • Monitoring and Evaluation Manual developed; • CAG's Dashboard for tracking Strategic KPIs developed; • Review of Accounting Operational Manual, Risk Management Policy, Strategic Plan; and Medium Term Training and Development Plan.	• Limited resources for financing training programs;	• Develop Human Resources Plan; • Develop retention strategy.

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SN	Objective Code and Description	Achievements	Constraints	Way Forward
6.	F: Working Environment Improved.	• 448 laptops procured; • Improved working environment to NAOT staff; • Four NAOT buildings furnished (Dodoma, Dar es salaam, Mbeya and Lindi); • Nine NAOT buildings connected with Wide Area Networks (WAN) and Local Area Network (LAN); • Improved access of internet services; and • 20 Motor vehicles procured.	• Inadequate working facilities such as laptops and motor vehicles; • Lack of NAOT own buildings in some regions; • Shortage or Inaccessibility of internet services in some NAOT offices	• Mobilize and allocate more resources for improving working environments.
7.	G: Communication and Stakeholders Involvement Improved.	• 25 Educative programs to Media, CSOs, and Citizens conducted; • 3 Local Accountability forums for Parliamentary Oversight Committees and other stakeholders conducted; • 13 International forums organized by INTOSAI, INTOSAI-Working Groups, AFROSAI, AFROSAI-E and other international professional bodies were attended; • 3 joint forums with prosecuting and investigating agencies; • 4 Citizens reports and 20 CAG's Annual General Audit Reports were published and disseminated; and • Review of NAOT Communication strategy.	• Out-dated NAOT communication policy	• Review and update NAOT Communication Policy to strengthen stakeholders involvement in NAOT's operations; • Develop NAOT communication strategy and implementation plan for enhancing stakeholders' involvement.

2.3 Stakeholders Analysis

Stakeholder Analysis provides inputs on expectations of NAOT's key stakeholders. This analysis is necessary for identification of key issues which are critical in meeting the expectations of stakeholders. In that regard, categories of stakeholders, services offered and their expectations are stipulated in Table 1.

Table 1: NAOT Stakeholder Analysis

SN	Stakeholder	Services Offered	Expectations
1.	Parliament	• CAG Audit reports • Oversight Committees briefs • Professional advice on Public Sector Audit • Capacity building on Public Sector Audit • NAOT accountability reports (Audited financial statements)	• Quality audit reports • Timely and value adding audit reports • Independent Auditors with high integrity • Timely and value adding Parliamentary Oversight Committees briefs. • Value adding professional advice on Public Sector auditing. • Timely and value adding capacity building programs on Public Sector audit. • Timely and credible NAOT accountability reports.
2.	Treasury	• Issuance of grant of credit on Exchequer (Approval for the release of funds from consolidated fund) • Pre-Audit Services on terminal benefits (Pension Services) • Auditing of Government Budget, Payroll, and Public Debt • Professional advice on Public Sector Audit	• Timely approval of funds from the Consolidated Fund • Audit assurance on Government revenue and expenditure. • Disclosure of all irregularities on use and management of Public resources • Timely approval and payment of Terminal Benefits (Pension Benefits) • Value-adding professional advice on Public Sector auditing.

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SN	Stakeholder	Services Offered	Expectations
3.	President's Office-Public Service Management and Good Governance	· Audit of the Public Service Wage Bill · Audit of the Public Service Human Capital Management Information System (HCMIS) · Information on NAOT staff on recruitment, promotions, salaries, and disciplinary matters.	· Timely and quality Audit report on Wage Bill and HCMIS · Timely and accurate information and data for NAOT staff on recruitment, promotions, salaries, and disciplinary matters.
4.	Ministries, Departments, Executive Agencies, Regions, Local Government Authorities, Public Authorities and other bodies and Political Parties	· Audit services (Financial, Compliance, Forensic, Performance, and Specialized audits). · Audit recommendation to the Government and Technical support services. · Pre-audit services on terminal benefits (Pension Services)	· Highly quality and value-adding professional Public Sector Audit advice · Timely and quality audit reports, · Independent Auditors with high integrity · The participatory audit process, and · Timely and accurate pre-audit of terminal benefits (Pension Services) · Audit assurance on Government revenue and expenditure.
5.	Development Partners including international organizations (PFMRP, AfDB, SNAO GIZ, EU, Global Funds)	· Audit reports for funded Projects. · Professional advice on Public Sector Audit in Tanzania.	· Disclosure of all irregularities on the management of Donor funded projects · An assurance on Governance, transparency, and accountability in the Public Financial Management System in Tanzania. · Timely, high quality and value-adding audit reports · Independent Public Sector Auditors with high integrity

SN	Stakeholder	Services Offered	Expectations
6.	Private Audit Firms, Suppliers, and Consultants	· Outsourcing Services (Audit and Non-Audit Services) · Provide NAOT Audit Guidelines, standards, and procedures · Audit Quality control, · Professional advice and information on Public Sector Auditing	· Unbiased information on opportunities for outsourced services · Clear and user-friendly guidelines, standards and procedures, · Timely and accurate information, · Timely and high-quality audit review, · Timely payments, · Fair, transparent and competitive procurement process · Compliance to agreement
7.	Professional Bodies (Local and International) and Academic Institutions	· Public Sector Audit reports, · Knowledge sharing on Public Sector Auditing · Publications and Journals on Public Sector Auditing · Internship programs · Information on Professional Development on Public Sector Auditing.	· Timely and value-adding audit reports, · Credible and reliable information, · Compliance with professional standards, guidelines and regulations · Relevant knowledge sharing for professional growth · Emerging issues and Technological Adaptation
8.	Supreme Audit Institutions and Associated Professional Organizations	· Peer review to other SAIs · Learning opportunities, and · Sharing of knowledge, experience and information	· Accurate and reliable information, · Knowledge and experience sharing · Compliance with professional standards, guidelines and regulations, · Independent Auditors with high integrity, · Relevant Knowledge, Innovation and techniques for Public Sector Auditing.
9.	Law Enfoncement Organs (DPP, DCI, PCCB, Judiciary etc.)	· Reliable and admissible evidence and testimonies on CAG audit reports. · Capacity building on CAG's Audit Reports. · Information Sharing.	· Timely, accurate and reliable audit reports, · Independent Auditors with high integrity, · Compliance with professional standards, guidelines and regulations, · Reliable and admissible evidence, · Authentic testimony.

SN	Stakeholder	Services Offered	Expectations
10.	External Auditors to NAOT	· Performance Reports; · Financial Statements information and Related Records; · Internal Audit Reports; · Audit fees	· Timely, accurate and reliable information and reports; · Timely and high-quality Financial Statements; · Access to Financial Statements, Information and related records; · Timely and reliable internal audit reports; · High level of cooperation; · Timely Payments of Audit fees.
11.	Media	· Press releases on CAGs Annual Audit reports; · CAG Audit reports; · Citizen reports; · Capacity building on dissemination of CAG Reports to the public;	· Timely and quality Press Releases and Press Conferences; · Timely availability of CAG Audit Reports for Dissemination; · Timely and quality CAG's Citizen Audit Reports; · Timely and quality Capacity Building Program on CAG; Mandate and Audit Reports.
12.	Non – Governmental Organizations (NGOs), Civil Society Organizations (CSOs), CBOs, FBOs and Special Needs Groups	· Citizen Audit reports; · Audit reports; · Awareness creation programs on Public Sector Audits; · Information on NAOT service delivery.	· Timely, accurate and adequate copies of citizens audit reports · Timely and value adding audit reports · Disclosure of all irregularities on use and management of Public resources · Independent Public Sector Auditors with high integrity · Accurate and reliable information on NAOT service delivery

SN	Stakeholder	Services Offered	Expectations
13.	NAOT Employees	· Payment of salaries and other statutory benefits · Training and Career path Development; · Staff Welfare · Conducive Working environment; · Information on Establishment Matters; · Awareness on Public Service laws, regulations and Standing Orders; · Counseling, Couching and Mentoring.	· Attractive Salary and Other Employment Benefits; · Attractive Retirement Benefit Package; · Timely Payment of Terminal Benefits; · Conducive Working Environment; · Fair treatment; · Job Safety, Security and Satisfaction; · Timely Confirmation and Promotion; · Recognition for Outstanding Performance; · High quality; · Counseling, Couching and Mentoring; · Succession Plan.
14.	General Public	· Citizen reports; · Audit reports; · Awareness creation on CAG's mandate; · Journals and publications	· Disclosure of all irregularities on use and management of Public resources; · Comprehensive accurate, timely audit reports, and reliable information; · User friendly reports in Plain language.

2.4 Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis

In developing this Strategic Plan, 2021/22 - 2025/26, SWOC Analysis was conducted both from the existing documentation and through brainstorming sessions. The analysis highlights the best match between internal and external environmental factors and provides Strategic direction for this medium-term Strategic Plan, 2021/22 - 2025/26. Specifically, the analysis has indicated NAOT's strengths to leverage on, weaknesses for interventions, opportunities to grab and challenges to address during the implementation of this Strategic Plan as stipulated in Table 2.

Table 2: NAOT's SWOC Analysis

Strengths	Weaknesses	Opportunities	Challenges
1. NAOT Legal Framework Analysis			
· Existence of CAG in the URT Constitution (1977) · Establishment Order of National Audit Office of Tanzania · Operationalization of Audit Revenue Fund · Presence of Article 143 of the Constitution of URT (1977) · Existence of Public Audit Act No.11 of 2008 and its Regulations of 2009 · Existence of NAOT operational policies, regulations, manuals and guidelines · Existence of MoUs for formal collaborations.	· Inadequate own Office's accommodation and working facilities for NAOT Staff; · Inadequate awareness of policies, regulations, manuals, and guidelines among NAOT Staff; · Out-dated policies, guidelines and manuals.	· Collaboration with Other SAIs · Membership to AFROSAI, AFROSAI-E, and INTOSAI · Existence of Political Will · The only recognized SAI in Tanzania. · Government commitment to enhance accountability and transparency in Public Financial Management · On-going Public Sector Reforms on Good Governance. · Availability of SAI's Performance benchmark · Government ratification to INTOSAI, AFROSAI – E and other SAIs. · Collaboration with Other enforcement Organs · Existence of Other Institutions promoting integrity and Ethics.	· Section 68 of the Budget Act No. 11 of 2015, which overrides PAA 2008 · Existence of other Acts which impair CAG Independence · Limited independence in the human resources recruitment, management, and rewarding system · Emerging issues during implementation of Organization Structure. · Impartiality of the Parliamentary Budget Committee · Prolonged legal proceedings · Absence of Public Audit Policy · Lack of mechanism on amended Laws to auditable areas.

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2. Organization, Management and Ethics Analysis

Strengths	Weaknesses	Opportunities	Challenges
· Existence of a SAI reporting framework · Existence of legal power to report · Existence of follow up mechanisms · Acceptability of CAG Audit Reports	· Partial implementation of Organization structure; · Ineffective monitoring system on implementation of audit recommendations; · Inadequate integration of reporting modules (TeamMate).	· Presence of PO - PSMGG · Existence of INTOSAI and AFROSA-E guidance · Public trust on CAG's work · Increased demand of the CAG's reports to the public · Presence of Parliamentary Oversight Committees · Existence of GARI - ITS	· Inadequate independence for approving organization structure · Delay in confirmation of appointees · Prolonged procedure for Staff confirmation on various posts. · Inadequate Government response on CAG's reports during tabling · Audit recommendations take too long to be implemented. · Legal mechanism to enforce implementation of CAG recommendations.

Strengths	Weaknesses	Opportunities	Challenges
3. Human Resources and Professional Development Analysis			
· Presence of qualified professions. · Presence of multi-disciplinary staff. · Existence of training policy and strategy. · Existence of performance evaluation systems. · Presence of HR Policy, records and archive management policy. · Existence of Incentive schemes. · Presence of expertise to undertake national and international assignments. · Low staff turnover.	· Out-dated human resource plan. · Ineffective Policy and Strategy on NAOT Staff placement and rotation. · Lack of competence framework · Inadequate awareness on obligations, rights and responsibilities · Out-dated Training Policy · Lack of retention strategy and succession plan	· Attachment of staff to other institutions · Presence of Bi-Lateral Agreement on Training Programs and Scholarships · Presence of Regional and International For a (AFROSAI – E, INTOSAI, WGEA	· HIV/AIDS and non – communicable diseases · Partial compliance to SAI Salary Scale · Limited resources for capacity building and training Programmes

4. Audit Standards, Methodology and Reporting Analysis

Strengths	Weaknesses	Opportunities	Challenges
· Existence of operational policies, manuals, regulations and guidelines for auditing and supporting services · Availability of Auditing standards · Presence of TeamMate software · Establishment of Quality Assurance Unit · Existence of Training Program on Audit Standards	· Inadequate capacity to cope up with rapid changes of standards · Inadequate dissemination and internalization of policies, regulations, and guidelines among staff · Inadequate resources to develop and update manuals and guidelines to capacitate auditors on the use of new audit standards, methodologies, and audit documentation software. · Inadequate Office working facilities and equipment	· Support from INTOSAI, AFROSAI-E and Learning of best practices from other SAIs · Availability of training opportunities within and outside the country, · Emerging of ICT systems to improve NAOT services · Presence of International accounting and auditing standards	· Frequent changes of international accounting and auditing standards, laws and technology · Emerging of new auditing areas such as Oil and Gas, Mining, Environmental, PPP, and E-Government. · Uncooperative auditees

5. Communication and Stakeholder's Management Analysis

Strengths	Weaknesses	Opportunities	Challenges
· Existence of dedicated NAOT Communication Unit. · Existence of participatory audit mechanism · Existence of e-services · Existence of official NAOT Website and Journal · NAOT is a strong brand in public audit services · Presence of Client Service Charter · Existence of communication policy and strategy · Stakeholders Engagement Strategy · Capacity to comply with constitutional requirements on the submission of General Audit reports.	· Client service charter not operational · Inadequate capacity to manage stakeholders' expectations · Inadequate communication with our stakeholders.	· Existence of Information sharing between SAIs and other stakeholders. · Existence of Government guidelines to establish Government Communication Units · Increased demand of the CAG's reports to the public · Harnessing of ICT systems and tools in auditing services. · Availability of SAI's Performance benchmark · Existence of mass media · Support from Development Partners. · Existence of strong public trust. · Existence of political will · Membership and Participation to international audit associations such as AFROSAI-E, INTOSAI.	· Conflict of Interest among stakeholders · Misinterpretation of audit reports among Stakeholders · Expectation gap · Unpredictable disbursement of funds.

2.5   Critical Issues

The implementation review of the Strategic Plan 2016/17 - 2020/21 and situational analysis of NAOT's SWOC paved the way for the identification of critical issues as the foundation of the new Strategic Plan for 2021/22 - 2025/26. These critical issues are categorized in NAOT's key strategic areas which are: NAOT Legal Framework; Audit Standards, Methodology, and Reporting; Human Resources and Professional Development; Organization, Management and Ethics; and Communication and Stakeholder's Management.

Sn	Key Areas	Identified Critical Issues
1.	NAOT Legal Frameworks	· Existence of laws that impair operations of CAG; · Inadequate Audit Offices and conducive working facilities; · Human Resources and Professional Development; · Creating awareness and strengthening good governance principles;
2.	Audit Standards, Methodology, and Reporting;	· Lack of auditees' risk assessment at SAI level; · Inadequate, absence, un-updated and non-operational audit management tools; · Inadequate capacity to auditors to structure, analyze and write quality audit reports; · Inadequate quality control and assurance systems; and · Delay in adopting and customization of emerging international accounting and auditing standards;
3.	Human Resources and Professional Development;	· Inadequate capacity to undertake research, creativity, and innovation on emerging auditable areas; · Improper reporting and tracking mechanism for the follow-up on the implementation of the issued audit recommendations;
4.	Organization, Management and Ethics;	· Inadequate modernization and digitalization of NAOT business processes; · Inadequate ICT infrastructure to support NAOT business operations; · Lack of incentive schemes and retention strategy for NAOT Staff; · Lack of ISO Certification; and · Prevalence of HIV/AIDS and NCDs; and inadequate awareness on the prevalence of HIV/AIDS, NCDs, and supportive services.
5.	Communication and Stakeholder's Management.	· Ineffective engagement with stakeholders; and · Lack of a modern printing and information centre for the dissemination of Audit Reports.

Chapter 3

The Plan

3.1 Introduction

This chapter presents a Plan to be implemented and realized in the five - year period from 2021/22 to 2025/26. The chapter describes how seven objectives will provide direction of the office for that particular period. It is also meant to guide stakeholders who will be involved in the process of transforming the NAOT in terms of high-quality services. This chapter states the Mission, Vision, Core Values, and Objectives that can be achieved through set Strategies, Targets, and Key Performance Indicators (KPIs).

3.2 Vision, Mission and Motto

VISION
"A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence".

MISSION
"To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources".

MOTTO
"Modernizing External Audit for Stronger Public Confidence".

3.3   Core Values

CORE VALUES

The National Audit Office of Tanzania CORE VALUES are listed herein below.

i. **Independence and Objectivity:** We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

ii. **Professional competence:** We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices.

iii. **Integrity:** We observe and maintain high ethical standards and rules of law in the delivery of audit services.

iv. **Creativity and Innovation:** We encourage, create and innovate value-adding ideas for the improvement of audit services.

v. **Results - Oriented:** We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.

vi. **Team Work Spirit:** We value and work together with internal and external stakeholders.

3.4   Objectives, Strategies and Targets

This Strategic Plan 2021/22-2025/26 comprises seven objectives with respective strategies, targets, and Key Performance Indicators (KPIs) as explained in the subsequent sections. The Strategic Plan 2021/22-2025/26 facilitates the execution of functional responsibilities in five years of implementation. In summary, the objectives are stated below:

OBJECTIVE A

HIV and AIDS infections and Non-communicable Diseases (NCDs) Reduced and Supportive Services Improved.

Strategies

i.   Strengthen interventions to provide care and support services to SLWHA and prevention of HIV infection at workplaces; and
ii. Strengthen prevention and management of Non-Communicable Diseases.

Targets

i.   Awareness on HIV and AIDS infections created and voluntary tests to 1000 staff conducted by June 2026;
ii.   Care and supportive services to 25 SLWHA provided by June 2026;
iii. 5,000 preventive gears provided by June 2026;
iv.   Care and supportive services to 50 staff with NCDs provided by June, 2026;
v.   26 recreational programs for the prevention of NCDs in regional offices developed and implemented by June 2026; and
vi.   Awareness to 1000 NAOT Staff on Non-Communicable Diseases conducted by June 2026.

OBJECTIVE B

Implementation of the National Anti- Corruption Strategy Enhanced and Corruption Incidences Reduced

Strategies

i.   Strengthen capacity to implement NACSAP III;
ii. Promote Ethical behavior and compliance with Laws, Rules, and Regulations governing NAOT staff.

Targets

i.   Institutional Anti-corruption Strategy reviewed, implemented and monitored and report in place by June, 2026;
ii.   8 Ethics Committee Members capacitated on Ethical matters by June, 2026);
iii. NAOT complaints handling mechanism reviewed, updated and implemented by June, 2026;
iv. Awareness on Anti-corruption strategy and governance conducted to 1000 NAOT staff by June 2026; and
v.   Integrity control system developed, customized and operationalized by June, 2026.

Audit Standards, Methodologies and Reporting Improved

Strategies

i.   Develop and review audit policies, guidelines, and manuals to reflect changes in business operations and international standards;
ii.   Strengthen capacity on audit processess, methodologies, techniques and documentation;
iii. Strengthen quality control and quality assurance systems;
iv.   Strengthen cooperation with National and International stakeholders; and
v.   Establish platform for innovation and creativity.

Targets

Financial Audits
i.   330 financial audits for Ministerial Accounts conducted by June, 2026;
ii.   Financial audits for 170 Agencies and 245 Other institutions conducted by June, 2026;
iii. 210 financial audits of Embassies and EAC Accounts conducted and reports timely submitted to the Parliament by June, 2026;
iv.   375 financial audits of Donors Funded Projects Accounts for MDAs conducted by June, 2026;
v.   Financial audits for 45 Water Basins and 25 National Water Supply Authorities conducted by June, 2026;
vi.   250 PAC hearings sessions for MDAs attended by June, 2026;
vii. 120 financial audits of Political Parties conducted by June, 2026;
viii. 925 financial audits for LGAs conducted by June, 2026;
ix.   130 financial audits for RASs conducted by June, 2026;
x.   200 special audits for LGAs conducted by June, 2026;

xi. 925 financial audits of Donors Funded Projects for LGAs conducted by June, 2026;

xii. 300 LAAC hearing sessions attended by June, 2026;

xiii. 960 Public Authorities financial audits conducted by June, 2026

xiv. 925 Full Council meetings attended by June, 2026; and

xv. 925 stock taking for LGAs attended by June, 2026.

Performance and Specialized Audits

i. 60 performance, eight technical, and one follow-up audits conducted by June, 2026;

ii. 40 Technical audits on major capital projects in the construction sector conducted by June, 2026;

iii. Technical audit manual, guideline and policy developed and operationalized by June, 2026;

iv. Performance audit policy, manual, and guideline reviewed, updated and implemented by June, 2026;

v. Training materials for financial auditors on the audit of construction projects developed by June, 2026;

vi. Technical audit laboratory established and operationalized by June, 2026;

vii. Electronic audit documentation system for performance audit acquired and customized by June, 2026;

viii. 2 studies on identifying potential performance areas conducted and documented on database by June, 2026; and

ix. Standardized performance audit templates developed by June, 2026.

Audit of Treasury

i. 80 financial audits for Treasury conducted by June, 2026;

ii. 37,500 Pension files pre-audited, approved and submitted to Treasury for payment by June, 2026; and

iii. 15 financial audits for TRA conducted by June, 2026.

Special Audits
i.   50 special audits conducted by June, 2026; and
ii. 30 Special audits conducted by MDAs by June, 2026.

Specialized Audits
i.   250 auditors conduct data analysis using ACL and Excel by June, 2026;
ii. 100 extractive industry audits conducted by June, 2026; and
iii. 75 forensic and special audits conducted and reports timely submitted to respective authorities by June, 2026.

Quality Assurance
i.   27 Quality Assurance (QA) reviews conducted by June, 2026;
ii. Quality Assurance tools, policies, procedures, guidelines reviewed, updated and customized by June, 2026; and
iii. Framework/Management system for tracking quality assurance reviews and recommendations developed and operationalized by June, 2026.

Other Function Areas
i.   40 International forums organized by INTOSAI, AFROSAI, AFROSAI-E and Other International Professional Bodies attended by June, 2026;
ii. Five SAI-ICBF Institutional Self-Assessment Conducted by June, 2026;
iii. NAOT ISO: 9001-2015 Certified by June, 2026;
iv. Forensic audit laboratory established and operationalized by June, 2026; and
v.   125 staff attended international fora organized by INTOSAI, WGEA, Other Working Groups, AFROSAI, and AFROSAI-E by June, 2026.

Manuals and Guidelines
i.   Six national accounts manuals and guidelines reviewed and updated by June, 2026.

NAOT Legal Framework Strengthened

Strategies

i. Improve NAOT contract management;
ii. Strengthen CAG Legal Framework and engagement with relevant authorities in mobilizing financial, physical, and human resources; and
iii. Review Laws and their Regulations and propose amendments.

Targets

i. 10 Laws and their regulations reviewed and proposed amendments submitted to the relevant authorities by June, 2026;
ii. 80 Court sessions attended by June, 2026;
iii. 15 working sessions between NAOT and Law Enforcement Organs conducted by June, 2026; and
iv. NAOT contract database developed and implemented by June, 2026.

OBJECTIVE E

Human Resources and Professional Development Enhanced

Strategies

i.   Strengthen human resources management and development; and
ii. Strengthen NAOT staff capacities to undertake multi-skilled audits.

Targets

Plans, Policies, and Manuals
i.   NAOT HR plan developed and implemented by June, 2026;
ii.   NAOT HR Operational Plan developed and implemented annually by June 2026;
iii. NAOT schemes of service reviewed and updated by June, 2026;
iv.   NAOT Human Resources Policy and Manual reviewed, updated and rolled out by June, 2026; and
v.   NAOT incentive packages and recognition of creativity and innovation policy developed by June, 2026.

Trainings and Fora
i.   NAOT comprehensive training program reviewed and implemented annually by June, 2026;
ii.   Awareness program on ethics to 1000 NAOT staff developed and implemented by June, 2026;
iii. 45 NAOT staff trained on the use of performance audit methodologies and techniques by June, 2026;
iv.   30 national accounts staff trained on the identified skill gaps in manuals and systems by June, 2026;
v.   20 international fora organized by INTOSAI, AFROSAI, AFROSAI-E, WGEA, CCH, and other international professional bodies attended by June, 2026;

vi. 250 auditors trained on various tools and data analysis using ACL and Excel by June, 2026;

vi. 100 auditors trained on extractive industries by June, 2026;

vii. 20 accountants capacitated on professional development and technological advancements by June, 2026;

viii. Training to eight audit committee members and six internal audit staff conducted by June, 2026;

ix. Capacity building to PMU and 590 NAOT staff on the use of TANePS, MUSE and Public Procurement Act and Regulations conducted by June, 2026;

x. 15 Planning, Monitoring and Evaluation staff trained on identified skill gaps by June, 2026;

xi. Awareness on SDGs and African Continent Free Trade Agreement (AfCFTA) Agenda 2063 created to 1000 NAOT Staff by June, 2026;

xii. 15 ICT Officers trained on ICT disciplines by June, 2026;

xiii. Medium term training and development plan for 20 forensic auditors developed and implemented by June, 2026;

xiv. 100 Public Authorities' staff trained on extractive industry and other audit areas by June, 2026;

xv. Capacity building to eight staff on QA systems conducted by June, 2026;

xvi. 150 NAOT stakeholders imparted knowledge on various communication issues and NAOT operations by June, 2026; and

xvii. Awareness and supportive culture on risk management institutionalized to Divisions and Units by June, 2026.

Other Areas

i. NAOT retention strategy developed and implemented by June, 2026;

ii. Statutory entitlements and administrative services provided by June, 2026;

iii. Implementation of diversity interventions to NAOT monitored and evaluated by June, 2026;

iv. Perfomance management system conducted to 1000 NAOT staff by June, 2026; and

v. 450 qualified and competent staff employed by June 2026.

Organization, Management and Ethics Enhanced

Strategies

i. Modernize, Digitalize, and improve Supportive Services;
ii. Strengthen NAOT Governance and Internal Controls;
iii. Strengthen risk management (Assessment, Monitoring, Mitigation);
iv. Improve Financial Management System;
v. Enhance ICT security and Governance; and
vi. Enhance compliance with Public Procurement Act 2013 and its Regulations 2013 and Public Procurement Act 2016 (as amended).

Targets

Plans
i. NAOT disaster recovery plan reviewed, tested, and implemented by June, 2026;
ii. NAOT Strategic Plan (2021/22 – 2025/26) monitored and evaluated by June, 2026;
iii. NAOT Annual Procurement Plan prepared and implemented by June, 2026; and
iv. NAOT organizational structure reviewed, approved, and operationalized by June, 2026.

Policies, Manuals, and Guidelines
i. NAOT assets and debtors management policies developed and implemented by   June, 2026;
ii. NAOT client service charter reviewed and implemented by June, 2026;
iii. NAOT audit costing manual developed and operationalized by June, 2026;

iv. NAOT risk register developed, reviewed, updated, and operationalized by June, 2026;

v. NAOT risk management policy and framework developed, reviewed, updated, and operationalized by June, 2026;

vi. NAOT internal policies and strategies coordinated and monitored by June, 2026;

vii. ICT strategy and policy reviewed and operationalized by June, 2026; and

viii. NAOT strategy for audit data analysis developed and operationalized by June, 2026.

Audit Issues

i. 20 internal audits conducted and reports issued to the management by June, 2026.

ii. 20 special internal audits conducted and reports in place by June, 2026; and

iii. 20 audit committee meetings facilitated by June, 2026.

Office Buildings

i. Eight NAOT buildings (Tanga, Mwanza, Katavi, Ruvuma, Kigoma, Pwani, Songwe and Mtwara) constructed by June, 2026.

ii. 15 NAOT buildings (2 buildings in Dar es salaam, Morogoro, Mbeya, Rukwa, Dodoma, Singida, Kilimanjaro, Arusha, Manyara, Shinyanga, Mara, Geita, Njombe and Simiyu) renovated by June, 2026

iii. Construction of auditors' training centre at Gezaulole area – Kigamboni, Dar-es-salaam by June, 2026.

Financial Issues

i. Six NAOT financial statements prepared and submitted to relevant authorities by June, 2026; and

ii. Five analytical and forecast reports using NAOT historical financial data produced   by June, 2026.

Working Tools

i. NAOT working tools and equipment acquired by June, 2026; and

ii. NAOT Monitoring and Evaluation framework reviewed and updated by June, 2026.

ICT Issues
i.   NAOT assets management system updated by June, 2026;
ii.   NAOT ICT assets and infrastructure security systems maintained by June, 2026;
iii. NAOT Management Information System (MIS) developed, integrated, utilized, managed by June, 2026; and
iv.   NAOT ICT facilities and services provided to staff by June, 2026.

Other Issues
i.   Internal and external services to Management facilitated by June, 2026;
ii.   Non-core services outsourced and monitored in 26 Regional Offices by June, 2026;
iii. NAOT revenues and expenditures managed, monitored, and report issued by June, 2026;
iv.   Institutional self- assessment survey conducted by June, 2026; and
v.   Five compliance tests for evaluating Enterprise Risk Management (ERM) conducted by June, 2026.

OBJECTIVE G

Communication and Stakeholders Management Improved

Strategies

i. Strengthen engagement between NAOT and stakeholders; and
ii. Capacity building on communication skills and equipment. amended).

Targets

i. Five NAOT communication operations conducted by June, 2026;
ii. NAOT stakeholders' engagement policy reviewed, updated, and operationalized by June, 2026;
iii. 300 members of Parliament capacitated on CAG's reports and NAOT operations by June, 2026; and
iv. NAOT strategic engagement with the Parliament implemented by June, 2026.

Chapter 4

Results Framework

4.1. Introduction

This Chapter shows how the results envisaged in this Strategic Plan will be measured and will benefit the clients and other stakeholders of the NAOT. This chapter also shows how the various interventions that are to be undertaken during the five 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 National Development Vision 2025. 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. Development Objective

The overriding development objective of NAOT is to improve accountability, good governance, and transparency in the management of public resources in MDAs, LGAs, Public Authorities and other Public Bodies. This represents the highest level of the NAOT results chain and will be achieved by improving Audit Standards, Methodologies and Reporting, Strengthening NAOT's

legal framework; enhancing Organization, Management and Ethics; enhancing Human Resources and Professional Development; Improving Communication and Stakeholders Management; enhancing and sustaining the implementation of National Anti-Corruption Strategy; and reducing HIV/AIDS infections and Non Communicable Diseases and improving supportive services. Achievement of these objectives will also depend on contribution of key players and stakeholders including the Parliament, Judiciary, Police, PCCB, MDAs, LGAs, Public Authorities, Other Public Bodies, Non-State Actors (NSA) and the Private Sectors (Table 1). The overall objective provides for long term, reliable, transparent and sustainable management of public resources.

4.3. Beneficiaries of the NAOT Services

There are two levels of beneficiaries of NAOT services. The direct beneficiaries of the external audit services which follow under the first level include Ministries, Independent Departments, Executive Agencies, Regional Secretariats and LGAs, Public Authorities, and NAOT staff. The second level is indirect beneficiaries. This includes the General Public, Development Partners, Non-State Actors, INTOSAI, AFROSAI, AFROSAI-E, 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 VISION 2025

This Strategic Plan 2021/22 -202/25/26 has seven objectives that take into cognizance of national and international development planning frameworks. Specifically, this plan is aligned with the National Development Vision and Five-Year Development Plan (FYDP III). The implementation results of the seven objectives of this Strategic Plan will contribute to the realization of Tanzania National Development Vision 2025. In addition, this Strategic Plan focuses on upholding the rule of law, ensuring a culture of accountability,

combating corruption and other vices, creating a performance culture, and empowering citizens to make their political leaders and public servants accountable. Further, NAOT will generate audit results and recommendations to improve management and productivity of public resources through Financial, Compliance, Forensic and Performance audits in MDAs, LGAs, Public Bodies, and other Authorities and thus ensure values for money in tax payer's monies.

4.5.   Results Chain

NAOT's results chain consists of inputs, activities, outputs, and outcomes that contribute to the economy. 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 a causal linkage in the various elements of NAOT's result chain. The inputs including utilization of resources will lead to the achievement of the activities, which will contribute to the achievement of outputs. Achievement of outputs will lead to the realization of NAOT's development objective. Realization of NAOT's development objective in the long term will contribute to the Country's Vision 2025. This chain of results will justify NAOT's use of tax payer's money through various interventions and thus contribute to the development of the country through improved accountability and transparency on the management of public resources in MDAs, LGAs, Public Authorities, and other Public Bodies.

4.6.   The Results Framework Matrix

This contains NAOT's overall development objective, objectives, objective codes, planned intermediate outcomes, and outcome indicators. The baseline values for the KPIs are based on reviewed most recent NAOT reports as well as survey data and information gathered in the course of developing this Strategic Plan 2021/22 – 2025/26. Details of the KPIs, their respective baseline, and medium-term values have been provided in Annex 1.

Table 3: The Results Framework Matrix

Development Objective	Objective Codes	Objective Description	Planned Intermediate Outcomes	Outcome Indicators
To improve accountability and transparency on management of public resources in MDAs, LGAs, Public Authorities, and other Public Bodies	A	HIV and AIDS infections and Non-communicable Diseases reduced and Supportive Services Improved	· Reduced HIV new incidences Improved supportive services to SLWHA and NCDs, · Increased competence of peer health educators, and · Improved behavior change	· Prevalence rate to NCDs; · HIV Infection rate to NAOT staff; and · Perception of SLWHA on quality of supportive services.
	B	Implementation of the Nation anti-corruption Strategy Enhanced and Corruption Incidence Reduced.	· Reduced corruption incidences, · Increased awareness on NACSAP III among NAOT staff, · Increased public trust, and · Improved ethical behavior of staff	· Perception level of Stakeholders on NAOT Service Delivery · Perception level of Stakeholders on NAOT Ethical behavior.
	C	Audit Standards, Methodologies, and Reporting Improved	· Timely submission of CAG audit reports to the Parliament, · Reduced time to undertake an external audit, · Increased financial discipline, · Improved financial reporting, · Improved management systems, · Improved capacity of Parliamentary Oversight Committees, · Improved management of public resources. · Improved quality of Audit reports.	· Level of Stakeholders satisfaction to NAOT audit services; and · The development level of NAOT in Regional and International ranking;

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Development Objective	Objective Codes	Objective Description	Planned Intermediate Outcomes	Outcome Indicators
	D	NAOT Legal Framework Strengthened	• Increased autonomy in HR matters Increased autonomy in budget matters	Level of Stakeholders' perception of CAG Mandate
	E	Human Resources and Professional Development Enhanced	• Improved motivation and welfare of NAOT staff • Improved Service Delivery.	• Level of satisfaction of clients with NAOT service delivery; and • Staff turnover rate.
	F	Organization Management and Ethics Enhanced	• Improved working environment • Enhanced Integrity • Improved Service Delivery	• Level of stakeholder's satisfaction with NAOT service delivery.
	G	Communication and Stakeholders Management Improved.	• Improved communication with stakeholders, • Increased access and sharing of information among NAOT Stakeholders • Improved Decision Making	• Level of awareness with NAOT service delivery and products. • Level of stakeholders engagement

4.7 Monitoring, Reviews, and Appraisal Plans

This section details the Monitoring Plan, Planned Reviews, and Evaluation Plan for the period covering the five years of the strategic planning cycle (2021/22 - 2025/26). The NAOT will conduct planned reviews to obtain progress status on the implementation of the strategic plan. The planned reviews consist of review meetings, milestones, and rapid appraisals.

4.7.1 Monitoring Plan

NAOT will apply a monitoring plan to track the day-to-day implementation of the Strategic Plan 2021/22-2025/26. The monitoring plan consists of indicators and their description, indicator target values, methods of data collection and analysis, indicator reporting frequency, and the officers who will be responsible for data collection, analysis, and reporting.

4.7.2 Planned Milestone Reviews

NAOT will track the implementation of the milestones and targets quarterly, semi-annually, and annually. The planned annual milestones of targets are benchmarked on the baseline values shown in the results matrix (Annex 1).

4.8 Relationship between Results Framework, Results Chain, Monitoring and Evaluation, and Reporting Arrangements

Level 1 Inputs

The first level of the Results Chain tracks the allocation and use of resources on various planned activities. Resource availability will be reviewed on a weekly, fortnightly, or monthly basis and will be reported on respective implementation reports. At this level, inputs indicators will focus on the number and quality of human resources available for various tasks, the amount of time dedicated to tasks by staff, and information flow between various levels.

Level 2 Activities

The second level of the Results Chain focuses on the realization of planned activities in the Medium-Term Expenditure Framework (MTEF) and the linkage between targets and activities therein. At this level, indicators will focus on processes, activities Programming, and timeliness of implementation. The reports will focus on the quality and timeliness of the activities implemented and will suggest corrective measures if activities are not being delivered on time, to the expected quality, and not effectively contributing towards the expected set targets.

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. 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.

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 other players contributing to these outcomes. The outcomes will be measured through outcome indicators.

Annexes

ANNEX 1: RESULTS MATRIX

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	Prevalence rate to NCDs This KPI intends to measure the annual rate of NCDs. It is calculated as Number of staff with NCD /Total number of NAOT staff as percentage.	2021	5	5	5	3	2	2	Field Survey & Report	Medical Test Report, Questionnaire	Annually	Medical Test Report & Field Survey Report	Annually	DAHRM
2	HIV and AIDS prevalence Rate to NAOT Staff. This KPI intends to measure the magnitude of HIV and AIDS Infections at NAOT. It is calculated as Number of infected staff/ Total number of staff at NAOT as percentage.	2021	<1	<1	<1	<1	<1	<1	VCT Report	Medical VCT	Annually	HR Report on HIV/ AIDS	Annually	DAHRM

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		
3.	Perception of SLWHA on Quality of Supportive Services. This KPI intends to measure the level of satisfaction with the quality of supportive services. It is measured by using formulae $(x/z*100)$ where x- satisfied; z- total number of NAOT staff receiving supportive services.	2021	80	80	100	100	100	100	Field Survey Report	Questionnaire	Annually	HR Report on HIV/ AIDS	Annually	DAHRM
4.	Perception level of Stakeholders' expectation on NAOT Service delivery. This KPI intends to measure the expectation level by which stakeholders are satisfied with NAOT Services delivery. It is measured by using formulae $(x/z*100$, where x- satisfied; z- total number of NAOT sampled Stakeholders.	2021	70	80	90	95	99	100	Field Survey	Questionnaire	Annually	Survey Report on NAOT Service delivery.	Annually	DAHRM

SN	Indicator and Indicator Description	Baseline		Indicator Target Value					Data source	Data Collection and Methods of Analysis			Frequency of Reporting	Responsibility for Data Collection and Analysis
		Date	Value	Yr1	Yr2	Yr3	Yr4	Yr5		Data Collection Instrument and methods	Frequency of Data Collection	Means of Verification		
5.	Perception level of stakeholders on NAOT's ethical behavior.

This KPI intends to measure the expectation level by which stakeholders are satisfied with NAOT Ethical Behavior. It will be measured by using formulae (x/z*100, where x- satisfied; z- total number of NAOT sampled stakeholders. | 2021 | 75 | 80 | 90 | 95 | 99 | 100 | Field Survey | Questionnaire | Annually | Survey Report on NAOT Service delivery. | Annually | DAHRM |
| 6. | Level of Stakeholders satisfaction with NAOT audit services.

This KPI intends to measure the extent to which stakeholders are satisfied with NAOT audit Services. It will be measured by using formulae (x/z*100, where x- satisfied; z- total number of NAOT sampled stakeholders. | 2021 | 70 | - | - | 85 | - | 100 | Field Survey Report | Questionnaire | Bi-annual | Survey Report | Bi-annual | H/GCU |

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		
7.	Development level of NAOT in Regional and International Ranking This KPI intends to measure the development levels of NAOT based on best practices and International standards.	2021	Level 3	Level 3	Level 4	Level 4	Level 4	Level 4	SAI Re-port and Bench-marking	Peer Review -Checklist, Questionnaire	Annually	Peer Review Report	Annually	TSSU
8.	Level of stakeholders' perception on CAG Mandate. This KPI intends to measure the expectation level of Stakeholders satisfaction with CAG execution of his Mandate. It is measured by using formulae (x/z*100, where x- satisfied; z- total number of NAOT Stakeholders.	2021	70	80	85	90	95	100	Field Survey	Questionnaire	Annually	Survey Report on CAG mandate and independence	Annually	DLS

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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		
9.	Level of satisfaction of clients with NAOT service delivery This KPI intends to measure the extent to which clients are satisfied with NAOT Service Delivery. It is calculated by using formulae ($x/z*100$, where x- satisfied; z- total number of NAOT sampled Clients.	2021	80	-	-	90	-	100	Survey Report	Questionnaire	Bi-Annual	Survey Report	Bi-Annual	DPME
10.	Staff turnover rate: This KPI intends to measure the extent to which staff leaves the organization. It is obtained by dividing the number of staff left the organization in a given period of time by the total number of NAOT staff times 100	2021	1	1	1	0	0	0	HCMIS Report	Lawson (HCMIS)	Annually	Staff turnover annual report	Annually	DAHRM

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		
11.	Level of employees' satisfaction to working environment; This KPI intends to measure the extent to which NAOT employees are satisfied with their working environment. It is calculated as number of staff satisfied with NAOT working environment/ Total number of NAOT staff times 100	2021	75	80	85	90	95	100	Field Survey Report	Questionnaire	Annually	Field Survey	Annually	DAHRM
12.	Percentage of staff accommodated in NAOT own buildings; This KPI intends to measure the staff independence in performing audit functions in NAOT Buildings. It is calculated as number of staff accommodated in NAOT Own buildings over total number of staff times 100	2021	80	81	83	85	95	100	Office Buildings Report	Questionnaire and checklist	Annually	Field Survey	Annually	DAHRM

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		
13.	Level of stakeholders' satisfaction with NAOT service delivery This KPI intends to measure the extent to which stakeholders are satisfied with NAOT Service Delivery. It is calculated by using formulae (x/z*100, where x- satisfied; z- total number of NAOT sampled stakeholders.	2021	80	-	-	95	-	100	Survey Report	Questionnaire	Bi-Annual	Survey Report	Bi-Annual	DPME
14.	Level of awareness with NAOT Service delivery and products: This KPI intends to measure the level of stakeholders' awareness of NAOT Services and Products. It is calculated by using formulae (x/z*100, where x- aware; z- total number of NAOT Stakeholders.	2021	73	-	-	85	-	100	Field Survey Report	Questionnaire	Bi-annual	Survey Report	Bi-annual	H/GCU

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		
15.	Level of stakeholders' engagements. This KPI intends to measure the degree of cooperation between NAOT and her Stakeholders. It is measured by using formulae ($x/z*100$, where x- highly engaged; z- total number of NAOT Stakeholders.	2021	72	-	-	85	-	100	Field Survey Report	Questionnaire	Bi-annual	Survey Report	Bi-annual	H/GCU

Modernizing External Audit for Stronger Public Confidence

ANNEX 2: NAOT ORGANIZATION STRUCTURE

CONTROLLER AND AUDITOR GENERAL

Left column	Right column
TECHNICAL SUPPORT SERVICES UNIT — AAG	ADMINISTRATION AND HUMAN RESOURCES MANAGEMENT DIVISION — DIRECTOR
INTERNAL AUDIT UNIT — CHIEF INTERNAL AUDITOR	FINANCE AND ACCOUNTS UNIT — CHIEF ACCOUNTANT
GOVERNMENT COMMUNICATION UNIT — PRINCIPAL INFORMATION OFFICER	QUALITY ASSURANCE UNIT — AAG
PLANNING, MONITORING AND EVALUATION DIVISION — DIRECTOR	INFORMATION AND COMMUNICATION TECHNOLOGY UNIT — DIRECTOR
LEGAL SERVICES UNIT — DIRECTOR	RISK MANAGEMENT AND COMPLIANCE UNIT — PRINCIPAL RISKS MANAGEMENT OFFICER
FORENSIC AUDIT UNIT — AAG	PROCUREMENT MANAGEMENT UNIT — DIRECTOR

Divisions

CENTRAL GOVERNMENT DIVISION	LOCAL GOVERNMENT AUTHORITIES DIVISION	NATIONAL ACCOUNTS DIVISION	PUBLIC AUTHORITIES DIVISION	PERFORMANCE AND SPECIALIZED AUDITS DIVISION
DEPUTY AUDITOR GENERAL (DAG)	DEPUTY AUDITOR GENERAL (DAG)	DEPUTY AUDITOR GENERAL (DAG)	DEPUTY AUDITOR GENERAL (DAG)	DEPUTY AUDITOR GENERAL (DAG)
ADMINISTRATIVE SECTOR SECTION — AAG	COASTAL ZONE SECTION — AAG	TREASURY SECTION — AAG	REGULATORY PUBLIC AUTHORITIES SECTION — AAG	PERFORMANCE AUDITS, ADMIN & ECONOMIC SECTION — AAG
ECONOMIC SECTOR SECTION — AAG	NORTHERN ZONE SECTION — AAG	TANZANIA REVENUE AUTHORITY (TRA) SECTION — AAG	TRAINING RESEARCH & HIGHER LEARNING INSTITUTIONS SECTIONS — AAG	PERFORMANCE AUDITS SOCIAL AND SERVICES SECTION — AAG
SOCIAL SECTOR SECTION — AAG	LAKE ZONE SECTION — AAG	PENSION SECTION — AAG	FINANCIAL INSTITUTIONS, PENSION FUNDS & OTHER PUBLIC ENTITIES SECTION — AAG	PERFORMANCE AUDITS OFFICES — CHIEF EXTERNAL AUDITOR
DEVELOPMENT PROJECTS SECTION — AAG	CENTRAL ZONE SECTION — AAG			
MINISTERIAL AUDIT OFFICES — CHIEF EXTERNAL AUDITOR	SOUTHERN HIGHLANDS ZONE SECTION — AAG			
	REGIONAL AUDIT OFFICES SECTION — CHIEF EXTERNAL AUDITOR			
	DISTRICT AUDIT OFFICES — ASSISTANT CHIEF EXTERNAL AUDITOR			

Modernizing External Audit for Stronger Public Confidence