

THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



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**STRATEGIC PLAN 2021/22 - 2025/26**

REVISED 2024





**THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE**



# **STRATEGIC PLAN**

## 2021/22 - 2025/26

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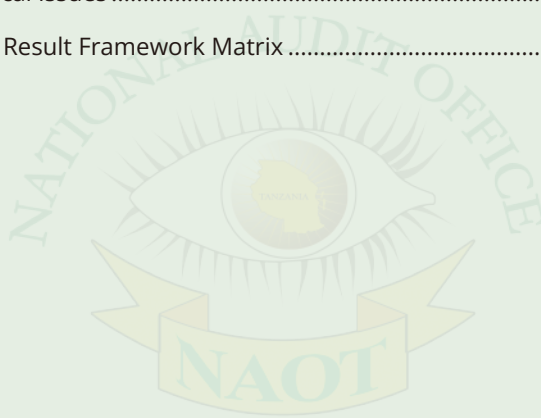
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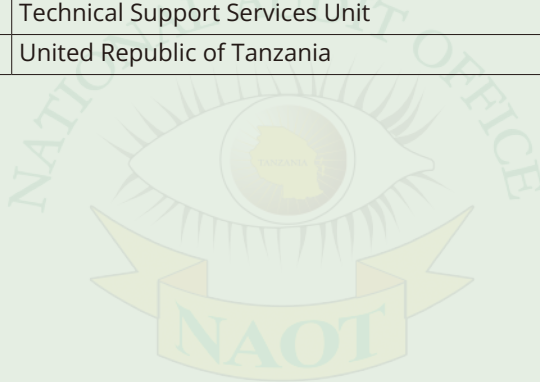
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## ABBREVIATIONS AND ACRONYMS

<b>AAG</b>	Assistant Auditor General
<b>AFROSAI – E</b>	African Organisation of English-Speaking Supreme Audit Institutions
<b>BoT</b>	Bank of Tanzania
<b>CAG</b>	Controller and Auditor General
<b>CAM</b>	Compliance Audit Manual
<b>CSOs</b>	Civil Society Organizations
<b>DAHRM</b>	Director of Administration and Human Resources Management
<b>ERM</b>	Enterprise Risk Management
<b>FYDP III</b>	Five Years Development Plan Phase III
<b>FAM</b>	Financial Audit Manual
<b>GCU</b>	Government Communication Unit
<b>ICBF</b>	Institutional Capacity Building Framework
<b>ICT</b>	Information and Communication Technology
<b>INTOSAI</b>	International Organisation of Supreme Audit Institutions
<b>ISO</b>	International Organization for Standardization
<b>ISSAIs</b>	International Standards for Supreme Audit Institutions
<b>KPIs</b>	Key Performance Indicators
<b>LAAC</b>	Local Authorities Accounts Committee
<b>LGAs</b>	Local Government Authorities
<b>M&amp;E</b>	Monitoring and Evaluation
<b>MDAs</b>	Ministries, Departments, and Agencies
<b>MoF</b>	Ministry of Finance
<b>MTEF</b>	Medium-Term Expenditure Framework
<b>NAOT</b>	National Audit Office of Tanzania
<b>NACSAP IV</b>	National Anticorruption Strategy and Action Plan Phase Four
<b>NCDs</b>	Non-Communicable Diseases
<b>NSA</b>	Non-State Actors
<b>PAA</b>	Public Audit Act
<b>PAC</b>	Public Accounts Committee

<b>PCCB</b>	Prevention and Combating Corruption Bureau
<b>PPP</b>	Public Private Partnership
<b>QA</b>	Quality Assurance
<b>RAS</b>	Regional Administrative Secretary
<b>SAIs</b>	Supreme Audit Institutions
<b>SDGs</b>	Sustainable Development Goals
<b>SLWHA</b>	Staff Living with HIV and AIDS
<b>SP</b>	Strategic Plan
<b>SWOC</b>	Strengths, Weaknesses, Opportunities, and Challenges
<b>TRA</b>	Tanzania Revenue Authority
<b>TSSU</b>	Technical Support Services Unit
<b>URT</b>	United Republic of Tanzania



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## STATEMENT BY THE CONTROLLER AND AUDITOR GENERAL



Following a comprehensive mid-term review, I am pleased to present the revised National Audit Office of Tanzania (NAOT) Five-Year Strategic Plan (SP) 2021/22 – 2025/26. This Strategic Plan was reviewed in compliance with the Tanzania Public Sector Medium-Term Strategic Planning and Budgeting Manual (MTSPB) of 2008 alongside other relevant national and international guidelines and aligns with NAOT's commitment to continuous improvement in fulfilling its mandate.

The Strategic Plan adheres to the Constitutional mandate of the Controller and Auditor General (CAG), as enshrined in Article 143(1-6) and Article 136 of the Constitution of the United Republic of Tanzania of 1977 (as amended), and further specified in Section 5 of the Public Audit Act Cap 418 (R.E 2021). Our mandate ensures the responsible use of public resources, compliance with legal provisions, and effective auditing of financial statements and management across public entities.

The mid-term review of this Strategic Plan has been instrumental in assessing our progress, identifying achievements, and addressing challenges encountered during implementation. Specifically, during the two years of implementation of the Strategic Plan, the Office achieved the following: Audit scope has increased by 34 percent, ISO 9001 – 2015 certified, the establishment of National Audit Academy, maintained AFROSAI-E International ranking (level 3); and extensions of awareness creation coverage by reaching more stakeholders through Media, Workshop, Conferences, Social Media Platforms and simplified audit reports.

Despite the notable achievements, various challenges have been encountered including frequent changes in audit standards and requirements of regional and international organizations for Supreme Audit Institutions and an increase in the new auditable areas compared to available resources.

The Strategic Plan focuses on five areas or domains including NAOT legal framework; audit standards, methodology, and reporting; organization, management, and ethics; human resource and professional development; and communication and stakeholder management. This review has enabled us to

refine our targets and strategies to ensure their alignment with the evolving needs of NAOT, national development priorities, and stakeholders' expectations.

Given the strategic objectives earmarked and the implementation structure laid out, I urge all departments and NAOT staff to effectively implement the revised Strategic Plan in order to achieve the set outcomes and goals. I thank all staff for their valuable contribution and their participation in the review of this plan.

I further extend my appreciation to our esteemed stakeholders who continued to work closely with the Office in ensuring the institutional objectives are realized in line with national broad objectives.

It is my firm belief that the successful implementation of this revised Strategic Plan will significantly advance the aspirations of the Tanzania Vision 2025, the Five-Year Development Plan Phase III (FYDP III) 2021/22 – 2025/26, National Anti-Corruption Strategy and Action Plan (NACSAPs) Phase IV: 2023 – 2030, and the International Standards of Supreme Audit Institutions (ISSAIs). I take this opportunity to call upon all stakeholders, including the parliament, the Government, the Judiciary, Non-State Actors, Development Partners, and the Private Sector to continue supporting NAOT in achieving these objectives.



Charles E. Kichere  
**CONTROLLER AND AUDITOR GENERAL**

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## EXECUTIVE SUMMARY

One of the fundamental responsibilities of Supreme Audit Institutions (SAIs) is to promote and enhance the accountability and transparency of government performance. In Tanzania, the National Audit Office of Tanzania (NAOT) serves as the Supreme Audit Institution. The Office is led by the Controller and Auditor General (CAG), a Constitutional Authority recognized under Article 143(1) of the Constitution of the United Republic of Tanzania, 1977. The CAG is mandated to conduct various types of audits for public organizations, including financial audits, compliance audits, performance audits, and other specialized audits as deemed necessary.

NAOT like any modern institution is governed by a Strategic Plan (SP). On this regard, the revised Strategic Plan builds upon the original Strategic Plan 2021/22 – 2025/26 and aims to enhance the envisaged shared Vision, Mission, Strategies, Objectives, Targets, and practices among NAOT staff and stakeholders. The review and preparation of the revised SP was a participatory process involving staff at all levels and representatives of external stakeholders.

The objective of the SP is to improve, modernize and digitalize audit services offered to public institutions and agencies. Meanwhile, the revised Strategic Plan sustains this objective and seeks to improve the delivery of audit services to enhance transparency, accountability, and management of public resources. It integrates the national and sectoral policy priorities within CAG's mandate to contribute towards achieving social economic development.

The development of the revised NAOT Strategic Plan 2021/22 – 2025/26 has been informed by reviews of various documents and national frameworks including the Tanzania Development Vision 2025, National Five Years Development Plan 2021/22 – 2025/26, Ruling Party Election Manifesto 2020-2025 and performance reports for year 2021/22 and 2022/23.

The review of the implementation of the SP has noted that the Office has registered success in most of its targeted areas including the major achievements related to the increased scope of audits conducted by 34%, becoming an ISO 9001 – 2015 certified institution signifying compliance with audit service quality standards, establishment of the National Audit Academy (NAA), progressive sustenance of AFROSAI-E International ranking (level 3), enhanced awareness of its service and value among stakeholders Media, Workshop, Conferences, Social Media Platforms and simplified audit reports.

The review of the Strategic Plan's implementation highlights significant success in most targeted areas. Key achievements include a 34% increase in the scope of audits conducted, attaining ISO 9001:2015 certification demonstrating compliance with quality standards for audit services.

Besides, the Office has sustained its AFROSAI-E international ranking at Level 3, enhanced continuous professional development of NAOT staff, enhanced

stakeholders' awareness through media, workshops, conferences, and social media platforms, and produced simplified audit reports to improve public accessibility, transparency, and accountability.

Several challenges have been noted during the implementation of the SP which calls for thought strategies for mitigating the same including frequent changes in audit standards and requirements of regional and international organizations for Supreme Audit Institutions (SAI), and an increase of the new auditable areas compared to available resources.

The revised SP maintains the key strategic direction of the office which is to transform the office into a modern NAOT to provide high-quality audit services. The governing Vision, Mission, Core Values, and Objectives remain unchanged for the remaining implementation period.



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Chapter

1

Introduction

# CHAPTER ONE: INTRODUCTION

## 1.1 Background Information

The revised Strategic Plan 2021/22 – 2025/26 sets out the framework for the National Audit Office of Tanzania (NAOT) to enhance its operations and achieve its mission effectively. NAOT is mandated to provide audit services to various entities, including Ministries, Departments, Agencies (MDAs), Regional Administrative Secretariats (RAS), Local Government Authorities (LGAs), Public Authorities, and other bodies.

Additionally, NAOT extends its audit expertise to international and regional organizations, including the African Union (AU) and its organs, the Southern African Development Community (SADC) and its organs, as well as the East African Community (EAC) and its organs.

This plan focuses on enhancing the quality and efficiency of audit services provided to public institutions. By fostering greater transparency, accountability, and effective management of public resources, NAOT seeks to contribute to the delivery of efficient and impactful public services, ultimately benefiting citizens and promoting good governance.

## 1.2 Mandate of the 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 is mandated to conduct all types of audits specified under Part (iv) of the Public Audit Act and performs functions, carries on responsibilities, and exercises powers of the Controller and Auditor General as stipulated under Article 143(2) of the Constitution of the United Republic of Tanzania.

## 1.3 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<sup>1</sup> 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:

**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.*

- 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 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 through 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).

#### **1.4 Purpose of the Plan**

The purpose of a revised NAOT Strategic Plan is to continue creating a shared vision, mission, core values, strategies, objectives, targets, and practices among NAOT staff and stakeholders. It aims to enhance public confidence and accountability while striving to modernize external auditing and deliver high-quality audit services that promote transparency in managing public resources. The Strategic Plan integrates the national sectoral policies and priorities to determine strategic areas of improvement for NAOT to contribute towards achieving the national socioeconomic objectives enshrined in Vision 2025. Thus, in the next two years of the remained implementation period, this Strategic Plan aims:

- i. To provide a practical framework to guide all NAOT operations; and
- ii. To provide guidelines to stakeholders to effectively contribute to NAOT's efforts to realize its priorities.

#### **1.5 Methodology**

The review process of the Plan incorporated a thorough analysis of key documents, including performance reports for the years 2021/22 and 2022/23, audit reports, and quality assurance reports. Also, the process involved conducting a survey to gather stakeholders' opinions on the level of satisfaction and dissatisfaction with the services that NAOT deliver. A mixed-methods approach was employed, combining both quantitative and qualitative data collection techniques. This methodology provided a comprehensive understanding of stakeholders' perspectives during the mid-implementation phase of the five-year Strategic Plan (2021/22–2025/26). The review process was facilitated by an expert from the Institute of Rural Development and Planning to ensure the quality of the Plan.

## 1.6 Strategic Plan Layout

This Strategic Plan 2021/22 – 2025/26 is organized into four chapters. Chapter one includes NAOT’s background information; CAG’s mandate, responsibilities, functions, and power; purpose of the Strategic Plan; approach; and layout of the plan. Chapter two contains the situational analysis thereby showing achievements, challenges, weaknesses, strengths, and opportunities; and stakeholders of the NAOT. Chapter three presents the Vision, Mission, Core Values, Objectives, Strategies, Targets, and Key Performance Indicators; while Chapter four expounds on the Monitoring, Evaluation, and Results Reporting Framework.



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Chapter

2



**Situational Analysis**

## CHAPTER TWO: SITUATIONAL ANALYSIS

### 2.1 Introduction

This chapter presents a review of the Strategic Plan 2016/17 – 2020/21 and a performance review for the years 2021/22 and 2022/23 to highlight the achievements and challenges of objectives and related targets. The chapter also, highlight stakeholder's analysis of their expectations, analysis of NAOOT's Strengths, Weaknesses, Opportunities, and Challenges (SWOC) and identified critical issues.

### 2.2 Achievements, Constraints, and Way Forward

#### 2.2.1 Performance Review for the Period of 2016/17 to 2020/21

During the implementation period between 2016/17 to 2020/21 NAOOT registered achievements, constraints, and way forward at outcome and output levels (Table 1).

**Table 1: Achievements, Constraints, and Way Forward from 2016/17 to 2020/21**

S/N	OBJECTIVE CODE AND DESCRIPTION	ACHIEVEMENTS	CONSTRAINTS	WAY FORWARD
1.	A: HIV and AIDS infections Reduced and Supportive Services Improved.	<ul style="list-style-type: none"> <li>❖ Improved morale for NAOOT staff in voluntary counselling and testing;</li> <li>❖ Provision of supportive services to NAOOT staff who declared to have been infected with HIV and AIDS;</li> <li>❖ Provision of protective gear in the fight against HIV and AIDS;</li> <li>❖ On-going training programs for HIV and AIDS</li> </ul>	Absence of HIV and AIDS implementation strategy	<ul style="list-style-type: none"> <li>❖ Strengthen HIV and AIDS awareness interventions;</li> <li>❖ Strengthen HIV and AIDS awareness interventions;</li> <li>❖ Develop HIV and AIDS implementation strategy.</li> </ul>
2.	B: Implementation of National Anti-Corruption Strategy Enhanced and Corruption incidences reduced.	<ul style="list-style-type: none"> <li>❖ Legal research was undertaken and a preliminary conceptual framework of the regulations with regards to NAOOT and CAG mandate was prepared;</li> <li>❖ Improved awareness to NAOOT staff on National Anti-Corruption Strategy Action Plan III.</li> </ul>	❖ Out-dated NAOOT Action Plan for implementation of the NACSAP III	

S/N	OBJECTIVE CODE AND DESCRIPTION	ACHIEVEMENTS	CONSTRAINTS	WAY FORWARD
3.	C: Public Audit Services Improved.	<ul style="list-style-type: none"> <li>❖ Improved execution of Financial Audits for LGAs, RASs, Public Authorities, MDAs, Embassies and Donor Funded Projects;</li> <li>❖ Improved execution of Performance audits, Real Time audits and Technical audits;</li> <li>❖ Improved execution of Information System audits to Government institutions;</li> <li>❖ Improved quality control and assurance;</li> <li>❖ 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</li> <li>❖ Review of Regularity Audit Manual (RAM) and introduction of Financial Audit Manual (FAM) and Compliance Audit Manual (CAM);</li> <li>❖ Competency framework to Auditors;</li> <li>❖ Customization of TeamMate Modules in line with Financial Audit Manual and Compliance Audit Manual.</li> </ul>	<ul style="list-style-type: none"> <li>❖ 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 the extractive industry (Oil, Gas, and Minerals);</li> <li>❖ Customization of TeamMate Modules in line with Financial Audit Manual and Compliance Audit Manual. Shortage of experts to undertake audits on emerging audit areas;</li> <li>❖ High usage of Information Systems in government institutions;</li> </ul>	<ul style="list-style-type: none"> <li>❖ Developing resource mobilization strategy;</li> <li>❖ Allocate resources for research and studies on emerging auditable areas;</li> <li>❖ Enhance intensive capacity to auditors on emerging areas and on developed Audit Guidelines and Manuals;</li> <li>❖ Enhance on-job training for NAOT staff;</li> <li>❖ Promote champions in various audit areas.</li> </ul>
4.	D: CAG's Independence Enhanced.	<ul style="list-style-type: none"> <li>❖ Review of provisions in laws that impair CAGs independence;</li> <li>❖ Increased number of auditors residing in NAOT own buildings;</li> <li>❖ Construction of 5 NAOT own buildings (Mara, Geita, Simiyu, Njombe and Dodoma)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Limited resources for the construction of NAOT own buildings in some regions;</li> <li>❖ Prolonged procedures for amendments of laws that impair CAG's independence</li> </ul>	<ul style="list-style-type: none"> <li>❖ Improve collaboration with policy makers;</li> <li>❖ Mobilization of resources for the construction of NAOT's own buildings.</li> </ul>

S/N	OBJECTIVE CODE AND DESCRIPTION	ACHIEVEMENTS	CONSTRAINTS	WAY FORWARD
5.	E: Human Resources Management Capacity and Supportive Services enhanced.	<ul style="list-style-type: none"> <li>❖ 35 staff employed</li> <li>❖ Monitoring and Evaluation Manual developed;</li> <li>❖ CAG's Dashboard for tracking Strategic KPIs developed;</li> <li>❖ Review of Accounting Operational Manual, Risk Management Policy, Strategic Plan; and Medium Term Training and Development Plan.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Limited resources for financing training programs;</li> </ul>	<ul style="list-style-type: none"> <li>❖ Develop Human Resources Plan;</li> <li>❖ Develop retention strategy.</li> </ul>
6.	F: Working Environment Improved.	<ul style="list-style-type: none"> <li>❖ 448 laptops procured;</li> <li>❖ Improved working environment for NAOT staff;</li> <li>❖ Four NAOT buildings furnished (Dodoma, Dar es Salaam, Mbeya and Lindi);</li> <li>❖ Nine NAOT buildings connected with Wide Area Networks (WAN) and Local Area Networks (LAN);</li> <li>❖ Improved access to internet services; and</li> <li>❖ 20 Motor vehicles procured.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Inadequate working facilities such as laptops and motor vehicles;</li> <li>❖ Lack of NAOT own buildings in some regions;</li> <li>❖ Shortage or Inaccessibility of internet services in some NAOT offices</li> </ul>	<ul style="list-style-type: none"> <li>❖ Mobilize and allocate more resources for improving the working environment</li> </ul>

S/N	OBJECTIVE CODE AND DESCRIPTION	ACHIEVEMENTS	CONSTRAINTS	WAY FORWARD
7.	G: Communication and stakeholder involvement Improved.	<ul style="list-style-type: none"> <li>❖ 25 Educative programs for Media, CSOs, and Citizens conducted;</li> <li>❖ 3 Local Accountability forums for Parliamentary Oversight Committees and other stakeholders conducted;</li> <li>❖ 13 International forums organized by INTOSAI, INTOSAI-Working Groups, AFROSAI, AFROSAI-E and other international professional bodies were attended;</li> <li>❖ 3 joint forums with prosecuting and investigating agencies;</li> <li>❖ 4 Citizens reports and 20 CAG's Annual General Audit Reports were published and disseminated; and</li> <li>❖ Review of NAOT Communication strategy.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Out-dated NAOT communication policy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Review and update NAOT Communication Policy to strengthen stakeholders involvement in NAOT's operations;</li> <li>❖ Develop NAOT communication strategy and implementation plan for enhancing stakeholders' involvement.</li> </ul>

### 2.2.2 Performance Review for the period of 2021/22 to 2022/23

During the implementation period between 2021/22 to 2022/23 NAOT registered achievements, constraints, and way forward at outcome and output levels (Table 2).

**Table 2: Achievements, Constraints, and Way Forward for the period of 2021/22 to 2022/23**

S/N	OBJECTIVE CODE AND DESCRIPTION	ACHIEVEMENTS	CONSTRAINTS	WAY FORWARD
1.	A: HIV and AIDS infections and Non-communicable Diseases (NCDs) Reduced and Supportive Services Improved.	The Office maintained the NCDs prevalence rate at 5% and the HIV and AIDS Prevalence Rate to NAOT Staff at less than 1% prompted by awareness creation on HIV/ AIDS and NCDs, provision of protective gear, care and supportive services.	<ul style="list-style-type: none"> <li>i. Limited financial resources to facilitate awareness creation among staff.</li> <li>ii. Limited approach for awareness creation.</li> </ul>	<ul style="list-style-type: none"> <li>i. Strengthen consultation with the Ministry of Finance regarding the allocation of additional funds.</li> <li>ii. Enhance the use of alternative approaches in awareness creation.</li> </ul>

S/N	OBJECTIVE CODE AND DESCRIPTION	ACHIEVEMENTS	CONSTRAINTS	WAY FORWARD
2.	<b>B:</b> Implementation of the National Anti-Corruption Strategy Enhanced and Corruption Incidences Reduced.	The perception of stakeholders regarding NAOT's service delivery improved from 70% to 80%, while their perception of NAOT's ethical behavior increased from 75% to 90%. These improvements were supported by the development of an integrity control system, the establishment of a complaints handling mechanism, and training provided to NAOT staff on corruption-related issues.	i. Absence of updated Institutional Anti-corruption Strategy.	i. Review of the Institutional Anti-corruption Strategy.
3.	<b>C:</b> Audit Standards, Methodologies and Reporting Improved.	The Office successfully maintained the development level of NAOT in both regional and international rankings at level 3. These achievements were driven by comprehensive audit coverage in financial, compliance, performance, IS, forensic, technical, and special audits. Furthermore, the adoption of audit and reporting standards positively contributed to these outcomes.	i. Limited resources to execute audits in the new scope.	i. Strengthen consultation with the Ministry of Finance regarding the allocation of additional funds.
4.	<b>D:</b> NAOT Legal Framework Strengthened.	The stakeholders' perception of the CAG mandate improved significantly, rising from 70% to 98%. This achievement is attributed to the effective execution of the CAG's mandates, the auditors' competence in court appearances, increased stakeholder awareness of the CAG's mandate, roles, and responsibilities, and the accommodation of auditors in NAOT-owned buildings.	i. Establishment of acts and regulations that impair NAOT Legal Framework. ii. Limited resources for the construction of NAOT's own buildings in some regions	i. Strengthen consultation with the Ministry of Finance regarding the allocation of additional funds. ii. Liaise with the Development Partners for resource mobilization.

S/N	OBJECTIVE CODE AND DESCRIPTION	ACHIEVEMENTS	CONSTRAINTS	WAY FORWARD
5.	<b>E:</b> Human Resources and Professional Development Enhanced.	The recorded achievements reflect an increase in stakeholders' satisfaction with NAOT's service delivery, rising from 80% to 99%, and a reduction in the staff turnover rate from 1% to 0.9%. These achievements were motivated by continuous capacity-building programs, the implementation of retention and innovation strategies, the recruitment of competent staff, and the provision of adequate working facilities.	i. Limited financial resources for financing training programs.	i. Strengthen consultation with the Ministry of Finance regarding the allocation of additional funds.  ii. Liaise with the Development Partners for resource mobilization
6.	<b>F:</b> Organization, Management and Ethics Enhanced.	The registered improvements indicate an increase in employees' satisfaction with the working environment, rising from 75% to 95%, and an increase in the percentage of staff accommodated in NAOT's own buildings, from 85% to 88%. These achievements were made possible through the provision of working tools, the construction of NAOT-own buildings, good leadership, recognition, and involvement of staff in the decision-making.	i. Limited financial resources to finance corporate functions; ii. Inadequate working facilities such as laptops and motor vehicles.	i. Strengthen consultation with the Ministry of Finance regarding the allocation of additional funds. ii. Liaise with the Development Partners for resource mobilisation
7.	<b>G:</b> Communication and Stakeholders Management Improved.	The level of awareness regarding NAOT's service delivery and products among stakeholders increased significantly, from 73% to 96%, while stakeholder engagement has risen from 72% to 95%. These improvements were driven by continuous awareness programs targeting Members of Parliament, the media, CSOs, NGOs, and the general public. Additionally, the strategic use of various communication channels, including media outlets, seminars, workshops, exhibitions, conferences, social media platforms, and citizen reports, positively contributed to raising stakeholders' awareness.	i. Limited financial resources to create awareness among Stakeholders.	i. Strengthen consultation with the Ministry of Finance regarding the allocation of additional funds. ii. Liaise with the Development Partners for resource mobilisation

### 2.3 Stakeholders Analysis

Stakeholder analysis provides input on the expectations of NAOT's key stakeholders. This analysis is necessary for identifying key stakeholders, services delivered to stakeholders, and expectations. The impact if stakeholders' expectations are not met was identified and provided inputs for issues that are critical in meeting these expectations. In that regard, Table 3 stipulates the categories of stakeholders, the services offered, and their expectations.

**Table 3: NAOT Stakeholder Analysis**

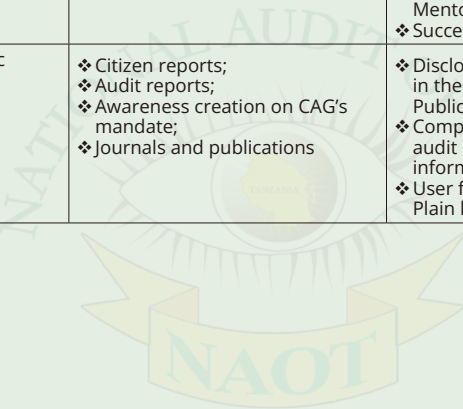
S/N	STAKEHOLDER	SERVICES OFFERED	EXPECTATIONS
	Parliament	<ul style="list-style-type: none"> <li>❖ CAG Audit reports</li> <li>❖ Oversight Committee briefs</li> <li>❖ Professional advice on Public Sector Audit</li> <li>❖ Capacity building on Public Sector Audit</li> <li>❖ NAOT accountability reports (Audited financial statements)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Quality audit reports</li> <li>❖ Timely and value adding audit reports</li> <li>❖ Independent Auditors with high integrity</li> <li>❖ Timely and value adding Parliamentary Oversight Committee briefs.</li> <li>❖ Value adding professional advice on Public Sector auditing.</li> <li>❖ Timely and value adding capacity building programs on Public Sector audit.</li> <li>❖ Timely and credible NAOT accountability reports.</li> </ul>
	Ministry of Finance	<ul style="list-style-type: none"> <li>❖ Issuance of the grant of credit on Exchequer (Approval for the release of funds from the consolidated fund)</li> <li>❖ Pre-audit services on terminal benefits (Pension Services)</li> <li>❖ Auditing of Government Budget, Payroll, and Public Debt</li> <li>❖ Professional advice on Public Sector Audit</li> </ul>	<ul style="list-style-type: none"> <li>❖ Timely approval of funds from the Consolidated Fund</li> <li>❖ Audit assurance on Government revenue and expenditure.</li> <li>❖ Disclosure of all irregularities in the use and management of public resources</li> <li>❖ Timely approval and payment of Terminal Benefits (Pension Benefits)</li> <li>❖ Value-adding professional advice on Public Sector auditing.</li> </ul>
	President's Office-Public Service Management and Good Governance	<ul style="list-style-type: none"> <li>❖ Audit of the Public Service Wage Bill</li> <li>❖ Audit of the Public Service Human Capital Management Information System (HCMIS)</li> <li>❖ Information on NAOT staff on recruitment, promotions, salaries, and disciplinary matters.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Timely and quality Audit report on Wage Bills and HCMIS</li> <li>❖ Timely and accurate information and data for NAOT staff on recruitment, promotions, salaries, and disciplinary matters.</li> </ul>



S/N	STAKEHOLDER	SERVICES OFFERED	EXPECTATIONS
	Ministries, Departments, Executive Agencies, Regions, Local Government Authorities, Public Authorities and other bodies and Political Parties	<ul style="list-style-type: none"> <li>❖ Audit services (Financial, Compliance, Forensic, Performance, and Specialized audits).</li> <li>❖ Audit recommendations to the Government and Technical support services.</li> <li>❖ Pre-audit services on terminal benefits (Pension Services)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Highly quality and value-adding professional Public Sector Audit advice</li> <li>❖ Timely and quality audit reports,</li> <li>❖ Independent Auditors with high integrity</li> <li>❖ The participatory audit process, and</li> <li>❖ Timely and accurate pre-audit of terminal benefits (Pension Services)</li> <li>❖ Audit assurance on Government revenue and expenditure.</li> </ul>
	Development Partners including international organizations (PFMRP, AfDB, SNAO, GIZ, EU, Global Funds)	<ul style="list-style-type: none"> <li>❖ Audit reports for funded Projects.</li> <li>❖ Professional advice on Public Sector Audit in Tanzania.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Disclosure of all irregularities on the management of Donor funded projects</li> <li>❖ An assurance on Governance, transparency, and accountability in the Public Financial Management System in Tanzania.</li> <li>❖ Timely, high quality and value-adding audit reports</li> <li>❖ Independent Public Sector Auditors with high integrity</li> </ul>
	Private Audit Firms, Suppliers, and Consultants	<ul style="list-style-type: none"> <li>❖ Outsourcing services (Audit and Non-Audit services)</li> <li>❖ Provide NAOT Audit guidelines, standards, and procedures</li> <li>❖ Audit Quality Control,</li> <li>❖ Professional advice and information on Public Sector Auditing</li> </ul>	<ul style="list-style-type: none"> <li>❖ Unbiased information on opportunities for outsourced services</li> <li>❖ Clear and user-friendly guidelines, standards and procedures,</li> <li>❖ Timely and accurate information,</li> <li>❖ Timely and high-quality audit review,</li> <li>❖ Timely payments,</li> <li>❖ Fair, transparent and competitive procurement process</li> <li>❖ Compliance with the agreement</li> </ul>
	Professional Bodies (Local and International) and Academic Institutions	<ul style="list-style-type: none"> <li>❖ Public Sector Audit Reports,</li> <li>❖ Knowledge sharing on public sector auditing</li> <li>❖ Publications and Journals on public sector auditing</li> <li>❖ Internship programs</li> <li>❖ Information on Professional Development in Public Sector Auditing.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Timely and value-adding audit reports,</li> <li>❖ Credible and reliable information,</li> <li>❖ Compliance with professional standards, guidelines and regulations</li> <li>❖ Relevant knowledge sharing for professional growth</li> <li>❖ Emerging issues and Technological Adaptation</li> </ul>

S/N	STAKEHOLDER	SERVICES OFFERED	EXPECTATIONS
	Supreme Audit Institutions and Associated Professional Organizations	<ul style="list-style-type: none"> <li>❖ Peer review of other SAIs</li> <li>❖ Learning opportunities, and</li> <li>❖ Sharing of knowledge, experience and information</li> </ul>	<ul style="list-style-type: none"> <li>❖ Accurate and reliable information, Knowledge and experience sharing</li> <li>❖ Compliance with professional standards, guidelines and regulations,</li> <li>❖ Independent Auditors with high integrity,</li> <li>❖ Relevant Knowledge, Innovation and techniques for Public Sector Auditing.</li> </ul>
	Law Enforcement Organs (DPP, DCI, PCCB, Judiciary etc.)	<ul style="list-style-type: none"> <li>❖ Reliable and admissible evidence and testimonies on CAG audit reports.</li> <li>❖ Capacity building on CAG's audit reports.</li> <li>❖ Information sharing.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Timely, accurate and reliable audit reports,</li> <li>❖ Independent Auditors with high integrity,</li> <li>❖ Compliance with professional standards, guidelines and regulations,</li> <li>❖ Reliable and admissible evidence,</li> <li>❖ Authentic testimony.</li> </ul>
	External Auditors to NAOT	<ul style="list-style-type: none"> <li>❖ Performance Reports;</li> <li>❖ Financial Statements information and Related Records;</li> <li>❖ Internal Audit Reports;</li> <li>❖ Audit fees.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Timely, accurate and reliable information and reports;</li> <li>❖ Timely and high-quality Financial Statements;</li> <li>❖ Access to Financial Statements, Information and related records;</li> <li>❖ Timely and reliable internal audit reports;</li> <li>❖ High level of cooperation;</li> <li>❖ Timely Payments of Audit fees.</li> </ul>
	Media	<ul style="list-style-type: none"> <li>❖ Press releases on CAG annual Audit reports;</li> <li>❖ CAG Audit reports;</li> <li>❖ Citizen reports;</li> <li>❖ Capacity building on dissemination of CAG Reports to the public.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Timely and quality Press Releases and Press Conferences;</li> <li>❖ Timely availability of CAG Audit Reports for Dissemination;</li> <li>❖ Timely and quality CAG's Citizen Audit Reports;</li> <li>❖ Timely and quality Capacity Building Program on CAG; Mandate and Audit Reports.</li> </ul>
	Non – Governmental Organizations (NGOs), Civil Society Organizations (CSOs), CBOs, FBOs and Special Needs Groups	<ul style="list-style-type: none"> <li>❖ Citizen audit reports;</li> <li>❖ Audit reports;</li> <li>❖ Awareness creation programs on Public Sector Audits;</li> <li>❖ Information on NAOT service delivery.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Timely, accurate and adequate copies of citizens' audit reports</li> <li>❖ Timely and value adding audit reports</li> <li>❖ Disclosure of all irregularities in the use and management of public resources</li> <li>❖ Independent Public Sector Auditors with high integrity</li> <li>❖ Accurate and reliable information on NAOT service delivery</li> </ul>

S/N	STAKEHOLDER	SERVICES OFFERED	EXPECTATIONS
	NAOT Employees	<ul style="list-style-type: none"> <li>❖ Payment of salaries and other statutory benefits</li> <li>❖ Training and Career path Development;</li> <li>❖ Staff welfare</li> <li>❖ Conducive Working environment;</li> <li>❖ Information on Establishment Matters;</li> <li>❖ Awareness of Public Service laws, regulations and Standing Orders;</li> <li>❖ Counseling, Coaching and Mentoring.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Attractive Salary and Other Employment Benefits;</li> <li>❖ Attractive Retirement Benefit Package;</li> <li>❖ Timely Payment of Terminal Benefits;</li> <li>❖ Conducive Working Environment;</li> <li>❖ Fair treatment;</li> <li>❖ Job Safety, Security and Satisfaction;</li> <li>❖ Timely Confirmation and Promotion;</li> <li>❖ Recognition for Outstanding Performance;</li> <li>❖ High quality;</li> <li>❖ Counseling, Coaching and Mentoring;</li> <li>❖ Succession Plan.</li> </ul>
	General Public	<ul style="list-style-type: none"> <li>❖ Citizen reports;</li> <li>❖ Audit reports;</li> <li>❖ Awareness creation on CAG's mandate;</li> <li>❖ Journals and publications</li> </ul>	<ul style="list-style-type: none"> <li>❖ Disclosure of all irregularities in the use and management of Public resources;</li> <li>❖ Comprehensive accurate, timely audit reports, and reliable information;</li> <li>❖ User friendly reports in Plain language.</li> </ul>



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

In developing this Strategic Plan, 2021/22 - 2025/26, an analysis of NAO's Strengths, Weaknesses, Opportunities and Challenges (SWOC) has been 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 NAO'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 4.

**Table 4: NAO's Strengths, Weaknesses, Opportunities and Challenges Analysis**

Strengths	Weaknesses	Opportunities	Challenges
<b>1. NAO Legal Framework Analysis</b>			
<ul style="list-style-type: none"> <li>❖ Existence of CAG in the URT Constitution (1977)</li> <li>❖ Establishment Order of National Audit Office of Tanzania</li> <li>❖ Operationalization of Audit Revenue Fund</li> <li>❖ Presence of Article 143 of the Constitution of URT (1977)</li> <li>❖ Existence of Public Audit Act No.11 of 2008 and its Regulations of 2009</li> <li>❖ Existence of NAO operational policies, regulations, manuals and guidelines</li> <li>❖ Existence of MoUs for formal collaborations.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Inadequate own Office accommodation and working facilities for NAO Staff;</li> <li>❖ Inadequate awareness of policies, regulations, manuals, and guidelines among NAO Staff;</li> <li>❖ Out-dated policies, guidelines and manuals.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Collaboration with Other SAs</li> <li>❖ Membership to AFROSAI, AFROSAI-E, and INTOSAI</li> <li>❖ Existence of Political Will</li> <li>❖ The only recognized SAI in Tanzania.</li> <li>❖ Government commitment to enhance accountability and transparency in Public Financial Management</li> <li>❖ On-going Public Sector Reforms on Good Governance.</li> <li>❖ Availability of SAI's Performance benchmark</li> <li>❖ Government ratification to INTOSAI, AFROSAI – E and other SAs.</li> <li>❖ Collaboration with Other enforcement Organs</li> <li>❖ Existence of Other Institutions promoting integrity and Ethics.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Section 68 of the Budget Act No. 11 of 2015, which overrides PAA 2008</li> <li>❖ Existence of other Acts which impair CAG Independence</li> <li>❖ Limited independence in the human resources recruitment, management, and rewarding system</li> <li>❖ Emerging issues during the implementation of Organization Structure.</li> <li>❖ Impartiality of the Parliamentary Budget Committee</li> <li>❖ Prolonged legal proceedings</li> <li>❖ Absence of Public Audit Policy</li> <li>❖ Lack of mechanism for amended Laws to auditable areas.</li> </ul>

Strengths	Weaknesses	Opportunities	Challenges
<b>2. Organization, Management and Ethics Analysis</b>			
<ul style="list-style-type: none"> <li>❖ Existence of a SAI reporting framework</li> <li>❖ Existence of legal power to report</li> <li>❖ Existence of follow up mechanisms</li> <li>❖ Acceptability of CAG Audit Reports</li> </ul>	<ul style="list-style-type: none"> <li>❖ Partial implementation of Organization structure;</li> <li>❖ Ineffective monitoring system on implementation of audit recommendations;</li> <li>❖ Inadequate integration of reporting modules (TeamMate).</li> </ul>	<ul style="list-style-type: none"> <li>❖ Presence of PO - PSMGG</li> <li>❖ Existence of INTOSAI and AFROSA-E guidance</li> <li>❖ Public trust in CAG's work</li> <li>❖ Increased demand for the CAG's reports to the public</li> <li>❖ Presence of Parliamentary Oversight Committees</li> <li>❖ Existence of GARI - ITS</li> </ul>	<ul style="list-style-type: none"> <li>❖ Inadequate independence for approving organization structure</li> <li>❖ Delay in confirmation of appointees</li> <li>❖ Prolonged procedure for Staff confirmation on various posts.</li> <li>❖ Inadequate Government response on CAG's reports during tabling</li> <li>❖ Audit recommendations take too long to be implemented.</li> <li>❖ Legal mechanism to enforce implementation of CAG recommendations.</li> </ul>
<b>3. Human Resources and Professional Development Analysis</b>			
<ul style="list-style-type: none"> <li>❖ Presence of qualified professionals.</li> <li>Presence of multi-disciplinary staff.</li> <li>❖ Existence of training policy and strategy.</li> <li>❖ Existence of performance evaluation systems.</li> <li>❖ Presence of HR Policy, records and archive management policy.</li> <li>❖ Existence of Incentive schemes.</li> <li>❖ Presence of expertise to undertake national and international assignments.</li> <li>❖ Low staff turnover.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Out-dated human resource plan.</li> <li>❖ Ineffective Policy and Strategy on NAOT Staff placement and rotation.</li> <li>❖ Lack of competence framework</li> <li>❖ Inadequate awareness of obligations, rights and responsibilities</li> <li>❖ Out-dated Training Policy</li> <li>❖ Lack of retention strategy and succession plan</li> </ul>	<ul style="list-style-type: none"> <li>❖ Attachment of staff to other institutions</li> <li>❖ Presence of Bi-Lateral Agreement on Training Programs and Scholarships</li> <li>❖ Presence of Regional and International For a (AFROSAI – E, INTOSAI, WGEA</li> </ul>	<ul style="list-style-type: none"> <li>❖ HIV/AIDS and non – communicable diseases</li> <li>❖ Partial compliance with SAI Salary Scale</li> <li>❖ Limited resources for capacity building and training Programmes</li> </ul>

Strengths	Weaknesses	Opportunities	Challenges
<b>4. Audit Standards, Methodology and Reporting Analysis</b>			
<ul style="list-style-type: none"> <li>❖ Existence of operational policies, manuals, regulations and guidelines for auditing and supporting services</li> <li>❖ Availability of Auditing standards</li> <li>❖ Presence of TeamMate software</li> <li>❖ Establishment of Quality Assurance Unit</li> <li>❖ Existence of training program on Audit Standards</li> </ul>	<ul style="list-style-type: none"> <li>❖ Inadequate capacity to cope with rapid changes in standards</li> <li>❖ Inadequate dissemination and internalization of policies, regulations, and guidelines among staff</li> <li>❖ Inadequate resources to develop and update manuals and guidelines to capacitate auditors on the use of new audit standards, methodologies, and audit documentation software.</li> <li>❖ Inadequate Office working facilities and equipment</li> </ul>	<ul style="list-style-type: none"> <li>❖ Support from INTOSAI, AFROSAI-E and Learning of best practices from other SAIs</li> <li>❖ Availability of training opportunities within and outside the country,</li> <li>❖ Emerging of ICT systems to improve NAOT services</li> <li>❖ Presence of International accounting and auditing standards</li> </ul>	<ul style="list-style-type: none"> <li>❖ Frequent changes in international accounting and auditing standards, laws and technology</li> <li>❖ Emerging of new auditing areas such as Oil and Gas, Mining, Environmental, PPP, and E-Government.</li> <li>❖ Uncooperative auditees</li> </ul>
<b>5. Communication and Stakeholder Management Analysis</b>			
<ul style="list-style-type: none"> <li>❖ Existence of a dedicated NAOT Communication Unit.</li> <li>❖ Existence of a participatory audit mechanism</li> <li>❖ Existence of e-services</li> <li>❖ Existence of an official NAOT Website and Journal</li> <li>❖ NAOT is a strong brand in public audit services</li> <li>❖ Presence of Client Service Charter</li> <li>❖ Existence of communication policy and strategy</li> <li>❖ Stakeholders Engagement Strategy</li> <li>❖ Capacity to comply with constitutional requirements on the submission of General Audit reports.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Client service charter not operational</li> <li>❖ Inadequate capacity to manage stakeholders' expectations</li> <li>❖ Inadequate communication with our stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Existence of Information sharing between SAIs and other stakeholders.</li> <li>❖ Existence of Government guidelines to establish Government Communication Units</li> <li>❖ Increased demand of the CAG's reports to the public</li> <li>❖ Harnessing of ICT systems and tools in auditing services.</li> <li>❖ Availability of SAI's Performance benchmark</li> <li>❖ Existence of mass media</li> <li>❖ Support from Development Partners.</li> <li>❖ Existence of strong public trust.</li> <li>❖ Existence of political will</li> <li>❖ Membership and Participation to international audit associations such as AFROSAI-E, and INTOSAI.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conflict of Interest among stakeholders</li> <li>❖ Misinterpretation of audit reports among Stakeholders</li> <li>❖ Expectation gap</li> <li>❖ Unpredictable disbursement of funds.</li> </ul>

## **2.5 Review of Relevant Information**

The development of the revised NAOT Strategic Plan 2021/22 – 2025/26 has been informed by reviews of various documents and national frameworks including the Tanzania Development Vision 2025, National Five Years Development Plan 2021/22 – 2025/26, Ruling Party Election Manifesto 2020-2025, the National Anti-Corruption Strategy and Action Plan (NACSAPs) Phase IV: 2023 – 2030, the International Standards of Supreme Audit and AFROSAI-E Frameworks.

### **2.5.1 Tanzania Development Vision 2025 (TDV)**

Tanzania Development Vision 2025 is a long-term development plan formulated by the Tanzanian government to transform the country into a middle-income economy by the year 2025. The major pillars of the TDV are high quality of livelihood, peace stability, and unity, good governance, a well-educated and learning society, and a strong and competitive economy. The Vision 2025 consists of three main objectives, namely (a) achieving quality and good life for all, (b) good governance and the rule of law, and (c) building a strong and resilient economy that can withstand global competition. Under the Good Governance and the Rule of Law, Vision 2025 entails a society with strong adherence to and respect for the rule of law. The driving forces for the realization of 2025 include competence and a spirit of competitiveness, good governance and the rule of law. This will be realized through quality education, utilization of domestic resources and putting in place a well-functioning NAOT system.

### **2.5.2 National Five-Year Development Plan (FYDP III) 2021/22-2025/2026**

The theme of the Third Five Year Development Plan III 2021/22 – 2025/26 is realizing competitiveness and industrialization for human development that aims to increase efficiency and productivity in the manufacturing sector using the abundant resources available within the country. It constitutes the third and last period of the medium-term plan for the implementation of the Tanzania Development Vision (TDV) 2025. The plan has three (3) major Pillars, namely: Good Governance and Rule of Law; Economic Growth; and Social Development. The process of revising the NAOT Strategic Plan is interlinked with pillar 1 focusing on “Good Governance and Rule of Law” which is geared to promote among other things. In the realization of the FYDP III public institutions utilize the abundant resources available within the country towards promoting economic growth; and social development. NAOT is responsible in ensuring economy, efficiency, and effectiveness have been achieved through the use of public resources.

### **2.5.3 The CCM Ruling Party Manifesto 2020-2025**

It has been manifested that from 2020 to 2025, the Chama Cha Mapinduzi (CCM) continue to monitor its government to ensure that it adheres to, protects, and maintains noble principles which are dignity, equality and justice. The current party manifesto of 2020-2025 was prepared in 2020 with seven objectives. The objectives are to: protect and strengthen humanity, equality, justice, and good leadership to maintain peace, unity, and solidarity in our nation; promote a

modern, integrated, inclusive, and competitive economy built on the foundation of industry, economic services, and enabling infrastructure; bring about agricultural, livestock, and fisheries reforms to ensure food security and self-reliance in food at all times and to contribute fully to economic development; bring about reforms in agriculture, livestock, and fisheries to ensure food security and self-sufficiency in food at all times and to contribute fully to economic development; stimulating the use of research, science, technology, and innovation as tools for rapid social and economic development; and create 8 Million employment opportunities for youths in formal and informal sector.

The 2020/25 ruling party manifesto under articles 17(x) and 120 aims at strengthening the economic and business environment by continuing to reform laws, regulations, fees, and performance in the public sector by the guidelines for improving the business environment in the country (Blueprint for Regulatory Reforms to Improve the Business Environment). In achieving the goal of the CCM ruling party manifesto, NAOT is mandated to conduct all types of audits in public institutions to ensure value for money in all development interventions.

#### **2.5.4 National Anti-Corruption Strategy and Action Plan Phase IV 2023 – 2030**

Corruption is a global phenomenon, in many developing countries, it is fueled by, among others, widespread poverty, ignorance, and declining moral uprightness. Corruption hinders the effective development of political, economic, and social systems in a country as it promotes patron-client networks which are regarded as a hallmark of a badly governed state. The Government of Tanzania (GOT) has all along recognized corruption as a serious scourge that challenges its efforts towards socio-economic development, and the goal of poverty reduction. The National Anti-Corruption Strategy and Action Plan (NACSAPs) Phase IV: 2023 – 2030 focuses on building systems of integrity, accountability, and transparency in public and non-state actors; for improving service delivery at the level of Ministries, Departments, and Agencies (MDAs) and within Local Government Authorities (LGAs). The overall goal of NACSAP IV is to have a prosperous society with robust systems of integrity promotion and zero tolerance for corruption.

In executing this strategy at the institutional level, each institution is obliged to establish two committees: i) Special NACSAP IV Management Committee and ii) Integrity Committee while the head of the institution will oversee the implementation of NACSAP IV at the institutional level. Among other things, the NACSAP IV is responsible for ensuring implementation of the Strategy is mainstreamed in annual institutional action plans and budgets by domesticating NACSAP IV specific objectives and their respective interventions into contextual targets and activities of objective B and developing, approving, and implementing institutional anti-corruption policy. The NAOT is responsible for institutionalizing the NACSAP IV in all its offices and enforcing the same in public institutions.

#### **2.6 Critical Issues**

The implementation review of the Strategic Plan 2016/17 - 2020/21 and situational analysis of NAOT's Stakeholders, strengths, weaknesses, opportunities, and



challenges paved the way for the identification of critical issues as the foundation of the revised 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 management.

**Table 5: Critical Issues**

S/N	KEY AREAS	IDENTIFIED CRITICAL ISSUES
1	NAOT Legal Frameworks	<ul style="list-style-type: none"> <li>❖ Existence of laws that impair operations of CAG;</li> <li>❖ Inadequate Audit Offices and conducive working facilities;</li> <li>❖ Inadequate number of staff;</li> <li>❖ Creating awareness and strengthening good governance principles;</li> </ul>
2	Audit Standards, Methodology, and Reporting;	<ul style="list-style-type: none"> <li>❖ Lack of auditees' risk assessment at SAI level;</li> <li>❖ Inadequate, absent, un-updated and non-operational audit management tools;</li> <li>❖ Inadequate capacity for auditors to structure, analyze and write quality audit reports;</li> <li>❖ Inadequate quality control and assurance systems; and</li> <li>❖ Delay in adopting and customization of emerging international accounting and auditing standards;</li> </ul>
3	Human Resources and Professional Development;	<ul style="list-style-type: none"> <li>❖ Inadequate capacity to undertake research, creativity, and innovation on emerging auditable areas;</li> <li>❖ Improper reporting and tracking mechanism for the follow-up on the implementation of the issued audit recommendations;</li> </ul>
4	Organization, Management and Ethics;	<ul style="list-style-type: none"> <li>❖ Inadequate modernization and digitalization of NAOT business processes;</li> <li>❖ Inadequate ICT infrastructure to support NAOT business operations;</li> <li>❖ Lack of incentive schemes and retention strategy for NAOT Staff;</li> <li>❖ Lack of ISO Certification; and</li> <li>❖ Prevalence of HIV/AIDS and NCDs; and inadequate awareness of the prevalence of HIV/AIDS, NCDs, and supportive services.</li> </ul>

Chapter

3



**The Plan**

## CHAPTER THREE: THE PLAN

### 3.1 Introduction

This chapter presents a revised Plan to be implemented and realized in the remaining two years from 2024/25 to 2025/26. It describes how seven objectives



#### VISION

*“To be 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 enhance accountability and transparency in the management of public resources.”*



#### MOTTO

*“Modern External Audit for Stronger Public Confidence”*



## 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.

will provide direction of the office for that particular period. This chapter states the Vision, Mission, Core Values, and Objectives that can be achieved through set Strategies, Targets, and Key Performance Indicators (KPIs).

## **3.2 Strategic Objectives, strategies, outcomes, outcome indicators, and targets**

### **3.2.1 Objective A: Non-Communicable Diseases, HIV and AIDS Infections Reduced and Supportive Service Improved**

#### **Rationale**

HIV, AIDS, and NCD are cross-cutting issues that call for an international and national response in all sectors, as a result, the Government formulated guidelines on the management of HIV and AIDS in the public service in 2007. HIV/AIDS remains a major global public health issue. The UNAIDS report of 2023 reported that the African continent's prevalence is estimated to have people around 25.7 million claimed to be infected with HIV/AIDS. The report also pointed out that the prevalence rate in Tanzania is estimated to be at 4.5 percent with Regional prevalence ranging from 0.5 percent in Zanzibar to 11.4 in Njombe.

Similarly, a report from the Ministry of Health 2023 pointed out that Tanzania has 1,519,013 people living with HIV AIDS who are using ARV drugs which is equivalent to 84.6 percent of 1,507,686 of the population living with HIV/AIDS. A healthier workforce translates to increased productivity, reduced absenteeism, and improved morale. HIV/AIDS, as well as NCDs such as diabetes and hypertension, are leading health challenges that can significantly impact an organization's efficiency if left unaddressed. By prioritizing preventive measures, awareness campaigns, and access to health services, NAOT can mitigate the spread of these diseases and manage their effects on affected staff.

Additionally, improved supportive services ensure that employees living with these conditions receive the necessary care and accommodations to remain active and engaged in their roles, fostering a more inclusive and resilient work environment.

#### **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.

#### **Outcomes**

- (i) Reduced HIV new incidences Improved supportive services to SLWHA and NCDs,
- (ii) Increased competence of peer health educators, and
- (iii) Improved behavior change

### **Outcome Indicators**

- (i) HIV/AIDS and non-communicable diseases prevalence rate at workplace.
- (ii) Rate of new HIV infection and non-communicable diseases at workplace
- (iii) Rate of supportive service provided to staff living with HIV/AIDS at the workplace.

### **Targets**

- (i) Capacity building on HIV/AIDS infections and voluntary testing provided to 1000 NAOT staff by June 2026; and
- (ii) Capacity building on Non-Communicable Diseases (NCDs) provided to 1000 NAOT staff by June 2026.

## **3.2.2 Objective B. Implementation of National Anti-Corruption Strategy and Action Plan Enhanced and Sustained**

### **Rationale**

Corruption is a major challenge in the country that harms social wellbeing and economic growth as well as development. Corruption at large has been weakening good governance and depriving people's rights. Corruption has in most cases hindered the rights of people to equal justice and treatment. The country is implementing the National Anti-Corruption Strategy Action Plan Phase IV which amongst others contains the strategic objective of empowering the society to participate in anti-corruption initiatives, promoting integrity, accountability and transparency for combating corruption. Addressing the challenges NAOT will continue to implement the National Anti-Corruption Strategy and Action Plan Phase IV (NACSAP IV) to improve transparency, accountability, and public service delivery.

### **Strategies**

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

### **Outcomes**

- (i) Reduced corruption incidences,
- (ii) Increased awareness on NACSAP III among NAOT staff,
- (iii) Increased public trust, and
- (iv) Improved ethical behavior of staff

### **Outcome Indicators**

- (i) Corruption rate at the workplace.
- (ii) Awareness rate on anti-corruption practices among NAOT staff at the workplace.
- (iii) Perception Level of Stakeholders on NAOT service delivery; and
- (iv) Perception Level of Stakeholders on NAOT ethical behavior.

### **Targets**

- (i) Institutional Anti-corruption Strategy reviewed, implemented, and monitored 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; and
- (iv) Integrity control system developed, customized and operationalized by June, 2026.

### **3.2.3 Objective C: Audit Standards, Methodologies and Reporting Improved**

#### **Rationale**

The primary objective of auditing is to promote transparency and accountability in public resources management. The key role of the National Audit Office (NAOT) is to ensure that public resources are managed efficiently and responsibly. Given the frequent updates to audit standards and the evolving requirements of regional and international organizations for Supreme Audit Institutions, as well as the expansion of new auditable areas, the Office must invest in adapting standards and broadening its audit coverage. This Objective, therefore, enhances the adoption of the audit standards, improving the audit methodologies and realizing the quality of the services delivered to the public.

#### **Strategies**

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

#### **Outcomes**

- (i) Timely submission of CAG audit reports to the Parliament,
- (ii) Reduced time to undertake an external audit,
- (iii) Increased financial discipline,
- (iv) Improved financial reporting,
- (v) Improved management systems,
- (vi) Improved capacity of Parliamentary Oversight Committees,
- (vii) Improved management of public resources.
- (viii) Improved quality of audit reports.

#### **Outcome Indicators**

- (i) Level of Stakeholders' satisfaction with NAOT audit services; and
- (ii) Development level of NAOT in the regional and international ranking.

#### **Targets**

##### **Targets in Financial Audits**

- (i) 147 Financial audits for the Administrative Sector conducted by June 2026;
- (ii) 62 Financial audits for the Social Sector conducted by June 2026;
- (iii) 84 Financial audits for the Economic Sector conducted by June 2026;
- (iv) 126 Financial audits for the Project Sector conducted by June 2026;

- (v) 250 PAC hearings sessions for MDAs attended by June, 2026;
- (vi) 921 financial audits for LGAs conducted by June, 2026;
- (vii) 921 financial audits of Donor Funded Projects for LGAs conducted by June, 2026;
- (viii) 921 Full Council meetings attended by June, 2026;
- (ix) 921 Stocktaking for LGA attended by June, 2026;
- (x) 130 financial audits for RASs conducted by June, 2026;
- (xi) 200 special audits for LGA conducted by June, 2026
- (xii) 300 LAAC hearing sessions attended by June, 2026;
- (xiii) 960 Public Authorities financial audits conducted by June, 2026;

#### **Targets in Performance and Specialized Audits**

- (i) 60 Performance Audits conducted by June, 2026;
- (ii) 40 Technical audits on major capital projects in the construction sector conducted by June, 2026;
- (iii) Training materials for financial auditors on the audit of construction projects developed by June, 2026;
- (iv) Technical audit laboratory established and operationalized by June, 2026;
- (v) Electronic audit documentation system for performance audit acquired and customized by June, 2026;
- (vi) 2 studies on potential performance audit areas conducted and documented in the database by June, 2026; and
- (vii) Standardized performance audit templates developed by June, 2026.

#### **Targets in 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.

#### **Targets in Special Audits**

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

#### **Targets in Specialized Audits**

- (i) 100 extractive industry audits conducted by June, 2026; and
- (ii) 75 forensic and special audits conducted and reports timely submitted to respective authorities by June, 2026.

#### **Targets in Quality Assurance**

- (i) 27 Quality Assurance (QA) reviews conducted by June, 2026; and
- (ii) Framework/Management system for tracking quality assurance reviews and recommendations developed and operationalized by June, 2026.

#### **Targets in Other Function Areas**

- (i) 12 QA staff facilitated to attend international forums organized by INTOSAI, AFROSAI, AFROSAI-E, WGEA, CCH, and other International Professional by June, 2026;



- (ii) Five AFROSAI-E ICBF Self-Assessments Conducted by June, 2026;
- (iii) NAOT ISO: 9001-2015 Certified by June, 2026;
- (iv) NAOT ISO 9001-2015 'Quality Management System (QMS) implemented by June, 2024;
- (v) Forensic audit laboratory established and operationalized by June, 2026;
- (vi) 125 staff attended international fora organized by INTOSAI, WGEA, Other Working Groups, AFROSAI, and AFROSAI-E by June, 2026; and
- (vii) 3 Research studies on various audit areas conducted by June, 2026.

### **Targets in Manuals and Guidelines**

- (i) 6 National accounts manuals and guidelines reviewed and updated by June, 2026;
- (ii) Technical audit manual and guideline developed and operationalized by June, 2026;
- (iii) Performance audit manual and guideline reviewed, updated and implemented by June, 2026; and
- (iv) Quality Assurance tools, policies, procedures, guidelines reviewed and customized by June, 2026.

## **3.2.4 Objective D: NAOT Legal Framework Strengthened**

### **Rationale**

The legal framework of NAOT is firmly established in the Constitution of the United Republic of Tanzania (1977, as amended) and the Public Audit Act, Cap 418 (R.E. 2021). However, the Office's independence particularly in legal, human resource, financial, and office accommodation matters for promoting accountability in the management of public resources are not fully achieved. To strengthen the legal framework, NAOT is committed to support the autonomy guaranteed by the legal provisions.

### **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.

### **Outcomes**

- (i) Increased autonomy in HR matters
- (ii) Increased autonomy in budget matters

### **Outcome Indicators**

- (i) Level of stakeholders' perception on CAG mandate, and
- (ii) Stakeholders' satisfaction rate with the CAG services

### **Targets**

- (i) 10 Laws and their regulations reviewed and proposed amendments submitted to the relevant authorities by June, 2026;
- (ii) Capacity building on legal matters provided to 50 NAOT Staff by June, 2026;

- and
- (iii) NAOT contract database developed and implemented by June, 2026.

### **3.2.5 Objective E: Human Resources and Professional Development Enhanced**

#### **Rationale**

The Office aims to improve human resources and professional development to enhance both core and corporate functions. However, several challenges hinder progress, including insufficient staffing in specialized areas such as digital forensic audits, IS audits, and Big Data analysis; staff retention issues; the need for continuous professional development; and inadequate working facilities. To address these challenges, the CAG plans to strengthen human resource management, offer targeted training and development, enhance professional capabilities, and improve working facilities. These initiatives are designed to improve the overall efficiency and effectiveness of the Office over the next two years.

#### **Strategies**

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

#### **Outcomes**

- (i) Improved motivation and welfare of NAOT staff, and
- (ii) Improved service delivery.

#### **Outcome Indicators**

- (i) Level of clients satisfaction with NAOT service delivery; and
- (ii) Staff turnover rate.

#### **Targets**

##### ***Targets in Plans, Policies, and Manuals***

- (i) NAOT HR plan developed and implemented by June, 2026;
- (ii) NAOT Organization Structure, Human Resources Policy and Manual reviewed and Operationalized by June, 2026; and
- (iii) NAOT incentive packages and recognition of creativity and innovation policy developed by June, 2026.

##### ***Targets in Training 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 capacitated on the use of performance audit methodologies and techniques by June, 2026;

- (iv) Capacity building to 30 National Accounts staff provided by June, 2026;
- (v) 20 TSSU staff facilitated to attend international fora organized by INTOSAI, AFROSAI, AFROSAI-E, WGEA, CCH, and other international professional bodies 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) Capacity building to eight audit committee members and six internal audit staff provided by June, 2026;
- (ix) Capacity building to PMU and 590 NAOT staff on the use of NeST, 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) 29 Audors trained on Forensic Certification by June, 2026;
- (xiv) Capacity building to eight staff on QA systems conducted by June, 2026;
- (xv) 150 NAOT stakeholders imparted knowledge on various communication issues and NAOT operations by June, 2026;
- (xvi) Awareness and supportive culture on risk management institutionalized to Divisions and Units by June, 2026; and
- (xvii) 1000 auditors document their audits in the electronic audit documentation systems by June, 2026.

#### **Targets in 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) Performance management system conducted to 1000 NAOT staff by June, 2026; and
- (v) Employment of 450 qualified and competent staff facilitated by June, 2026.

### **3.2.6 Objective F: Organization, Management and Ethics Enhanced**

#### **Rationale**

Strengthening management practices is a key priority, with a focus on enhancing leadership, facilitating informed decision-making, and ensuring the effective use of resources. This initiative involves streamlining operations and optimizing internal processes to boost efficiency and support the timely completion of audits in line with national objectives. At its core, the effort seeks to cultivate a strong culture of ethics by promoting transparency, impartiality, and integrity in audit practices, thereby ensuring unbiased and reliable reporting. Together, these measures aim to build public trust in the financial oversight of the public sector, reinforce accountability, uphold financial integrity, and strengthen governance structures. Ultimately, the objective is to promote the responsible use of resources and embed ethical principles into public service management

for sustained effectiveness and trust.

### **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 the Public Procurement Act 2013 and its Regulations 2013 and Public Procurement Act 2016 (as amended).

### **Outcomes**

- (i) Improved working environment;
- (ii) Enhanced Integrity; and
- (iii) Improved service delivery.

### **Outcome Indicators**

- (i) Level of employees' satisfaction with the working environment;
- (ii) Percentage of staff accommodated in NAOT own buildings; and
- (iii) Level of stakeholder's satisfaction with NAOT service delivery.

### **Targets**

#### ***Targets in 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.

#### ***Targets in 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.

### ***Targets in Audit Issues***

- (i) 20 internal audits to be 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.

### ***Targets in Office Buildings***

- (i) Five NAOT buildings (Mwanza, Katavi, Ruvuma, Kigoma, Songwe) 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; and
- (iii) National Audit Academy (NAA) Established and Operationalized by June, 2026.

### ***Targets in 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.

### ***Targets in Working Tools***

- (i) Acquisition and maintenance of working tools and equipment facilitated by June, 2026; and
- (ii) NAOT Monitoring and Evaluation framework reviewed and updated by June, 2026.

### ***Targets in 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.

### ***Targets in Other Issues***

- (i) Statutory meetings and conferences 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.

## **3.2.7 Objective G: Communication and Stakeholders Management Improved**

### **Rationale**

Inadequate collaboration and communication with stakeholders hinder

transparency and accountability. Audit findings and recommendations are often misunderstood or overlooked. This objective aims to improve communication and stakeholder engagement to build trust, foster collaboration, and ensure audit results drive meaningful action, enhancing public understanding and supporting better governance.

### **Strategies**

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

### **Outcomes**

- (i) Improved communication with stakeholders,
- (ii) Increased access and sharing of information among NAOT Stakeholders, and
- (iii) Improved decision making

### **Outcome Indicators**

- (i) Level of awareness with NAOT service delivery and products; and
- (ii) Level of stakeholders' engagement.

### **Targets**

- (i) NAOT Communication policy and strategy reviewed, updated and operationalised by June, 2026;
- (ii) Five NAOT communication operations conducted by June, 2026;
- (iii) NAOT stakeholders' engagement policy reviewed, updated, and operationalized by June, 2026; and
- (iv) 300 members of Parliament capacitated on CAG's reports and NAOT operations by June, 2026;

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Chapter

4



Results Framework

## CHAPTER FOUR: 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. The chapter also shows how the various interventions that are to be undertaken during the five years of the strategic planning cycle will lead to the achievement of the Development Objective, how the interventions will be monitored, what kind of reviews 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 the 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 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 the contribution of key players and stakeholders including the Parliament, Judiciary, Police, PCCB, MDAs, LGAs, Public Authorities, Other Public Bodies, Non-State Actors (NSA) and Private Sectors (Table 6). 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 Between NAOT Strategic Plan 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 realisation 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 the management and productivity of public resources through Financial, Compliance, Forensic and Performance audits in MDAs, LGAs, Public Bodies, and other Authorities and thus ensure value 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 6: The Result Framework Matrix**

Development Objective	Objective Codes	Objective Description	Planned Intermediate Outcomes	Outcome Indicators
Accountability and Transparency in the Management of Public Resources in MDAs, LGAs, Public Authorities, and other Public Bodies Improved.	A	HIV and AIDS infections and Non-communicable Diseases reduced and Supportive Services Improved	<ul style="list-style-type: none"> <li>❖ Reduced HIV new incidences Improved supportive services to SLWHA and NCDs,</li> <li>❖ Increased competence of peer health educators, and</li> <li>❖ Improved behavior change</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prevalence rate to NCDs;</li> <li>❖ HIV infection rate to NAOT staff; and</li> <li>❖ Perception of SLWHA on quality of supportive services.</li> </ul>
	B	Implementation of the national anti-corruption Strategy Enhanced and Corruption Incidence Reduced.	<ul style="list-style-type: none"> <li>❖ Reduced corruption incidences,</li> <li>❖ Increased awareness of NACSAP III among NAOT staff,</li> <li>❖ Increased public trust, and</li> <li>❖ Improved ethical behavior of staff</li> </ul>	<ul style="list-style-type: none"> <li>❖ Perception level of Stakeholders on NAOT Service Delivery</li> <li>❖ Perception level of Stakeholders on NAOT Ethical behavior.</li> </ul>
	C	Audit Standards, Methodologies, and Reporting Improved	<ul style="list-style-type: none"> <li>❖ Timely submission of CAG audit reports to the Parliament,</li> <li>❖ Reduced time to undertake an external audit,</li> <li>❖ Increased financial discipline,</li> <li>❖ Improved financial reporting,</li> <li>❖ Improved management systems,</li> <li>❖ Improved capacity of Parliamentary Oversight Committees,</li> <li>❖ Improved management of public resources.</li> <li>❖ Improved quality of audit reports.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Level of Stakeholders satisfaction to NAOT audit services; and</li> <li>❖ The development level of NAOT in Regional and International ranking;</li> </ul>

Development Objective	Objective Codes	Objective Description	Planned Intermediate Outcomes	Outcome Indicators
	D	NAOT Legal Framework Strengthened	<ul style="list-style-type: none"> <li>❖ Increased autonomy in HR matters</li> <li>❖ Increased autonomy in budget matters</li> </ul>	<ul style="list-style-type: none"> <li>❖ Level of stakeholders' perception of CAG Mandate, and</li> <li>❖ Stakeholders' satisfaction rate with the CAG services</li> </ul>
	E	Human Resources and Professional Development Enhanced	<ul style="list-style-type: none"> <li>❖ Improved motivation and welfare of NAOT staff</li> <li>❖ Improved service delivery.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Level of satisfaction of clients with NAOT service delivery, and</li> <li>❖ Staff turnover rate.</li> </ul>
	F	Organization Management and Ethics Enhanced	<ul style="list-style-type: none"> <li>❖ Improved working environment</li> <li>❖ Enhanced Integrity</li> <li>❖ Improved service delivery</li> </ul>	<ul style="list-style-type: none"> <li>❖ Level of stakeholder's satisfaction with NAOT service delivery.</li> </ul>
	G	Communication and Stakeholders Management Improved.	<ul style="list-style-type: none"> <li>❖ Improved communication with stakeholders,</li> <li>❖ Increased access and sharing of information among NAOT Stakeholders</li> <li>❖ Improved decision making</li> </ul>	<ul style="list-style-type: none"> <li>❖ Level of awareness of NAOT service delivery and products.</li> <li>❖ Level of stakeholder engagement</li> </ul>

#### **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. The 15 outcomes Key Performance Indicators (KPIs) will be reported on an annual basis and tracking of the indicators will be made quarterly.

##### **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 monitoring plan (Annex 1).

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

##### **4.8.1 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, input 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.

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.

##### **4.8.2 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. Activities will be reviewed on a weekly, fortnightly, or monthly basis and will be reported on respective implementation reports. 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.

### **4.8.3 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. Data collection, analysis, and review of the outputs, 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.

### **4.8.4 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 other players contributing to these outcomes. These planned outcomes will be measured through outcome indicators. Indicators at this level are reported through the annual reports. The annual reports will be based on specific analytical/ evidence-based studies using NAOT data, information, and reports. The outcome report will focus on benefits delivered /value added to NAOT staff and other stakeholders.



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## Annex 1: Monitoring Plan

S/N	Indicator and Indicator Description	Baseline Date	Value	Indicator Target Value					Data source	Data Collection and Methods of Analysis			Frequency of Reporting	Responsibility for Data Collection and Analysis
				Yr1	Yr2	Yr3	Yr4	Yr5		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 NAOOT staff as percentage.	2021	5	5	3	2	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 NAOOT Staff. This KPI intends to measure the magnitude of HIV and AIDS infections at NAOOT. It is calculated as Number of infected staff/ Total number of staff at NAOOT as percentage.	2021	<1	<1	<1	<1	<1	<1	VCT Report	Medical VCT	Annually	HR Report on HIV/ AIDS	Annually	DAHRM

S/N	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.	<p>Perception of SLWHA on Quality of Supportive Services</p> <p>This KPI intends to measure the level of satisfaction with the quality of supportive services. It is measured by using formulae <math>(x/z*100)</math> where x- satisfied; z- total number of NAOI staff receiving supportive services.</p>	2021	80	80	100	100	100	100	100	Field Survey Report	Questionnaire	Annually	HR Report on HIV/AIDS	Annually	DAHRM

S/N	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		
4.	<p>Perception level of Stakeholders' expectation on NAOOT Service delivery.</p> <p>This KPI intends to measure the expectation level by which stakeholders are satisfied with NAOOT Services delivery. It is measured by using formulae <math>(x/z)*100</math>, where x - satisfied; z - total number of NAOOT sampled stakeholders.</p>	2021	70	80	90	95	99	100	Field Survey	Questionnaire	Annually	Survey Report on NAOOT Service delivery.	Annually	DAHRM



S/N	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		
5.	<p>Perception level of stakeholders on NAOT's ethical behavior.</p> <p>This KPI intends to measure the expectation level by which stakeholders are satisfied with NAOT Ethical Behavior. It will be measured by using formulae <math>(x/z) \times 100</math>, where x- satisfied; z- total number of NAOT sampled stakeholders.</p>	2021	75	80	90	95	99	100	Field Survey	Questionnaire	Annually	Survey Report on NAOT Service delivery.	Annually	DAHRM

S/N	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		
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 $(x/z) \times 100$ , 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
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 Report and Benchmarking	Peer Review -Checklist, Questionnaire	Annually	Peer Review Report	Annually	TSSU

S/N	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		
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 NAOOT stakeholders.	2021	70	80	85	90	95	100	Field Survey	Questionnaire	Annually	Survey Report on CAG mandate and independence	Annually	DLS
9.	Level of satisfaction of clients with NAOOT service delivery. This KPI intends to measure the extent to which clients are satisfied with NAOOT service delivery. It is calculated by using formulae $(x/z)*100$ , where x- satisfied; z- total number of NAOOT sampled clients.	2021	80	-	-	90	-	100	Survey Report	Questionnaire	Bi-Annual	Survey Report	Bi-Annual	DPME

S/N	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		
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 NAOI staff times 100	2021	1	1	1	0	0	0	HCMIS Report	Lawson (HCMIS)	Annually	Staff Turnover Annual report	Annually	DAHRM



S/N	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 NAOOT employees are satisfied with their working environment. It is calculated as number of staff satisfied with NAOOT working environment/ Total number of NAOOT staff times 100	2021	75	80	85	90	95	100	Field Survey Report	Questionnaire	Annually	Field Survey	Annually	DAHRM



S/N	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		
12.	<p>Percentage of staff accommodated in NAOT own buildings;</p> <p>This KPI intends to measure the staff independence in performing audit functions in NAOT Buildings.</p> <p>It is calculated as number of staff accommodated in NAOT Own buildings over total number of staff times 100</p>	2021	80	81	83	85	95	100	Office Buildings Report	Questionnaire and checklist	Annually	Field Survey	Annually	DAHRM



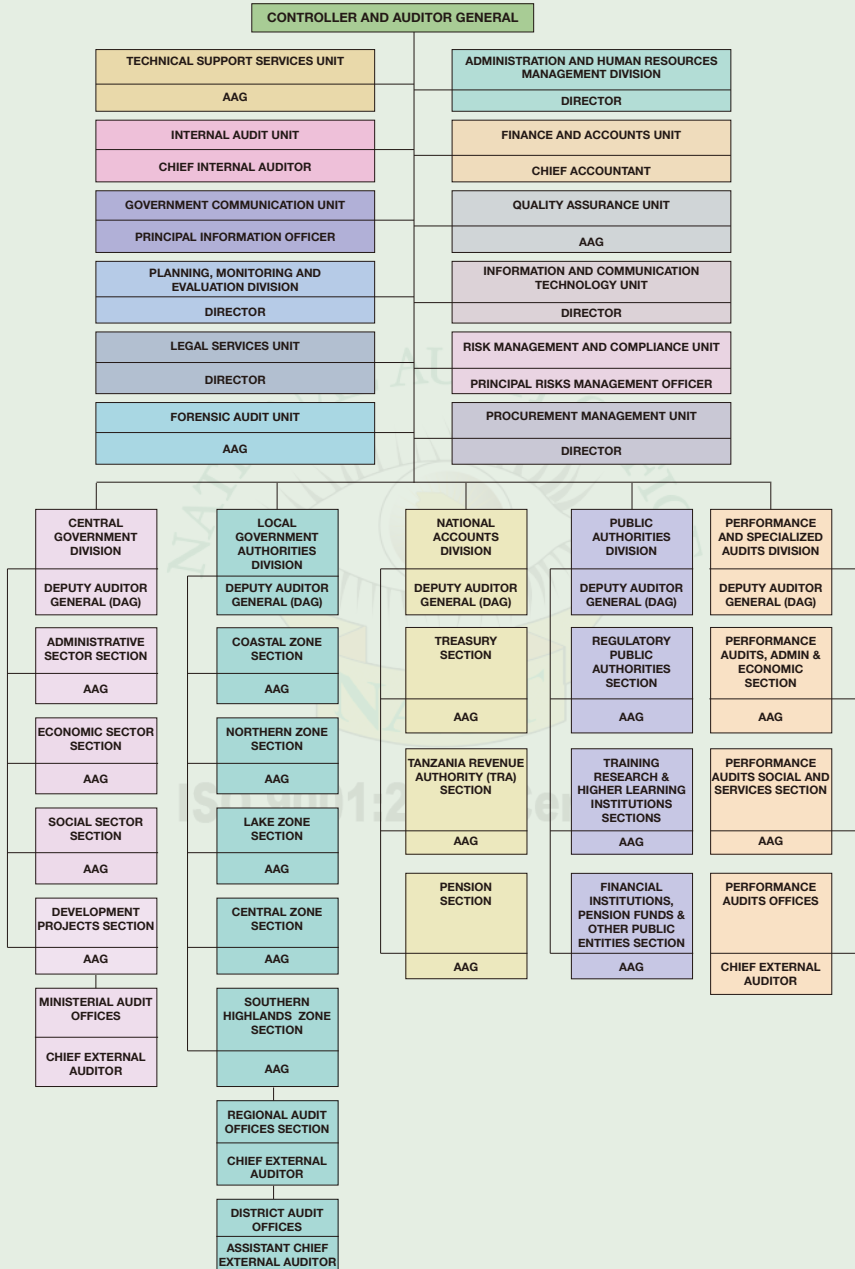
S/N	Indicator and Indicator Description	Baseline		Indicator Target Value					Data Collection and Methods of Analysis				Frequency of Reporting	Responsibility for Data Collection and Analysis
		Date	Value	Yr1	Yr2	Yr3	Yr4	Yr5	Data source	Data Collection Instrument and Methods	Frequency of Data Collection	Means of Verification		
13.	<p>Level of stakeholders' satisfaction with NAOOT service delivery</p> <p>This KPI intends to measure the extent to which stakeholders are satisfied with NAOOT service delivery.</p> <p>It is calculated by using formulae <math>(x/z) \times 100</math>, where x- satisfied; z- total number of NAOOT sampled stakeholders.</p>	2021	80	-	-	95	-	100	Survey Report	Questionnaire	Bi-Annual	Survey Report	Bi-Annual	DPME

S/N	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		
14.	<p>Level of awareness with NAOOT Service delivery and products:</p> <p>This KPI intends to measure the level of stakeholders' awareness of NAOOT services and products.</p> <p>It is calculated by using formulae <math>(x/z)*100</math>, where x- aware; z- total number of NAOOT stakeholders.</p>	2021	73	-	-	85	-	100	Field Survey Report	Questionnaire	Bi-annual	Survey Report	Bi-annual	H/GCU



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

## Annex 2: NAO Organization Structure







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