

# *The Audit Office of Guyana*

## STRATEGIC DEVELOPMENT PLAN 2021–2023

### TABLE OF CONTENTS

	<b>PAGE</b>
<b>FOREWORD</b>	<b>2</b>
<b>SECTION 1: THE AUDIT OFFICE’S MANDATE</b>	
1.1 Constitution	<b>3</b>
1.2 Audit Act 2004	
1.3 The National Assembly	<b>3</b>
1.4 The Public Accounts Committee (PAC)	<b>3</b>
<b>SECTION 2: THE MISSION STATEMENT</b>	<b>4</b>
<b>SECTION 3: THE DEVELOPMENT PLANS</b>	
3.1 The Strategic Development Plan	<b>5</b>
3.2 The SDP Annual Work Plans	<b>5</b>
<b>SECTION 4: THE STRATEGIC GOALS, THE SUPPORTING STRATEGIES, THE ANTICIPATED BENEFITS</b>	<b>6</b>
<b>Exhibit 1: The Role of the Public Accounts Committee</b>	<b>24</b>
<b>Exhibit 2: Audit Office Manning Level Chart</b>	<b>25</b>

# Foreword

In conformity with its mandate the **Audit Office** is to prepare a three year Strategic Development Plan (SDP). This SDP and is prepared for the period 2021-2023. The SDP consists of five goals which are designed to help achieve the objectives as set forth in the **Office's Mission Statement**. It is meant to more clearly articulate the objectives of the Office as the National Assembly's principal financial oversight organ.

The Audit Act 2004 and its enabling 2005 Regulations set out the duties and responsibilities of the Auditor General in accordance with the Constitution. It also details the areas within which **Public Accounts Committee (PAC)** exercises its general supervisory role. In this capacity **PAC** has an important role in the **Office's** successful implementation of the SDP by providing the needed input, feedback and enabling resources in addition to monitoring its timely implementation over the three-year period.

This SDP has been prepared taking into consideration an independent and improved national audit office, as mandated by the 2001 constitutional amendment, to improve public accountability.

The SDP encompasses the way forward for the **Audit Office**, and provides for the continuity of the plans set out in the previous SDP. Furthermore, **Section 4** sets out the five (5) goals with the first composed of five (5) sub goals. This first goal/sub goal is considered the necessary foundation for the successful implementation of the four (4) other goals. All five (5) are laid forth in priority order with each considered the building block essential for the subsequent step. The first three goals can be regrouped into the consolidation and enhancement of basic **Office** resources and functions with the fourth goal introducing newer and more sophisticated audit techniques and procedures.

Goal five, of the SDP is meant to continue the Audit Office's goal of informing the stakeholder community of the essential and constructive role of the Office, and to gain goodwill and better collaboration to fully realize its corporate mission as set forth in the **Mission Statement**.

The end objective of the timely implementation of the SDP is to allow the **Office**, at the end of the implementation period, to achieve completely its mission objectives and be the foremost financial oversight body in Guyana able to audit and report financial accountability and performance of **ALL** state/government entities and funds on a timely basis in order for the National Assembly to play its accountability and transparency role.

## STRATEGIC DEVELOPMENT PLAN: 2021-2023

### SECTION 1: THE AUDIT OFFICE'S MANDATE

#### 1.1 The Constitution:

**Article 223** of the **Constitution** the **Act** provides for an **Auditor General** for Guyana whose office shall be a Public Office; and an **Audit Office**, comprising the **Auditor General** and the officers and employees appointed thereto.

The **Auditor General** shall be the external auditor of the public accounts of Guyana and, in the discharge of his functions, shall have complete discretion in examining and reporting on the receipt, disbursement, and control of public moneys and on the economy, efficiency and effectiveness in the use of such moneys.

#### 1.2 **Audit Act 2004** sets out:

The responsibilities and authority of the **Auditor General**; to strengthen Parliamentary oversight over the work of the **Auditor General**; to provide for the establishment and administration of an independent **Audit Office**; and to regulate such other matters connected with or incidental to the independent auditing of the finances of Guyana.

#### 1.3 The National Assembly

Section 25 of the **Audit Act** requires the **Auditor General** to report annually, and within nine months of the end of each fiscal year, on the results of his audit of the consolidated financial statements and the accounts of budget agencies in relation to that fiscal year.

The Auditor General shall in accordance with **Article 223 (3) of the Constitution** submit reports to the **Speaker of the National Assembly**, who shall cause them to be laid before the **National Assembly**.

#### 1.4 The Public Accounts Committee

The **Audit Office** recognizes its responsibility to account to the **Public Accounts Committee**.

**Section 3-2 of Exhibit 1** (on page 24) sets out in **Article 223 of the Constitution** the general supervision over the functioning of the **Audit Office**.

## **SECTION 2: THE MISSION STATEMENT**

The *Mission Statement* is not intended to express concrete goals but is meant to form the basis for the establishment of a three-year Strategic Development Plan and from this follows the annual workplans. The intention is to provide motivation and general direction towards implementing the programmes of the **Audit Office** and a philosophy that would energize the improvement of the **Office's** performance.

### *Mission Statement*

**As the Supreme Audit Institution of the State we are committed to the promotion of good governance including openness, transparency and improved public accountability through:**

- 1. the execution of high quality audits of the public accounts, entities and projects assigned by the Audit Act**
- 2. timely reporting of the results to the legislature and ultimately the public**
- 3. ensuring that the independence, integrity and objectivity of the Audit Office is recognized**
- 4. the provision of cost effective service by the implementation of the most up-to-date Audit Practices**
- 5. the recruitment and retention of the best qualified personnel to achieve set targets, on a sustained basis**
- 6. developing professional relationships with our clients, and producing reports which facilitate improvements in their operations**

## **SECTION 3: THE DEVELOPMENT PLANS**

### **3.1 The Three-Year Strategic Development Plan**

In accordance with the Regulations made under the Audit Act 2004, the **Audit Office's Executive Management Committee** shall prepare a Strategic 3-year Plan for the **Audit Office** and update it annually. The Regulations further states that the **Strategic Plan** shall be discussed with the **Chairman** of the **Public Accounts Committee**.

The **Strategic Plan** will:

**Generally:**

- address issues necessary for full and timely public accountability of all public institutions and funds;
- establish multi-year audit objectives;
- outline strategies to accomplish broad objectives,
- provide a framework for measuring the **Audit Office's** accomplishments, and
- serve as the basis for annual planning.

**Specifically:** In order to attain its general objectives and ensure the efficient functioning of a fully staffed Office, the SDP sets out five (5) goals to be achieved over the next three years:

- 1. Enhance Personnel, Operational and Organizational Effectiveness;**
- 2. Implement Modern Management Techniques;**
- 3. Institutionalize Best Practices, Knowledge and Skills Transfers for Sustainability;**
- 4. Implement and Enhance Accountability and Professional Audit Practices; and Standards and**
- 5. Create Stakeholder Awareness of Constructive Role of Office,**

### **3.2 The SDP Annual Work Plans**

The 3-year SDP is formulated in a manner that it contains three (3) annual plans for its implementation. Each Yearly Plan would be monitored and reported upon to the Office staff and PAC. Timely required modifications would then be incorporated into the remaining phases.

**SECTION 4: THE STRATEGIC GOALS, THE SUPPORTING STRATEGIES, THE ANTICIPATED BENEFITS**

**STRATEGIC GOAL 1: Enhance Personnel, Operational and Organizational Effectiveness**

**SUB GOAL 1 (A): Adequate Staffing Including Promotion, Recruitment and Retention**

**Rationale**

The achievement of the five (5) *Goals* requires a full staff contingent over the next three years. To this end the **Human Resources Division** acting in accordance with the prescriptions of the Manual would establish the best strategies for effective promotion, recruitment and retention. The Audit Office’s staff strength is currently 209 of the authorized 227, giving a vacancy rate of 8%.

OBJECTIVES	STRATEGIES	TIME TABLE FOR ACTION		
		2021	2022	2023
<b>1. Identify, propose and plan for the right number of personnel with the right aptitudes, qualifications and experience to fulfill the objectives mandated by the <b>Audit Act of 2004</b> and implement the <b>Strategic Development Plan</b></b>	▪ Act upon the recommendations of the 2014 & 2016 HR Consultancies.	✓	✓	✓
	▪ Expand/redistribute staffing to approved complement to cater for AOG’s goals including VFM audits and Works and Structures functions	✓	✓	✓
	▪ Set achievable goals for VFM/Financial/IDB audits using small interchangeable teams	✓	✓	✓
	▪ Fill Deputy HR Manager			✓
	▪ Develop and Implement Succession Plan and Retention			✓
	▪ Improve work environment/job rotation/compensation	✓	✓	✓
	▪ Develop and implement Training Plan based on current needs	✓	✓	✓
	▪ Revise Job Evaluation Manual – to cater for new types of audits - To guide Development & Training Strategy			✓

**Benchmarks and Benchmarking:**

- Identification of the skills available in the current labor market;
- Development and implementation of Succession Plan and Retention Strategies;
- Better trained and more efficient staff

**Results and Expected Benefits:**

- Achievement of **Items 1, 2, 5 of Mission Statement;**
- Improvement in the volume of the Audit Office activities based on the need to audit at least 288 entities per year;
- The Audit Office will achieve its full complement in 2021 – 2023, as follows:

	<b>Current</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Total</b>
<b>Senior Management</b>	13	-	15	-	28
<b>Supervisory</b>	36	-	-	-	36
<b>Non-Management</b>	160	-	-	3	163
<b>Total</b>	<b>209</b>	-	-	-	<b>227</b>

The Budget for the Audit Operations Staff over the three-year period is reflected in **Goal 4: Implement and Enhance Accountability and Professional Audit Practices and Standards (2021-2023)**

- Medical Scheme implemented by mid of 2022;

## SUB GOAL 1 (B): Implement Changes to Improve the Quality of Performance Appraisal Reporting

### Rationale

**Salary Administration Procedures** to monitor the consistent application of the Salary Policy of the **Audit Office** should be based on the following:

- Grade demarcation lines defined in terms of point scores. The number of Grades identified reflects the hierarchical structures of the **Divisions** of the **Audit Office**.
- The **Job/Grade Structure** is in accordance with the **Office's** philosophy in providing appropriate differentials between Grades and scope for progression within Grades.
- **Internal relativities** are reflected both within **Divisions** and between categories of Employees.
- Appropriate **external relativities** have been identified and developed and influence the design principles of any new **Salary Structure Line**.
- Use of modern appraisal systems to assess and motivate staff performance.

OBJECTIVES	STRATEGIES	TIME TABLE FOR ACTION		
		2021	2022	2023
1. Implement Salary Adjustments for Officers and Employees of the Audit Office	▪ Appoint new officers and employees at such remuneration and on such terms and conditions as the Auditor General may decide, within the framework of the budget approved for the <b>Audit Office</b> , taking into consideration the <b>Rules, Policies and Procedures Manual</b>	✓	✓	✓
	▪ Review and institute realistic allowances			✓
	▪ Attach increments to salaries to ensure separations along the salary scales – based on performance	✓	✓	✓
2. Continuous implementation of a results-oriented Performance Appraisal System  <b>Ownership: HR Dept</b>	. In accordance with the <b>Rules, Policies and Procedures Manual</b> , an active Performance Appraisal System instituted and based on merit (increments/promotions/training). This sub-goal implements the updated organization chart as shown in <b>Exhibit 3</b> .	✓	✓	✓
	▪ Develop, communicate and agree job objectives with supervisory and management staff.	✓	✓	✓
	▪ Use Appraisals to determine Training Needs and Promotions and develop training Plan	✓	✓	✓
	. Communicate compensation plan to employees			✓
	. Train Managers/Supervisors in use of Appraisal Tools			✓
	. Review & Recommend upgrades to RPPM to PAC			✓



**Benchmarks and Benchmarking:**

- Annual Review of compensation for each employee based on the individual's position and performance at the **Audit Office** in accordance with Office approved policy;
- Establishment of adequate rewards for employees' performance within each employee's current grade so as to promote the goal of providing the best practical job and career development;
- Assessment and reporting of implementation progress and status with adherence to recommendations.

**Results and Expected Benefits:**

- Achievement of Items 1, 2, 5 of mission Statement;
- Salary Administration Policy (Section 13.1 of Rules, Policies and Procedures Manual) implemented;
- Employees properly placed in new salary structure;
- Merit increases and training needs recommended from Performance Appraisal Systems;
- Consistent methods of grading jobs and establishing Differentials;
- A well defined and comprehensible framework within which salary and career progression can be planned and controlled;
- Better employee recruitment, performance and retention polices.

**SUB GOAL 1 (C): Enhance and Maximize Effectiveness of the Human Resource Function**

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**Rationale**

The Human Resource function of the Office involves the Planning, Control and Implementation of key programmes and the Manual to give effect to the policies and strategies of the Office with respect to its human resource objectives which are the basis for the achievement of the Mission Statement. The Office’s Human Resources Management system should:

- operate in accordance with applicable laws and regulations and best HRM practices,
- establish specific definitions and requirements for all levels of employees, and
- should lay the foundation for other supplementary directives, rules, instructions or forms which may be necessary to operate the Human Resources Management/Personnel System.

The **Human Resources Division** has two major functions: **Human Resources Management** and **Human Resources Development**. The proposed **Human Resources Management System** requires a dynamic leadership with multifaceted skills to coordinate the implementation requirements. Management positions should be staffed by persons of relevant qualifications and experience and who are capable of playing the leadership role amongst colleagues and subordinates to improve the efficiency and quality of the professional audit staff.

OBJECTIVES	STRATEGIES	TIME TABLE FOR ACTION		
		2021	2022	2023
1. Improve senior career paths and continuity of leadership	<ul style="list-style-type: none"> <li>▪ Develop and implement a Succession Plan for the Office’s Supervisory and Management Personnel</li> </ul>			✓
2. Improve Communications in AOG	<ul style="list-style-type: none"> <li>▪ Enhance internal communications aided by IT Dept.</li> </ul>	✓	✓	✓
3. Improve Staff Welfare	<ul style="list-style-type: none"> <li>▪ Implement Medical Scheme and Study Costs assistance</li> </ul>	✓	✓	
4. Identify and recommend physical working Environment  <b>Ownership: HR Dept</b>	<ul style="list-style-type: none"> <li>▪ Identify and train an Occupational Health and Safety Committee</li> </ul>		✓	✓
	<ul style="list-style-type: none"> <li>▪ Continuously Assess working conditions and make recommendations for improvement to authorities</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>▪ Conduct HSSE assessments and make recommendations for improvements</li> </ul>	✓	✓	✓

**Benchmarks and Benchmarking:**

- Effective adherence to the Rules, Policies and Procedures Manual;
- Annual independent status report.

**Results and Expected Benefits:**

- Achievement of Item 5 of Mission Statement;
- The Human Resource Department operationalized and the planning, control and implementation of programmes realized in accordance with the Policies and Strategies of the Office;
- A positive working climate, in which Office staff can develop in areas as professionals in its role of the legislature's oversight organ;
- To strengthen the audit expertise and effectiveness by implementing a strong, transparent and inclusive human resource policy and function;
- Increased staff satisfaction, including adequate internal communication, clearer career paths and improve benefits.

**SUB GOAL 1 (D): Continue Strengthening Information Technology Capacity of the Office**

**Rationale**

The **Information Systems Division** is required to develop and maintain computer application systems that meet the business needs of the **Audit Office**. In this regard, the provision of high quality and reliable computer application solutions will allow the **Office** to build and maintain secure data assets as well as put in place an efficient system to make the requisite information readily accessible to all staff to make informed decisions.

OBJECTIVES	STRATEGIES	TIME TABLE FOR ACTION		
		2021	2022	2023
<b>1.Enhance and maintain computer systems for the collection, storage, analysis, and retrieval of information</b>  <b>Ownership: IT Dept</b>	• Continue to improve data access between field offices and the head office to improve the communication and sharing of information.	✓	✓	✓
	• Implement systems to track and manage audits – TEAM MATE.			✓
	• Train staff & Champion culture of paperless organization – ensure dissemination of polices & procedures			✓
	• IT environment created to conduct meetings and general activities at the AOG.	✓		
	• Use Intranet to inform/update staff of goal achievement/organisational performance	✓	✓	✓
	• Increase availability of Laptops & Desktops – including sub-offices/divisions	✓	✓	✓
	• Monitor, upgrade and maintain IT systems	✓	✓	✓
	• Manage the integration of the Office’s activities and resources concerned with all aspects of information handling, knowledge preservation in relation to Audit Plans, communication and application of Information Systems and Procedures and maintenance of equipment	✓	✓	✓
	• Continue training in computer software for All staff, particularly in Data Analysis Applications and IDEA	✓	✓	✓
	• Maintain communication via Voice, Data Teleconferencing, Electronics including INTRANET and WAN	✓	✓	✓
	• Develop, procure suitable information systems to meet the changing needs of the AOG	✓	✓	✓
	• Manage the integration of the Office’s Information System resources with the Office’s activities and ensure improved knowledge preservation and electronic communication.	✓	✓	✓
• Strengthen Disaster Recovery Plans by documenting and testing disaster recovery procedures.	✓	✓	✓	

**Benchmarks and Benchmarking:**

- All Office systems operational
- Audit staff computer literate
- Needed hardware and software acquired
- Training programmes designed and delivered
- Auditee electronic systems environment documented.

**Results and Expected Benefits:**

- Achievement of Items 1, 2, 4 of Mission Statement;
- The expected benefits of the improved information technology capacity of the Office are:
  - Support of the audit processes and operations;
  - Support of decision making by managers and staff;
  - Support for auditing electronic systems and for testing the integrity through all stages of the audit trail.
- High quality and reliable computer application solutions will allow the office to hold and maintain secure and readily available audit related data.

**SUB GOAL 1 (E): Audit Files-Office Archives Maintenance**

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**Rationale**

The **Registry** is the central depository and redistributors of correspondence and other documentation, including most importantly **Audit Working Papers** and related documents. The administrative responsibility for Records Management should be at the level of the Director. Permanent records are under the day-to-day control of the **Registry Supervisor** who maintains an Office Archive and protects vital records including all working papers. The **Registry** has the most important responsibility of developing and maintaining a strict schedule as Audit Managers periodically transfer records and files to the permanent records storage area.

Electronic access and use of relevant documents (paperless environment) in the Office’s operations will greatly improve its efficiency.

OBJECTIVES	STRATEGIES	TIME TABLE FOR ACTION		
		2021	2022	2023
Review and update the Office’s records management systems  <b>Ownership: IT/Registry</b>	Review, monitor, generate, upgrade the <b>Audit Office’s Registry System</b>		✓	✓
	▪ Organise and digitize records	✓	✓	✓
	▪ Install and maintain proper systems and procedures for cataloguing and classifying the <b>Office’s</b> corporate information	✓	✓	✓
	▪ Maintain information infrastructure to collect, organize and disseminate information	✓	✓	✓
	▪ Develop a <b>Documentation Unit</b> and implement an Information and Communication Policy.		✓	
	▪ Organize the safekeeping and preservation of historically valuable documents and materials in accordance with the archival policy	✓	✓	✓
	▪ Appraise historical/archival value of official and non-official records and documents and recommend retention or destruction	✓	✓	✓
	▪ Digitize records for easy archiving and retrieval	✓	✓	✓

**Benchmarks and Benchmarking:**

- Enforcement of the schedule of records referral when necessary and for each Division;
- Identification and records retention liaison to make sure the policies and records schedule are followed;
- Policies relative to filing responsibilities, retention of audit files and security over audit files as provided in the relevant section of the Manual;
- Policies relative to confidentiality are adhered to;
- Periodic review of file maintenance and circulation.
- Planned and organized digitizing of records

**Results and Expected Benefits:**

- Achievement of Items 2, 4 of the Mission Statement;
- All files, records and communications classified in orderly and secure Environment;
- All files readily accessible.

**STRATEGIC GOAL 2: Implement Modern Management Practices**

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**Rationale:**

Establish and manage operational and professional activities for the efficient use of all resources while separating professional and managerial functions through a mechanism of empowerment, delegation and accountability, which would allow for more efficient management practices and better relationships with staff.

OBJECTIVES	STRATEGIES	TIME TABLE FOR ACTION		
		2021	2022	2023
<b>1. Improve management skills and techniques leading to greater efficiency and better staff relationships</b>  <b>Ownership: Executive Management Committee</b> ----- ---- <b>Ownership: HR Committee</b>	Fill vacancies in Committees as they arise	✓	✓	✓
	Review the work of these Committees	✓	✓	✓
	Formalise meetings – maintaining minutes and records	✓	✓	✓
	Action points decided and achievements measured	✓	✓	✓
	Communicate organizational results to all staff periodically	✓	✓	✓
	Training Managers/Supervisors in modern management skills and techniques to promote better organizing, communicating, monitoring, leading and staff relationships.  - Use Internal and External Trainers as appropriate		✓	✓



**Benchmarks and Benchmarking:**

- Timely and systematic meetings;
- Timely minutes and reports of meetings;
- Periodic activity reports to PAC.

**Expected Results and Benefits:**

- Achievement of Items 1, 2, 4 of Mission Statement;
- The Office will be able to:
  - Encourage a greater sense of trust between supervisor and supervised;
  - Facilitate equal and timely flow of information between supervisor and supervised;
- Execute effective performance and financial reporting essential for effective governance and accountability.
- The Audit Office's business is handled in an organized coherent manner to support the establishment and administration of an Independent Audit Office;
- The work of the Committees is organized to meet the objectives of the Strategic Plan.

**STRATEGIC GOAL 3: Institutionalizing Best Practices, Knowledge and Skills Transfers for Sustainability**

**Rationale**

Prioritize employee training and development with maintenance of all relevant personal employee records and databases so as to ensure that all training is integrated into the Office procedures, documentation and practices. An ongoing training programme for internal trainers and all staff to be instituted with monitoring and benchmarking criteria developed and applied. Due emphasis to be placed on knowledge and skills transfers amongst Office staff.

OBJECTIVES	STRATEGIES	TIME TABLE FOR ACTION		
		2021	2022	2023
<b>1.</b> Organize employee training and career development activities  <b>Ownership:</b> <b>HR Management Committee</b>	<ul style="list-style-type: none"> <li>Implement a Human Resource Training and Development Plan</li> </ul>			✓
	<ul style="list-style-type: none"> <li>Identify and profile Audit Staff for training</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Assess post-training performance</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Document training undertaken by individual employees and inform/train others for relevant activities</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Train internal trainers to deliver courses</li> </ul>		✓	
	<ul style="list-style-type: none"> <li>Provide training as required</li> </ul>	✓	✓	✓
<b>2.</b> Promote increased capacity building opportunities for staff of the Audit Office  <b>Ownership:</b> <b>HR Management Committee</b>	<ul style="list-style-type: none"> <li>Participate in Training Courses and provide generic training materials in the interest of institutional capacity building</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Participate in Capacity building projects</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Arrange Distance learning activities for Staff</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Undertake Advisory/Consultant Services</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Update Audit Manuals, procedures and documentation for Audit Operations Staff incorporating new standards</li> </ul>	✓	✓	✓
<b>3.</b> Develop an Agenda for technical Assistance and developmental activities  <b>Ownership:</b> <b>HR Management Committee</b>	<ul style="list-style-type: none"> <li>Collaborate with other SAI's, INTOSAI, CAROSAI, IDI for training, technical assistance and other developmental activities.</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Integrate INTOSAI standards into AOG's work</li> </ul>	✓	✓	✓

**Benchmarks and Benchmarking:**

- Documentation of a system to evaluate the results of training based on the objectives of the specific programme of the Audit Office Training Plan
- Documentation of a system of record-keeping, performance checks and periodic follow-ups to assess the employee's progress.

**Expected Results and Benefits:**

- Achievement of Items 1, 2, 4,5 of Mission Statement;
- Three levels of training outcome will be addressed:
  - Immediate: New knowledge, skills, attitudes evident immediately after training
  - Intermediate: New knowledge, skills and attitudes impacting in the wider work situation
  - Ultimate: Perceptible improvement on overall organizational effectiveness.
- Ensuring a consistently high quality of recruits, and planning effective orientation to the organization;
- Identifying the best development path for each employee, taking into account not only the individual's aspirations, but also his or her aptitude, capacity; previous experience and attitude, in relation to the organization's needs and priorities;
- Working with the Human Resources Management Committee to develop ways to fulfill the staffing requirements.

## STRATEGIC GOAL 4: Enhance Professional Audit Practices and Standards

### Rationale:

As a Supreme Audit Institution (SAI) the Audit Office of Guyana is a member of the Caribbean Organisation of Supreme Audit Institution (CAROSAI), whose umbrella body is the International Organisation of Supreme Audit Institution (INTOSAI). The 20th INTOSAI Congress (South Africa, 2010) adopted a comprehensive set of International Standards of Supreme Audit Institutions (ISSAI) that cover the core audit disciplines of financial, performance and compliance audits. The adoption of the ISSAI represents a milestone in the strengthening of the global public sector audit profession. INTOSAI called upon its members to use the ISSAI framework as a common framework of reference for public sector auditing and implement the ISSAIs in accordance with the mandate and national regulations of the respective SAIs.

OBJECTIVES	STRATEGIES	TIME TABLE FOR ACTION		
		2021	2022	2023
<b>1.</b> Audit Office adopt and comply with ISSAIs in relation to Financial and Compliance Audits  <b>Ownership: Senior Management Committee</b>	Conduct Gap Analysis to keep abreast of Updated Standards	✓	✓	✓
	Update Manuals	✓	✓	✓
	Take action to fill gaps identified, Train Staff internally with a view of becoming ISSAI Compliant in Financial and Compliance Audits	✓	✓	✓
	Train staff to enhance capacity to perform environmental audits		✓	✓
	Train staff to enhance capacity to perform Oil and Gas Sector Audits		✓	✓
	Improve timeliness of completion of audits & eliminate any backlog	✓	✓	✓
• Implement use of audit management software  <b>Ownership: Information Systems Committee</b>	(a) Procure relevant software		✓	✓
	(b) Modify software to suit AOG's needs		✓	✓
	(c) Train Staff			✓
	(d) Acquire relevant hardware to roll out use of software			✓

**Benchmarks and Bench marking:**

- AOG becoming ISSAI Compliant; and
- Audit management software implemented.

**Expected Results and Benefit:**

- Achievement of Items 1, 2, 3 of Mission Statement;
- Office able to carry out all its mandates including Financial and Compliance Audits in accordance with ISSAIs; and
- Office able to be certified as a competent SAI to carry auditing mandates acceptable to international donor community.

**STRATEGIC GOAL 5: Expand Stakeholder Awareness of Role of Office**

**Rationale:**

As the financial oversight organ of the Parliament of Guyana, the Office is the primary player in national financial good governance and as such all key stakeholders-the executive, ministries and entities, state enterprises, legislators, taxpayers, international donors, civil society, media - should be made aware of its duties, responsibilities, procedures and the reporting mechanism and especially its constructive oversight role. The related responsibilities of Parliament through the **Public Accounts Committee (PAC)** must also be communicated to the same stakeholder community.

OBJECTIVES	STRATEGIES	TIME TABLE FOR ACTION		
		2021	2022	2023
1. To inform the Stakeholder Community of the Audit Office’s role and responsibilities and create goodwill within the auditee community  <b>Ownership: Executive Committee</b>	<ul style="list-style-type: none"> <li>Organize public awareness sessions with stakeholders, with specific emphasis on the hinterland areas. Stakeholder community to include:</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Ministries/Departments/Regions and other Public Entities</li> <li>General Public</li> <li>Civil Society</li> <li>NGO’s</li> <li>News media</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Undertake Workshops/Information Sessions</li> <li>Build relationships with the news media</li> </ul>	✓	✓	✓
	<ul style="list-style-type: none"> <li>Continue to publicize role and work of the Audit Office (using infomercials, brochures, pamphlets, TV, radio, social media, website, etc.,)</li> </ul>	✓	✓	✓

### **Benchmarks and Benchmarking:**

- The fact that the operations of the **Audit Office** are dispersed over several Regions, in addition to its Audit Teams having to be resident in a wide range of entities, (including Ministries, Statutory Bodies, Public Enterprises, special Projects, Trade Unions, etc.), requires that the Communication process reflect a sense of immediacy, decisiveness, supportiveness and collaboration;
- Outreach Programs will be held in Region N<sup>o</sup>s 1, 7, 8, 9, and 10.

### **Expected Results and Benefits:**

- Achievement of Items 2,3and 6 of Mission Statement;
- The Audit Office will be perceived as:
  - A Financial Management Organisation – it must ensure accountability for the receipt, disbursement and control of public monies.
  - An Investigative Organisation – it must, in addition to its routine Auditing role, conduct special investigations where these are warranted.
  - An Evaluation Organisation – following the conduct of its audits it must report findings, judgments and conclusions.
  - As a Quality Assurance Organisation– it must provide certification that targets of audited entities have been achieved at the agreed standards.
  - An Organisation of Integrity – it must conduct its business in such a manner that the integrity of its operations cannot be compromised.
  - An Organisation of Transparency – it is required to discharge its responsibilities to ensure that audited entities and the Audit Office itself, conduct their business in a transparent manner.
  - A Communication Organisation– it must commit itself to effective systems of communication both internally and externally.

# EXHIBIT 1

## C. 3.0 THE GOVERNANCE STRUCTURE

### 3.1 The National Assembly

Section 25 of the **Act** requires the **Auditor General** to report annually, and within nine months of the end of each fiscal year, on the results of the audit of the consolidated financial statements and the accounts of budget agencies in relation to that fiscal year.

The **Auditor General** shall, in accordance with Article 223 (3) of the Constitution, submit reports to the Speaker of the National Assembly, who shall cause them to be laid before the Assembly.

The governance structure established for the **Audit Office** includes the Institutions mentioned below.

### 3.2 The Public Accounts Committee (PAC)

The **Audit Office** recognizes its responsibility to account to the **Public Accounts Committee (PAC)**.

In accordance with Article 223 of the Constitution, the **Public Accounts Committee** will exercise general supervision over the functioning of the **Audit Office** including the functions of the **Auditor General**, in accordance with the Rules, Policies and any other law.

- Consider the budget submission for the **Audit Office** including work plans and programmes for the next fiscal year, and return to the **Auditor General** with relevant comments.
- After final review of the **Auditor General's** revised submission, the **Public Accounts Committee** within ninety days of the commencement of the next fiscal year, will forward the revised budget submission with comments to the Minister responsible for Finance for consideration, and
- Review on a quarterly basis reports on the performance and operation of the **Audit Office** in the format of a Programme Performance Statement.
- Review the Annual Performance and Financial Audit Report of the **Audit Office**.
- Arranging for the appointment of an independent auditor and report on the financial statements, accounts and other information relating to the performance of the **Audit Office** in respect of each fiscal year. This may include awarding the contract to an international firm.
- Placing special attention on the effective operation of the Human Resources Management and Development System in the **Audit Office**.
- Ensuring observance of the legal framework within which the **Audit Office** operates.

### 3.3 Auditor General and the Audit Office

The **Auditor General** is authorised:

- a) with the approval of the **Public Accounts Committee** to make regulations for the administration of the **Act**;
- b) to exercise complete discretion in discharging the external Auditor's to examine and report on the receipt, disbursement, and control of public monies and to promote greater economy, efficiency, and effectiveness in the use of such money;
- c) In the exercise of these functions, the **Auditor General** shall not be subject to the direction or control of any person or authority;
- d) The **Auditor General** shall represent Guyana as the Head of the Supreme Audit Institution of the Republic with the **International Organisation of Supreme Audit Institutions INTOSAI**), the Commonwealth Auditors' General and other International Accounting and Auditing Organisations and standard setting bodies.

The **Auditor General**, subject to the provisions of the **Act**, may also do anything and enter into any transaction necessary to ensure the proper performance of these functions.



**EXHIBIT 2**  
**AUDIT OFFICE OF GUYANA - MANNING LEVEL CHART**

AUDIT OFFICE		AUTHORIZED STRENGTH		
JOB/POSITION TITLES		SMT	SUP	N-MGT
<b>AUDITOR GENERAL'S SECRETARIAT</b>				
	Auditor General	1		
	Administrative Assistant		1	
	Confidential Secretary		1	
	<b>SUB TOTAL</b>	<b>1</b>	<b>2</b>	<b>0</b>
<b>AUDIT OPERATIONS DIVISION</b>				
	Audit Director	3		
	Audit Manager	12		
	Audit Supervisor		30	
	Auditor			31
	Assistant Auditor			31
	Senior Audit Clerk			31
	Audit Clerk			50
	<b>SUB TOTAL</b>	<b>15</b>	<b>32</b>	<b>143</b>
<b>WORKS AND STRUCTURES</b>				
	Director Work and Structures	1		
	Manager, Work and Structures	1		
	Engineer		2	
	<b>SUB TOTAL</b>	<b>2</b>	<b>2</b>	
<b>HUMAN RESOURCES AND AMINISTRATIVE DIVISION</b>				
	Human Resources Manager	1		
	Deputy Human Resources Manager, Training & Development	1		
	Human Resources Officer	1		
	Confidential Secretary		1	
	Benefits and Compensation Clerk			1
	Employment Administration Clerk			1
	Driver			3
	Office Assistant			3
	Maid Cleaner			3
	Handyman			1
	Registry Supervisor		1	
	Registry Assistant			1
	<b>SUB TOTAL</b>	<b>3</b>	<b>2</b>	<b>13</b>
<b>FINANCE AND ACCOUNTS MANAGER</b>				
	Accountant	1		
	Accounting Assistant, Payments & Receipts		1	
	Accounting Assistant, Expenditure Planning & Management		1	
	Accounts Clerk, Payments			1
	Accounts Clerk, Expenditure of Votes			1
	Stores Clerk			1
	<b>SUB TOTAL</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>INFORMATION SYSTEM MANAGER</b>				
	Network Administrator	1		
	Programmer	1		
	Supervisor, Operations		1	
	Computer Service Technician			1
	Computer Operator			2
	<b>SUB TOTAL</b>	<b>3</b>	<b>1</b>	<b>3</b>
	<b>TOTAL</b>	<b>26</b>	<b>39</b>	<b>162</b>
	<b>GRAND TOTAL</b>	<b>227</b>		

