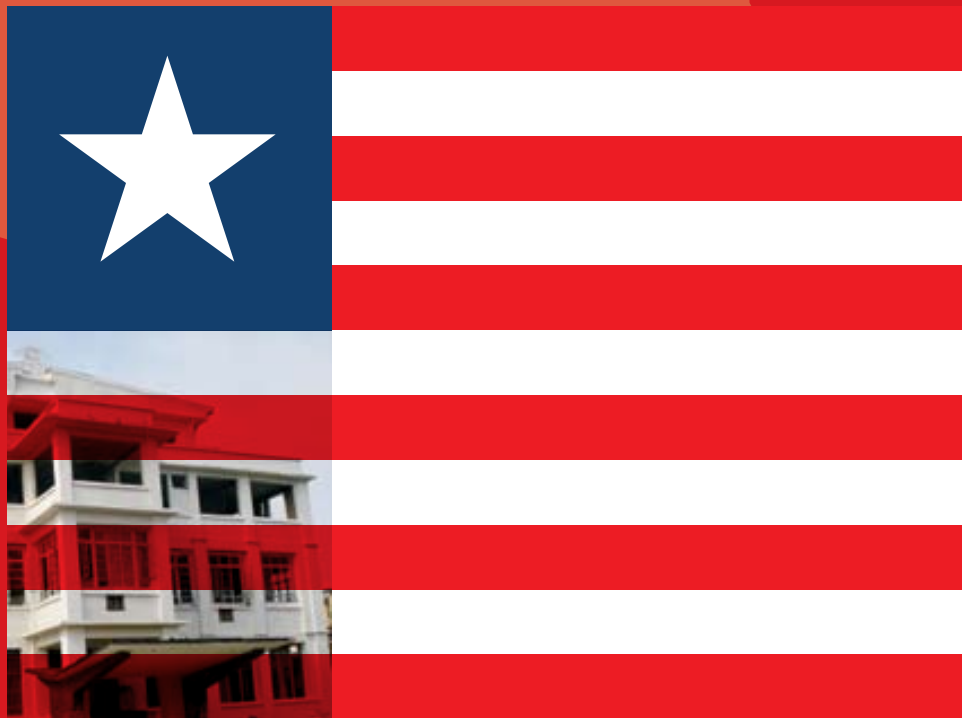


Republic of Liberia



Strategic plan for the  
General Auditing Commission





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## FOREWORD

Liberia has a long history with corruption. High level corruption in the public sector has been cited as one of the major reasons for the protracted civil war that cause the lives of many Liberians, damaged infrastructure and left the economy in ruins. The need therefore for a paradigm shift is high.

In no small measure, corruption is rampant in failed governing systems where accountability and transparency are nonexistent. Building accountable and transparency systems over public financial management is henceforth critical to diminishing grand corruption.

While the General Auditing Commission (GAC) and the Auditor General (AG) are on the frontline to combat corruption, fraud and misappropriation, we believe that our best chance for protecting public resources is to decrease the opportunity for people to undermine the public trust. This can be done in a most cost effective and efficient manner by reforming government institutions, re-engineering business processes, and putting into place effective internal controls systems and mechanisms over public financial management.

The process of change undoubtedly began when President Ellen Johnson Sirleaf, as the Head of the erstwhile Governance Reform Commission, recognized the Supreme Audit Institution of Liberia as the pillar of integrity, accountability and transparency. In this direction, the first paradigm shift towards building a public sector governing system that promotes fiscal probity began in 2005 when the President decided to champion an amendment to the Act creating the General Auditing Office. The Act was amended to create the General Auditing Commission consistent with Article 89 of the Liberian Constitution, making the Auditor-General reporting to the National Legislature.

Our development partners also demanded a paradigm shift from past corrupt practices. The first step in that direction was the decision to form the Governance and Economic Management Assistance Program (GEMAP) to ring fence National resources by maximizing revenue intake and protecting the expenditure management process through the Cash Management Committee. An integral aspect of the GEMAP was the placement of financial controllers in selected Government institutions and the identification of major governance institutions for capacity building efforts. The GAC was earmarked as one of the major governance institutions requiring support. The GEMAP was therefore a stop-gap, interim measure as post-war governance institutions were being reconstituted and reformed.

The emphasis placed on accountability and transparency was further demonstrated when the President of Liberia approached the European Union to finance the post of the Auditor-General. The European Union agreed to do this under a "special derogation." The desire by the President to forgo her Constitutional right to appoint an Auditor General but instead allow the development partners through the leadership of the European Union to competitively recruit and finance an independent Auditor General was a clear

demonstration of commitment to "end the business as usual" and usher into place a new era of public sector transparency and accountability.

In the past when international partners sought the need to protect public resources they carved out interim solutions what some considered as an imposition of institutional arrangements such as the IMF Monitoring team in the 1980s and the current GEMAP arrangement. This time it was different. Building governance systems through the use of homegrown solutions such as the reform of the GAC was the option adopted; an option which is long lasting and with far reaching implications for good governance in Liberia.

The GAC will remain committed as we build, together with the Government and the International Partners a world class Supreme Audit Institution in line with 1977 LIMA and 2007 Mexico declarations. We began that process in 2007 when we competitively recruited and trained the best professionals Liberia has to offer. The European Union Technical support has demonstrated its ability in building the capacity of GAC staff, a group of capable professionals who began to produce their first set of quality audits in 2008.

The Strategic Plan (SP) is therefore designed to build on the process of reforms started at the GAC in 2007. It is time bound for 2009-2013. It is developed based on benchmarking, and inputs from stakeholders especially the staff and management of the GAC and the European Union supported technical staff. It is based on INTOSAI-IDI and AFROSAI-E model. It also assumed greater coordination and collaboration with other good governance institutions in Liberia and abroad and a strengthened Public Accounts Committee of the National Legislature. Furthermore, the Strategic Plan contains well defined goals, strategic objectives, strategic options, performance measurement and indicators, which are underpinned by an operational plan.

All GAC staffs are committed to "owning" the Strategic Plan and therefore are expected to ensure its full implementation. If implemented, the Strategic Plan will allow the GAC to leapfrog and become a Level Three Supreme Auditing Institution within the time-frame of the Strategic plan.

Arguably, in a Strategic Plan there are always residual risks. However, it is assumed that the GAC will continue to enjoy the support of the Liberian people and their Government—the National Legislature, the Executive, the Judiciary and our development partners, particularly the European Union.

Our responsibility at the GAC is to create value for money for Liberian taxpayers, as well as taxpayers of the European Union and other development partners. Mechanisms have therefore been put in place to protect Liberian and donor funded programs at GAC as well as ensure that management continuously make value for money decisions. This is our contract with the Liberian people. It is sacrosanct.

I would like to end by thanking INTOSAI-IDI/AFROSAI-E for the opportunity provided to the staff of the GAC to attend



the Capacity Building Needs Assessment and the Strategic Planning workshop. The direction provided by the capable and professional staff of these two organizations was valuable. I also want to thank the President for recognizing the importance of the GAC as the pillar of Accountability, Transparency and Fiscal probity and therefore leading the effort to make GAC a truly 1977 LIMA and 2007 Mexico tested SAI. Above all, we thank the Liberian people, the National Legislature and our development partners for believing in the GAC. This recognition has inspired the staff of the GAC to push harder to support the Government in its effort to combat corruption, especially at the grand corruption level.

Auditing to account for public resources has been the missing link in public financial management in Liberia and the foundation of the high corruption that led to the intervention of the international partners through GEMAP. This is why support of the SP is critical. Our stakeholders therefore have an obligation to support this Strategic Plan. For us, our obligation and challenge is to fully implement the Strategic Plan. We will deliver!

#### **Acknowledgements**

I would like to express my gratitude to the European Commission for providing the funds for the preparation of this Strategic Plan, the Technical Assistants and members of staff of the General Auditing Commission for their efforts in the preparation of this strategic plan, the AFOROSAI-E, the IDI and the Swedish National Audit Office for their contributions to this Strategic Plan.

Finally, I want to thank her Excellency Madam Ellen Johnson Sirleaf, the President of the Republic of Liberia for her continued support for the GAC and her resolve to build a truly accountable Government and a professional GAC to ensure transparency, accountability and fiscal probity.



**John Sembe Morlu, II**  
**Auditor General, RL**



## EXECUTIVE SUMMARY

The General Auditing Commission's Strategic Plan (SP) seeks to expand on the reform efforts that began in 2007. The SP is intended to invigorate, align, integrate and coordinate the operations of the GAC and prioritize management efforts in building a world class Supreme Audit Institution. Full implementation of the SP will enable GAC to execute its full audit mandate. It will also make GAC a proactive strategic partner to the Government and its development partners in the reform effort to build a genuine and lasting Public Financial Management (PFM) and good governance systems.

An important aspect of the SP is geared towards institutional reform, building capacity including a new organizational chart, qualified manpower development, expanding audit coverage, and carrying out other types of audits such as performance and environmental audits, acquiring adequate infrastructure and logistics, and reforming the legal framework to bring the GAC law in line with the 1977 LIMA Declaration and the subsequent reaffirmation in the 2007 Mexico Declaration.

In order to be LIMA tested, the GAC should achieve the following:

- Organization Independence—Financial and Operational
- Legal Independence—Constitutional provisions for the duties of the Auditor General and the security of tenure of the office of the Auditor General.

The reporting independence of the Auditor-General was achieved in 2005 when the law was amended moving the GAC from the Executive Branch to an autonomous status reporting to the National Legislature.

Additionally, the SP provides the mission, goal, objectives and strategies as well as output indicators for the General Auditing Commission for the period 2009 to 2013. The SP also addresses the GAC strength, weaknesses, opportunities and threats in fulfilling its mandate and meeting stakeholders' expectations of improved public sector integrity, accountability and transparency through GAC audit works.

The SP therefore provides a clear roadmap that is time-bound and costed for the GAC to become a world class Supreme Audit Institution. Careful analysis, benchmarking, inputs from staff and our partners in INTOSAI-IDI and AFROSAI-E have led to a well defined mission, vision, and value statements that are consistent with the spirit and intent of the GAC law and the expectation of staff, management, development partners and the Liberian people.

The process leading to the preparation of the SP was rigorous and participatory. The process followed was:

- Capacity Building Needs Assessment (CBNA) sponsored by INTOSAI-IDI/AFROSAI-E to determine desired position matched against current situation, creating a Needs Assessment Gap.
- SWOT Analysis was performed by the GAC and EU Technical Team
- A Strategic Planning Team was formed to follow a participatory means to drafting the SP.
- A peer Evaluation was conducted by other Supreme Audit Institutions within the AFROSAI-E Community.

- The draft SP presented to selected development partners to seek input and feedback.
- The SP was finalized at the Strategic Planning Workshop sponsored by INTOSAI-IDI/AFROSAI-E.

The cost of implementing this Strategic Plan is US\$26 million over a five year period. The amount is arguably far less than the benefit obtained by the production of quality audits to ensure accountability, transparency and fiscal probity. Furthermore, the benefit obtained from improvements in public financial management, increased public confidence (international and domestic), and the push to protect public resources from fraud, waste and abuse are also immeasurable.

The GAC has established a shared understanding of why it exists and its aspirations for the future. The reflections of this shared understanding lie in its mission, vision and value statements.

### VISION:

A World Class Supreme Audit Institution (SAI) that will hold people and Institutions accountable for their stewardship of public resources and programs.

### MISSION:

"Promote and defend the public interest. The GAC will bring integrity, accountability, transparency and fiscal probity to public service through the conduct of audits. We will restore public confidence in Government by fighting fraud, waste and abuse of public resources. We will work to end corruption."

### Value:

Integrity, Accountability, Transparency, and Fiscal Probity.

### GOALS:

- 1977 LIMA and 2007 Mexico satisfied mandate
- Motivated Qualified Manpower
- Superior Communication
- Adequate infrastructure
- Quality Audits and expanded audit coverage to include other types of audits
- Contribute to Government's efforts of fighting corruption
- Regulatory Body and Public Finance Reform Acts and strategic partnership with the Government

It is important to note that while the EU Technical Team and the Supreme Audit Institution community provided invaluable contribution to the SP, it is homegrown. The content and direction is purely GAC driven and therefore widely accepted by staff and management.

## BACKGROUND

Prior to 1956, the General Auditing Office (GAO) was established by an Act of the National Legislature, as the Bureau of Audits, to pre audit requisitions, vouchers and payroll in connection with the disbursement of public moneys. This was amended under Chapter 32, section 740-744 of the Executive Law of Liberia in 1956 to audit all accounts of the Government of Liberia in the manner prescribed in the Revenue and Finance Law of Liberia.

In 1972, the Executive Law of Liberia was amended, with its Chapter 53, Sections 1-11, establishing the General Auditing Office (GAO). Under this law, the Auditor General was reporting directly to the President.

In June 2005, an Act was passed to amend Chapter 53, Section 53.2 of the Executive Law of 1972 to create the General Auditing Commission (GAC). The June Act 2005 created the GAC as an autonomous Commission reporting directly to the Legislature. The 2005 amendment makes Chapter 53 of the Executive Law comply with Article 89 of the 1986 Liberian Constitution, which named GAC as one of the three autonomous Commissions in Liberia. However, this amendment did not bring the GAC to full compliance with the 1977 LIMA and the 2007 Mexico reaffirmation.

In recognition of the limitation and the legal ambiguities of the June 2005 amendment, the development partners through the GEMAP and under the leadership of the European Union engaged a Legal expert to draft a new Law that will enable the GAC to fully comply with the 1977 LIMA standards and the 2007 Mexico reaffirmation.

### Duties of the Auditor General

The functions of the Auditor General are derived from Chapter 53, section 53.3 of the 1972 Executive Law of Liberia. The Act stipulates that, "The Auditor-General shall be the officer of the Government principally responsible for conducting comprehensive post audits, special financial investigations, reconciliation's and analyses, and continuous audits on a routine basis. He shall;

- (a) "Once a year perform audits of all Government agencies and Government organizations and examine, to the extent he deems necessary, all transactions and accounts relating to the receipt, disbursement, and utilization of public monies;
- (b) "Perform audits of all property accounts and transaction of all Government agencies and Government organization; such audits shall be conducted as far as practicable at the place or places where the property and records are located and shall include an evaluation of the effectiveness of internal control and other methods of safeguarding the assets of the Government;
- (c) "Perform audits of withdrawals of money within the responsibility of the Government as started in the appropriation acts or financial obligations by the order of Ministry of Finance.
- (d) "Inspect the books of account of banks and financial institutions to verify the amounts of Government monies, securities, and other assets hypothetical or on deposit, or otherwise require written bank confirmations of Government monies, securities, and other assets under control of such banks or financial institutions;

- (e) "Inspect the books of account of privately owned commercial and manufacturing establishments for the purpose of verifying transactions with Government agencies and Government organizations, requiring outside written confirmations of accounts receivable and employing such other extended audit procedures as are necessary;
- (f) "Prescribe auditing standards and develop and implement auditing procedures, methods, and techniques appropriate to government accounting practices; and
- (g) "Require any Government official or employee or other person to testify on oath as a witness in matters pertaining to financial transactions which involve the use or custody of Government monies or assets."

## AUDIT MANDATE

The GAC has a large audit scope. Section 53.1 of the Executive Law defined the audit mandate of the GAC, dividing the mandate into two distinct categories, as reflected below:

- (a) "The term "Government Agency", means every ministry, bureau, board, commission, institution, authority, organization, enterprise, officer, employee, or other instrumentality of the Government including commonwealths, cities and townships, local authorities, and political units of the Republic;
- (b) The term, "Government Organization" means every enterprise, authority, monopoly, factory, or other industrial or commercial facility, corporation, utility, company, lending or financial institution, or other instrumentality which is wholly or partly owned by the Government.

The estimated number of institutions and programs in the mandate is eighty-five (85) government departments, ministries, agencies and public corporations. Additionally, the mandate also requires GAC to audit local governments, other municipalities, embassies and diplomatic missions.



## ANNUAL REPORT OF THE AUDITOR GENERAL

The Auditor General is required by law to present an annual report to the National Legislature. This legal requirement is contained in Section 53.7 of the Executive Law of 1972, which reads: "The annual report of the Auditor General to the Legislature on the activities of the General Auditing Office and on the results of his audits, shall call attention to the following:

- (a) "Any officer or employee who has willfully or negligently failed to collect or receive monies belonging to the Government;
- (b) Any public monies not duly accounted for and paid into an authorized depository;
- (c) Any appropriation that was exceeded or applied to a purpose or in manner not authorized by law;
- (d) Any deficiency or loss through fraud, default or mistake of any person; and
- (e) Inadequate or ineffective internal control of public monies and assets. When appropriate, the report shall also include recommendations for executive action or legislation deemed necessary to improve the receipt, custody, accounting and disbursement of public monies and other assets."

## STRATEGIC INTENT

The aim of the Strategic Plan is to transform the GAC into a more efficient, cost-effective and responsive institution as well as to direct its decisions, programs and activities towards improving the quality of service delivery to its clients.

Since the coming into power of the new Government following the democratic elections of 2005, a number of developments are envisaged in the country and the world at large. It is imperative therefore for the GAC to develop a strategic plan that will continue to provide effective guidance to its operations. Some of the major developments which have a bearing on the performance of the GAC and may continue to influence its operations in future are as follows:-

- The competitive recruitment and appointment of a new Auditor General and the engagement of the EC Long Term Technical Assistance to the GAC in 2007. The approach and focus of management and staff changed to adapt to a new management style, new audit methodologies and procedures that led to new working cultures.
- Reforming the GAC through competitive recruitment of auditors and administrative staff.
- The reactivation of the GAC's membership to the INTOSAI, AFROSAI and AFROSAI-E. This means that the GAC has to conform to international standards and best practice in line with the 1977 Lima Declaration.
- The 2005 general elections resulted in a new President and members of the National Legislature that are committed to accountability and transparency. There is also increasingly well-informed civil society and citizenry. These have increased the demand on the GAC to provide quality audit services.

- Institutional support to the GAC funded by the European Commission (EC). The assistance has enhanced the institutional capacity of the GAC through training and logistical support.
- The challenges of the new Government which focuses on poverty reduction, rehabilitation of infrastructure such as the road network, provision of health services and basic education. This requires wide audit coverage by the GAC.
- Lack of adequate office accommodation and equipment such as computers to be used during audit assignments and motor vehicles to reach the rural parts of the country where the projects are being undertaken. The growing demand for accountability for public resources requires GAC to expand its audit coverage to as many parts of the country as possible.
- Inadequate funding from the Government will continue to affect the operations of the GAC and its ability to adequately discharge its mandate. The combination of Government and donor financial support is required, with increasing reliance on domestically generated cash flow to finance the activities of the GAC as the economy expands and priorities in Government are properly realigned.

The strategic plan therefore will build on the gains already made and further invigorate the operations of the GAC in order to meet the new challenges and further its performance within the context of national priorities.

## STRATEGIC GOALS AND OBJECTIVES

### Goal Statement

The goal statement will project strategically what the GAC intends to achieve in the next five years. It will provide operational direction and focus in line with its Mission, taking into account the issues raised in the internal and external analysis. In this regard, GAC goals underscored by the various objectives are:

### Goal 1: 1977 LIMA and 2007 Mexico Satisfied Mandate

Secure the organizational (operational and financial) and legal independence of the GAC through the revision of the existing legal framework to bring it in line with international standards.

### Strategic Objective:

1.1 To facilitate the enactment into law of the draft GAC legislation to obtain full operational and financial independence of the GAC in line with international best practices.

The GAC legislation has been revised but not yet enacted into Law.

A strengthened legal and regulatory framework of the GAC in line with international standards and best practice and the enactment of the new legislation will enable the GAC to have operational and financial autonomy. In order to have the GAC draft legislation enacted into Law, we will consult widely and seek support from the President, the Legislature and the

International Partners. We will also create public awareness about the importance of the revised GAC Law.

## **Goal 2: Motivated Qualified Manpower**

Ensure that competent and motivated staff is retained at the GAC.

### **Strategic objectives:**

2.1 To develop a professional cadre of staff at the GAC. Although the GAC runs in house short term training courses for its staff, the training does not lead to Certification courses by internationally recognized bodies.

We consider attainment of professionally recognized qualifications as a critical factor in moving the GAC to higher levels. Therefore, with the assistance of the EC, the Government and other International Partners, we will ensure that at least 50% of audit staff will enroll with professional certification programs such as ACCA, CIMA, CFE, CISA, CPA, CIA, and AAT and ensure Continuous Professional Development (CPD).

The GAC will facilitate the enrolment of its staff into graduate and post graduate programs and cooperate with other SAIs like the USA General Accountability Office, and The Indian Audit Office, the Swedish Audit Office and that of China for fellowship training programs.

2.2 To attain and retain an optimal staffing level for the GAC over the next 5 years.

Currently the staff strength of the GAC is 260 against a designated number of 500.

We intend to attain and retain an optimal staffing level through the implementation of the new organization structure, competitive recruitment and retention of qualified personnel by offering a competitive and a market tested salary structure and a well defined benefit package.

2.3 To build competences within the GAC through bilateral relationships with other SAIs; international cooperating partners such as the IDI, INTOSAI and the AFROSAI-E.

The GAC will do this by signing Memorandums of Understanding (MoUs) establishing partnerships with other willing SAIs through joint audits and programs of attachments, field trips and study tours. It will also increase its participation in the IDI, INTOSAI, AFROSAI and AFROSAI-E activities.

2.4 To promote a diversified workforce by giving equal opportunities to all and attaining a representation of 60% men; 30% women and 10% physically challenged over the next 5 years.

The GAC will follow a policy of affirmative action and will have a recruitment policy where women and the physically challenged will be given equal opportunities to work for the GAC.

2.5 To promote good health by ensuring a clean environment and organizing workshops on the dangers and prevention of HIV/AIDS so as to have a healthy work force.

A healthy workforce is critical for the success of the GAC. The GAC recognizes the consequences of an unhealthy working environment, and the risks that diseases such as HIV/AIDS pose to the work force.

To minimize the risks of disease and the spread of diseases such as HIV/AIDS at the GAC, we will ensure high levels of hygiene and disseminate information regarding HIV/AIDS through workshops and seminars.

## **Goal 3: Superior Communication**

- Increase public confidence in government stewardship of public trust through effective mechanisms of communication to all stakeholders.
- Build relations with all our stakeholders.

### **Strategic Objectives:**

3.1 To implement the GAC communication strategy that will ensure the GAC stakeholders are informed through public awareness programs.

The GAC has developed a communications strategy.

We believe the implementation of our communications strategy will ensure effective communication of all GAC messages and will make timely, accurate and useful information available to the stakeholders. The GAC will do this by recruiting capable professionals with diverse backgrounds into the communication department who will implement the strategy.

3.2 To incorporate the use of information technology to improve effective communication.

Currently, the GAC has limited use of IT in communication. The use of IT increases efficiency and effectiveness thereby giving the organization a competitive advantage.

The GAC will use IT in its communication strategy by ensuring linkages with its stakeholders by providing intranet and extranet facilities and linking the GAC headquarters with its regional offices. The use of IT will ensure knowledge management within the organization.

3.3 To develop and improve our relationships with our external stakeholders.

The 14 year civil strife in Liberia meant all the governance structures collapsed. There were no linkages between the GAC and the Legislature (Public Accounts Committee). The GAC's participation in International bodies such as INTOSAI, IDI, AFROSAI and AFROSAI-E was suspended due to non payments of contributions.

The GAC will aim at establishing relationship with the Legislature, the Executive, Cooperating Partners, the Civil Society and the Media so that its mandate is fully



explained and understood by the Liberian people. Whereas we have re established our participation with INTOSAI, IDI, AFROSAI-E and AFROSAI we will aim to strengthen these relationships so as to leverage our experiences with other SAIs.

#### **Goal 4: Adequate Infrastructure**

- Improve the infrastructure of the GAC by ensuring that GAC is adequately housed and resourced.

##### **Strategic Objectives:**

4.1 To improve the working environment of the GAC staff through the provision of adequate office space, and other logistics such as motor vehicles, computers, photocopiers, etc.

The GAC is housed in the old Executive Mansion and the building needs a lot of renovations. In addition, the GAC needs logistics such as motor vehicles, computers etc.

We will seek donor funding for logistical support and capital assets while using Government funding for operations.

4.2 To create a Library and Training Center for continuous training and research.

The training centre is needed for continuous learning and innovation. The creation of a library and training centre for research and continuous learning will enable the GAC staff build their capacities and widen their knowledge.

The GAC will create a library and training centre by competitively outsourcing it to private organizations that would run them on a commercial basis.

4.3 To build a reliable IT infrastructure to support and improve efficiency in the conduct of audits.

Currently, the GAC does not have an IT strategy and policy. The IT strategy is necessary to support the overall strategy of the GAC of delivering quality audits.

The GAC considers the use of IT in all its operations as important to its success. In this regard, the GAC will recruit competent professionals to run its IT unit. These professionals will develop an IT strategy that will ensure that an effective Management Information System is developed and maintained. We will seek dedicated donor funding for the implementation of the IT strategy.

#### **Goal 5: Quality Audits and expanded audit coverage to include other types of audits such as Performance, IT, Environmental and Public debt Audits.**

- Promote the delivery of high quality audit services to all clients.
- Ensure implementation of GAC Mandate through expanded audit coverage.
- Undertake other types of audits such as performance, IT, Public Debt and environmental audits.

##### **Strategic Objectives:**

5.1 To fully implement the regularity audit manual and to develop audit manuals for performance, IT, environmental, forensic and Public debt audits to ensure adherence to international auditing standards and best practice.

Currently, the GAC has developed a regularity audit guidelines and manual. The implementation of the guidelines and manual is on going. We have however not developed audit manuals for performance, IT, forensic, Public Debt and environmental audits.

The GAC will seek donor support for the full implementation of audit guidelines and manuals to ensure consistent application of auditing standards on all audit activities. We will also seek donor support for the development of guidelines and manuals for the other types of audits.

5.2 To develop a Quality Control strategy and Policy and Quality Control Manuals for all types of audits being undertaken by the GAC to ensure consistency with international standards and ensure the QC unit is fully operational.

The GAC has not developed a Quality Control strategy and policy and quality control manuals. The Quality Control strategy should be in line with the overall strategy of the GAC. Whilst the QC unit has been established, it is not yet fully operational.

Continuous improvement will be our focus and we shall adopt a Total Quality Management approach with its three pillars of Quality Control, Quality Assurance and Institutional Management to ensure our audits meet International Standards.

The GAC will seed dedicated donor funding to develop a Quality Control policy for all types of audits. The quality control standards will ensure compliance with international auditing standards. We will ensure the QC unit is fully operational.

5.3 To adopt and implement modern audit techniques such as Risk Based Auditing (RBA).

In collaboration with other professional bodies like the Certified Institute of Internal Auditors, the GAC will implement modern techniques such as RBA to ensure cost effective and efficient audits are undertaken by the GAC.

5.4 To decentralize operations to fulfill mandate by establishing Six (6) Regional Offices to more effectively and cost efficiently expand audit coverage.

The GAC is currently based in Monrovia and has no representation in the counties where most of the projects are being undertaken.

In order to increase the effectiveness and the efficiency of the GAC, representation at the community level is essential. Therefore, the GAC will seek dedicated donor funding for the establishment of regional offices in 6 counties.

#### 5.5 Create Performance, IT, Environmental and Public Debt audit units.

Currently the GAC has been undertaking financial and forensic audits. In order to ensure value for money in Government programs, it is necessary that performance audits are undertaken. Therefore, the future institutional framework will incorporate performance audits to measure Efficiency, Effectiveness, and Economy or the 3Es. The functions of the GAC must go beyond financial and compliance audits to show how resources are generated, managed and whether such management is consistent with laws and regulations; whether programs' goals and objectives fall within national priorities.

In implementing its new structure, the GAC will create the Performance, IT, Public Debt, Procurement and Environmental audit units and ensure such audits are programmed, undertaken and reported on.

#### Goal 6: Contribute to the Government's efforts of fighting corruption

Contribute to the Government's efforts on the fight against corruption

##### Strategic Objectives:

#### 6.1 Taking a pro active action in the fight against corruption.

The GAC will take a pro-active approach by conducting independent audits wherever fraud, waste, abuse and corrupt practices are suspected.

The activities of the GAC will be forward looking at all times. Its foremost objective will consist of laying solid foundations upon which the new Liberia will build systems of accountability and transparency. A solid governance environment requires continuous monitoring, refining and updating of the system and control structures. The GAC will advocate for corrective action wherever vulnerabilities in the governance systems are identified and creating conditions that are less likely to produce or support corrupt practices.

#### Goal 7: Regulatory Body and Public Finance Reform Acts and strategic

##### Partnership with Government

- Facilitate the establishment of two important regulatory bodies to compliment Government of Liberia's efforts to build a system of good governance.
- Become a reliable strategic partner in the improvement of internal control processes to ensure that we have a governing system that is accountable and transparent.

##### Strategic Objectives:

#### 7.1 Facilitate legislation to create and establish a Five Member Auditing Oversight Board to regulate the auditing profession in Liberia.

Currently, there is no regulatory body in Liberia to regulate the accounting and auditing practice.

In collaboration with other stakeholders, the GAC will advocate for the formation of the Auditing Oversight Board which will ensure the auditing profession in Liberia is regulated.

#### 7.2 Facilitate the passage of an Act to legally establish a Seven Member National Board of Accountancy (NBA) to certify and regulate accountants as well as adopt a generally accepted accounting principle and issue regulations.

Currently, there is no regulatory body in Liberia to regulate the accounting profession.

In collaboration with other stakeholders, the GAC will advocate for the creation of the National Board of Accountancy (NBA) that will ensure the accounting profession in Liberia is regulated.

#### 7.3 Facilitate the passage of a Public Finance Management (PFM) Act and subsequent regulations.

There is currently no Public Finance Management Act in Liberia.

The GAC will work with the Minister of Finance, the Legislature and other stakeholders to ensure the passage of the PFM Law and subsequent regulations.

#### 7.4 Facilitate the drafting and passage of a Whistleblowers Act.

The GAC will work with other relevant authorities to ensure the passage of the Whistle Blowers' Act. This Act will ensure that those passing information on matters of corruption, embezzlement, waste, abuse etc are protected.

#### 7.5 Establish a division of "Advisory Services" composed of highly experienced professionals in financial management and reporting.

The GAC will provide non-audit and non-attestation related consultancies to the Government of Liberia and its development partners. This will be the most cost effective way of rebuilding the financial management systems within the Government and other agencies.



## **PRE-CONDITIONS – CRITICAL SUCCESS FACTORS (CSFS)**

- The GAC will own the SP and actively pursue its implementation.
- The GAC will exhibit total organizational commitment to the execution of the SP.
- The new organization structure is approved, adopted and implemented so as to realign and more effectively implement programs and activities contained in the SP.
- The GAC management will continuously apply the limited resources to key priority areas, especially those considered high potential and strategically important activities.
- Development of a new positive working culture such as adequate planning and target setting and performance recording and monitoring in order to support the implementation of the SP.
- Government and international partners support to the SP.
- Effective and capable Public Accounts Committees in the National Legislature.

## **GENERAL ASSUMPTIONS**

There are several assumptions underpinning the SP. They are:

- Continued stability in the political environment and continuous expansion in economic activities.
- Total political “will” to implement the policy of zero tolerance to corruption.
- Continued support and commitment to an independent Auditor General free from political interference.
- Reasonable level of financial support from the Government of Liberia and continued European Union led donor financial and program assistance through the implementation of the SP.
- GAC continued participation in international bodies, such as INTOSAI, IDI, AFROSAI and AFROSAI-E.
- Effective Public Accounts Committees in the Houses of Representatives and the Senate of the Legislature of Liberia.

## **MONITORING AND CONTROL**

The monitoring and control process will involve the comparison of actual performance with the activities outlined on the operational plan and providing feed back on the results. The feed back will be used to update plans and provide a basis for learning through experience.

The implementation of the SP will be constantly monitored through the preparation of monitoring and evaluation reports which will need to be prepared by each department.

## **MONEY MATTERS**

Arguably, financial resources alone are necessary but not a sufficient requirement for the effective execution of the SP. Management know-how, management commitment, and continuous innovation in program execution can prove invaluable to the successful implementation of the Strategic Plan.

However, reasonably sourced, strategically imposed resources, and activity based driven financial resources will enable GAC to fully implement its Strategic Plan. The resources will include financial resources, manpower, equipment etc. It is therefore imperative that the Strategic Plan is linked to the budgetary process of the Government, taking into consideration donor resources so as to avoid duplication of efforts and costs. This will enable the management of the GAC to provide a basis for preparing accurate budget estimates. The estimates will then be incorporated in the Government’s annual budget.

The estimated cost for the implementation of the SP within the five year period is US\$26.1 million. A detailed financial estimates breakdown by year, goals, strategic objectives and activity is included as an appendix to the SP.

The financing of the Strategic Plan assumed the following:

- Fees charged to Public Corporations, Ministries, Agencies and Departments.
- Targeted donor support for specific programs and projects contained in the Strategic Plan.

## **RISKS**

There is always some element of risks in implementing a plan. This SP is no exception to that fundamental rule. Therefore, we have carefully analyzed the governing environment and based on a strategically developed SWOT analysis, the following risks are assumed in the SP:

- Limited budget support for the GAC to finance the execution of the SP.
- Donor fatigue prior to Government being able to generate sufficient cash flow to fully finance the GAC.
- Departure of the EU Sponsored Auditor General and Technical Team and the challenge of securing replacement that shares the vision, mission and value of the GAC.
- Continued commitment to an independent Auditor General and GAC.
- Ineffective Public Accounts Committees of the National Legislature to act on Auditor-General’s reports.

- High staff turnover due to increasing external career opportunities for auditors and GAC support staff as economy improves wherein GAC cannot maintain a competitive salary and benefit package.
- Political interference from the Executive and National Legislature.

## CONCLUSION

Our vision is to build a World Class Supreme Audit Institution, an institution that will stand as a mirror of society, a true example of excellence, and the defender of the public interest. In developing this plan we are aware of the challenges that go with its implementation while at the same time believing that its implementation will contribute towards good public financial management and governance.

Fighting fraud, waste and abuse requires a fundamental paradigm shift to expand our position on financial accountability to include value for money audits, also known as Performance Auditing. This SP charts a path to value for money auditing.

The full support of our Government and the international partners, who will also want to see an end to impunity by ushering in a new era of accountability, transparency and fiscal probity, will enable the management and staff of the GAC to implement the Strategic Plan. GAC is an integral part of the Government of Liberia and one of the major front-line institutions in the fight against corruption in the public sector. A support, therefore, of the GAC and an independent Auditor-General will allow us to account for more and more of national resources and protect how those resources are expended on programs and projects aimed at promoting the public good—the interest of the Liberian people.

President Ellen Johnson Sirleaf got it right in 2005 when she advocated for an independent GAC. The European Union also got it right when it said the GAC is the “lighting rod” in the fight against impunity and corruption in the Public sector. In order to demonstrate her commitment to an independent Auditor-General, the President advocated and secured the amendment of the Executive Law of 1972 to make the Auditor-General report to the National Legislature. Through her efforts, the European Union stepped in to assist in the reform and rebuilding efforts of the GAC to make it execute the true spirit and intent of the mandate, of a Supreme Audit Institution that is the pillar of integrity, accountability, transparency and fiscal probity.

This SP builds on these reform efforts. Therefore, the need to continue the dual commitment by the Government of Liberia and the international partners led by the European Union to the GAC is even more critical as we transition from reforming the GAC to governing it. This is our collective challenge and it is dual.



## APPENDIX A: STAKEHOLDER ANALYSIS

The various Primary and Secondary Stakeholders were identified, including their needs and how the GAC takes these needs into account, while maintaining its vision, mission, goals, and strategic objectives aligned with national priorities.

PRIMARY STAKEHOLDERS	
<p><b>1. Senior Management Team</b></p> <p>The Senior management team expects from the Auditor-General the following:</p> <ul style="list-style-type: none"> <li>• Demonstrate total commitment in the implementation of the Strategic Plan.</li> <li>• Set a tone of integrity, accountability, transparency and fiscal probity.</li> <li>• Provide strategic direction and oversight of project execution.</li> <li>• Create a people centered working environment that prioritize training, continuous professional development and a market tested salary structure and benefit package.</li> </ul>	<p><b>1. Employees</b></p> <p>Employee expect from Senior Management:</p> <ul style="list-style-type: none"> <li>• Demonstrable commitment to the execution of the Strategic Plan.</li> <li>• Encouragement of employee participation in the execution of the Strategic Plan.</li> <li>• Development of reasonably achievable performance targets.</li> <li>• Creation of a health working environment, including health, safety and professional working environment.</li> </ul>
	<p><b>2. Cooperating Partners (e.g the EC with whom we have contractual obligations) expect GAC to:</b></p> <ul style="list-style-type: none"> <li>• Become truly independent and free from political interference in the discharge of its responsibilities and mandates under the law.</li> <li>• Serve as a professional institution that will lead to public confidence in public sector financial management.</li> <li>• Serve as a pillar of accountability and transparency in Government.</li> <li>• Ensure that public resources are collected and spent economically, efficiently and effectively (value for money).</li> <li>• Actively participate and become a front-line institution in the fight against impunity and corruption in the public sector.</li> <li>• Ensure that donor funds and donor supported projects are free from fraud, waste and abuse.</li> </ul>



## SECONDARY STAKEHOLDERS

<p><b>1. The Liberian People</b></p> <p>The Liberian people expect the GAC to:</p> <ul style="list-style-type: none"> <li>• Promote and defend their interest by ensuring public funds are fully accounted for and used on programs and projects that benefit their interest.</li> <li>• Conduct audits to prevent, detect and deter corrupt practices in Government.</li> <li>• Ensure that good governance practices are carried in Government.</li> </ul>	<p><b>2. The Legislature</b></p> <p>The National Legislature expects the GAC to:</p> <ul style="list-style-type: none"> <li>• Provide assurance that Government funds have been collected and spent in accordance with the Law.</li> <li>• Prepare and timely submit the Auditor General's Annual Report on the public accounts of Liberia and other special reports.</li> <li>• Conduct special financial investigations, as and when required.</li> <li>• Provide professional advice to the Government of Liberia on matters concerning public financial management.</li> <li>• Sensitize it on the role of the Auditor General.</li> </ul>
<p><b>3. The President of Liberia:</b></p> <p>As head of the Executive, the President expects from the GAC the following:</p> <ul style="list-style-type: none"> <li>• Lend credibility to public financial management.</li> <li>• Provide feedback that programs and projects are executed in an effective and efficient manner.</li> <li>• Provide external audit services to Government institutions.</li> <li>• Serve as a partnering institution to improving public financial management through audit recommendations.</li> <li>• Follow-up in a timely manner to ensure that recommendations are implemented by public officials.</li> <li>• Fight fraud, waste and abuse in public financial management.</li> <li>• Serve as the pillar of integrity, accountability, transparency, and fiscal probity.</li> </ul>	<p><b>4. Cooperating Partners</b></p> <p>The development partners expect GAC to:</p> <ul style="list-style-type: none"> <li>• Become truly independent and free from political interference in the discharge of its responsibilities and mandates under the law.</li> <li>• Serve as the professional institution that will lead to public confidence in public sector financial management.</li> <li>• Serve as the pillar of accountability and transparency in Government.</li> <li>• Ensure that public resources are collected and spent economically, efficiently and effectively (value for money).</li> <li>• Actively participate and become a front-line institution in the fight against impunity and corruption in the public sector.</li> <li>• Ensure that donor funds and donor supported projects are free from fraud, waste and abuse.</li> </ul>
<p><b>5. Judiciary</b></p> <p>The Judiciary expects the GAC to:</p> <ul style="list-style-type: none"> <li>• Execute its mandate consistent with the Constitution and the statutory laws of Liberia.</li> <li>• Become a truly autonomous and non-political institution that carries out its duties and responsibilities in a fair and objective manner.</li> </ul>	<p><b>6. Media and Civil Society</b></p> <p>The media and Civil Society expect GAC to:</p> <ul style="list-style-type: none"> <li>• Serve as the major partner in exposing corruption as well as fraud, waste and abuse in public financial management.</li> <li>• Serve as partner in ensuring employees and public officials are accountable to the people.</li> <li>• Serve as a partner in ensuring checks and balances in the area of public sector financial management.</li> </ul>



**PRIMARY STAKEHOLDERS**

**7. Political Institutions**

Political institutions expect GAC to:

- Objectively and fairly conduct audits to expose corrupt practices in Government.
- Serve as the main institution that ensures the proper collection of revenues and equitable distribution of resources.

**8. Business Community**

Business community expects GAC:

- Assist Government to put into place effective internal controls to achieve the following:
  - Minimize fraud, waste and abuse.
  - Reduce bureaucratic red-tape.
- Ensure that there is transparency in the awarding of Government contracts and concessions.



## APPENDIX B: SWOT ANALYSIS

The SWOT Analysis looks at the external environment (Opportunities and Threats) and the internal environment (Strengths and Weaknesses).

This appraisal requires a detailed analysis of the GAC's current position. It covers the whole organization and identifies its strengths, weaknesses, opportunities and threats (SWOT). It answers the question "where is the GAC now?"

The operations of the GAC will continue to be influenced by a number of internal and external factors. A clear understanding of these factors and how they might impact on the operations of the GAC is important in order to identify and implement appropriate strategies that will mitigate their negative impact and indeed take advantage of the positive factors.

The following factors were identified as having influenced the performance of the GAC and might continue to influence its performance in the future:

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> <li>• Clear audit mandate</li> <li>• Auditing Standard adopted and audit materials such as audit manual developed.</li> <li>• Recruitment of an independent Auditor General.</li> <li>• Support from the Liberian people</li> <li>• Support from cooperating partners.</li> <li>• Support from the Executive, the Legislature and the Judiciary.</li> <li>• Young and dynamic staff</li> <li>• New institution, so not constrained by established organizational culture.</li> <li>• Guaranteed clientele.</li> </ul>	<ul style="list-style-type: none"> <li>• Insufficient qualified personnel.</li> <li>• Inadequate infrastructure and equipment.</li> <li>• Inadequate budgetary support to secure competitive salaries and benefit package.</li> <li>• Inadequate technology for infrastructure.</li> <li>• Current Act does not support organizational (financial and operational) and legal independence of the GAC and the Auditor-General.</li> </ul>
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> <li>• Liberian peoples' demand for accountability and transparency in the management of public resources.</li> <li>• Support from three branches of Government.</li> <li>• Support from the Cooperating partners.</li> <li>• Support from SAI Community through Training, workshops, and exchanges (attachments).</li> <li>• Bilateral relationship with other Supreme Audit Institutions for capacity building and institutional reform.</li> <li>• Technological developments such as available computer assisted audit software.</li> <li>• Young and dynamic population as source of manpower recruitment.</li> <li>• Domestic and international commitment to public financial management reform.</li> </ul>	<ul style="list-style-type: none"> <li>• Increasing external high salary career opportunities as the economy expands, leading to high turnover.</li> <li>• Ineffective Public Accounts Committees in the National Legislature leading to lack of action on AG's reports.</li> <li>• Lack of an overall legal framework for public financial management and internal audit.</li> <li>• Poor internal controls in Government which undermine audit efficiency, because of the long time it will take to audit an institution with severely weak internal controls.</li> <li>• Potential political interference that could undermine Auditor General and GAC independence.</li> <li>• Donor fatigue and EU led donor support is stopped prior to completing the execution of the Strategic Plan.</li> </ul>



**APPENDIX C: GAP ANALYSIS AND STRATEGIC OPTIONS**

**1977 LIMA AND 2007 MEXICO SATISFIED MANDATE**

<p><b>GAP ANALYSIS</b></p> <ul style="list-style-type: none"> <li>• Legislation drafted but not passed into law.</li> </ul>	<p><b>STRATEGIC OPTIONS</b></p> <ul style="list-style-type: none"> <li>• Seek donor and President Support in the passage of the GAC revised law since it formed an integral part of public accountability and transparency.</li> <li>• Create public awareness of the existing Draft GAC law and the importance of its passage into law.</li> <li>• Strategically solicit the support from the Speaker of the House of Representatives and Chairman of the Judiciary Committee of the House of Representatives.</li> </ul>
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**MOTIVATED QUALIFIED MANPOWER**

<p><b>GAP ANALYSIS</b></p> <ul style="list-style-type: none"> <li>• Unattractive conditions of service.</li> <li>• No professional certification program.</li> <li>• Lack of a training policy.</li> <li>• Insufficient qualified manpower.</li> <li>• No mechanisms for improving health and safety at work place.</li> <li>• No formal bilateral relationship.</li> </ul>	<p><b>STRATEGIC OPTIONS</b></p> <ul style="list-style-type: none"> <li>• Split funding wherein donors support infrastructure and manpower development while Government of Liberia finances a market tested salary structure and operating costs.</li> <li>• Charge audit fees in order to finance a market tested salary structure.</li> <li>• Select global certification schemes including ACCA, CIMA, CFE, CIA, CPA, CISA, CMA, and AAT and facilitate the training of staff in certification courses.</li> <li>• Develop a training policy for the GAC and recruit a dedicated staff to implement it.</li> <li>• Split recruitment to increase qualified manpower by combining competitive recruitment and specialized projects such as "program for women."</li> <li>• Assign a dedicated staff to implement the HR policy on health and safety in the work place.</li> <li>• Strategically establish bilateral arrangements beginning with Attachments and sister-sister relationship in areas of mutual interest.</li> </ul>
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## SUPERIOR COMMUNICATION

### GAP ANALYSIS

- Communication strategy developed but yet to be implemented.
- Lack of adequate use of information technology in communication.

### STRATEGIC OPTIONS

- Complete the build-up of the Communication Department to implement GAC communication strategy.
- Draw from a broad section to secure capable professionals with diverse backgrounds.
- Assign all GAC staff email-accounts and encourage the use of GAC email-accounts for external and internal communication.
- Prepare an e-mail list of significant stakeholders to communicate up to date GAC news and events.
- Recruit a Webmaster to regularly update GAC website.
- E-market GAC site Goggle and Yahoo search engines.
- Link GAC Website major news organs and international bodies like INTOSAI, AFROSAI-E and Transparency International.

## ADEQUATE INFRASTRUCTURE

### GAP ANALYSIS

- Minimal IT Infrastructure.
- No Reference Library and dedicated Training Center.
- Minimal availability of logistics to facilitate the conducts of audits, such as vehicles, computers, photocopies.
- Inadequate suitable office building consistent with a respectable SAI.

### STRATEGIC OPTIONS

- Develop IT Policy and IT Plan that supports the audits taking into account equipment, trained manpower, Intranet, Internet and Extranet and then seek dedicated donor support for the implementation of the IT Plan.
- Competitively outsource the establishment of a Training Center and Reference Library.
- Seek donor funding for logistics and capital assets while using funding from Government for operations and financing a market tested salary structure.
- Seek funding to complete renovation of old mansion or construct a new building.



## QUALITY AUDITS AND EXPANDED AUDIT COVERAGE AND OTHER TYPES OF AUDITS SUCH AS PERFORMANCE, IT, PROCUREMENT, ENVIRONMENTAL AND PUBLIC DEBT AUDITS

### GAP ANALYSIS

- Regularity Audit Manual developed but not fully implemented.
- No CAATs in use.
- No specific modern audit technique adopted and implemented.
- No QC Manual and no QC policy developed.
- Minimal number of experienced auditors.
- No regional offices to cover programs and projects beyond the capital city of Monrovia.
- Only one specialized audit department called forensic audit.
- Audit backlog stands at 91 percent, meaning that 91 percent of the 85 government institutions and programs have not been audited at least in the last five years.

### STRATEGIC OPTIONS

- Seek international partners' assistance in sourcing and assisting in the development of implementation guidelines for the manual.
- Source a widely used CAATS and recruit a dedicated trainer to train a dedicated number of staff.
- Adopt Risk Based Auditing and seek assistance from AFROSAI-E and IDI for training of staff.
- Source Executive (Principal) auditors for audit assignment, planning and supervision as GAC capacity are built.
- Joint audits with other Supreme Audit Institutions.
- Adopt QC Manual from AFROSAI-E and seek assistance through AFROSAI-E to build a dedicated QC Division and the development of a QC Policy.
- Secure donor assistance in establishing six regional offices to expand audit coverage.
- Implement new Organization structure and strategically seek development partners support for each of the following specialized areas:
  - Performance Audit
  - Procurement Audit
  - Forensic Audit
  - Asset Declaration Audit
  - Financial Institution Audit
  - Public Works Audit
  - IT Audit
  - Revenue Audit
  - Permanent Claims Commission
  - Environmental Audit
  - Fraud Hotline
  - Public Debt Audit
- Seek Government of Liberia commitment to provide financing through charging of fees per institution to enable the Auditor-General to commission through outsourcing audit work of less strategically important government institutions.

## CONTRIBUTE TO THE GOVERNMENT'S EFFORTS OF FIGHTING CORRUPTION

### GAP ANALYSIS

- Due to the long civil strife, the GAC existed on paper only.
- Participation of the GAC in the fight against fraud, waste, abuse and corrupt practices was non-existent.

### STRATEGIC OPTIONS

- The GAC will take a pro-active approach in the fight against fraud, waste, abuse and corrupt practices.
- The GAC will lay a solid foundation upon which the new Liberia will build systems of accountability and transparency.
- The GAC will advocate for corrective action wherever vulnerabilities in the governance systems are identified.
- The GAC will create conditions in the Governance systems that are less likely to produce or support corrupt practices by conducting continuous independent audits.

## REGULATORY BODY AND PUBLIC FINANCE REFORM ACTS AND STRATEGIC PARTNERSHIP WITH GOVERNMENT

### GAP ANALYSIS

- Public Financial Management Law drafted but not passed into law.
- No regulatory body to regulate auditing profession.
- No regulatory body to regulate the accounting profession.
- No whistleblowers Act.
- No formally established Division to provide consulting services to Government.

### STRATEGIC OPTIONS

- Liaise more closely with the Executive and National Legislature to pass the Public Finance and Management Act.
- Work with the accounting professionals and the Executive to draft and pass Acts establishing the regulatory bodies for accounting and auditing.
- Work through pro-democracy groups to draft and pass a Whistleblower's Act.
- Establish a Division of Advisory Services.
- Recruit experienced professionals using a combination of Government funding and Senior Executive Program through CSA.



## APPENDIX D: IMPLEMENTATION MATRIX

No.	Goal	Strategic Objectives	Projects	Success Indicators	Year of Achievement					Funding Source	Responsible Person/Dept.	Risk	Progress
					1	2	3	4	5				
1.	1977 LIMA and 2007 Mexico satisfied Mandate.	1.1 To facilitate the enactment into law of the draft GAC legislation to obtain full operational and financial independence of the GAC in line with international best practices.	1.1 Seek donor and Government support in the passage of the GAC revised Law.	1.1 New GAC Law enacted.						1	Director Legal and Govt. Affairs	Outside GAC control. Currently the EC are providing funding for this. A legal expert has been recruited.	
			1.2 Create public awareness of the existing draft Legislation and the importance of the draft law.	Number of awareness activities undertaken					1	Director Comm. Dept and Govt. Affairs	Outside GAC control. Currently the EC are providing funding for this. A legal expert has been recruited.		
			1.3 Create awareness among the Legislature about the existence of the draft law and the importance of its passage.	Number of awareness activities undertaken					2	Director Legal and Govt. Affairs	Outside GAC control. Currently the EC are providing funding for this. A legal expert has been recruited.		
			1.4 Strategically solicit the support of the Speaker of the House of Representatives and the Chairmen of the Judiciary and Public Accounts Committee.	Support from the speaker and C/men Judiciary and Public Accounts Committee					2	Director Legal and Govt. Affairs	Outside GAC control. Currently the EC are providing funding for this. A legal expert has been recruited.		
			1.5 Seek support to strengthen the Public Accounts Committee	PAC members trained on handling AG's reports. PAC members undertake study tour to a nearby Country with a strong PAC.					2	Director OAG and Project Manager	Lack of funds for training the PAC members.		

No.	Goal	Strategic Objectives	Projects	Success Indicators	Year of Achievement					Funding Source	Responsible Person/Dept.	Risk	Progress
					1	2	3	4	5				
2	Motivated Qualified Manpower	2.1 To develop a professional cadre of staff at the GAC.	2.1 Approve the Training Policy for the GAC	2.1 Training Policy approved and being implemented.						2	Director HR and Training Manager	Lack of funds for implementation	
			2.1.1 Recruit a dedicated staff to implement the training policy.	Dedicated staff recruited						3	COO & HR	Lack of funds for implementation	
			2.1.2 Implement the Training Policy by establishing a Training Unit	2.1.2 Number of Training activities implemented in line with Training Policy						2	COO & HR	Lack of funds for implementation	
			2.1.3 Encourage mentoring programs in the GAC that will ensure transfer of knowledge and encourage individual professional development	2.1.3 New employees have mentors within the GAC.						3	COO & HR	Lack of funds for implementation	
		2.2 To attain and retain an optimal staffing level for the GAC over the next 5 years recruitment and retention of qualified personnel.	2.1.4 Enroll staff for professional training.	2.2.1 Number of GAC staff enrolled for professional courses.						2	Director HR & Training Manager	Cooperating partners may not fund the program.	
			2.1.5 GAC staff undergo professional training: ACCA, CIMA, CFE, CISA, CPA, CIA, CMA, and AAT	2.2.2 At least 30 GAC staff obtained professional certificates						2	Director OAG and COO	Lack of funding to implement the program	
			2.2. Competitively recruit new staff.	2.2 Staff strength of 500 auditors attained.						2	Director OAG & COO	Lack of funding to implement the program	



No.	Goal	Strategic Objectives	Projects	Success Indicators	Year of Achievement					Funding Source	Responsible Person/Dept.	Risk	Progress
					1	2	3	4	5				
			2.2.1 Split funding wherein donors support the infrastructure and manpower development while Government finances a market tested salary structure.	2.3 Market tested salary structure and benefits implemented.						3	CFO & COO	Delay in the review and implementation process and lack of adequate fund to finance the new salary structure.	
			2.2.2 Fully implement HR policy.	Number of Staff appraisal undertaken in a year.						3	COO & HR	Lack of adequate funds for the additional staff.	
		2.3 To build Competences within the GAC through bilateral relationships with other SAs; international cooperating partners such as the IDI, INTOSAI and the AFROSAI-E.	2.3 Strategically establish bilateral relation with other SAs starting with attachments and sister – sister relationships in areas of mutual interest.  2.3.1 Strengthen relations with cooperating partners such as IDI, INTOSAI, AFROSAI and AFROSAI-E	Bilateral relations established with at least 5 SAs.  Number of W/ shops, seminars meetings attended						3  3	Director OAG and Manager of Corporate Services  Director OAG & Manager of Corporate Services	Lack of adequate fund to implement the strategy.	
		2.4 To Promote a diversified workforce by giving equal opportunities to all and attaining a representation of 60% men; 30% women and 10% disabled over the next 5 years.	2.4. Affirmative action during recruitment.	Targets of 60% men; 30% women and 10% disabled by 2013.						3	COO & HR	Lack of adequate fund to implement the strategy	



No.	Goal	Strategic Objectives	Projects	Success Indicators	Year of Achievement					Funding Source	Responsible Person/Dept.	Risk	Progress
					1	2	3	4	5				
		2.5 To ensure Health and safety at work by ensuring a clean environment and through workshops on the dangers and prevention of HIV/AIDS so as to have a health work force.	2.5 Assign a dedicated GAC staff to implement the HR policy on Health and safety.  2.5.1 Conduct workshops on HIV Aids  2.5.2 Seek a proportional balance in representation of men, women and the physically handicapped at the GAC.	Clean and safe working environment  At least 2 workshops conducted per year.						3	COO & HR	Lack of adequate funds to implement the strategy	
3.	Superior communication	3.1 To implement the GAC communication strategy that will ensure GAC stakeholders are informed through public awareness programs.	3.1 Complete the build up of the GAC communication department to Implement the Communication strategy.	3.1 Communication Strategy implemented.						2	Director Comm. Dept.	Lack of adequate funds to implement the strategy	
		3.2 To incorporate the use of information technology to improve effective communication.	3.2 Draw from a broad section to secure capable professionals.	Comm. Department well staffed.						2	Director Comm. Dept.	Lack of resources	
			3.2.1. Work closely with IT Dept. to ensure linkages between communication and IT strategies.	3.2 IT being used as a powerful communication tool.						2	Director Comm. Dept.	Lack of adequate fund to implement the IT and communications strategies.	
			3.2.2. Assign all GAC staff e mail accounts.	All staff assigned e mail accounts						3	COO & IT Director	Lack of adequate fund to implement the IT strategy.	
			3.2.3. Prepare e mail listing for significant stakeholders.	E mail listing prepared						3	COO & IT Direct	Lack of adequate fund to implement the IT strategy	



No.	Goal	Strategic Objectives	Projects	Success Indicators	Year of Achievement					Funding Source	Responsible Person/Dept.	Risk	Progress
					1	2	3	4	5				
		3.3 To develop and improve our relationships with our external stakeholders.	3.2.4. Recruit a webmaster to regularly update website.  3.3 Strengthen GAC relationship with the PAC at the Legislature.  Strengthen relation with INTOSAI, IDI, AFROSAI-E and AFROSAI.	GAC website regularly updated  Action on the AG's report  Number of Meetings, workshops, seminars attended.						3	COO & IT Director  Director Legal and Govt. Affairs.	Lack of adequate fund to implement the IT strategy  Lack of adequate funds	
4.	Adequate infrastructure	4.1 Improve the working environment of GAC staff through the provision of adequate office space, and other logistics such as motor vehicles, computers, laser printers, photocopiers, etc	4.1 Seek donor funding to complete renovation of the old mansion building and the purchase of adequate logistics.	4.1 GAC building renovated and adequate logistics purchased.						3	COO and Maintenance	Lack of fund to implement program	
			4.1.1 seek donor funding for logistics	4.1.1 Motor vehicles, computers and other equipment sourced.						Govt.	COO and Maintenance	Lack of adequate funds	
		4.2 To create a Library and Training Center for continuous training and research	4.2.2 Competitively outsource the establishment of a training centre and reference Library.	4.2.2 Library and Training Center created						Govt.	COO & HR	Lack of commitment to implement the Audit Standards and Manual	
		4.3 To build a reliable IT infrastructure to support and improve efficiency in the conduct of audits.	4.3.1 Internet, Intranet and Extranet 4.2.4 Seek dedicated donor support for the implementation of the IT Plan	Good IT infrastructure, including network						2	COO & Director IT	Lack of funds	



No.	Goal	Strategic Objectives	Projects	Success Indicators	Year of Achievement					Funding Source	Responsible Person/Dept.	Risk	Progress
					1	2	3	4	5				
5.	Quality Audits and expanded audit coverage to include other types of Audits such as Performance, IT, Environmental and Public Debt Audits.	5.1 To fully implement the regularity audit manual and to develop audit manuals for performance audit, IT audit, procurement audit, environmental audit, forensic audit to ensure adherence to international auditing standards and best practice.	5.1 implement the regularity Audit manual and guidelines.  5.1.1 Updating the audit manual and guidelines.  5.1.3. Achieve a penetration rate of 95% to maintain backlog at 5%.	5.1 Adherence to International Auditing Standards.  Updated audit manual.  95% penetration rate achieved.						2	Director Quality Assurance	Lack of funds.	
		5.2 To develop a Quality Control strategy and Policy and Quality Control Manuals for all types of audits being undertaken by the GAC to ensure consistency with international standards and ensure the QC unit is fully operational.  5.3 Source and implement computer assisted audit techniques.	5.2 Adopt adapt and implement the AFROSAI-E QA policy and manual  5.2.1 Source Executive (Principal Auditors)  5.2.2 Joint audits with other SAIs.  5.2.3 A dedicated QA unit established.  5.3.1. Identify suppliers and source the CAATS and Teammate  5.3.2 conduct training in the use of the CAATS and Teammate	QA policy and manual.        Use of CAATS and Teammate						2	Director Quality Assurance	Lack of adequate funds  Lack of adequate funds	
		5.3 To adopt and implement modern audit techniques such as Risk Based Auditing (RBA).	5.3 RBA adopted and implemented.  5.3.1 Staff trained in RBA.	5.3 GAC staff trained in RBA.						2	Director HR, and Training Manager	Lack of adequate funds.	



No.	Goal	Strategic Objectives	Projects	Success Indicators	Year of Achievement					Funding Source	Responsible Person/Dept.	Risk	Progress
					1	2	3	4	5				
		5.4 To decentralize operations to fulfill mandate by establishing Six (6) Regional Offices to more effectively and cost efficiently expand audit coverage.	5.4. Secure donor assistance in establishing 6 regional offices.	Six (6) regional offices established.						2	Director. OAG and Project Manager	Lack of adequate funding	
		5.5 Create Performance audit, IT audit Procurement audit and environmental audit units.	5.5 Create specialized divisions to more effectively implement mandate and concentrate audit efforts on high potential and strategically important areas  5.5.1 Develop audit manuals for the other types of audits.	Audit manuals on other types of audits developed  Other specialized audits being undertaken.						2	Director specialized audits	Lack of adequate funding	



No.	Goal	Strategic Objectives	Projects	Success Indicators	Year of Achievement					Funding Source	Responsible Person/Dept.	Risk	Progress
					1	2	3	4	5				
6	Contribute to the Government's efforts of fighting corruption.	6.1 Taking a proactive action in the fight against corruption.	<p>6.1.1 The GAC will take a proactive approach by conducting independent audits wherever fraud, waste, abuse and corrupt practices are suspected.</p> <p>6.1.2 The GAC will lay a solid foundation upon which the new Liberia will build systems of accountability and transparency.</p> <p>6.1.3 The GAC will advocate for corrective action wherever vulnerabilities in the governance systems are identified and create conditions that are less likely to produce or support corrupt practices.</p>	Government action on audit reports						2	Director Forensic Audit	Inadequate resources	
7.	Regulatory Body and Public Finance Reform Acts and strategic partnership with Government	7.1 Facilitate a legislation to create and establish a five member auditing oversight board to regulate auditing in government and private sector.	7.1 Seek donor and President support in the establishment of the oversight board.	An auditing regulatory board created						3	Director Legal & Govt. Affairs	Beyond AG's control	



No.	Goal	Strategic Objectives	Projects	Success Indicators	Year of Achievement					Funding Source	Responsible Person/Dept.	Risk	Progress
					1	2	3	4	5				
		7.2 Facilitate the passage of an Act to legally establish a seven member National Board of Accountancy to certify and regulate accountants as well as adopt a generally accepted accounting principle and issue regulations.	7.2 Liaise more closely with the Executive and the National Legislature to draft and pass Acts establishing the regulatory bodies.	An Accounting Regulatory body created						3	Director Legal & Govt. Affairs	Beyond AG's control	
		7.3 Facilitate the drafting and passage of the whistle Blowers' Act	7.3 Work through The pro-democracy groups to draft and pass a whistle blowers' Act.	Whistle Blowers' Act passed						3	Director Legal & Govt. Affairs	Beyond AG's control	
		7.4 Establish a division of Advisory services composed of highly experienced professionals in attestation related consultancy to the government of Liberia and its development partners. Financial management and reporting to provide non-audit and non-attestation related consultancy to the government of Liberia and its development partners.	7.4 Establish a Division of Advisory services.	Advisory services division established						3.	Director Legal & Govt. Affairs	Lack of adequate funds	

**NOTE**

- 1-Possible EC Funding
- 2-No Funding
- 3-Government Funding



## APPENDIX E: OPERATIONAL PLAN

<b>GOAL 1: 1977 LIMA SATISFIED MANDATE</b>				
<b>Objective/Strategy 1.1: To facilitate the enactment into Law of the draft GAC Legislation to obtain full operational and financial independence of the GAC in Line with international best practice.</b>				
<b>Key Activities</b>	<b>Performance indicators</b>	<b>Time frame</b>	<b>Responsible person</b>	<b>Risks</b>
Seek donor and President support	New Law enacted	31/12/10	Director Legal and govt. affairs	
Create Legislative and public awareness	Number of people from the target target group aware	31/12/10		Lack of funding
<b>GOAL 2: MOTIVATED QUALIFIED MANPOWER</b>				
<b>Objective/Strategy 2.1: To develop a professional cadre of staff at the GAC</b>				
<b>Key Activities</b>	<b>Performance indicators</b>	<b>Time frame</b>	<b>Responsible person</b>	<b>Risks</b>
Approve Training (TRG) policy	TRG policy approved	30/06/09	COO & HR	
Recruit staff to implement the TRG policy	TRG Unit established and TRG policy implemented	30/06/09	COO & HR	Lack of funding
Enroll Staff for certification	30 staff enrolled	31/01/09	Director HR & Training Manager	Lack of funding
In house training	80 hours a year			Lack of funding
Post graduate/fellowship training programs				Lack of funding
<b>Objective/Strategy 2.2: To attain and retain an optimal staffing level for the GAC over the next 5 years</b>				
<b>Key Activities</b>	<b>Performance indicators</b>	<b>Time frame</b>	<b>Responsible person</b>	<b>Risks</b>
Competitively recruit new staff	Staff strength of 500 auditors attained	31/12/13	COO & Director HR	Lack of funding
Implement a market tested salary structure	New salary structure	31/12/10	CFO & COO	Lack of funding
Fully implement the HR policy	Number of staff appraisals	31/12/10	COO & Director HR	Lack of funding
<b>Objective/Strategy 2.3: To build competences within the GAC through bilateral relations with other SAIs and International partners such as the INTOSAI, IDI and AFROSAI-E</b>				
<b>Key Activities</b>	<b>Performance indicators</b>	<b>Time frame</b>	<b>Responsible person</b>	<b>Risks</b>
Strategically establish relations with other SAIs and other professional org.	Bilateral relations with at least 5 SAIs	31/12/13	Dir. OAG & COO	Lack of funding
Strengthen relations with International Partners such as the INTOSAI, IDI, AFRASAI-E	Number of w/shops seminars attended	31/12/13	Dir. OAG & COO	Lack of funding
MoUs through staff attachment, study tours, field trips			Dir.OAG & COO	Lack of funding



Objective/Strategy 2.4: To promote a diversified workforce by giving equal opportunities				
Key Activities	Performance indicators	Time frame	Responsible person	Risks
Affirmative action during recruitment	60% Men 30% women 10% disabled by 2013	31/12/13	COO & Dir. HR	Lack of funding
Objective/Strategy 2.5: To promote good Health by ensuring a clean environment and organizing workshops on the dangers of HIV/AIDS so as to have a healthy workforce.				
Key Activities	Performance indicators	Time frame	Responsible person	Risks
Assign dedicated GAC staff to implement HR policy on health and safety	Clean environment	31/12/13	COO & Dir. HR	
Conduct workshops/Seminars on HIV/AIDS	At least 2 W/shops on HIV/AIDS conducted	31/12/13	COO & Dir. HR	Lack of funding
GOAL 3: SUPERIOR COMMUNICATION				
Objective/Strategy 3.1: To implement GAC communication strategy that will ensure GAC stakeholders are informed through public awareness programs				
Key Activities	Performance indicators	Time frame	Responsible person	Risks
Complete the build up of the communications Dept.	Communications Dept fully established	30/06/09	Dir. Comm. Dept.	
Implement the strategy	Strategy implemented	31/12/13		Lack of funding
Objective/Strategy 3.2: To incorporate the use of IT to improve effective communication				
Key Activities	Performance indicators	Time frame	Responsible person	Risks
Draw from a broad section to Secure capable Liberians	Communications Dept. established	30/06/09	IT Director & Dir. Comm. Dept	
Work closely with IT to ensure linkages with communications Strategy.	IT being used as a powerful comm. tool	30/06/09	IT Director & Dir. Comm. Dept	
Assign all GAC staff e mail accounts	All staff assigned email accounts	31/12/13	IT Director	
Recruit a webmaster to regularly update website	GAC website Regularly updated	31/12/13	IT Director	
Objective/Strategy 3.3: To develop and improve our relations with external stakeholders				
Key Activities	Performance indicators	Time frame	Responsible person	Risks
Strengthen relationship with PAC at the Legislature and the Executive	Action on AG's reports	31/12/09	Dir. Legal & Government Affairs	Lack of funding
	Number of meetings & w/shops attended	31/12/13		



<b>GOAL 4: ADEQUATE INFRASTRUCTURE</b>				
<b>Objective/strategy 4.1: To improve the working environment of the GAC staff through the provision of adequate office and other logistics such as motor vehicles, computers, photocopiers, etc.</b>				
<b>Key Activities</b>	<b>Performance indicators</b>	<b>Time frame</b>	<b>Responsible person</b>	<b>Risks</b>
Renovation of GAC building	Renovated GAC building	30/06/09	COO & Maintenance	Lack of funding
Logistical support (furniture, vehicles, computers, air conditions, etc.	Vehicles, computers, etc procured	31/12/13	COO	Lack of funding
<b>Objective/strategy 4.2: To create a Library and Training centre for continuous training and research</b>				
<b>Key Activities</b>	<b>Performance indicators</b>	<b>Time frame</b>	<b>Responsible person</b>	<b>Risks</b>
Establishment of a Learning and Innovation center (library)	Library created		COO	Lack of funding
Establishment of a Training Center	Training Centre created	31/12/11	COO & HR	Lack of funding
<b>Objective/strategy 4.3: To build a reliable IT infrastructure to support and improve efficiency in the conduct of audits</b>				
<b>Key Activities</b>	<b>Performance indicators</b>	<b>Time frame</b>	<b>Responsible person</b>	<b>Risks</b>
Extranet installed and maintained	Extranet	31/12/10	IT Director	Lack of funding
<b>GOAL 5: QUALITY AUDITS AND EXPANDED AUDIT COVERAGE TO INCLUDE OTHER TYPES OF AUDITS</b>				
<b>Objective/strategy 5.1: To fully implement the regularity audit manual and to develop audit manuals for performance Audit, IT audit, environmental audit, forensic audit to ensure adherence to international auditing Standards and best practice.</b>				
<b>Key Activities</b>	<b>Performance indicators</b>	<b>Time frame</b>	<b>Responsible person</b>	<b>Risks</b>
Update and Implement regularity audit manual and guidelines	Adherence to International audit standards	31/12/09	Director QA	
Update the audit manual and guidelines	Updated Manual	31/12/10	Director QA	
Achieve a penetration rate of 95% to maintain backlog of 5%	95% penetration rate achieved	31/12/13	COO	
<b>Objective/strategy 5.2: To develop a Quality Control strategy and Policy and Quality Control Manuals for all types of Audits being undertaken by GAC to ensure consistency with international standards and ensure the QC unit is fully operational.</b>				
<b>Key Activities</b>	<b>Performance indicators</b>	<b>Time frame</b>	<b>Responsible person</b>	<b>Risks</b>
The AFROSAI QC policy and Manual	QC policy and manual	30/06/09	Director QA	Lack of funding
Source Executive Auditors to man Departments for 4 years of 5 years strategic Plan	9 E/Auditors sourced	30/06/09	Director OAG & COO	Lack of funding
MoUs through Joints Audits	Joint audits carried out	31/12/13	Director QA	Lack of funding
A dedicated QA unit established	QA unit established	30/06/09		
Source and implement a CAATS software	Use of CAATS and Teammate	31/12/10	IT Director	Lack of funding



Object/strategy 5.3: To adopt and implement modern audit techniques				
Key Activities	Performance indicators	Time frame	Responsible person	Risks
RBA implemented	RBA	31/12/10	Engagement Managers	Lack of funding
Objective/strategy 5.4: To decentralize operations to fulfill mandate by establishing 6 regional offices to more effectively and cost efficiently expand audit coverage				
Key Activities	Performance indicators	Time frame	Responsible person	Risks
Secure donor assistance in establishing regional Offices	6 Regional offices	31/12/11	COO	Lack of funding
Objective/strategy 5.5: To create performance, IT Environmental and public debt audit units				
Key Activities	Performance indicators	Time frame	Responsible person	Risks
Develop Manuals	Audit manuals	31/12/10		Lack of funding
Train staff for specialized division	20 trained	31/12/11	Director Specialized audits	Lack of funding
Create specialized division	Other specialized audits being u/taken	31/12/12		
GOAL 6 Contribute to Government's efforts of fighting corruption				
Objective/strategy 6.1: Wherever fraud, waste, abuse, and corrupt practices are suspected.				
Train staff for conducting forensic audits	Forensic audit reports	31/12/09	Director Specialized audits	Lack of funding
GOAL 7				
Objective/strategy 7.1: Regulate auditing in government and private sector.				
Key Activities	Performance indicators	Time frame	Responsible person	Risks
Support to Government Auditing Standard	Body established	31/12/12	Director Govt. Affairs	
Setting Board				
Objective/strategy 7.2: Facilitate the passage of an Act to legally establish a seven Member National Board of Accountancy (NBA) to certify and regulate accountants as well as adopt a generally accepted accounting principle and issue regulations. Accountants as well as adopt GAAP and issue regulations				
Key Activities	Performance indicators	Time frame	Responsible person	Risks
Liaise more closely with the Executive and National Leg. to pass Acts establishing the regulatory bodies	Accounting regulatory body created	31/12/12	Dir. Legal & Govt. Affairs	Support
Support to Accounting Practice Board				



**Objective/strategy 7.3: Facilitate the passage of a Public Finance Management (PFM) Act and subsequent regulations.**

Key Activities	Performance indicators	Time frame	Responsible person	Risks
Liaise with the Minister of Finance, the Legislature and other stakeholders	Act adopted			

**Objective/strategy 7.4: Facilitate the drafting and passage of the whistle blower's Act**

Key Activities	Performance indicators	Time frame	Responsible person	Risks
Public awareness campaign		31/12/12	Dir. Legal & Govt. Affairs	Lack of funding

**Objective/strategy 7.5: Establish a division of "Advisory Services" composed of highly experienced professionals in financial management and reporting.**

Key Activities	Performance indicators	Time frame	Responsible person	Risks
Advisory Services	Division fully functioning	31/12/09	Dir. Legal & Govt. Affairs	Lack of funding
Established				
Support to Advisory Services				



## APPENDIX F: PERFORMANCE MEASUREMENTS

GOAL 1: 1977 LIMA AND 2007 MEXICO SATISFIED MANDATE							
Strategic Objective: Draft legislation enacted into law to obtain full organizational and legal independence of the GAC in line with international best practice.							
Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
New GAC law enacted	Output	National legislature	New Act	Once	New Act	New Act	Dir. Legal Dept. and Govt. Affairs
The National Legislature is aware of the new GAC Law.	Output	Schedule of activities	Number of surveys	Quarterly	0	1	Dir. Legal Dept. and Govt. Affairs
The Executive is aware of the new GAC Law.	Output	Schedule of activities	Number of surveys	Quarterly	0	1	Dir. Legal Dept and Govt. Affairs
Public is aware about the existing draft GAC Law	Output	Schedule of activities	Number of surveys	Quarterly	0	1	Dir. Legal Dept and Govt. Affairs
Support from the Speaker of the House of Representatives and Chairman of the House of Representatives	Output	Schedule of activities	Number of surveys	Quarterly	0	1	Dir. Legal Dept and Govt. Affairs
Support from the Public Accounts Committee	Output	Schedule of activities	Number of surveys	Quarterly	0	1	Dir. Legal Dept and Govt. Affairs

GOAL 2: MOTIVATED QUALIFIED MANPOWER							
Strategic Objective: To develop a professional cadre of staff at the GAC							
Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Dedicated staff to implement training program recruited	Input	HR records	No of staff recruited.	Annually	0	1	COO & HR Director
Training policy finalized, approved and implemented.	Output	Training program	Number of courses implemented.	Quarterly	0	1	HR Director and Training Manager
Global certification schemes, ACCA, CIMA, CFE, CIA, CPA, CISA, CMA, and AAT.	Input	HR records	Number of global certification selected	Annually	0	2	HR Director & Training Manager
Staff enrolled in professional certification programs and ensure Continuous Professional Development	Input	HR & Training reports	Number of staff enrolled	Quarterly	0	1	HR Director & Training Manager
Training program arranged and staffs sit for examinations.	Input	HR & training reports	Number of staff sitting for the examinations	Half yearly	0	2	HR Director & Training Manager

<b>Strategic Objective: To attain and retain an optimal staffing level for the GAC over the next 5 years</b>							
<b>Performance Measure</b>	<b>Type</b>	<b>Data Source</b>	<b>Unit of measure</b>	<b>Collection frequency</b>	<b>Baseline</b>	<b>Target</b>	<b>Measure owner</b>
HR policy fully implemented	Output	HR reports	Number of appraisals	Quarterly	0	4	COO & HR Director
Market tested salary structure and employment benefits Developed.	Output	HR reports	% increase in salaries	2 years	0	1	CFO & HR Director
Government agreement to finance the new salary structure and benefits obtained.	Output	HR reports	% financed by Government.	2 years	0	1	COO & HR Director
Full GAC staff complement attained	Output	HR reports	Number of new employees recruited	Annually	148 74.8% Male 25.2% Female 0% Disabled	500 60% Male 30% Female 10% Disabled	COO & HR Director
<b>Strategic Objective: To build competences within the GAC through bilateral relationships with other SAIs; International cooperating partners such as the IDI, INTOSAI, and the AFROSAI-E</b>							
<b>Performance Measure</b>	<b>Type</b>	<b>Data Source</b>	<b>Unit of measure</b>	<b>Collection frequency</b>	<b>Baseline</b>	<b>Target</b>	<b>Measure owner</b>
Bilateral relations with other SAIs established	Output	Reports by Chief Operating Officer (COO)	Number of SAIs with relation with the GAC	Annually	2	5	COO
Staff attached/seconded to other SAIs	Input	Reports by Executive Director	No of staff on attachment/ seconded	Annually	0	1	COO
<b>Strategic Objective: Ensure Health and Safety at work by ensuring a clean environment and workshops on the dangers and prevention of HIV/AIDS</b>							
<b>Performance Measure</b>	<b>Type</b>	<b>Data Source</b>	<b>Unit of measure</b>	<b>Collection frequency</b>	<b>Baseline</b>	<b>Target</b>	<b>Measure owner</b>
Dedicated staff assigned to ensure health and safety at work.	Input	HR records	Number of staff assigned	Annually	0	2	COO & HR Director
Procedures for Health and safety at work established.	Output	Schedule of activities	Number of workshops on health	Half yearly	0	1	COO & HR Director
<b>Strategic Objective: To promote a diversified workforce by giving equal opportunities to all and attaining a representation of 60% men, 30% women, 10% differently abled.</b>							
<b>Performance Measure</b>	<b>Type</b>	<b>Data Source</b>	<b>Unit of measure</b>	<b>Collection frequency</b>	<b>Baseline</b>	<b>Target</b>	<b>Measure owner</b>
Equal opportunities to all	Output	Employment records	% of men, women and disabled employed	Annually	0	60% Men 30% women 10% Disabled	HR Director



**GOAL 3: SUPERIOR COMMUNICATION**

**Strategic objective: To implement GAC Communication strategy that will ensure that stakeholders are informed through public awareness programs.**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Number of press releases after each audit	output	news clipping	number of press release published in top 5 media institutions	monthly	2	6	Dir. Communication Department
Media coverage	outcome	media institutions	number of favorable media coverage	monthly	510		
Consultative and Sensitization meeting with parliament and donor partners	Input	schedule of activities	number of workshop	quarterly	0	1	Dir. Communication Department
Staff training	Input	training schedule	number of staff trained	Annually	0	3	Director HR Training manager
Public awareness survey	Input	schedule of activity	number of surveys	Annually	1	4	Dir. Communication Department.

**Strategic Objective: Incorporate the use of information technology to improve effective communication**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Capable professionals with diverse backgrounds secured	Output	GAC employment records	Number of professionals recruited	Annually	3	5	COO & Director HR
All GAC staff assigned email accounts	Output	Communications department records	Number of GAC staff assigned with email accounts	Monthly	148	500	IT Director
e mail list of significant GAC stakeholders prepared	Output	Communications department records	Number of GAC stakeholders of GAC mail list	Annually			IT Director
A webmaster to regularly update GAC website recruited	Output	Communications department records	Number of times the GAC website is updated	Monthly	0	1	IT Director
GAC site e-marketed to Goggle and Yahoo search engines	Output	Communications department records		Annually	0	0	Director Communications Department
GAC website linked to major news organs and international bodies like INTOSAI, AFROSAI-E and transparency international	Output	Communications department records		Annually	0	0	Director Communications Department

**GOAL 4: ADEQUATE INFRASTRUCTURE**

**Strategic Objective: Improve the working environment of the GAC through the provision of adequate office space, and other logistics such as motor vehicles, computers photocopiers etc.**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Donor funding for capital assets sourced.	Input	Records by project manager	Amount sourced	Annually	0	1	COO and maintenance
Funding for the renovation of the old mansion or construction of new building sourced.	Input	Records by project manager	Amount sourced	Annually	0	1	COO and maintenance

**Strategic Objective: To create a Library and training centre for continuous training and research**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Establishment of training centre and reference library competitively outsourced.	Output	Schedule of activities	Number of activities undertaken	Quarterly	0	4	COO

**Strategic Objective: To build a reliable IT infrastructure to support and improve efficiency in the conduct of audits**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
IT policy and IT plan developed	Output	Schedule of activities	Number of activities undertaken	Half yearly	0	2	IT director

**GOAL 5: QUALIFY AUDITS AND EXPANDED AUDIT COVERAGE TO INCLUDE OTHER TYPES OF AUDITS**

**Strategic Objective: To fully implement the regularity audit manual and to develop audit manuals for performance audit, IT audit, environmental audit, and forensic audit to ensure adherence to international auditing standards.**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Regularity audit manual and guidelines fully implemented	Output	QC reports	% no of reports that passed the QA test	Monthly	0	75%	Dir. QA
Updating the audit manual and guidelines	Output	QC reports	Updated manual	Annually	0	1	Dir. QA
Achieve a penetration rate of 95% to keep backlog at 5%	Output	Annual audit plan	% no of audits carried out from the plan	Annually	0	95%	Dir. Audits
Develop audit manuals for performance audit, forensic audit, Public Debt audit, Procurement audit and environmental and IT audits	Output	QC reports	Audit manual on each type of audit	Monthly	0	100%	Dir. Specialized Audits



**Strategic Objective: To develop a Quality Control strategy and policy and Quality control manuals for all types of audits being undertaken by the GAC to ensure consistency with international standards and ensure the QC unit is fully operational.**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
CAATS sourced	Input	Schedule of activities	No. sourced	Annually	0	2	IT Director
Trainer recruited	Input	Schedule of activities	No of activities undertaken	Annually	0	2	IT director
Staff trained in CAATS	Output	Training Plan	Number of staff trained	Annually	0	20	HR Director
Quality control manual and policy developed	Output	QA annual plan	% of QA activities undertaken.	Quarterly	0	4	Dir. QA
QA unit established and staff trained	Input	HR records	Number of trained staff in QA unit	Annually	0	1	Dir. QA
Joint Audits undertaken	Output	Annual Audit plan	% no of joint audits undertaken	Annually	0	50%	Dir. Audits
Audits supervised by Principal Auditors	Input	Annual Audit plan	% no of audits supervised by Principal Auditors	Quarterly	0	100%	Dir. Audits
Develop QA manuals for performance audit, forensic audit, Public Debt audit, Procurement audit and environmental and IT audits	Output	QA reports	QA manual on each type of audit	Monthly	0	100%	Dir. Specialized Audit

**Strategic Objective: To adopt and implement modern audit techniques such as risk Based Auditing**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Risk Based Auditing adopted.	Output	Annual Audit plan	% of audits undertaken using RBA	Quarterly	0	75%	HR Director

**Strategic Objective: To decentralize operations to fulfill mandate by establishing six (6) Regional Offices to more effectively and cost efficiently expand audit coverage.**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Establishment regional offices	Output	Project manager records	No. of Regional Offices	Annually	0	6	COO & Project Manager
Donor support for regional offices	Input	Project manager records	Amount sourced	Annually	0	US\$1.1 million	COO & Project Manager

**Strategic Objective: To create specialized divisions for performance audit, IT audit, environmental audit to more effectively implement mandate and concentrate audit efforts on high potential and strategically important audit areas.**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
New Organization structure implemented.	Input	HR documents	Number of new departments for specialized audits.	Annually	0	12	COO

**GOAL 7: REGULATORY BODY AND PUBLIC REFORM ACTS**

**Strategic Objective: Facilitate a legislation to create and establish a five member Government Auditing Oversight Board.**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Draft Public Finance Act passed	Output	Schedule of activities	Number of sensitization activities	Quarterly	0	4	Dir. Legal Department and Govt. Affairs

**Strategic Objectives: Facilitate the passage of an Act to legally establish a seven member National Board of Accountancy to certify and regulate Accountants as well as adopt a generally accepted accounting principle and issue regulations.**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Regulatory Body	Outcome	Schedule of activities	Number of activities undertaken	Quarterly	0	4	COO

**Strategic Objective: Facilitate to create and establish a five member Government Auditing Oversight Board to regulate auditing in Government and the private sector.**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Oversight body	Output	Schedule of activities	Number of activities undertaken.	Quarterly	0	4	Director Legal Department and Govt. Affairs

**Strategic Objective: Facilitate the drafting and the passing of the whistle blowers Act**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Whistle Blowers Act	Output	Schedule of Activities	Number of activities undertaken	Quarterly	0	4	Dir. Legal Department and Govt. Affairs



**Strategic Objective: To establish a division of “Advisory Services” composed of highly experienced professionals in financial management and reporting to provide non audit and non attestation related consultancy to the Government of Liberia and its development partners.**

Performance Measure	Type	Data Source	Unit of measure	Collection frequency	Baseline	Target	Measure owner
Division of advisory services established	Output	Schedule of activities	Number of activities undertaken	Quarterly	0	4	COO
Recruit experienced professionals	Input	Schedule of activities	Number of experienced professionals recruited.	Annually	0	5	COO & HR Director

## APPENDIX G: MONITORING AND EVALUATION REPORT

The monitoring of the implementation of the strategic plan will be done through monthly progress reports which shall be presented to the Senior Management Committee. Each Department shall prepare a spreadsheet as shown below:

Goal: .....

Objective: .....

Key Activity	Performance Measure	Performance Indicator	Target Date	Responsibility	Risk	Observations/ Comments including corrective action if any

Signed: .....  
 Head of Department

Date: .....

## APPENDIX H: RESOURCES & INDICATIVE BUDGET

### GOAL 1: 1977 LIMA AND 2007 MEXICO SATISFIED MANDATE

**Objective/Strategy 1.1: To facilitate the enactment into Law of the draft GAC Law to obtain full operational and financial independence of the GAC in line with international best practice.**

Key Activities	Activity Budget (US\$)	Funding Source (See note)
Seek donor and Presidential support	0	-
Create Legislative and Public awareness	10,000	1

### GOAL 2: MOTIVATED QUALIFIED MANPOWER

**Objective/Strategy: 2.1: To develop a professional cadre of staff at the GAC**

Approve Training policy	0	-
Recruit staff to implement the training policy	0	-
Enroll staff for certification	1,432,000	2
Post graduate/Fellowship training programs	900,000	2
In House training	300,000	2

**Objective/Strategy: 2.2: To attain and retain an optimal staffing level for the GAC**

Competitively recruit new staff	5,000	3
Implement a market tested salary structure	16,428,500	3
Fully implement the HR policy	5,000	2

**Objective/Strategy: 2.3: To build competences within the GAC through bilateral relations with other SAIs and International Partners such as INTOSAI, IDI and AFROSAI-E**

Strategically establish relations with other SAIs and other professional Organizations to strengthen relations.	25,000	2
MoUs through staff attachments, study tours and field trips	500,000	2

**Objective/Strategy: 2.4: To promote a diversified workforce by giving equal opportunities**

Affirmative action during recruitment. 60% men; 30% women; 10% differently abled	20,000	2
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**Objective/Strategy: 2.5: To promote good health by ensuring a clean environment and organizing workshops on the dangers of HIV/AIDS so as to have a health workforce.**

Assign a dedicated staff to implement HR policy on health and safety	0	-
Conduct workshops/Seminars on HIV/AIDS	30,000	3

### GOAL 3: SUPERIOR COMMUNICATIONS

**Objective/Strategy: 3.1: To implement GAC communication strategy that will ensure GAC stakeholders are informed through public awareness programs**

Complete the build up of the communications Dept.	0	-
Implement the strategy	40,000	2

**Objective/Strategy: 3.2: To incorporate the use of IT to improve effective communication**

Draw from a broader section to secure capable Liberians	0	-
Work closely with IT to ensure linkages with communications strategy	0	-
Assign all GAC staff with e mail accounts	0	-
Recruit a webmaster to regularly update website	0	-



<b>Objective/Strategy: 3.3: To develop and improve our relations with external stakeholders</b>		
Strengthen relations with PAC and the Executive	50,000	3
<b>GOAL 4: ADEQUATE INFRASTRUCTURE</b>		
<b>Objective/strategy 4.1: Improve the working environment of the GAC staff through the provision of adequate office space, and other logistics such as motor vehicles, computer, printers etc.</b>		
Renovations to the 3 <sup>rd</sup> Floor of the GAC building	150,000	1
Logistical support	500,000	2
<b>Objective/strategy: 4.2: To create a Library and Training centre for continuous training and research</b>		
Establishment of a learning and Innovation Centre (Library)	200,000	2
Establishment of a Training Centre	300,000	2
<b>Objective/Strategy: 4.3: To build a reliable IT infrastructure to support and improve efficiency.</b>		
Extranet installed and maintained	150,000	2
<b>GOAL 5: QUALITY AUDITS AND EXPANDED AUDIT COVERAGE TO INCLUDE OTHER TYPES OF AUDITS SUCH AS PERFORMANCE, IT, ENVIRONMENTAL AND PUBLIC DEBT AUDITS.</b>		
<b>Objective/Strategy: 5.1: to fully implement the regularity audit manual and to develop audit manuals for other types of audits, performance, public debt, IT, environmental audits etc.</b>		
Update and implement regularity audit manual and guidelines	10,000	2
Achieve a penetration rate of 95% to maintain the back log at 5%.	500,000	2
<b>Objective/Strategy: 5.2: To develop a QA strategy, policy and QA manual for all types of audits being undertaken by the GAC to ensure consistency with international standards and ensure the QA unit is fully operational.</b>		
Adopt, adapt and implement the AFROSAI-E QA policy and manual	10,000	2
Source Executive Auditors to man departments for 4 years	1,440,000	2
MoUs through joint audits	1,800,000	2
A dedicated QA unit established	0	-
Source and implement a CAATS software	75,000	2
<b>Objective/Strategy: 5.3: To adopt and implement modern audit techniques</b>		
RBA implemented	30,000	2
<b>Objective/Strategy: 5.4: To decentralize operations to fulfill mandate by establishing 6 regional offices to more effectively and cost effectively expand audit coverage.</b>		
Establishing Regional Offices	844,500	2
<b>Objective/Strategy: 5.5: Create specialized Divisions: Performance, IT, Public Debt, and Environmental audits.</b>		
Develop Audit manuals	20,000	2
Train staff for specialized divisions	100,000	2
Establish specialized divisions	5,000	2
<b>GOAL 6: CONTRIBUTE TO GOVERNMENT'S EFFORTS OF FIGHTING CORRUPTION</b>		
<b>Objective/Strategy: 6.1: To take a pro active role in the fight against corruption by conducting independent audits wherever fraud, waste, abuse, and corrupt practices are suspected.</b>		
Train staff for conducting forensic audits	100,000	2

**GOAL 7: REGULATORY BODY AND PUBLIC FINANCE REFORM ACTS AND STRATEGIC PARTNERSHIP WITH GOVERNMENT.****Objective/Strategy 7.1: Facilitate a legislation to create and establish a five member auditing oversight board to regulate auditing in Government and private sector.**

Support to Government Auditing Standards setting Board	10,000	2
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**Objective/Strategy 7.2: Facilitate a passage of an Act to legally establish a seven member National Board of Accountancy (NBA) to certify and regulate accountants as well as adopt a generally accepted accounting principle and issue regulations.**

Liaise more closely with the Executive and the National Legislature	0	-
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Support to accounting practice board	60,000	2
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**Objective/Strategy: 7.3: Facilitate the passage of a Public Finance Management (PFM) Act and subsequent regulations**

Liaise with the Minister of Finance	0	-
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**Objective/Strategy: 7.4: Facilitate the drafting and passage of the whistle blowers' Act**

Public awareness campaign	50,000	2
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**Objective/Strategy: 7.5: Establish a Division of advisory services composed of highly experienced professionals in financial management and reporting.**

Advisory services established	0	-
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Total Budget	26,100,000	
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**NOTE**

- 1 – Possible EC Funding
- 2 – No Funding
- 3 - Government Funding



## APPENDIX I: LIST OF ACRONYMS

AG	Auditor General
DAG	Deputy Auditor General
EC	European Commission
Govt.	Government
SMC	Senior Management Committee
SP	Strategic Plan
RBA	Risk Based Auditing
CSA	Civil Service Agency
HRM	Human Resource Management
GAC	General Auditing Commission
INTOSAI	International Organization of Supreme Audit Institutions
SAI	Supreme Audit Institution
IDI	Intosai Development Initiative
AFROSAI-E	African Organization of Supreme Audit Institutions for English Speaking Countries
CAATS	Computer Assisted Audit Techniques
QC	Quality Control
QA	Quality Assurance
COO	Chief Operating Officer
ACCA	Association of Certified Chartered accountants
CIMA	Chartered Institute of Management Accountants
CFE	Certified Fraud Examiner
CMA	Certified Management Accountant
CPA	Certified Public Accountant
CISA	Certified Information Systems Auditor
CIA	Certified Internal Auditor
AAT	Association of Accounting Technicians
CPD	Continuous Professional Development
TRG	Training





