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AUDITOR GENERAL'S OFFICE

STRATEGIC PLAN
2021 - 2024

Contents

List of Abbreviations

AGO	Auditor General›s Office
SAI	Supreme Audit Institution
Idi	Intosai Development Initiative
Sai Pmf	SAI Performance Measurement Framework
Sai Spmr Initiative	SAI Strategic Management, Performance Measurement and Reporting
Intosai	International Organisation of Supreme Audit Institutions
Issais	International Standards of Supreme Audit Institutions
Agas	Accountable Government Agencies
Pac	Public Accounts Committee
Acc	Anti-Corruption Commission
Mps	Maldives Police Service
Excom	Executive Committee
Mof	Ministry of Finance
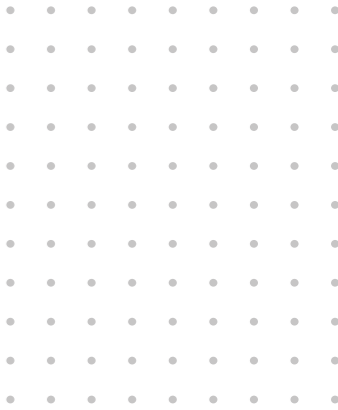
Message from the Auditor General

Hassan Ziyath
Auditor General

I am delighted to present to you the Strategic Plan 2021-2024 of the Auditor General's Office, which outlines the strategic goals, objectives and targets that we want to achieve over the said period for which it is prepared.

Our last strategic plan was for the period 2017-2019. We have achieved most of the strategic goals and targets set for that period. The current strategic plan 2021- 2024 is developed consistent with SAI Performance Measurement Framework (SAI PMF) of INTOSAI. As part of this project, our SAI has carried

out a self-assessment of our performance. The strategic goals and objectives in this Plan are informed by the results of the SAI PFM assessment carried out during the year 2019 by the staff members of this office. SAI PFM describes the value chain through which a SAI delivers value and benefits to the citizens and the factors that affect the value chain.

Development of the 2021-2024 strategic plan is based on the expectations of our key stakeholders on us. As such a comprehensive and evidence-based stakeholder analysis has been carried out. How the senior management and other staff members of the Auditor General's Office (AGO) want to shape up the AGO is identified, whilst external stakeholder meetings and surveys were conducted to ascertain what they expect from a supreme audit institution. As such to craft our strategic goals for the period 2021-2024, our strengths and weaknesses were identified via SAI PFM assessment; and opportunities for development with associated challenges were identified and analysed via stakeholder meetings and survey.

For the Auditor General's Office to provide value and benefits to the citizens we need to produce tangible outcomes. These outcomes must be measurable and must add value to the lives of the Citizens of the Maldives. AGO's strategic plan 2021-2024 envisions the following outcomes:

• Enhancing quality of SAI's output through technology for greater audit impact;

• Enhance public sector governance and accountability;

• Infrastructural development leading to better work environment and improved efficiency; and

• Strengthening SAI's legal framework for better accountability and transparency

AGO will strive to achieve these outcomes through delivering the following outputs:

• Enhance quality of audits through data analytics

• Delivering quality and timely annual report

• Ensuring better security over audit documentation, as stated in the Audit Act (4/2007), via use of IT

• Establish an effective audit follow- up

• Enhance readership of audit reports

• Delivery of audits within deadlines via establishing an effective project management system

• Better delivery of mandate via providing greater office space for optimal workforce

• Enhancing legal immunity

• Attaining broader legal mandate to carry out audits for greater value addition

•Enabling public scrutiny of SAI's performance by publishing quarterly and annual reports

• Increasing public awareness of SAI's audit methodologies by publishing manuals, guides, etc.

• Reinforcing ethical values at SAI and individual levels

We will regularly monitor and assess the success of the strategic plan 2021 -2024 in accomplishing the above stated goals. Finally, to bring about the change we wish to achieve, there are four key components to the framework:

1. SAI Leadership

2. SAI Culture

3. Communication and Stakeholder Management, and

4. Risk Management

I have high hopes that we will receive support from all our stakeholders to successfully implement our Strategic Plan 2021-2024.

Hassan Ziyath

Auditor General

Executive Summary

The Strategic Plan 2021-2024 starts with a message from the Auditor General in which he summarises the process we went through to develop the strategic plan. His message also encapsulates the four strategic goals: 1). Enhancing Quality of SAI's Output through Technology for Greater Audit Impact; 2). Enhance Public Sector Governance and Accountability; 3). Infrastructural Development leading to Better Work Environment and Improved Efficiency; and 4). Strengthening SAI's Legal Framework for Better Accountability and Transparency along with relevant objectives that will help achieve them. He ends his message with high hopes of expected cooperation and support from all the stakeholders to implement the strategic plan.

Then the strategic plan goes on to explain the vision, mission, core values and motto of the AGO. Whilst we envision an independent, professional and effective SAI providing value and benefits to the nation and citizens through public sector auditing (vision), we continue to audit and report to the President, Parliament and the Citizens on the proper accounting and also on the economy, efficient and effective use of public resources to enhance public accountability (mission). We uphold integrity, confidentiality, independence and professional competence as our core values, whilst practising our motto of auditing for the nation and citizens.

Strategic plan also identifies and discusses critical success factors that will drive the plan. The role of the leadership to stay focused and drive the change plays a pivotal role in implementing the strategic plan. The all-inclusive approach we took for development and implementation of the strategic plan is stated as a key success factor. Engagement of stakeholders, not just for development, but for implementing the strategic plan too is discussed in the plan. Finally, the need for an appropriate risk management framework to navigate through risks and uncertainties that may impede achievement of goals and objectives are explained.

Strategic plan ends with useful appendices that underpin the development of the plan. As such, SAI Strategic Management Framework, Implementation Matrix, Profile of the AGO, Organisational Chart and Results of Stakeholder Analysis are included as additional information.

In auditing for nations and citizens, it is essential to identify the needs of citizens and other stakeholders. As such, the strategic plan identifies strategic issues based on the SAI PMF assessment and stakeholder analysis. Above identified four strategic goals and their associated objectives are based on key strategic issues identified in the assessment and stakeholder discussions.

For the identified goals and objectives, performance measures have been set with SMART framework in mind. The measures set to quantify achievement of the goals and objectives are specific, measurable, accurate, realistic and time-bound. In addition to setting SMART objectives, it is important to identify factors that will help achieve them.

Motto

Auditing for the Nation and Citizens

Vision

Independent, Professional and Effective Supreme Audit Institution (SAI) providing value and benefits to the Nation and Citizens through Public Sector Auditing.

Mission

Audit and Report to the President, the Parliament and the Citizens on the proper accounting and also on the economy, efficiency and effective use of public resources to enhance public accountability

Integrity

Confidentiality

Independence

Professional Competence

Strategic Issues

In developing our strategic plan 2021-2024, we have made use of the SAI PMF self-assessment that was carried out by a team of senior staff members of the AGO as part of an IDI training programme on SAI SPMR Initiative in 2019 to identify strategic issues. It is a holistic assessment that provides an overall picture of SAI's performance. It was a tool developed by INTOSAI to provide a framework to support SAIs in their efforts to reach the objectives of ISSAI 12: The value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens – which lays out how SAIs should work to:

· Strengthen the accountability, transparency and integrity of government and public sector entities;

· Demonstrate ongoing relevance to citizens, Parliament and other stakeholders; and

· Being a model organisation through leading by example.

The results of the SAI PMF self-assessment coupled with the stakeholder discussions revealed the following strategic issues we need to address:

• **How can we enhance quality of our output for greater audit impact?**
   o Use of data analytics for better analysis and audit findings in our reports,

   o timely submit AGO annual report to the Parliament, and

   o ensure better security over audit documentation as stated in the Audit Act?

• **How can we enhance quality of our output for greater audit impact?**
   o Follow-up on audit recommendations in a timely manner,
   o Enhance readership of reports,
   o Deliver the audit within deadlines, and
   o Better comply with ISSAIs?

• **How can we help enhance public sector governance and accountability? for greater audit impact?**
   o Follow-up on audit recommendations in a timely manner,
   o Enhance readership of reports,
   o Deliver the audit within deadlines, and
   o Better comply with ISSAIs?

• **How could we acquire better physical infrastructure for better work environment and efficiency?**
   o Request the State for a separate office to ensure better physical work environment for greater output and efficiency; and

   o How can we secure financial support from the State/donor for construction of the new office building?

• **How can we strengthen our legal mandate for better accountability and transparency?**
   o Obtain legal immunity to the AG and his staff members, and

   o Broaden our mandate with the responsibility to carry out performance, compliance and investigative-type of audits?

   o How can we be more transparent and accountable?

   o How can we reinforce our ethical values?

Strategic Goals, Objectives & Performance Measures

In auditing and reporting to the President, the Parliament and the Citizens on the proper accounting and also on the economy, efficiency and effective use of public resources to enhance public accountability, AGO's strategic plan 2021-2024 sets out four strategic goals, 13 objectives, and performance measures. You may refer to Appendix 2 for details. These are summarised as follows:

1: Enhancing Quality of SAI's Output Through Technology for Greater Audit Impact

Objective 1.1 Enhance quality of audits through data analytics
Performance Measure: Audit findings and analysis in the audit reports are enhanced by use of data analytics.

Objective 1.2: Quality and Timely Annual Report
Performance Measure: AGO Annual Report is submitted to the Parliament before end of February in the succeeding year

Objective 1.3: Ensuring better security over audit documentation, as stated in the Audit Act (4/2007), via use of IT

Performance Measure: AGO Annual Report is submitted to the Parliament before end of February in the succeeding year

2: Enhance Public Sector Governance and Accountability

Objective 2.1: Establish Effective Audit Follow- up
Performance Measure: 70% of audit reports are followed-up annually

Objective 2.2: Enhance readership of audit reports
Performance Measure: Increased no. of hits/views/likes for the audit report on the social media platforms

Objective 2.3: Delivery of audits within deadlines via stablishing an effective project management system
Performance Measure: Financial audits are delivered before 31 May/30 June, and other audits are delivered before 31 December every year.

Objective 2.4: Enhance Quality of Audits
Performance Measure: Better ISSAIs and ISAs compliant audits

3: Infrastructural Development leading to Better Work Environment and Improved Efficiency

Objective 3.1: Better delivery of mandate via providing greater office space for optimal workforce
Performance Measure: A modern office building befitting for a SAI

4: Strengthening SAI's legal Framework for Better Accountability and Transparency

Objective 4.1: Enhance legal immunity
Performance Measure: Additional specification in the Audit Act (4/2007) for legal immunity

Objective 4.2: Attain broader legal mandate to carry out audits for greater value addition
Performance Measure: Performance, compliance and special audits are mandated to the AGO

Objective 4.3: Enable public scrutiny of SAI's performance by publishing quarterly and annual reports
Performance Measure: Publication of quarterly and annual report in a timely manner

Objective 4.4: Increase public awareness of SAI's audit methodologies by publishing
Performance Measure: Use of published methodologies and guides as best practice guides by government entities

Objective 4.5: Reinforce ethical values at SAI and individual levels
Performance Measure: Compliance with ISSAI 130

Critical Success Factors

The IDI SAI Strategic Management Framework spells out three key elements:

1. SAI Leadership

2. SAI Culture; and

3. SAI Communication with and engagement of stakeholders

Those are cross-cutting elements that affect everything across the framework.

SAI's leadership and culture affect a SAI's capacity, its ability to produce outputs, to achieve the desired outcome and contribute to impact.

Communication and stakeholder engagement is necessary for a SAI to advocate for greater independence. Besides the internal connections, a SAI is connected and impacted by economic, political and social environment.

Additionally, risk management will affect the outputs for desired outputs and outcomes. The logic of the framework is, SAI needs capacity to deliver the outputs for the desired outcomes if a set of underlying assumptions hold good at each stage and if risks are identified and managed effectively at each stage.

Leadership

Management's desire and drive to implement the stated goals and objectives will set the tone for successful implementation of the strategic plan. Management needs to play an active role to stay focused and on course throughout the journey.

Culture

AGO took an all-inclusive approach to the development and implementation of the strategic plan 2021-2024. Participation is highly encouraged and transparent discussions take place for execution of action steps. A culture of "we" exists for the ownership of the strategic plan.
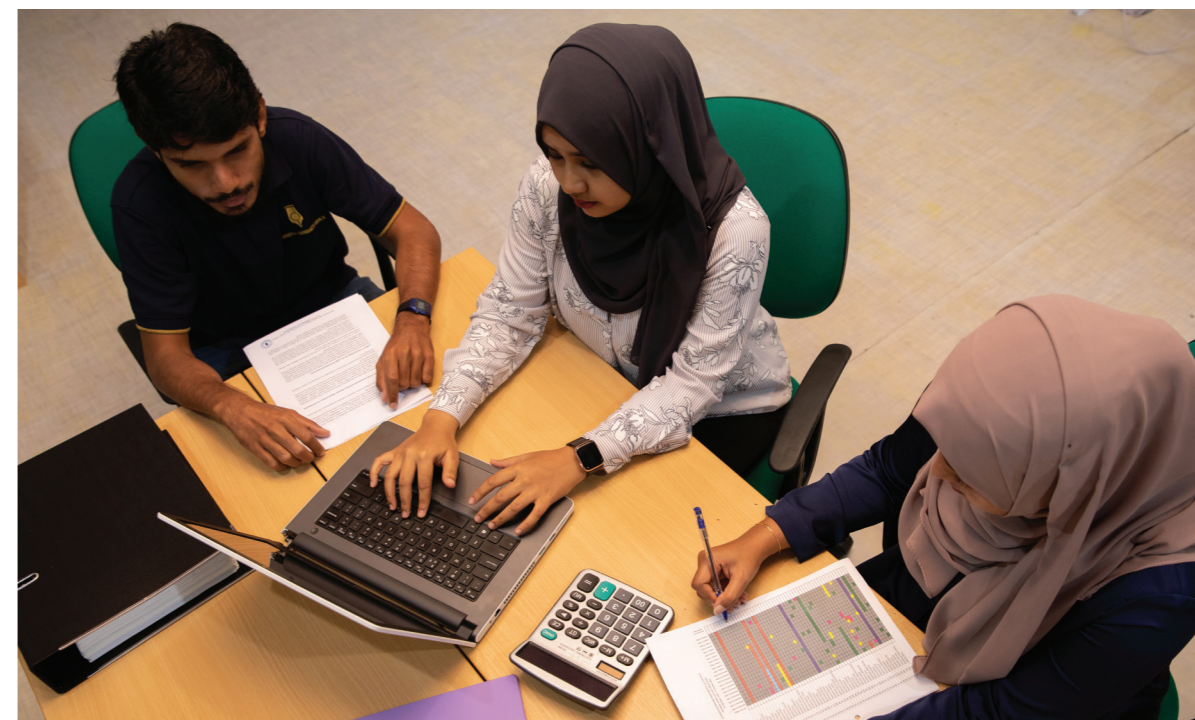
Communication and stakeholder engagement

AGO's never-ending pursuit to actively seek engagement and where relevant, involvement from the stakeholders, is central to AGO's strategic goals to give value and benefits of its output to citizens and provide greater independence.

Risk managment

AGO will need to continuously identify, evaluate and manage risks and uncertainties, affected by internal and external events that could hamper its ability to achieve its stated strategic goals and objectives. Suggestive controls to better manage risks for successful implementation of the strategic plan is embedded within and are presented in Appendix 2.

Appendices

Annex 1: SAI Strategic Management Framework

Annex 2: Profile of the AGO
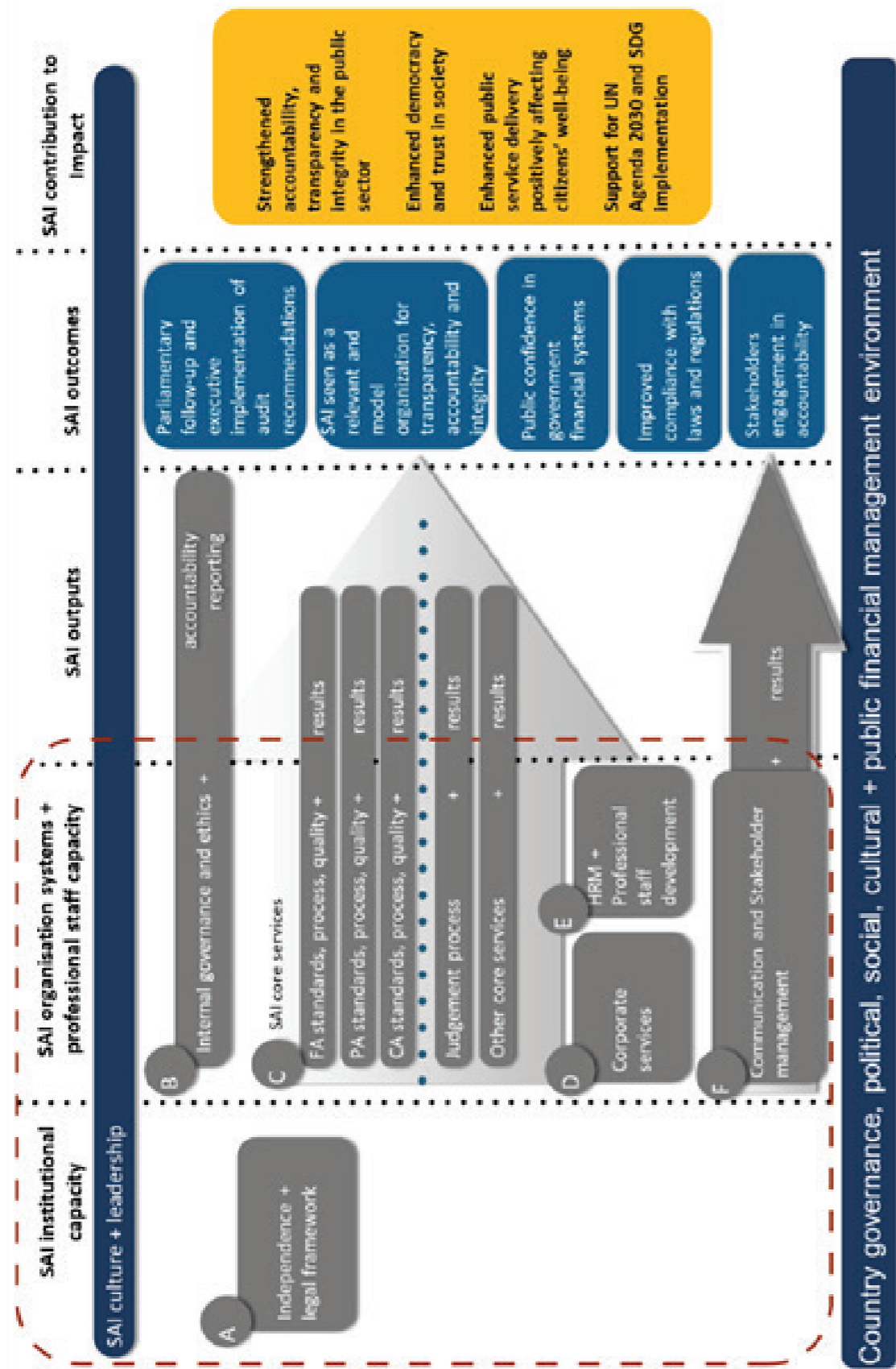
AUDITOR GENERAL'S OFFICE

The AGO is an independent institution of the State headed by the Auditor General (AG), a constitutionally independent position appointed by the President and endorsed by the Parliament. The AGO is vested primarily with the responsibility to audit the public accounts, funds and institutions of the State, including state-owned enterprises (SOEs). The primary mandate, powers and responsibilities of the AG are laid down in the Constitution and the Audit Act (4/2007). In addition, other laws such as the Public Finance Act, Fiscal Responsibility Law, Tourism Act and Decentralisation Act also contain specific provisions on the responsibilities of the AG.

Public sector auditing officially started in 1948, and on 1st December we mark our 72nd anniversary, still with the hallmark of providing value and benefits to our citizens through public sector auditing. However, it was in 2008 that the AGO became an independent body of the State with the enactment of the Audit Act and the appointment of the first independent Auditor General in January 2008. Upon becoming a constitutionally independent body, the AGO started issuing reports to the Parliament and making them available to the public through our website. Today, in addition to placing our reports in the worldwide web, we make use of social media platforms – Facebook, Twitter,

YouTube, etc. for wider dissemination of our reports and our activities for greater readership/ viewership and impact. The Public Accounts Committee (PAC) of the Parliament is assigned with the responsibility of reviewing AGO's reports and making the government accountable. The annual and quarterly progress of implementation of AGO's annual work plan is sent to the PAC.

The public sector audit mandate is large with ever increasing Accountable Government Agencies(AGAs) and SOEs year-on-year to audit. As of 22nd November 2020 there are 243 accountable government agencies that include 18 ministries, 24 independent institutions and 200 local councils in our audit universe. These institutions primarily receive funding from the annual budget of the State and are required to submit annually to the AG financial statements based on IPSAS 'Cash Basis of accounting. The AGO carries out financial statement audits on the accounts of the AGAs, in addition to the State Consolidated Financial Statements. And many donors, including the World Bank and Asian Development Bank require AGO to carry out financial statement audits of development projects they fund in the Maldives. However, it is at the discretion of the AG to carry out other types of audits on these projects.

Annex 2: Profile of the AGO

We also have an ever growing audit universe of SOEs. As of 22nd November 2020 the number of SOEs we audit stands at 25. Whilst fieldwork of IFRS-compliant financial statement audits of larger SOEs are contracted out to global audit firms operating in the Maldives, that of Small- and-Medium-Enterprises (SMEs) are conducted in-house. External audits of Public Limited Companies and those in the financial sector, excluding the Capital Market Development Authority (CMDA), are conducted via appointment of an external auditor by the board of directors of the company, without any involvement of the AGO. However, in 2019, with a long term objective of taking over the external audits of Maldives Monetary Authority – central bank - and Maldives Pension Administration Office, we have started taking an observer's role in the audit process of these two entities.

In addition to financial statement audits, the AGO also carries out performance and special audits of public institutions and SOEs. Audit Act requires the AG to submit to the Parliament an annual work plan (AWP) – detailing specific audit engagements to be conducted in the budget year – along with the annual budget of the AGO.

In addition to the audit mandate, AGO is tasked with further responsibilities which include the Reviews of the Assets Declarations of the President, Vice President, cabinet Ministers and heads of the independent institutions that are filed with the AG as per constitutional provisions.

AGO is presently headed by the 3rd independent AG with 181staff members (137 audit and 44 support staff members) we have a mixture of professionally qualified accountants, undergraduates and post graduates in our workforce. Most of the audit work is carried out by audit staff members based in the head office in the capital city - Male'. AGO has a regional office in Addu City that audits AGAs in the southern four atolls – Ga.Atoll, Gdh.Atoll , Fuahmulak City and Addu City. We have a plan to establish an office in Kulhudhufushi – northern atolls- to increase and enhance our audits of the public institutions in those atolls.

AGO is committed to building the institutional and technical capacity through staff training and development. AGO is a member of the International Organisation of Supreme Audit Institutions (INTOSAI) and the Asian Organisation of Supreme Audit Institutions (ASOSAI) and is committed to implementing the International Standards of Supreme Audit Institutions (ISSAIs) developed by INTOSAI.

Appendix 3: Results of Stakeholder Analysis

The results of the stakeholder analysis we have carried out to identify issues of strategic importance for the AGO are presented in our Stakeholder Analysis Report May 2020. Summary of the analysis is presented here.
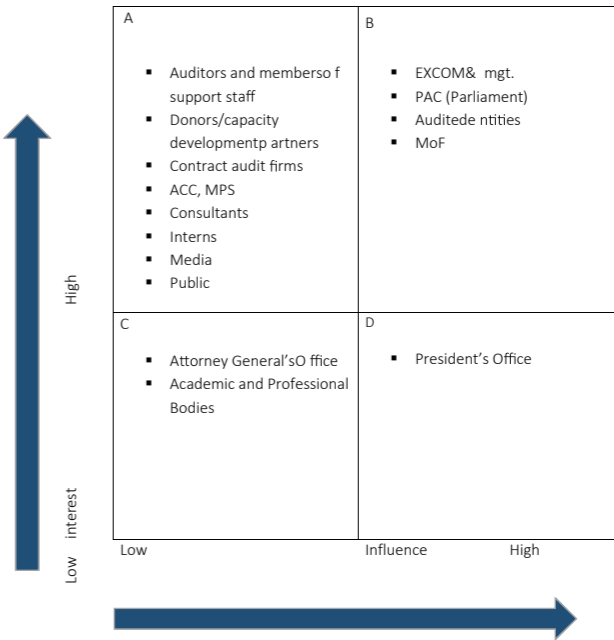
Influence

Based on the list of stakeholders identified above, we have analysed their interest and influence in our work and rated them accordingly in the grid of interest and influence.

Quadrant A lists stakeholders with high interest, but low influence over the work of the AGO; quadrant B lists the stakeholders with high power and influence; and quadrant C lists the stakeholders with low power and interest; and quadrant D lists the stakeholders with high influence, but low interest.

Also the quadrants can be explained as follows;

A – Keep satisfied

B – Manage closely

C – Monitor (Minimum effort)

D – Keep informed

Identifying the stakeholders with their power and interest over AGO's work help us to consider their needs and influence for setting strategic goals of the AGO for the next four years (2021-2024). Hence, the strategic goals that we set for the said period should be aligned with the stakeholder needs. We have used this stakeholder analysis as a key input to SWOT analysis that we have developed for setting strategic goals.

Annex 4: Implementation Matrix

Strategic Goal 1: Enhancing Quality of SAI's output Through Technology for Greater Audit Impact											
Strategic Objectives	KPI for the Objective	Actions	2021	2022	2023	2024	Lead officials	Required capacity/Resource	KPI for action steps	Risk	Risk Management
Objective 1.1: Enhance quality of audits through data analytics	Audit findings and analysis in the audit reports are enhanced by use of data analytics	Action 1.1 (a): Carry out an assessment of competing data analytics software and choose and procure an appropriate one for the AGO.	●				Financial Institution and Information Systems Audit (FIIS) Director in consultation with other audit directors	Donor funds/Office Budget

Staff time | Assessment completed

Selected a software | Choice of software made might not be the best | Choose the software after thorough review and user feedback. |
| | | Action 1.1 (b) Regular trainings on the use of data analytics software. | ● | ● | ● | ● | Institute of Audit and Assurance (IAA) | Source experts from outside the office for the trainings.

Conduct training of trainers for data analytics | At least two trainings to all the auditors on the use of data analytics software annually.

At least two sessions of trainings of trainers conducted by the experts annually

At least one enthusiast from each unit in every audit dept. is well trained on use of data analytics. | Might find it difficult to source best fit as a trainer, as they are limited in number.

Lack of an effective participation from all the audit staff members for the training. | Better scanning amongst the applicants/specialist who apply for the trainings

Make the data analytics training to all the audit staff mandatory. |
| **Objective 1.2: Quality and Timely Annual Report** | AGO Annual Report is submitted to the Parliament along with audited financial statement. | Action 1.2 (a): Develop an Annual work plan data base application to capture status of audits at any given time | ● | | | | - Corporate Services Department (CSD) – Information and Communication Technology (ICT) Unit
- Technical Services Department (TSD) | Operational Plan Application | All the assignments are in the system and real time status of the assignments are known. | Application developed might not fully address the current/future user needs. | Study and identify the current user need better

Bring changes to the application upon user feedback during and after implementation of the system |
| | | Action 1.2 (b): Develop, discuss and finalise a format for annual report | ● | | | | Technical Services Department (TSD) – Reporting and Portfolio Management Unit | Staff and time | Executive Committee ExCom-approved format for the annual report. | Agreeing on an acceptable format might be time-consuming | Give authority and delegate the task of developing the format to a team that is acceptable to all the key staff personnel. |
| | | Action 1.2 (c): Develop and place on AGO website an interactive user-friendly version of the Annual Report | ● | ● | ● | ● | CSD – ICT Unit | In-house software engineers
Use a branding firm | interactive version is placed in AGO website. | | |

Annex 4: Implementation Matrix

Objective	Measure	Action					Responsible	Resources	Output	Risk	Mitigation
Objective 1.3 Ensuring better security over audit documentation, as stated in the Audit Act, via use of IT	IT-enabled work environment	Action 1. 3 (a): Consider and choose better alternatives to conventional server room concept such as cloud-computing.		●			CSD – ICT Unit	Budget and staff	secured cloud-computing service with enough storage procured.	Lack of financial resource to procure and maintain cloud-computing service	Proactively apply for grants from donors for initial cost of buying the service.
		Action 1. 3 (b): Assess cloud-based mail server options and choose an appropriate one for the AGO		●			CSD – ICT Unit	Budget and staff	Mail Server migrated to Cloud		Request budget from the State for activities that require financial support
		Action 1. 3 (c): Upgrade ICT related equipment and machineries		●	●	●	CSD. – ICT Unit	Budget and staff	A high quality scanner per dept. is procured Three high quality colour printers for audit depts; and one for CSD	Lack of financial resources for the activities that require finance.	Request budget from the State for activities that require financial support
		Action 1. 3 (d): Carry out annual maintenance of laptops and desktops regularly	●	●	●	●	CSD – ICT Unit	Staff and time	All the laptops and desktops are serviced and software (where applicable) are updated		
		Action 1. 3 (e): Develop Plans for: (a) IT governance (b) Business Continuity		●	●		Innovation and Technology Committee	Staff and time	ExCom-approved IT governance and business continuity plans		
		Action 1.3 (f): Obtain a corporate internet package with better bandwidth		●	●	●	CSD – ICT Unit	Budget and staff	download and upload speed of 50mbps and 40 mbps respectively achieved.		
Strategic Goal 2: Enhance Public Sector Governance and Accountability											
Objective 2.1: Establish Effective Audit Follow- up	70% audit reports are followed-up annually	Action 2.1 (a) Develop and implement a guideline/policy on audit follow-up	●	●	●	●	Audit Follow-up Unit	Staff and time	ExCom-approved guideline/Policy	Lack of adequately trained staff for follow-up.	Provide proper training for effective implementation of audit follow-up.

Annex 4: Implementation Matrix

Objective	Indicator	Action					Responsible	Support	Output	Risk	Mitigation
		Action 2.1 (b): Develop an application for managing audit recommendation follow-up		●	●		Audit Follow-up unit and ICT unit	AGO software engineers	Application developed	Application developed might not fully address the current/future user needs.	Study and identify the current user needs better Bring changes to the application upon user feedback during and after implementation of the system
		Action 2.1 (c): Training the staff members on the use of application.		●	●	●	TSD and IAA	AGO trainers	Training on the use of application conducted to follow-up staff members	Lack of adequately trained human resource to carry out audit follow-up	Provide proper training for effective implementation of audit follow-up.
		Action 2.1 (d): Obtain timely reports of implementation of recommendations and update follow-up application		●	●	●	Audit Follow-up Unit	Staff members of follow-up	At least 70% of the published audit reports are followed up annually		
		Action 2.1 (e): Present biannual audit follow-up reports to Management Committee		●	●	●	Audit Follow-up Unit	follow-up unit	Audit recommendation follow-up reports are presented to Mgt. Committee on 30th June and 31 Dec every year		
		Action 2.1 (f): Develop a portal for public officials to submit their financial statements		●	●		CSD – ITC Unit		Portal up and running by 2022	Lack of effective troubleshooting. Unattended user complaints.	Proactively identify and fix bugs/glitches in the portal. Set guidelines and monitor responses to user complaints in a timely manner.
Objective 2.2: Enhance readership of audit reports	Increased no. of hits/views/likes for the audit report on the social media plate forms	Action 2.2 (a): Develop short video presentation of significant audit reports	●	●	●	●	Stakeholder Unit	CSD and TSD	Short videos presentations developed for all the significant audit reports	Delayed delivery of short videos due to lack of adequate human resource or poor delegation of work.	Recruit (if required) one more staff member for graphics and designing Include in the JD of the existing staff this newer task.
Objective 2.3: Delivery of audits within deadlines via stablishing an effective project management system	Financial audits are delivered before 31 May/30 June other audits are delivered before 31 Dec every year	Action 2.3 (a): Develop Audit Management Handbook, guide.	●	●			Internal Audit	Staff and time	ExCom-approved audit mgt handbook	Delayed delivery of the handbook due to inadequate human resources at internal Audit .	Complement Internal audit human resource temporarily for this project or set a team to develop the handbook.

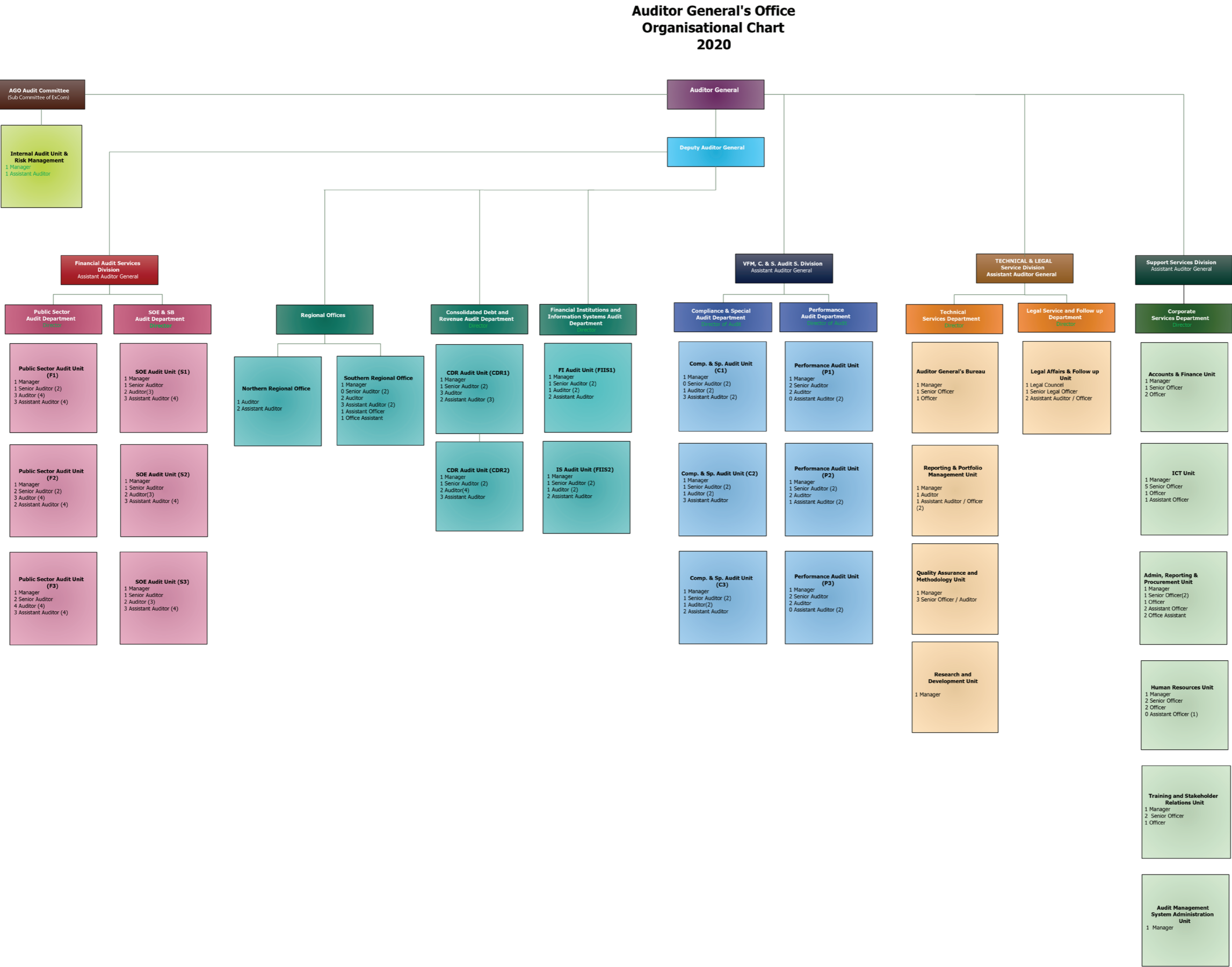| Objective		Action					Responsibility	Resources	Output Indicator	Risks	Mitigation
		Action 2.3 (b): Carry out timely review of audit progress at unit level	■	■	■	■	Audit Mangers	Staff and Time	Timely review demonstrated in the Audit Status and Accountability Report	Lack of focus of the management on timely delivery.	Get the commitment of the management for timely delivery. Take corrective measures for slippages in deadlines. Link the Performance Appraisal of the seniors and juniors alike to timely delivery. Avoid any distractions during the peak months of the year that may impede timely delivery of audits.
		Action 2.3 (c): Conduct progress review of the department fortnightly	■	■	■	■	Audit Directors and Managers	Staff and Time	24 fortnight audit status review meetings at depts.		
		Action 2.3 (d): Conduct progress review of the division level meetings	■	■	■	■	Division Head	Staff and Time	12 audit progress review meetings annually.		
		Action 2.3 (e): Monthly Review of Time utilization report against audit progress report	■	■	■	■	Audit Directors	Staff and Time	12 reviews of time utilisation against audit progress report 75% of Senior auditors, Auditors and Asst. Auditors' time are put into audit work		
		Action 2.3 (f): Develop an IT system for contract management of outsourced audits	■	■			CSD – ICT Unit	In-house software engineers and their time	All outsourced contracts are managed via the Contract mgt. system	Lack of priority given to the project by the mgt. and ICT Unit.	Get this project on the priority list of the management and ICT Unit.
Objective 2.4: Enhance Quality of Audits	Better ISSAIs and ISAs compliant audits	Action 2.4 (a): Review and Revise the Quality Assurance Handbook		■	■	■	Quality Assurance and Methodology (QAM) Unit	Staff and time	AG-approved QA Handbook.	Lack of adequate human resource in QAM for timely delivery of the handbook.	Rearrange the priority of the work in QAM to accommodate timely revision to the Quality Assurance (QA) handbook.
		Action 2.4 (b): Conduct timely audit Quality Assurance Reviews (QAR)	■	■	■	■	QAM Unit	Staff and time	Two audit QA reviews per director conducted annually.	Lack of adequately trained staff members for conducting QARs	Train the existing staff members of QAM, recruit or make internal transfers from audit depts. to training unit for QA reviews. Create quality circles for overseeing and discussion about maintaining of audits.

Annex 4: Implementation Matrix

Strategic Goal 3: Infrastructural Development leading to Better Work Environment and Improved Efficiency											
Objective 3.1: Better delivery of mandate via providing greater office space for optimal workforce	Modern Office Building befitting for a SAI	Action 3.1 (a): Develop structural and interior drawings of the Office building	●	●			CSD	Staff and Time	Regulator-approved drawings of structure and interior of the SAI's office building	Lack delivery of the drawings within the deadlines given by the authorities.	Closely monitor the progress of the drawings from the consultant/firm that is selected for the work for timely delivery. Make them accountable for delayed delivery.
		Action 3.1 (b): Secure finance from State for construction of the SAI office building	●	●	●	●	Ex-Com	Staff and Time	Funding proposal for SAI's office building endorsed by head of SAI	Long construction period due to splitting/spreading funds for construction over several years in the AGO annual budget.	Request and push for including larger sums for the project in AGO annual budget for delivery of the project within a reasonable timeframe.
		Action 3.1 (c): continue to secure funds from State/ donors for SAI office building until completion	●	●	●	●	Ex-Com	Staff and Time	Meeting at least five donors/development partners annually until funding is secured.	Some donors might be reluctant or do not fund infrastructure projects	Prepare and send request for funding to a set target number of donors every year until funds are secured.
Strategic Goal 4: Strengthening SAI's legal framework for better accountability and transparency											
Objective 4.1 Enhance legal immunity	Additional specification in the Audit Act for legal immunity	Action 4.1 (a) : Amendment to Audit Act to provide legal immunity to Auditor General and staff members		●			Legal counsel	Staff and Time	Act amended with legal immunity	AG and staff members working without legal immunity and with fear of potential legal cases against them Lack of commitment and interest of the legislature to help revise Audit Act with legal immunity to the AG and his staff members	Get an influential sponsor, such as the Government of Maldives (GOM), to propose this revision to the Audit Act.
Objective 4.2 Attain broader legal mandate to carry out audits for greater value addition	Performance, compliance and special audits are mandated to the AGO	Action 4.2 (a) : Amendment to Audit Act to include within mandate of the Auditor General, the responsibility to carry out performance, compliance and special audits.		●			Legal counsel	Staff and Time	Amended Audit Act to carry out audit on value for money	Lack of commitment and interest of the legislature to help revise Audit Act.	Get an influential sponsor, such as the GOM, to propose this revision to the Audit Act.

Annex 4: Implementation Matrix

Objective		Action					Responsible	Resource	Output/Indicator	Risk	Mitigation
Objective 4.3 Enable public scrutiny of SAI's performance by publishing quarterly and annual reports	Publication of quarterly and annual report on timely manner	Action 4.3 (a) : Develop and publish timely quarterly reports	●	●	●	●	TSD- Reporting and Portfolio Management Unit	Staff and Time	Publication of quarterly and annual reports timely	Lack of adequately trained staff to deliver the quarterly and annual reports within deadlines.

Lack of close monitoring from the management for timely delivery of quarterly/annual reports. | Give necessary training to the existing staff members, or recruit or make internal transfers.

Close monitoring by the management for timely delivery of quarterly or annual report.

Link the Performance Appraisal of the assigned staff members to timely delivery of quarterly/annual report. |
Objective 4.4 Increase public awareness of SAI's audit methodologies by publishing AGO manuals, guides, etc.	Use of published methodologies and guides as best practice guides.	Action 4. 4 (a): Establish a mechanism to check quality of methodologies, manuals and guides.	●				TSD- QAM Unit	Staff and Time	Strong quality check mechanism in place.	The existing manuals and guides might be outdated.	Assign QAM to the task of regularly following the revisions to the accounting and auditing standards and updating the respective manuals and guides.
		Action 4.4 (b): Publish quality assurance manual, guides etc. on a timely basis		●	●	●	TSD- QAM Unit	Staff and Time	Increase of publication on annual basis		
Objective 4.5 Reinforce ethical values at SAI and individual levels	Compliance with ISSAI 130	Action 4.5 (a): carry out assessment of compliance with ethical dimensions	●	●			CSD- Human Resources (HR) Unit	Staff and Time	Assessment done by the end of first quarter of 2021	Delayed assessment.	Put the assessment in the priority list of the HR unit and ExCom could oversee the delivery of the assessment.
		Action 4.5 (b): Revise the Code of Ethics in line with ISSAI 130 and Audit Act	●	●			CSD- (HR) Unit	Staff and Time	Assessment done by the end of first quarter of 2021	Revised code might not be totally consistent with ISSAI 130.	Have the revised Code of Ethics reviewed by an appropriate senior staff member with the knowledge of ISSAI 130.
		Action 4.5 (c): conduct trainings on the revised Code of Ethics	●	●	●	●	IAA	Staff and Time	Trainings two times a year.	Lack of priority given for training of Code of Ethics	Prioritise and include this training as a mandatory training in the training calendar of IAA.

Annex 5: Organisational Chart

Auditor General's Office
Organisational Chart
2020

AGO Audit Committee
(Sub Committee of ExCom)

Auditor General

Internal Audit Unit & Risk Management
1 Manager
1 Assistant Auditor

Deputy Auditor General

Financial Audit Services Division
Assistant Auditor General

VFM, C. & S. Audit S. Division
Assistant Auditor General

TECHNICAL & LEGAL Service Division
Assistant Auditor General

Support Services Division
Assistant Auditor General

Financial Audit Services Division

Public Sector Audit Department

SOE & SB Audit Department

Regional Offices

Consolidated Debt and Revenue Audit Department

Financial Institutions and Information Systems Audit Department

Public Sector Audit Unit (F1)
1 Manager
1 Senior Auditor (2)
3 Auditor (4)
3 Assistant Auditor (4)

SOE Audit Unit (S1)
1 Manager
1 Senior Auditor
2 Auditor(3)
3 Assistant Auditor (4)

Northern Regional Office
1 Auditor
2 Assistant Auditor

Southern Regional Office
1 Manager
0 Senior Auditor (2)
2 Auditor
3 Assistant Auditor (2)
1 Assistant Officer
1 Office Assistant

CDR Audit Unit (CDR1)
1 Manager
1 Senior Auditor (2)
3 Auditor
2 Assistant Auditor (3)

FI Audit Unit (FIIS1)
1 Manager
1 Senior Auditor (2)
1 Auditor (2)
2 Assistant Auditor

Public Sector Audit Unit (F2)
1 Manager
2 Senior Auditor (2)
3 Auditor (4)
2 Assistant Auditor (4)

SOE Audit Unit (S2)
1 Manager
1 Senior Auditor
2 Auditor(3)
3 Assistant Auditor (4)

CDR Audit Unit (CDR2)
1 Manager
1 Senior Auditor (2)
2 Auditor(4)
3 Assistant Auditor

IS Audit Unit (FIIS2)
1 Manager
1 Senior Auditor (2)
1 Auditor (2)
2 Assistant Auditor

Public Sector Audit Unit (F3)
1 Manager
2 Senior Auditor
4 Auditor (4)
3 Assistant Auditor (4)

SOE Audit Unit (S3)
1 Manager
1 Senior Auditor
2 Auditor (3)
3 Assistant Auditor (4)

VFM, C. & S. Audit S. Division

Compliance & Special Audit Department

Performance Audit Department

Comp. & Sp. Audit Unit (C1)
1 Manager
0 Senior Auditor (2)
1 Auditor (2)
3 Assistant Auditor (2)

Performance Audit Unit (P1)
1 Manager
2 Senior Auditor
2 Auditor
0 Assistant Auditor (2)

Comp. & Sp. Audit Unit (C2)
1 Manager
1 Senior Auditor (2)
1 Auditor (2)
3 Assistant Auditor

Performance Audit Unit (P2)
1 Manager
1 Senior Auditor (2)
1 Auditor (2)
1 Assistant Auditor (2)

Comp. & Sp. Audit Unit (C3)
1 Manager
1 Senior Auditor (2)
1 Auditor(2)
2 Assistant Auditor

Performance Audit Unit (P3)
1 Manager
2 Senior Auditor
2 Auditor
0 Assistant Auditor (2)

TECHNICAL & LEGAL Service Division

Technical Services Department

Legal Service and Follow up Department

Auditor General's Bureau
1 Manager
1 Senior Officer
1 Officer

Legal Affairs & Follow up Unit
1 Legal Councel
1 Senior Legal Officer
2 Assistant Auditor / Officer

Reporting & Portfolio Management Unit
1 Manager
1 Auditor
1 Assistant Auditor / Officer (2)

Quality Assurance and Methodology Unit
1 Manager
3 Senior Officer / Auditor

Research and Development Unit
1 Manager

Support Services Division

Corporate Services Department

Accounts & Finance Unit
1 Manager
1 Senior Officer
2 Officer

ICT Unit
1 Manager
5 Senior Officer
1 Officer
1 Assistant Officer

Admin, Reporting & Procurement Unit
1 Manager
1 Senior Officer(2)
1 Officer
2 Assistant Officer
2 Office Assistant

Human Resources Unit
1 Manager
2 Senior Officer
2 Officer
0 Assistant Officer (1)

Training and Stakeholder Relations Unit
1 Manager
2 Senior Officer
1 Officer

Audit Management System Administration Unit
1 Manager

Approved by:

Hassan Ziyath
Auditor General

Approved Date: 15 September 2020