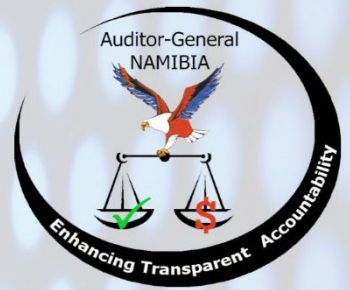




# Office of the Auditor-General Namibia



## STRATEGIC PLAN 2017-2022



# CONTENTS

## STRATEGIC PLAN OF THE OFFICE OF THE AUDITOR-GENERAL NAMIBIA FOR 2017-2022

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<b>FOREWORD BY THE AUDITOR-GENERAL</b>	<b>3</b>
<b>1. PURPOSE OF THIS DOCUMENT</b>	<b>4</b>
<b>2. OUR CONSTITUTIONAL MANDATE, PURPOSE AND FUNCTIONS</b>	<b>5</b>
<b>3. ORGANISATIONAL VISION, MISSION AND VALUES</b>	<b>6</b>
<b>4. STRATEGIC PLAN 2017-2022</b>	<b>7</b>
Strategic Pillars	7
Strategic Objectives	8
Consolidated Strategic Overview	9
Performance Measures and Targets	10
<b>5. PROGRAMMES AND PROJECTS</b>	<b>15</b>
<b>6. STRATEGIC PLAN MATRIX</b>	<b>16</b>
<b>7. MONITORING AND EVALUATION</b>	<b>18</b>
<b>8. ACRONYMS AND ABBREVIATIONS</b>	<b>18</b>



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## FOREWORD

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The Office of the Auditor-General presents its strategic direction in this Strategic Plan, thus publicly making available the mandate, vision, mission and the organisation covering the period from 2017 to 2022.

The Office of the Auditor-General (OAG) as a Supreme Audit Institution (SAI) of the Republic of Namibia operates under a constitutional mandate in terms of Article 127 of the Constitution.


The Auditor-General of Namibia as Head of the Supreme Audit Institution (SAI) of the Republic of Namibia is mandated to audit State Revenue Funds in terms of Article 127 of the Constitution of the Republic of Namibia. Duties and powers of the Auditor-General are covered in the State Finance Act, Act 31 of 1991. In auditing Offices, Ministries and Agencies; Regional Councils; Local Authorities; State-owned Enterprises; Boards and Funds, the Auditor-General is guided by enabling Acts of Parliament and other legal frameworks. As an institution, the Office of the Auditor-General carries out its operations in accordance with International Standards as adopted by the International Organization of Supreme Audit Institutions (INTOSAI) of which the SAI of Namibia is a member. INTOSAI's vision is to Promote good governance by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster efficient and effective receipt and use of public resources for the benefit of their citizens.

The Strategic Plan of the Office of the Auditor-General is aligned to the National Vision 2030 and National Development Plan (NDP5). It is the duty of the OAG to audit how government institutions adhere to government policies in order to enhance effective governance.

The Strategic Plan of INTOSAI for 2017 to 2022 deals with issues of professional standards, capacity development, knowledge sharing and knowledge services, among other issues. Hence, the Strategic Plan of the Office of the Auditor-General, which also covers the period from 2017 to 2022, is aligned to INTOSAI-related goals.

Based on the United Nations (UN) General Assembly Resolution A/66/209 of December 2011, Promoting the efficiency, accountability, effectiveness and transparency of Public Administration by strengthening Supreme Audit Institutions, INTOSAI members have a role to play with regard to implementation of the 2030 UN Agenda for Sustainable Development Goals, as well as AU Agenda 2063.

It should therefore be understood that this Strategic Plan was compiled and should be implemented to respond to national, regional, continental and global initiatives. Taxpayers expect that the result of the audit work of the OAG has an impact that makes a positive difference in the lives of citizens.



**JUNIAS ETUNA KANDJEKE**  
**AUDITOR-GENERAL**



## **1. PURPOSE OF THIS DOCUMENT**

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This document presents the Strategic Plan of the Office of the Auditor-General of Namibia (OAG) for the period 1 April 2017 to 31 March 2022. It is based on the long-term strategy of the OAG, as outlined in detail in the Strategic Plan section, and is the result of an annual planning process that sets targets for the first year and makes projections for the rest of the 5-year period. The strategy is aligned to National Development Plans over the strategic period, namely the 5th National Development Plan and the Harambee Prosperity Plan. This is to ensure that the Office of the Auditor-General fulfills its role in enhancing accountability and transparency, and thereby contributes to effective good governance of public resources.



***Mr Goms Menette,  
Deputy Auditor-General (Accounting Officer for the OAG)***



## 2. CONSTITUTIONAL AUDIT MANDATE, PURPOSE AND FUNCTIONS

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The Auditor-Generals mandate is established under Article 127 of the Constitution of the Republic of Namibia and the powers and duties are enshrined in the State Finance Act, 1991 (Act 31 of 1991).

The Auditor-General has the mandate to audit O/M/As, Regional Councils, Local Authorities, and Funds, as well as legally assigned statutory bodies and report thereon to the National Assembly.

The OAG is headed by the Auditor-General appointed by the President on recommendation of the Public Service Commission and approval of the National Assembly. The Auditor-General is deputized by the Deputy Auditor-General, who also serves as the Accounting Officer for the OAG.

The OAG is organized into four Directorates, three being audit Directorates and one the Corporate Services Directorate. Financial and Compliance Audit Directorates are represented in two Directorates, one for Accrual Based Accounting Clients and one for Cash Based Accounting Clients. Value for Money, Environmental Audits and Specialized Audits are represented in one Directorate.

The OAG is a member of the International Organization of Supreme Audit Institutions (INTOSAI) and the African Organization of Supreme Audit Institutions (AFROSAI). As part of this membership, the OAG has adopted the International Standards of Supreme Audit Institutions (ISSAI) framework. Therefore, the OAG conducts its audits in accordance with guiding principles and practices of the ISSAI framework.

Each year, Regularity Audits are conducted on central government Offices, Ministries and Agencies (OMAs), Regional Councils and identified public entities, Local Authorities and statutory bodies (our clients or auditees). Furthermore, discretionary audits are conducted, such as Performance Audits, Environmental Audits, Special Audits and Investigations. Our audit reports are tabled in Parliament and are made public.

Through our audit activities, we play an important role in enabling accountability and thus promote sound financial governance practices in Namibia. We do this by providing independent assurance to the various legislatures on whether entities that use public funds have managed their financial affairs in line with sound financial principles, have complied with the relevant legal framework, and have provided credible information on the achievement of their financial and performance objectives.

In this way, the elected representatives of the people are able to hold the executive and accounting authorities, officials and public entities accountable. Ultimately, our work enables citizens to hold the custodians of public resources accountable.

### 3. ORGANISATIONAL VISION, MISSION AND VALUES

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The value of our organization as a Supreme Audit Institution is expressed in our vision and mission statements and our behavior is guided by the set of defined values.

#### Vision

To be a leading Supreme Audit Institution, in enhancing accountability and transparency in the use of public resources.

**Being a leading Supreme Audit Institution, we envision ourselves to:**

- Strive to be number one in whatever we do;
- Be recognized, as an institution which leads in enhancing accountability and transparency;
- Be an exceptional institution that complies with international auditing standards and best practices;
- Be renowned both regionally and globally for what we do outstandingly.

#### Mission

To provide independent audit assurance in accordance with International Auditing Standards to stakeholders.

#### Core Values

**Confidentiality and Transparency:** We will appropriately protect information, balancing this with the need for transparency and accountability.

**Independence and Objectivity:** We will strive to be free from circumstances or influences that compromise, or may be seen as compromising, professional judgment, and to act in an impartial and unbiased manner.

**Integrity:** We will act honestly, reliably, in good faith and in the public interest.

**Professional Behavior:** We will comply with applicable laws, regulations and conventions, and avoid any conduct that may discredit the OAG.

**Accountability:** We will strive to comply with legal obligations with regard to our audit mandate and required reporting and will therefore report on the regularity and the efficiency of the use of public funds, including our own actions and activities and the use of our resources. We will also evaluate the impact of our audits and the head of OAG, members of OAG and OAG personnel will be held responsible for their actions.



## 4. STRATEGIC PLAN 2017-2022

To ensure that elected officials act in the best interests of the citizens they represent, governments and public sector entities need to be accountable for their stewardship over, and use of, public resources. The OAG strengthens accountability, transparency and integrity by independently auditing public sector operations and reporting on findings. This enables those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective action, and thus to complete the cycle of accountability.

Therefore, OAG is committed to being a competent and value-adding assurance provider for the public sector and strives to be recognized as a prominent institution. This five-year strategic road map defines our key strategic interventions, which are required to achieve the vision of the OAG.

### Strategic Pillars

The following are the strategic pillars of the OAG based on the mandate, vision, and key insights from the Situational Analysis process:



## Strategic Objectives

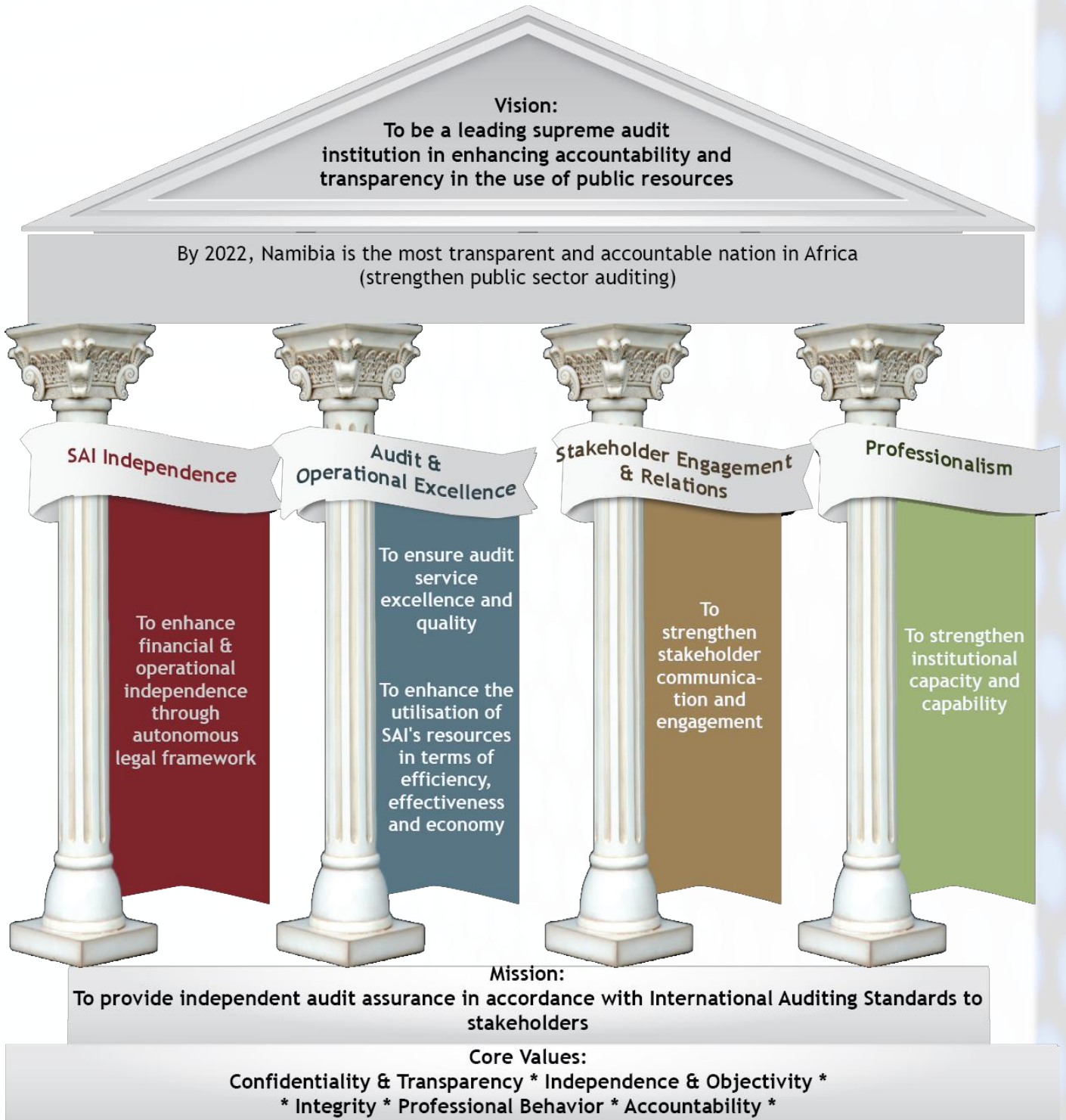
The following strategic objectives defining the path of the OAG are aimed at breaching the gaps clustered under the strategic issues and also indicate the key areas in which changes are required in order to achieve the vision:





## CONSOLIDATED STRATEGIC OVERVIEW

The representation below outlines how the OAG strategic house has been constructed. The pillars are what keeps this house together and under each pillar are the strategic objectives. These objectives should result in desired outcomes to bring us closer to our vision as the overarching required achievement. Our foundation is built on our core values and our mission.



## PERFORMANCE MEASURES AND TARGETS

Our performance measures and targets under each strategic objective are defined as follows:

### **STRATEGIC OBJECTIVE 1: TO ENHANCE FINANCIAL AND OPERATIONAL INDEPENDENCE THROUGH AUTONOMOUS LEGAL FRAMEWORK**

Obtaining and maintaining financial and administrative autonomy and appropriate human, material and financial resources remains an overarching priority for the OAG in order to build public trust and confidence in the work of the OAG. This objective is key to strengthening public sector auditing as it is aligned with NDP 5 as a key component over the current strategic period (2017-2022).

PERFORMANCE MEASURE	TARGET				
	2017-18	2018-19	2019-20	2020-21	2021-22
% of autonomous legal framework achieved	80%	100%	-	-	-
% of financial independence achieved	40%	45%	50%	60%	65%
% of operational independence achieved	40%	45%	50%	60%	65%
Tool	The enactment of the Audit Bill to achieve independence				



**STRATEGIC OBJECTIVE 2: TO ENSURE AUDIT SERVICE EXCELLENCE AND QUALITY**

In ensuring audit service excellence and quality, we underscore the value that our audits add to our stakeholders and aim to stay relevant by providing timely and quality audit services, which will promote transparency, accountability, and oversight in the public sector. The OAG has adopted International Auditing Standards and methodologies that comply with the fundamental auditing principles of the International Organization of Supreme Audit Institutions (INTOSAI), elaborated under the International Standards of Supreme Audit Institutions (ISSAIs).

PERFORMANCE MEASURE	TARGET				
	2017-18	2018-19	2019-20	2020-21	2021-22
% of quality assurance recommendations implemented	55%	60%	65%	70%	80%
% of compliance with statutory reporting requirements	95%	95%	95%	95%	95%
% of reduction in late submission of financial statements	25%	20%	15%	10%	5%
Tool	<ul style="list-style-type: none"> <li>• Quality Assurance Results and Recommendations</li> <li>• Audit Report Management System Data Report</li> </ul>				

**STRATEGIC OBJECTIVE 3: TO ENHANCE THE UTILISATION OF SAI RESOURCES IN TERMS OF EFFICIENCY, EFFECTIVENESS AND ECONOMY**

We will continue to employ sound management practices, including appropriate internal controls over our financial management and operations. Therefore, we will strive to manage our operations economically, efficiently, effectively and in accordance with applicable laws and regulations and measure the efficiency and effectiveness with which we use our funds.

We will maintain and develop skills and competencies needed to perform our work to achieve our mission and meet our responsibilities. The OAG will also continue to assess the value of audit work for Parliament, citizens and other stakeholders and follow up on our public visibility, outcomes and impact through external feedback.

PERFORMANCE MEASURE	TARGET				
	2017-18	2018-19	2019-20	2020-21	2021-22
% of enterprise risks reduced	20%	20%	20%	20%	20%
% of strategy execution	20%	40%	60%	80%	100%
% of human resource strategy implemented	20%	40%	60%	80%	100%
% of information technology goals achieved	20%	40%	60%	80%	100%
% of financial goals achieved	20%	40%	60%	80%	100%
% of business process re-engineering recommendations implemented	65%	70%	75%	80%	85%
Tool	<ul style="list-style-type: none"> <li>• Risk Registers and Reports</li> <li>• Performance Review Reports and Annual Strategic Review Report</li> </ul>				



**STRATEGIC OBJECTIVE 4: TO STRENGTHEN STAKEHOLDER COMMUNICATION AND ENGAGEMENT**

Demonstrating the importance of stakeholders awareness of the need for transparency and accountability in the public sector, the OAG will communicate in a manner that increases stakeholders knowledge and understanding of the role and responsibilities of the OAG as an independent auditor of the public sector. We will also ensure good communication with audited entities and other related stakeholders, as appropriate, and keep them well informed during the audit process of the matters arising from the audit. Therefore, we will seek the opinions of our stakeholders in order to be aware of their expectations and respond as appropriate in a timely manner and without compromising our independence.

PERFORMANCE MEASURE	TARGET				
	2017-18	2018-19	2019-20	2020-21	2021-22
% of communication strategy implemented	20%	40%	60%	80%	100%
Level of internal stakeholder satisfaction (1-5)	-	2.5	2.7	2.9	3
Level of external stakeholder satisfaction (1-5)	-	2.5	-	3	-
Tool	<ul style="list-style-type: none"> <li>Stakeholder Satisfaction Survey</li> <li>Performance Review Reports</li> </ul>				

**STRATEGIC OBJECTIVE 5: TO STRENGTHEN INSTITUTIONAL CAPACITY AND CAPABILITIES**

We will ensure that all processes are in place to apply the code of ethics that is consistent and appropriate with our mandate and that we comply with the relevant ethical requirements. Therefore, we will apply high standards of integrity and ethics as expressed in our code of conduct.

Endorsing continuous professional development that contributes to individual, team and organizational excellence is a key priority under this Strategic Plan. Therefore, we will develop and implement a professional development strategy, which will include training that is based on the minimum levels of qualifications, experience and competence required to carry out our work. We will also strive to ensure that our staff has the professional competencies and the support of colleagues and management to do their work.

PERFORMANCE MEASURE	TARGET				
	2017-18	2018-19	2019-20	2020-21	2021-2022
% of professionalization strategy implemented	10%	20%	30%	40%	50%
Level of institutional capacity rating increased (1-5)	2.5	2.6	2.8	2.9	3
Tool	<ul style="list-style-type: none"> <li>• Performance Review Reports</li> <li>• Institutional Capacity Building Framework Self-Assessment Report</li> </ul>				

## 5. PROGRAMMES AND PROJECTS

The following are the programs and projects for the implementation of this Strategic Plan for the five years:

PROGRAMMES	PROJECTS
Independence Legal Framework	Finalization of Audit Bill
	Drafting of Road Map for Implementing Audit Bill
	Development and Implementation of Financial Strategy
	Development and Implementation of Operational Independence Strategy
Oversight of Public Resource	Implementation of Audit Methodology and Standards
	Auditing and Reporting
Organization and Management	Information Systems & Technology Management
	Business Process Re-engineering
	Enterprise Risk Management
	Financial Management
	Human Resources Management
Communication and Stakeholder Management	Development and Implementation of Communication Strategy
	Stakeholder Survey
Institutional and Professional Development	Development and Implementation of Professionalization Strategy
	Implementation and Monitoring of ICBF



## 6. STRATEGIC PLAN MATRIX 2017-2022

The Strategic Plan Matrix presents the Strategic Plan combined as follows:

Desired Outcome	Strategic Pillars	Strategic Objective	Key Performance Indicators (KPIs)	Indicator Definition	Indicator Type	Annual Targets					Programme	Project	Budget		Responsible Directorate			
						Baseline	Y1 2017/18	Y2 2018/19	Y3 2019/20	Y4 2020/21			Y5 2021/22	Operational		Developmental		
						40	80	100	-	-			-	400,000.00		-		
By 2025 Namibia is the most transparent and accountable nation in Africa. (Strengthen Public Sector Auditing)	SAI Independence	To enhance financial and operational independence through autonomous legal framework	% of Autonomous legal framework achieved	Sign independence in terms of international standards and best practices through the implementation of the amendment of Audit Bill	Incremental	40	80	100	-	-	-	Independence and legal framework	Finalisation of Audit Bill	400,000.00	-	All Directorates		
						% of Financial Independence achieved	40	45	50	40	65	Development and implementation of financial autonomy strategy	Administration	200,000.00	-	Administration		
						% of Operational Independence achieved	40	40	45	50	60	65	Development and implementation of operational independence strategy	Administration	200,000.00	-	Administration	
						% of Quality Assurance recommendations implemented	50	55	60	65	70	80	Overight of public resources	Implementation of Audit Methodology and standards	36,713,800.00	-	All Directorates	
	Audit & Operational Excellence	To ensure audit service excellence and quality	% of Compliance with statutory reporting requirements	Adherence to statutory reporting requirements through timely auditing and submission of audit reports for tabling	Absolute	0	95	95	95	95	95	Auditing and reporting	Auditing and reporting	146,855,300.00	-	All Directorates		
						% of Reduction in late submission of financial statements	30	25	20	15	10	5	The reduction in late submission of financial statements through the engagement of audit clients through stakeholder engagements	Decremental	Accruals	-	Accruals	
	Audit & Operational Excellence	Enhance SAI's operational effectiveness and economy	% of Enterprise risk reduced	The reduction of risks with the Supreme Audit Institution processes through the reduction of the enterprise risk framework	Absolute[-]	40	20	20	20	20	20	Organisation and management	Enterprise risk management	10,000,050.00	-	All Directorates		
						% of Strategy execution	0	20	40	60	80	100	The implementation of the strategic plan through the Performance Management System	Incremental	Human resources management	114,012,300.00	-	All Directorates
						% of HR strategy implemented	0	20	40	60	80	100	The implementation of Human Resource Strategy goals	Incremental	Information systems and technology management	114,012,300.00	-	Administration
						% of Information Technology goals achieved	0	20	40	60	80	100	The implementation of information Technology goals	Incremental	Information systems and technology management	114,012,300.00	-	Administration



## 7. MONITORING AND EVALUATION

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During the implementation of the Strategic Plan we will monitor the implementation process and continuously keep track of the different programmes, projects and activities that are taking place as part of the implementation process.

The Strategic Plan will be implemented through Annual Operational Plans under the respective programmes and projects. Each staff member of the OAG will enter into a Performance Agreement, which will be cascaded from the Annual Operational Plans that are aligned to the overall Strategic Plan. Performance against identified performance measures will be reviewed quarterly through the Directorate Quarterly Reviews and one-on-one reviews.

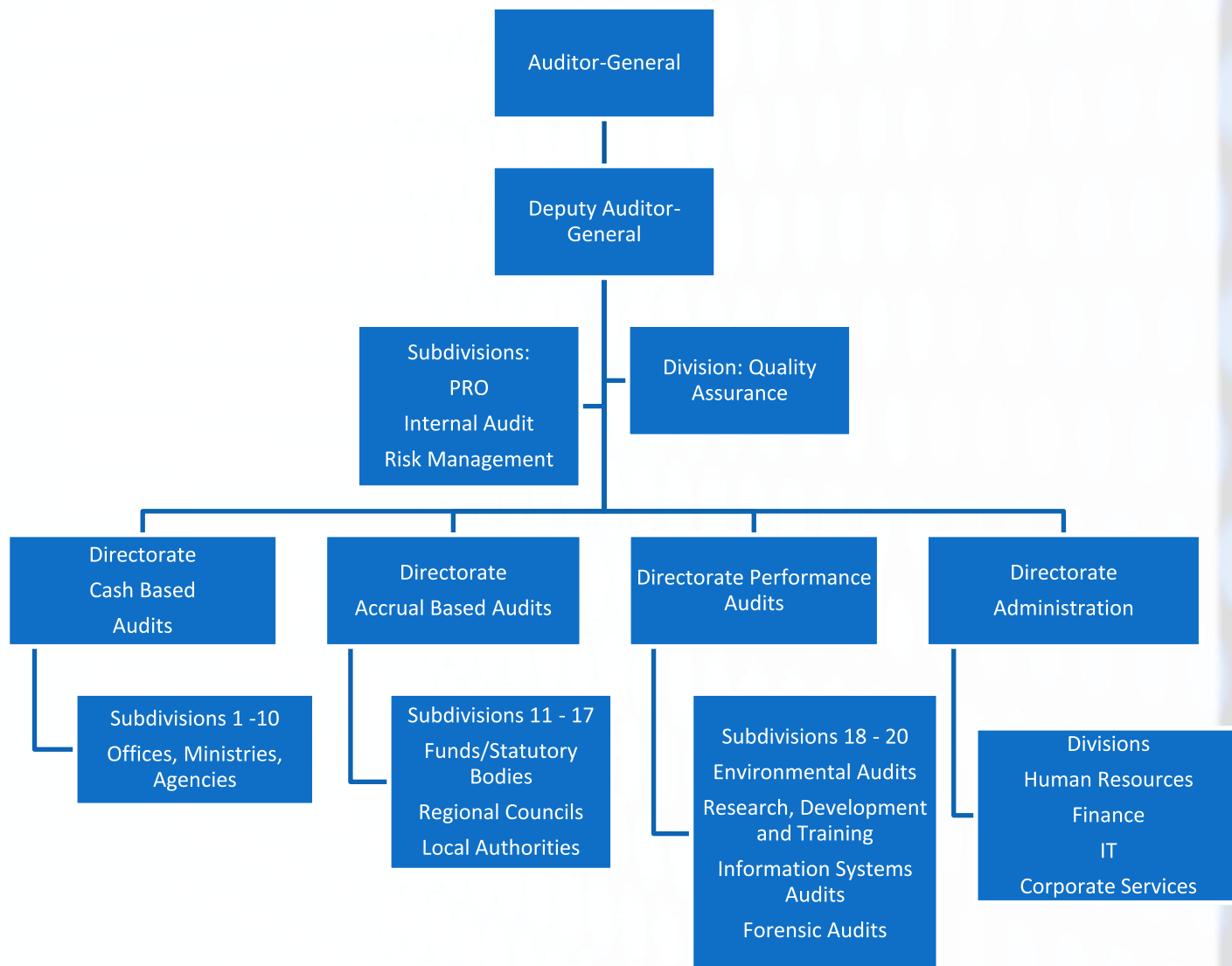
The performance review of the Annual Operational Plan will be done annually to measure actual performance against targets, and after the five-year period a performance review will be done on the Strategic Plan.

## 8. LIST OF ACRONYMS AND ABBREVIATIONS

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<b>AFROSAI</b>	African Organization of Supreme Audit Institutions
<b>ERMF</b>	Enterprise Risk Management Framework
<b>EWP</b>	Electronic Working Paper
<b>HPP</b>	Harambee Prosperity Plan
<b>HR</b>	Human Resources
<b>ICBF</b>	Institutional Capacity Building Framework
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>ISSAI</b>	International Standards of Supreme Audit Institutions
<b>MoF</b>	Ministry of Finance
<b>NDP</b>	National Development Plan
<b>OAG</b>	Office of the Auditor-General
<b>O/M/A</b>	Office Ministries and Agencies
<b>OPM</b>	Office of the Prime Minister
<b>QA</b>	Quality Assurance





OAG establishment 2017



OAG staff celebrating Africa Day 2017

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