

# Corporate Plan

2012-2015



The Audit Department's Corporate Plan detailing what we do, where we are, what we want to accomplish and the actions to be taken to achieve our objectives and goals for the four (4) year period 2012 to 2015

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## Introduction

### Our Role

The Office of the Director of Audit is established under Section 82 (1) of the Grenada Constitution,

which states that there shall be a Director of Audit whose office shall be a public office. Under section 82 (2) of the Grenada Constitution, the Director of Audit has a duty to audit and report on the public accounts of Grenada, the accounts of all officers and authorities of the Government of Grenada, the accounts of all courts in Grenada (including any accounts of the Court of Appeal or the High Court maintained in Grenada), the accounts of every Commission established by the Constitution and the accounts of the Clerk to the Senate and the Clerk to the House of Representatives.

Section 82 (6) states that in the exercise of his functions under subsections (2), (3) and (4) the Director of audit shall not be subject to the direction or control of any other person or authority. The independence of the Director of Audit is therefore enshrined in the Constitution.

Section 87 of the Grenada Constitution sets out the conditions for appointment, retirement and removal of the Director of Audit and further ensures his/her independence from the Executive.

The Audit Act No. 26 of 2007 details the duties, powers and responsibilities of the Director of Audit. The duties under this Act have been expanded to include financial audits of statutory bodies (currently Grenada has 23 statutory bodies), recipients of government monies and Performance or Value For Money (VFM) audits.

### **Changes & Challenges**

Government auditing globally has been responsive to changes in Government and taxpayers' expectation over the last three decades. These expectations were for greater economy and efficiency in their operation on the part of Government and greater accountability by Government on the part of taxpayers. As a result, there was a move to value for money audits in addition to compliance and regularity audits. VFM audits assess how economically and efficiently management has used resources allocated to them to achieve desired results. Grenada and many of the other OECS countries have been lagging behind in this move because of:

- (1) Weaknesses in the legal framework which limit the independence of the Director of Audit as follows:
  - Lack of control over recruitment, transfers and discipline of audit staff.
  - Financial resources are controlled by Ministry of Finance
  - Reports are required to be submitted to the Minister of Finance for laying before the House of Representatives.
- (2) Limited public awareness of the role of the Public Accounts Committee (PAC) and the work of the Director of Audit.
- (3) Lack of documentation and/or awareness of policies and procedures in the Public Service.

The Audit Department is currently making moves to build its capacity against the backdrop of a CAROSAI/ NAO UK workshop for building the capacity of individual SAIs and CAROSAI as a whole. This initiative enabled SAI Grenada to undertake a situation analysis using SWOT Analysis and Risk Assessment. This forms the basis of this corporate strategic plan.

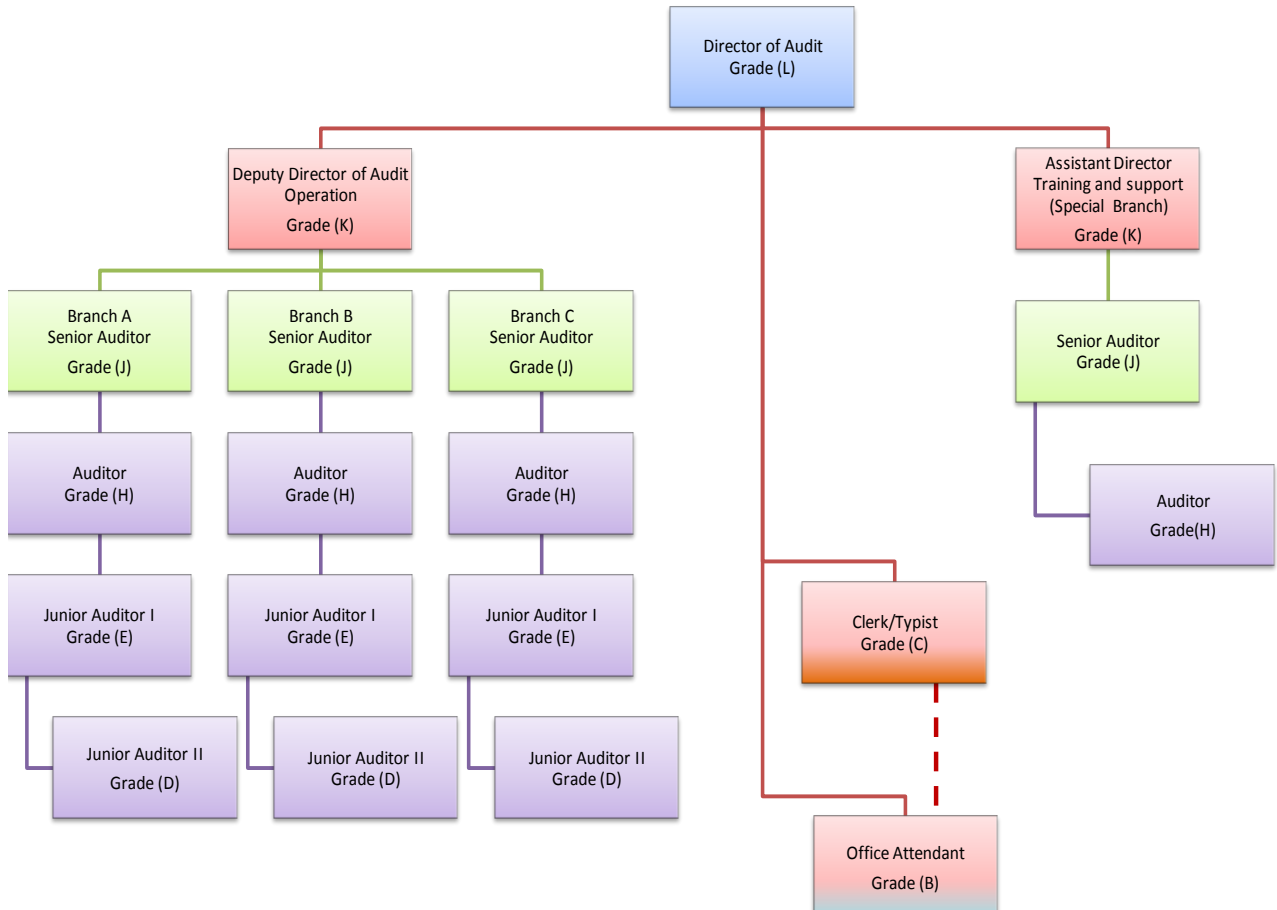
This plan outlines our key objectives and strategies for the four (4) year period 2012-2015 to give effect to our vision and mission. It also details what we do, where we are, what we want to accomplish and the actions to be taken to achieve our objectives and goals. Over the life of this plan, annual operational or action plans will be derived at the department and branch level presenting our key focus areas, the objectives, strategies and initiatives, in detail, to build our internal capability, fulfill our mandate and monitor our progress.

It is anticipated that the result of successful implementation of this plan would be: improved accountability for public funds, greater transparency in government operations, improved efficiencies and heightened public awareness

**Mission:**

- **To provide Parliament and other stakeholders with assurance on public sector financial reporting, administration and accountability and to give assurance that resources entrusted to accounting officers are used with economy, efficiency and effectiveness.**

## Our Organization Structure - 2012



### Personnel Breakdown

JOB TITLE	NO. OF STAFF
Director of Audit (DOA)	1
Deputy DOA	1
Assistant DOA	1
Senior Auditor	4
Auditor	6
Junior Auditor I	4
Junior Auditor II	3
Clerk / Typist	1
Office Attendant	1
<b>Total</b>	<b>22</b>

## Our Values

Our values are inherent in every aspect of our department. They are not only reflected in the services we deliver to our stakeholders but drive the behaviour of staff, creating a productive and amicable work environment.

### Values:

#### Professionalism

- We believe in being professional at all times, champions of recognised international standards and ethics, leading by example, skilled, qualified and/or certified personnel, providing auditing services and assurance of the highest quality.

#### Respect

- Providing an excellent service to auditees and good internal working relationships within our own department. A vital ingredient to our reputation and standing within the Public Service

#### Integrity

- Honesty and openness in our communications with auditees and the public, promoting transparency and accountability. The Department has adopted and complies with the INTOSAI Code of Ethics

#### Diligence

- Hardworking and dedicated staff, committed to excellence in what they do. To exercise meticulousness and thoroughness in the carrying out of our duties.

#### Confidentiality

- Discretion and due care with all information obtained in the performance of our duties.

#### Objectivity

- Independent and impartial at all times.

## Objectives & Strategies

1. To have the legal framework, which governs the department include provisions for control over its financial and human resources by 2014.

**Strategies:**

- *Lobby and engage parliamentarians particularly members of the PAC for a review of the present Audit Act.*
- *Engage the assistance of the Permanent Secretary Finance and the Cabinet Office in the process.*
- *Establish a task force to undertake the process.*

2. To develop procedures for communicating the work of the Director of Audit to the public to improve public awareness by June 2013.

**Strategies:**

- *Request meeting with the Public Service Commission and make a case to be allowed to release and explain audit finding to the print and broadcast media at the appropriate time*
- *To produce a pamphlet highlighting the work of the Department.*
- *Continue to publish audit reports on the government website to create awareness*
- *Use the print and broadcast media to promote awareness of the role of the Director of Audit*

3. To attain the capacity to audit the Annual Accounts of at least an additional ten statutory bodies by June 2015.

**Strategies:**

- *Employ new staff to audit statutory bodies, through contracts.*
- *Revise the organisation structure*
- *Develop and implement an effective training plan to increase the capabilities of present staff.*
- *Make full use of training opportunities provided by CAROSAI and other organisations.*

4. To collaborate with CAROSAI to ensure that PAC takes an effective role in the chain of accountability.

**Strategies:**

- *Regular meetings with PAC, providing briefings, advice and guidance*
- *Work along with CAROSAI to develop the capacity of the PAC.*
- *Advocate for meetings of the PAC to be advertised and open to the public*

5. To audit and report, in compliance with auditing standards, on the annual accounts produced by the Government of Grenada including those produced by statutory bodies within 3 months of receiving them.

**Strategies:**

- *Continue to comply with current auditing standards and audit manuals.*

6. To maintain staff skills and competencies in accordance with INTOSAI standards on auditing

**Strategies:**

- *Encourage and motivate staff to continue pursuing professional/academic development.*
- *To ensure that training for all levels of staff are included in the in –house training plan and delivered in a timely manner.*
- *Set up mechanism to identify training opportunities offered by CAROSAI, IDI and other regional and international organisations.*

7. Encourage the Accountant General and other auditees to submit the annual accounts in accordance with statutory limits

**Strategies:**

- *Liaise with Accountant General and other auditees to ensure that accounts are presented in a timely manner.*
- *Advocate for the introduction of sanctions for late submission*

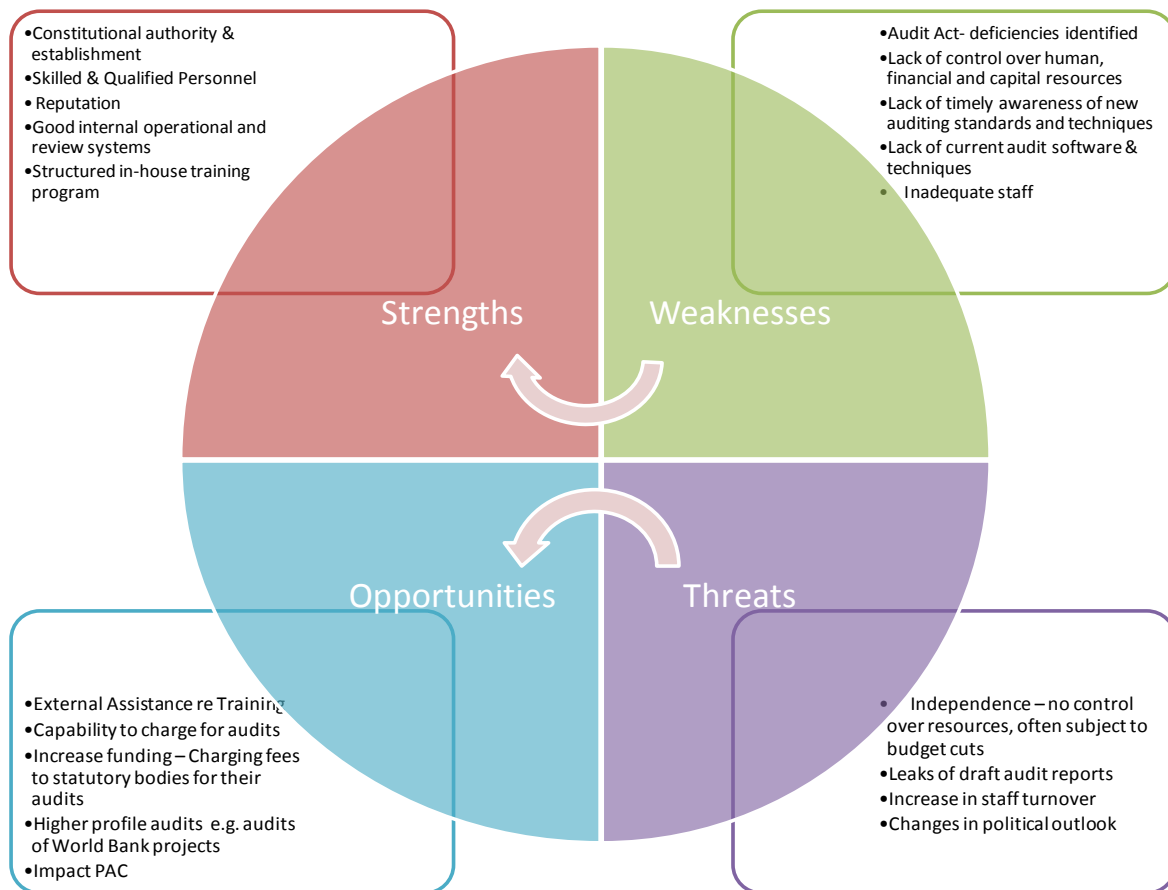


**8. To develop, adopt and implement a disaster recovery plan and health and safety policy by 31 December 2012**

**Strategy:**

- **Establish a task force to develop a disaster recovery plan and health and safety policy by 30 June 2012**
- **To adopt and implement the plan and policy by 31 December 2012**
- **Ensure that the plan is kept current and annual drills are carried out.**

**SWOT Analysis – SAI Grenada**



### **Strengths**

- The Office of the Director of Audit is established under the Grenada Constitution. The Constitution also sets out his/her duties, access to records, independence: not being under the control of any other person in the performance of his/her duties and the process for his/her appointment, retirement and removal from office.
- The staff is qualified, experienced, committed and trained.
- Clear organisational structure and reporting lines.
- An audit manual that promotes consistency and is compliant with INTOSAI standards.
- Well structured in-house training programme
- Department well respected in the Public Service

### **Weaknesses**

- Incompleteness of the Audit Act: lack of control over human and financial resources and inadequacies in the reporting process.
- Insufficient staff to fully deliver our mandate.
- Lack of administrative control over our Information System.
- Lack of timely awareness of new auditing standards and techniques.

### **Opportunities**

- Staff have access to training through CAROSAI and the Department of Public Administration (DPA).
- Current economic downturn forces the department to become more innovative and discover more efficient ways to fulfil its mandate.
- A more informed public, demanding more accountability for public funds.
- Improve the effectiveness of PAC
- Ability to perform more high profile audits
- Capability to charge fees for services provided

### **Threats**

- Restrictions on hiring in the Public Service because of scarce financial resources.
- Changes in the political outlook, which may impact the operations of the Department.
- Leaking of draft reports to the media may damage our image.
- Potential increase in staff turnover.

## **Strategy**

Our overall strategy is to build on our strengths and core capabilities, continuing to improve what we do well, put mechanisms in place to convert our weaknesses into strengths while making use of our opportunities and mitigating our threats.

## **Risk Management**

As a result of the CAROSAI/NAO Workshop a risk assessment was done for the Department. We currently have a Risk Register in place, which is to be reviewed and updated annually. Risks were prioritized, strategies formulated, responsibilities allocated to individual personnel and committees established to mitigate those risks. These will be monitored continuously to ensure our objectives and goals are achieved giving effect to our mission.

## **Measuring Performance**

We will continue to monitor our progress so as to understand and communicate how we are performing internally and externally. We measure our performance against targets in our annual budget statements, action plans, peer reviews and results from our staff appraisals.

This provides us with the information we need to identify areas that require our current and future efforts and take any corrective action needed to achieve our vision.

## **Glossary**

CAROSAI	Caribbean Organization of Supreme Audit Institutions
DOA	Director of Audit
DPA	Department of Public Administration
INTOSAI	International Organization of Supreme audit Institutions
NAO	National Audit Office
PAC	Public Audit Committee
PSC	Public Service Commission
SAI	Supreme Audit Institution
UK	United Kingdom
VFM	Value for Money

## **Appendix A-1**

### **Departmental Action Plan**