

OCAG Strategic Plan, 2013-2018

Implementation Matrix (Revised) Goal 1: To enhance the quality of audit

Strategic objective	Projects (Activity)	Performance measure (KPI)	Target for 2017-2018													
			DCAG (Sr)	DCAG (A&R)	DCAG (Pro)	DG (FIMA)	DG (WAD)	DG (CIAD)	DG (LAD)	DG (FAPAD)	DG (CAD)	DG (DAD)	DG (RAD)	DG (MUNA)	DG (PAD)	DG (PTST)
1.1 To plan and execute entity and risk based auditing.	1.1.1. Form Entity and Risk based Audit Wing in each Audit Directorate and Start this new type of audit.	(i)% of Auditable unit converted to Entity	-	-	-	-	100	100	100	100	100	100	100	-	100	100
		(ii)% of ISSAI compliant risk Based Audit Completed	-	-	-	-	25	25	25	50	25	50	50	-	100	50
	1.1.2. Raise awareness on the ISSAIs among auditees;	No. of Audit awareness program completed	-	-	-	2	2	2	2	2	2	2	2	-	2	2
	1.1.3. Venture into new auditing field such as MTBF audit, IT audit and Financial statement audit.	No. of MTBF audit completed	-	-	-	-	-	-	1	-	1	-	-	-	-	1
		No. of Financial Statement Audit Completed	-	-	-	-	1	-	-	-	1	-	-	-	-	1
		No. of IT Audit Completed	-	-	-	-	-	-	-	-	1	-	-	-	-	-
1.2. To develop capacity to conduct audit in IT environment	1.2.1. To train audit staff and supervisors	No. of Audit Staff and supervisors trained	-	-	-	100	-	-	-	-	-	-	-	-	-	
1.3 To increase the coverage and quality of Performance audit.	1.3.1. To increase the no. of performance audits.	No. of Performance Audit Completed	-	-	-	-	1	1	1	1	1	1	1	-	2	1
	1.3.2. To train auditors and supervisors.	No. of Audit Staff trained	-	-	-	120	-	-	-	-	-	-	-	-	120	-
	1.3.3. Follow up of performance audit reports	No. of Follow up Audit completed	-	-	-	-	-	-	-	-	1	-	-	-	-	-

GOAL 2: To enhance the professional efficiency of auditors

Strategic objective	Projects (Activity)	Performance measure (KPI)	Target for 2017-2018													
			DCAG (Sr)	DCAG (A&R)	DCAG (Pro)	DG (FIMA)	DG (WAD)	DG (CIAD)	DG (LAD)	DG (FAPAD)	DG (CAD)	DG (DAD)	DG (RAD)	DG (MUNA)	DG (PAD)	DG (PTST)
2.1 To expand the professional capacity of audit staff and achieve their full potential	2.1.1 Develop core groups among audit managers and staff (Financial Compliance, Performance, IT)	No. of Core groups developed	4	-	-	-	-	-	-	-	-	-	-	-	-	-
2.2 To support professional development	2.2.1 Encourage specialization at all levels	No. of personnel nominated in specialize Courses	10	-	-	-	-	-	-	-	-	-	-	-	-	-
	2.2.2. Capacity building through institutional training	No. of audit staff trained	-	-	-	TBD	-	-	-	-	-	-	-	-	-	-
	2.2.3. Ensure the implementation of multifaceted training activities such as in-house training, seminars, workshops, etc.	i) No. of seminar/workshops organized	-	-	-	4	4	6	8	4	8	4	4	2	2	4
		ii) No. of in-house training organized	4	-	-	-	6	6	6	6	6	6	6	6	6	6
2.3. To facilitate dissemination and application of professional knowledge	2.3.1 To organize presentation session.	No. of Presentation sessions conducted	8	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4 To conduct programmes to ensure sustainability of staff development	2.4.1. Develop performance evaluation criterion	No. of certificate of excellence given	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2.4.2. To develop leadership and managerial capacities	No. of managers nominated for the courses	-	-	-	-	TBD	-	-	-	-	-	-	-	-	-
	2.4.3. To develop core competencies	No. of Staff's developed in professional qualification (CIA, CISA, CFE, CGAP, IPSAS, CIPFA etc)	50	-	-	-	-	-	-	-	-	-	-	-	-	-

Goal 3: To strengthen leadership and internal governance

Strategic objective	Projects (Activity)	Performance measure (KPI)	Target for 2017-2018												
			DCAG (Sr)	DCAG (A&R)	DCAG (Pro)	DG (FIMA)	DG (WAD)	DG (CIAD)	DG (LAD)	DG (FAPAD)	DG (CAD)	DG (DAD)	DG (RAD)	DG (MUNA)	DG (PAD)
3.1.To ensure implementation of strategic and operational plan.	3.1.1. To raise awareness about SP and disseminate it across the department	No. of awareness session conducted	3	-	-	1	1	1	1	1	1	1	1	1	1
	3.1.2. To develop yearly operational plan following OCAG SP by each directorate.	No. of operational plans developed	-	-		1	1	1	1	1	1	1	1	1	1
	3.1.3. To monitor progress of SP	i) Form a Strategy Execution cell ii) No. of weekly meetings with DGs iii)No. of monthly meeting on KPIs	1 52 12	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
3.2.To ensure effective internal control as per INTOSAI guideline.	3.2.1. Internal control Standards documented	Internal Control Policy/Framework formulated	1	-	-	-	-	-	-	-	-	-	-	-	-
	3.2.2. Establish internal audit/internal control cell in OCAG, audit directorates,CGA,CGDF and ADG (Finance)	Formation of cell completed	1	1		1	1	1	1	1	1	1	1	1	1
	3.2.3. Review operation of internal control standard	No. of yearly review completed	-	-	4	-	-	-	-	-	-	-	-	-	-
3.3.To improve internal communication	3.3.1. To arrange view exchange meetings to communicate messages and to get feedback	No. of meetings arranged	6	-	-	-	12	12	12	12	12	12	12	12	12
	3.3.2. To introduce paperless communication	i)% of AIR processed in AMMS	-	-	-	-	100	100	100	100	100	100	100	-	100

		ii) % of letters/ memo sent through OCAG email	-	-	-	50	50	50	50	50	50	50	50	50	50	50
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3.4.To formulate procedures that will help the implementation of SAI code of ethics	3.4.1. Implement department wise Ethics program	(i) No. of meetings of Ethics Committee	4	-	-	-	-	-	-	-	-	-	-	-	-	-
		(ii)No. of ethics training completed	-	-	-	4	4	4	4	4	4	4	4	4	4	4
		(iii) No. of surveys and feedback from auditees	-	-	-	1	1	1	1	1	1	1	1	1	1	1
		(iv) Establish Ethics Hotline Policy	1	-	-	-	-	-	-	-	-	-	-	-	-	-
		(v) No. of hotline established and widely circulated through website and other means	1	-	-	-	1	1	1	1	1	1	1	1	1	1
		(vi) Design/Re-design of websites	1	-	-	-	1	1	1	1	1	1	1	1	1	1

Note :

WAD= Works Audit Directorate
 CiAD= Civil Audit Directorate
 LAD= Local & Revenue Audit Directorate
 FAPAD=Foreign Aided Project Audit Directorate
 CAD= Commercial Audit Directorate
 DAD= Defense Audit Directorate
 RAD= Railway Audit Directorate

MUNA= Mission Audit Directorate
 PAD= Performance Audit Directorate
 PTST= Post, Telecommunications, Science & Technology Audit Directorate.