

# Supreme Audit Institution of Belize



Strategic Plan

2013 - 2018

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## LIST OF ACRONYMS

CAROSAI	Caribbean Organization of Supreme Audit Institutions
CITO	Central Information Technology Office
HOD'S	Head of Departments
IDEA	Interactive Data Extraction and Analysis
OAGB	Office of the Auditor General
PAC	Public Accounts Committee
SAIB	Supreme Audit Institution of Belize
VFM	Value for Money

## MESSAGE FROM THE AUDITOR GENERAL

In October 2011, the Office of the Auditor General, Supreme Audit Institution (SAI), Belize changed guard when a resolution passed by the National Assembly appointed Belize's first female Auditor General.

The Office had a Strategic Plan for the period 2008-2013; however, a change in leadership required a revision of the current plan. The Office established early in its vision that its stakeholders were essential in the formulation of an effective strategic plan. Hence, with the assistance of the Canadian Comprehensive Auditing foundation (CCAF) a SWOT AND RISK Workshop was held in Belize, in an effort to lay the foundation for an effective plan. It was an exciting time for us as the SWOT and Risk workshop had produced a Risk Register which evidently formed the basis for the 2013 - 2018 Strategic Plan

As a result, management organized a staff retreat to formulate the 2013 – 2018 Strategic Plans. The Plan is realistic and it provides a process of engagement that is collaborative, impartial, and aims to provide independent assurance to the National Assembly and other stakeholders.

Economic conditions prevail as many of the challenges geared towards good governance are universal and the demand for government's performance is closely tied to accountability and transparency. Hence, Stakeholders are strongly encouraged to stay engaged with the activities of the SAI,

The Auditor General of Belize held the Chair for Caribbean Organization for Supreme Audit Institution (CAROSAI) during the period 2010 - 2013. CAROSAI's include advocating for good auditing practices and governance through partnership and shared support. The Organization currently consists of 22 member countries. CAROSAI falls under the umbrella of INTOSAI- International Organization of Supreme Audit Institution. This Institution has been supportive at the regional level. It provides direct assistance in strengthening the regional organization, building professional and institutional capacity as well as its sustainability.

Like our regional counterparts, The Supreme Audit Institution of Belize seeks to attain its independence from the executive branch of the Government as it relates to budget and staff. The Mexico, Lima and the United Nations General Assembly A/66/209 recognized the following:

- "SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence; and also recognizes
- The important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration. This is conducive to the achievement of national development objectives and priorities, as well as the internationally agreed development goals and the millennium development goals.

The Office of the Auditor General continues on a progressive path in assisting the National Assembly by effectively applying the different forms of auditing conducted by the SAI .Most important of all, to seek compliance, value for money and financial reporting which directly relates to the Executive's performance.

The Supreme Audit Institution – Belize is very pleased to present its Strategic Plan 2013 – 2018.

## OVERVIEW OF SAIB STRATEGIC PLAN 2013 – 2018

### Mission Statement

The Office of the Auditor General of Belize is mandated by the Constitution to foster, through independent assurance, parliamentary control over the public funds and all other public property for the benefit of all Belizeans.

### Vision Statement

An Independent, Respected and Expert Institution serving the National Assembly by providing a variety of assurance services aimed at improving the accountability of the Belizean Public Sector.

#### Goal 1

Advocacy - To raise the profile of the SAIB

- 1.1 Strengthen the governance structure of the SAIB.
- 1.2 Campaign for a functional Public Accounts Committee and the creation of an Audit Committee.
- 1.3 Develop an information system encompassing the Contractor General, Ombudsman and Solicitor General
- 1.4 Promote awareness campaign to promote the role and functions of the SAIB.
- 1.5 Launch Strategic Plan 2013 – 2018.
- 1.6 Continue active participation in the activities of Regional bodies.
- 1.7 Develop alliance with stakeholders.

#### Goal 2

Assurance Services – To increase the strength and span of assurance services

- 2.1 Implement strategic and risk approach to reduce time currently used to conduct audits.
- 2.2 Provide training in Value for Money, Financial Audit and the application of International Standards.
- 2.3 Create a blog on the SAIB website to provide guidance on the existing financial regulations.
- 2.4 Meet with the Accountant General to develop mechanism for the strengthening of revenue collection and expenditure system
- 2.5 Understudy the various revenue collection systems utilized by the various ministries and departments.
- 2.6 Advocate for establishment of internal audit units within the public service.
- 2.7 Conduct survey on service delivery by the Office of the auditor General.
- 2.8 Improve the implementation of audit recommendations by Ministries and Departments.

#### Goal 3

Professional Competency – To continuously improve staff competencies and capabilities

- 3.1 Seek funding for senior management to undertake audit certification courses in line with international standards.
- 3.2 Work on increasing organizational communication.
- 3.3 SAIB's staff attachment with the Accountant General's Department.
- 3.4 In-house training IDEA Software.
- 3.5 Establish succession plan.
- 3.6 Establish cross sectional teams to troubleshoot organizational issues.
- 3.7 Review and modify job descriptions to reflect criteria
- 3.8 Promote work exchange programs for the audit staff.
- 3.9 Strengthen organizational values.

#### Goal 4

Organizational Capacity of SAIB – to strengthen operational efficiency and transform the organization's image

- 4.1 Carry out a communication satisfaction survey to determine the state of organizational communication within the staff.
- 4.2 Prominently display the SAIB's mission, vision and value statements in all offices.
- 4.3 Create a SAIB news-letter.
- 4.4 Develop database of past and ongoing audits.
- 4.5 Create and make accessible a virtual library of accounting/audit technical information and journals.
- 4.6 Provide health benefits to auditors when conducting audits.
- 4.7 Develop and implement a formal organizational communication strategy.

### Mission Statement

The Office of the Auditor General of Belize is mandated by the Constitution to foster, through independent assurance (declaration), parliamentary control over the public funds and all other public property for the benefit of all Belizeans.

This mission expresses the constitutional mandate of the Office of the Auditor General of Belize. Economic condition demands improved governance along with public sector financial management reform. This requires that the Office provides high quality assurance services to ensure that government its operations with due regards for efficiency, effectiveness and economy.

### Vision Statement

An Independent, Respected and Expert Institution serving the National Assembly by providing a variety of assurance services aimed at improving the accountability of the Belizean Public Sector.

This vision signals a clear depiction of the characteristics and attributes necessary to have a functional SAIB. A supreme audit institution that delivers on its constitutional mandate of providing the National Assembly with assurance services which if used will assist in improving accountability and transparency in the Belizean Public Sector. If resourced as required the OAGB will be transformed into a Supreme Audit Institution that Belizeans will have full confidence in and public officials will respect.

## VALUES

Impartial	–	The SAI treats all its customers and stakeholders equally without bias.
Professional	–	The SAI staff exhibits a courteous, conscientious and generally business-like manner in the workplace and to its stakeholders.
Engaging	–	The SAI tends to draw favourable attention or interest from its stakeholders.
Respectful	–	The SAI staff is marked by showing respect and deference.
Collaborative	–	The SAI is willing to cooperate with and to work jointly with others in an intellectual endeavour.
Relevance	–	The SAI has the ability to provide information, thru its annual reports, that satisfy the needs of the public and its stakeholders.

The main role of the OAGB is to facilitate public financial management through effective and efficient governance of public funds and assets.

The core values of impartiality, professionalism and respectfulness are incorporated into the mandate of the OAGB. In executing its function findings are examined and reported as required by law, in a timely manner. The Office is service oriented, taking into consideration those it reports to; the National Assembly and its stakeholders through engagement, collaboration and ensuring relevance.



## OAGB STRATEGIC THRUSTS 2013 - 2018

### Goal 1: Advocacy

To raise the profile of the SAIB

The Office of the Auditor General of Belize is an independent oversight institution accountable to the National Assembly. As such the organization should have the autonomy to manage its human and financial resources independent of the public service bureaucracy. For the organization to effectively discharge its functions it requires a functioning Public Accounts Committee and legal framework that fosters accountability. The strategies used to achieve this goal include advocating for the creation of an Audit Committee, education and sensitization of key stakeholders on the role of the organization and continue fostering relationships with relevant regional and local bodies.

Objectives:

- 1.1 Strengthen the governance structures of the SAIB.
- 1.2 Campaign for a functional Public Accounts Committee and the creation of an Audit Committee.
- 1.3 Develop an information system encompassing the Contractor General, Ombudsman and Solicitor General.
- 1.4 Promote awareness campaign to promote the role and functions of the SAIB.
- 1.5 Launch Strategic Plan 2013 – 2018.
- 1.6 Continue active participation in the activities of Regional bodies.
- 1.7 Develop alliance with stakeholders.

### Goal 2: Assurance Services

To increase the depth and breadth of assurance services

The organization provides Financial, Compliance and Performance (Value for Money) Audit services. In addition to providing these services and in keeping with public sector development along with the call for improved governance and accountability, OAGB is, for example, undertaking an environmental audit of the Belize Solid Waste Management Project.

This risk approach to auditing has now moved the office away from transaction based audits to a compliance/substantive-based audit approach. These improvements in assurance services will allow OAGB to focus its efforts on material areas and provide timely, relevant and quality audit reports.

Objectives:

- 2.1 Implement strategic and risk approach to reduce time currently used to conduct audits
- 2.2 Provide training in Value for Money, Financial Audit and the application of International Standards.
- 2.3 Create a blog on the SAIB website to provide guidance on the existing financial regulations.
- 2.4 Meet with the Accountant General to discuss a mechanism for the strengthening of the present collection and expenditure system and make recommendations where necessary.
- 2.5 Understudy the various revenue collection systems utilized by the various ministries and departments.
- 2.6 Advocate for establishment of internal audit units within the public service.
- 2.7 Conduct survey on service delivery by the Office of the Auditor General.
- 2.8 Improve the implementation of audit recommendations by Ministries and Departments.

**Goal 3: Professional Competency**

To continuously improve the competencies and capabilities of all staff.

The OAGB is committed to the development of the competencies and capabilities of staff. There has been the need to commit staff to have better relationships within the office. There is also need for improvement in organizational communication framework after the office underwent changes in location and now has a branch in Belize City. These strategies will strengthen and address human resource management issues, attract and retain qualified staff and continue to develop a professional working climate.

Objectives:

- 3.1 Seek funding for senior management to undertake audit certification courses in line with international standards.
- 3.2 Work on increasing organizational communication.
- 3.3 SAIB's staff attachment with the Accountant General's Department.
- 3.4 In-house training IDEA Software.
- 3.5 Establish succession plan.
- 3.6 Establish cross sectional teams to troubleshoot organizational issues.
- 3.7 Review and modify job descriptions to reflect criteria
- 3.8 Promote work exchange programs for the audit staff.
- 3.9 Strengthen organizational values.

## Goal 4: Organizational Capacity of SAIB

To strengthen operational efficiency of the organization and transform its image.

Given the vision of OAGB it must improve its internal processes and strengthen operational efficiency to be able to perform at the desired level. The organization has been transformed from an “Audit Department” to the Supreme Audit Institution of Belize and continues to improve its image and profile as an oversight body.

Objectives:

- 4.1 Carry out a communication satisfaction survey to determine the state of organizational communication within the staff.
- 4.2 Prominently display the SAIB’s mission, vision and value statements in all offices.
- 4.3 Create a SAIB news-letter.
- 4.4 Develop database of past and ongoing audits.
- 4.5 Create and make accessible a virtual library of accounting/audit technical information and journals.
- 4.6 Provide health benefits to auditors when conducting audits.
- 4.7 Develop and implement a formal organizational communication strategy.

## CRITICAL SUCCESS FACTORS

The successful implementation of this plan is reliant on the OAGB receiving the required level of support from the National Assembly. Another important part of the challenge is for management to mentor and motivate staff and also for staff members to work at developing their skills and upgrade their professional qualifications where necessary along with the integration of new, qualified recruits to the OAGB.

Careful attention must be spent on monitoring evaluating the implementation of this plan. It is recommended that management holds special monthly meetings to monitor and evaluate the implementation. The OAGB should also commission an annual independent evaluation of the implementation of the plan. Emphasis should be placed on organizational management as this is critical.

The support of the National Assembly, the Public Accounts Committee, and all other stakeholders is vital for the realization of a truly independent and functional Supreme Audit Institution of Belize.

## Action plan – Implementation Matrix

Goal 1	Advocacy – To raise the profile of the SAIB			
Objective 1.1	Strengthen the governance structure of the SAIB.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
1.1.1 Restructure management framework	Specialize Audit units	12months	Auditor General Deputy auditor Gen	Comprehensive audit output

Objective 1.2	Campaign for a functional Public Accounts Committee and the creation of an Audit Committee.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
1.2.1 Appointment of a PAC.	1	3 months	Auditor General	PAC appointed.
1.2.2 Recommend establishment of an audit committee.	1	3 months	Auditor General	Audit Committee Created.
1.2.3 Meet with the Members of the PAC and emphasize the importance of their function and existence.	1	6 months	Auditor General	Regular dialogues.  Audit Follow-up.

Objective 1.3	Develop an information system encompassing the Contractor General, Ombudsman and Solicitor General.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
1.3.1 Develop Information System network link For Auditor Gen. Contractor Gen and Ombudsman	Monthly Update of cases	18months	Information Systems Technician and Deputy Auditor Gen.	Functional Information Technology system

Objective 1.4	Promote awareness campaign to promote the role and functions of the SAIB.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
1.4.1 create pamphlets with information about the functions of the SAIB.	As necessary	Annually	Deputy Auditor General  Examiner of Accounts	Pamphlet created.
1.4.2 Conduct public	3 visits	Annually	Deputy Auditor	Public and Student

awareness campaign			General Examiners of Accounts	Awareness.
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Objective 1.5	Launch the Strategic Plan 2013 – 2018.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
1.5.1 Present all media houses with a copy of the new strategic plan.	1	8 months	Auditor General Deputy Auditor General	Public awareness. Media Coverage.

Objective 1.6	Continue active participation in the activities of Regional bodies			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
1.6.1 take advantage of requests for Participation in the activities of Regional Bodies.	As often as possible	Ongoing	Designated officer	Submission of Reports From designated officer.
1.6.2 Minimize language barrier (Spanish) by identifying courses available for staff.	All Staff	Ongoing	Secretary	Language barrier Minimized.

Objective 1.7	Develop alliance with stakeholders.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
1.7.1. Schedule Meetings	Feedback and Interaction	6months	Auditors	Feedback and publication In quarterly newsletter

Goal 2	Assurance Services – To increase the depth and breadth of assurance services.			
Objective 2.1	Implement strategic and risk approach to reduce time currently used to conduct audits.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
2.1.1 Introduce audit Logic matrix	Utilize in all Audits	6months	Auditors	Effective time reduction

Objective 2.2	Provide training in Value for Money, Financial Audit and the application of International Standards.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
2.2.1 Access international funding to produce VFM manual, Financial Audit Guides and International Standards along with Training.	As often as possible	2 yrs	Auditor General	Final product (VFM manual and Financial Audit Guides).  International Standards Training received.

Objective 2.3	Create a Blog on the SAIB website to provide guidance on the existing financial regulations.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
2.3.1 Include a “blog” on the SAIB’s website.	Review every month	2 yrs	IT manager	The blog is being utilized by the public and comments responded to.

Objective 2.4	Meet with the Accountant General to discuss a mechanism for the strengthening of the present collection and expenditure system and make recommendations where necessary.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
2.4.1 Meet with the Accountant General.	Every Financial year	1 year	Auditor General  Deputy Auditor General  Auditors	Meeting with the Accountant General, Auditor General And relevant parties held.  Mechanism created and Report listing Recommendations done.

Objective 2.5	Understudy the various revenue collection systems utilized by the various ministries and departments.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
Develop training Plan	Auditable Systems	2years	Auditor General Deputy Aud. Gen. Auditors	Systems linkage to Smart Stream

Objective 2.6	Advocate for establishment of internal audit units within the public service.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
2.6.1Advocate to Establish internal audit Unit within the Ministry Of Finance	Executing Internal Audits	1year	Auditor General	Reduction in request For OAGB to conduct Internal audit activities

Objective 2.7	Conduct survey on service delivery by the Office of the Auditor General.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
2.7.1.Implement Service delivery Standards	Conduct Quarterly surveys	1year	Deputy Auditor General and Auditors	Improvement in Service delivery

Objective 2.8	Improve the implementation of audit recommendations by Ministries and Departments.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
2.8.1. Conduct follow up audits to identify the extent of implementation of audit recommendations by Ministries and Departments.	Conduct after Six months to year after recommendations have been given.	6 months to year	Auditors	Improvement in the implementation of audit recommendations. List of audit recommendations implemented and not implemented created.



Goal 3	Professional Competency – To continuously improve the competencies and capabilities of all staff.			
Objective 3.1	Seek funding for senior management to undertake audit certification courses in line with international standards.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
3.1.1Lobby GOB and Funding agencies	Engage and Enroll staff	2years	Auditor General	Certification

Objective 3.2	Work on increasing organizational communication			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
3.2.1 Document the structured Line of Authority.	1-3 months		Auditor General Administrative Officer	Each member Receives a copy of the Documentation.
3.2.2 Enforcement of Structured Line of Authority.	1-3 months		Auditor General Administrative Officer	Number of Complaints about organizational Miscommunication Lowered.

Objective 3.3	SAIB's staff attachment with the Accountant General's Department.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
Attachment with Accountant General's Office	Competency in Accountant General's operations	1year	Auditor General	Analysis of Financial Statements

Objective 3.4	In-house training IDEA Software.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
3.4.1 A trainer of trainers identified.	1 for each topic	2013	Auditor General	Trainer of trainers Identified.
3.4.2 Staff trained by trainer on relevant computer Software.	On going	2013	Auditor General	Staff versed in Relevant computer Software.

Objective 3.5	Establish succession plan.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
3.5.1Establish succession plan	Utilize Cross-Sectional Training	2years	Auditor General Deputy Aud. Gen.	Staff being more functional

Objective 3.6	Establish cross sectional teams to troubleshoot organizational issues.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
3.6.1 Establishing Cross-sectional Training	Quality of Output	2years	Deputy Auditor Gen.	Increase in Productivity

Objective 3.7	Review and modify job descriptions to reflect criteria			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
3.7.1 Revision of job Descriptions	Revision Reflecting criteria	1year	Auditors	Promote Quality output

Objective 3.8	Promote work exchange programs for the audit staff.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
3.8.1 The SAIB Meets International Standards.	Annually Review that Standards are Being met.	2014	Auditor General	Office meets international Standards.  Foreign Auditors come for the exchange program.  Our Auditors go to other SAI's for exchange program.

Objective 3.9	Strengthen organizational values.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
3.9.1 Create code of ethics contract.	Annually Review contract.	September 2013	Auditor General	Code of ethics contract created.
3.9.2 Issue code of ethics contract to staff in presence of legal witness.	To be renewed annually.	September 2013	Auditor General	Code of ethics contract issued and signed by staff.
3.9.3 Have all staff sign oath of secrecy.	To be renewed Annually.	September 2013	Auditor General	All staff have signed oath Of secrecy.

Goal 4	Organization Capacity of SAIB – to strengthen operational efficiency of the organization and transform its image.			
Objective 4.1	Carry out a communication satisfaction survey to determine the state of organizational communication within the staff.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
4.1.1 Develop a communication questionnaire survey to office.	Quarterly	2013	Deputy Auditor General	Questionnaire created feedback received from staff
4.1.2 Identify a consultant train staff on “developing communication skills” and applying them.	Quarterly	2013	Auditor General	Consultant identified and report outlining the state of organizational communication with recommendations for improvement submitted.

Objective 4.2	Prominently display the SAIB’s mission, vision and value statements in all offices.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
4.2.1 obtain frames for the mission, vision and value statements and display them in every room.	19 rooms total	July 2012	Finance Officer Auditors	Mission, vision and value statements prominently displayed.

Objective 4.3	Create a SAIB newsletter.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
4.3.1 nominate a newsletter committee	1	January 2013	Auditor General	Newsletter committee nominated.
4.3.2 Quarterly electronic/hardcopy newsletter produced and circulated	Quarterly	2013	Newsletter committee	Printed Newsletter.

Objective 4.4	Develop a database of past and ongoing audits that is accessible to all audit teams.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
4.4.1 Develop a database with past and ongoing audits that is	On Going	2013 – On going	IT Administrator	Database developed. Reports can be

accessible to all Audit teams.				efficiently extracted from database.  Database is accessible to All audit teams.
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Objective 4.5	Create and make accessible a virtual library of accounting/audit technical information and journals.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
4.5.1 Identify sites from to extract relevant inform	Ongoing	2013	Auditors	Information is readily ava to staff.

Objective 4.6	Provide health benefits to auditors when conducting audits.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
4.6.1 Implementation of group health/life insurance plan for entire staff.	Each staff member	April 2014	Auditor General  Deputy Auditor General  Staff	Insurance package Received.

Objective 4.7	Develop and implement a formal organizational communication strategy.			
<i>Activity</i>	<i>Unit of Measurement</i>	<i>Estimated Time</i>	<i>Responsibility</i>	<i>Success indicators</i>
4.7.1 Organize Communication Strategy	Communication Effectiveness	1year	Auditor General Deputy Aud. gen.	Improve communication At all levels within the Office.